

TILT INDEX CORRECTIONS AND RESTATEMENTS POLICY

Tilt Indices LLC

Version 1.0 | April 2026

1. Purpose

This Corrections and Restatements Policy (the “Policy”) sets forth the principles and procedures followed by Tilt Indices LLC (“Tilt”) when correcting errors or restating index values for its investment indexes (each, an “Index”). Tilt strives to deliver the highest-quality index data. However, inaccuracies may occur, and Tilt retains the right to recalculate and restate an Index when appropriate circumstances have arisen.

2. Scope

This Policy applies to all identified errors in index data, calculations, or dissemination, including but not limited to:

- Missed or late announcement of a corporate event;
- Error in the closing price of a constituent security;
- Dividend error;
- Missed or incorrectly applied data input;
- Incorrect application of an index methodology; and
- Index calculation errors.

3. Identification of Errors

Errors may be identified through internal quality controls, external notifications from clients or data providers, or other means. All identified errors are promptly assessed to determine their nature and potential impact.

4. Classification of Errors

For purposes of this Policy, errors are classified based on the nature of the affected data and the timing of discovery:

(a) Index calculation data input defects – Errors in data inputs (such as prices, dividends, other mandatory corporate actions, or foreign exchange rates) that do not affect Index Shares are classified as “data input defects.”

(b) Index composition or share errors – Errors that affect Index Shares or index composition are escalated to TIOC Operations for review and determination.

(c) Materiality – An error is considered material where it causes the affected Index level to deviate from the correct level by more than 1 basis point, or where it results in a material change in index composition or weights. The Tilt Index Operations Committee (“TIOC Operations”) may apply a different materiality threshold in specific circumstances, including for back-tests or smaller index families.

5. Corrections

Tilt applies the following standard approach to corrections:

1. Data input defects discovered within two (2) Trading Days of the affected date are corrected and the Index is recalculated, regardless of the performance impact.
2. Data input defects discovered after two (2) Trading Days are corrected prospectively unless the error is material, in which case a restatement may be required under Section 6.
3. Errors in back-tests of an Index discovered after the go-live date may be corrected without convening TIOC Operations, provided they are limited to data input defects that do not affect Index Shares. Back-test errors involving incorrect methodology application or data input errors affecting composition or weight are escalated to TIOC Operations.

6. Restatements

A restatement of an Index is undertaken when a material error has occurred that, in Tilt's judgment, warrants retroactive correction. TIOC Operations is responsible for reviewing errors that affect Index Shares and determining the appropriate response, which may include:

- Correction of the error on a prospective basis, with advance notice to clients where possible;
- Issuance of a restatement; or
- Taking no action, where the error has no material impact and correction would not serve stakeholder interests.

In determining the appropriate response, TIOC Operations considers the following factors:

- Whether the error caused the Index to deviate from its stated objectives;
- The impact on Index performance and on clients;
- The information available to clients at the time of the error;
- Applicable regulatory requirements; and
- Any other relevant circumstances.

In the event of a restatement, Tilt will regenerate and republish all affected index files and notify all impacted clients of the restatement and file republication upon completion.

Any occurrence of an unprecedented error type will be assessed on a case-by-case basis by TIOC Operations. In all cases, decisions that differ from the standard process described in this Policy will be reported to TIOC Oversight.

TIOC Operations shall report to TIOC Oversight at least quarterly on restatements, including incident reports with details on causes and associated remedial actions.

7. Communication

Tilt endeavors to communicate material corrections or restatements to affected stakeholders in a timely manner. Where a restatement is issued, Tilt will notify impacted clients of the restatement and file republication promptly upon completion. Tilt will seek to give advance notice of prospective corrections where reasonably practicable.

8. Documentation

All corrections and restatements, including incident reports setting out the cause and remedial actions taken, are documented and retained in accordance with Tilt's record retention policies.

9. Approval and Review

This Policy is reviewed by TIOC Operations at least annually or as required if there are any relevant changes to applicable law or regulation. TIOC Oversight is responsible for approving this Policy and any subsequent amendments.