

Signature Authorization and Delegation of Authority Policy

This Signature Authorization and Delegation of Authority Policy (this "Policy") is binding upon all Optimas OE Solutions Ltd and all its subsidiaries and affiliates (the "Company") employees.

PURPOSE OF POLICY

The purpose of this Policy is to promote the efficient operation of the Company and establish sound internal controls where only individuals with properly delegated signature authority are able to commit the Company to binding obligations and execute contracts on behalf of the Company. Consult with the Company's Legal Department if you have any questions about this Policy.

SCOPE OF POLICY

This Policy establishes guidelines, procedures, and requirements for:

- Designating the persons who are authorised to commit the Company to binding obligations and execute contracts and other transactions on behalf of the Company ("Authorised Signatories").
- Delegating such authority.
- Defining the limits on such authority.

Except as otherwise stated herein, this Policy supersedes any and all signature authorization practices and policies adopted by the Company, including any prior delegations of authority.

APPLICATION OF POLICY

This Policy applies to:

All contracts and other transactions entered into on behalf of the Company. Payments and contracts and other transactions which include, without limitation, all agreements, licenses, leases, promissory notes, instruments, assignments, powers of attorney, terms and conditions, memoranda of understanding, letters of intent, settlements, releases, waivers, renewals, amendments, or modifications to existing contracts, claims, disputes, representations, and other similar documents and commitments. All contracts must be in writing. Oral contracts are not Authorised regardless of whether there is a monetary exchange.

All employees (including officers and managers) who seek to approve or execute a contract or other transaction on behalf of the Company. All employees must follow the procedures and comply with the requirements of this Policy with respect to the approval and execution of any contract or other transaction to which the Company is a party; and the delegation of any signature and approval authority granted by the Company.

Independent contractors and consultants do not have the authority to bind the Company.

SIGNATURE AUTHORISATION

The Board of Directors (the "Board") has the general authority under applicable statutes and Company by-laws to enter into all contracts to which the Company may be a party, and may delegate such authority to one or

more Authorised Signatories for the day-to-day management of the Company. Notwithstanding the foregoing, the Board has ultimate accountability to the shareholders for the management of the Company and retains authority and oversight over the Company.

ROLE OF AUTHORISED SIGNATORIES

Authorised Signatories are authorised to approve, execute, acknowledge, and deliver, in the name and on behalf of the Company, any and all contracts within the scope of their authority that they determine to be necessary or appropriate to carry out the transactions authorised thereby.

No person may sign any contract on behalf of the Company unless such individual is an Authorised Signatory. Authority to sign includes physical signatures, electronic signatures, and clickthrough agreements that acknowledge the acceptance of and agreement to specified terms and conditions.

SOURCE OF AUTHORITY

An individual is designated an Authorised Signatory of the Company only if they are authorised to sign and approve contracts pursuant to one of the following:

- Company by-laws.
- The Board's written resolution.
- A valid delegation of authority in accordance with this Policy.

PRIMARY AUTHORISED SIGNATORIES

The Company's primary Authorised Signatories have the following levels of authority:

According to the Company's delegation of authority, the levels of authority are established in the attached Schedule A.

DELEGATION OF AUTHORITY

When Authorised Signatories are temporarily unavailable due to vacation, illness, travel, or unforeseen events, their signature and approval authority needs to be delegated to ensure the efficient continuation of Company operations and business decisions.

For purposes of this Policy:

"Delegator" is an Authorised Signatory with Level I, Level II, or Level III authority who delegates their signature and approval authority under this Policy.

"Delegatee" is any appropriate position within the Company who is delegated signature and approval authority by a Delegator under this Policy.

DELEGATION RULES

Authorised Signatories with Level I, Level II, or Level III authority may delegate signature and approval authority to a Delegatee, subject to the following limitations and requirements:

Delegator responsibilities

Delegators shall retain and may continue to exercise their authority notwithstanding any delegation of authority to Delegates; remain ultimately accountable for their area of responsibility, including any contracts executed by their Delegates; make all delegations with due consideration for the proper segregation of duties; and ensure that their Delegates have a full understanding and appreciation of their delegated authority.

Delegatee selection criteria

Delegation may only be made to a Delegatee as an identified by position, not to a named individual; and having the expertise to use the delegated authority appropriately and knowledgeably;

Delegation procedures

All delegations must be in writing; clearly specify the limitations on the authority to be granted (such as the duration, business area, contract type, fiscal amount, and any approval and co-signature requirements); be approved by the CEO; be copied and maintained by the office of the Delegator and the Delegatee; and be filed with the Legal Department and the Finances Department.

Delegation limitations

All delegations are subject to the terms of this Policy; are limited by the scope of the Delegator's authority, and further subject to any restrictions specified by the Delegator; and automatically expire when the Delegator is available.

Any individual who is in an acting or interim position shall have the right to exercise the signature and approval authority of such position.

SUBDELEGATION OF AUTHORITY

Subdelegations of authority are not permitted under this Policy.

REVOCATION OF AUTHORITY

A delegation of authority may be revoked or modified at any time in writing by the Delegator granting such authority, the Board or the CEO.

The revoking individual must immediately notify the Legal Department and the Finances Department in writing of any such revocation.

MASTER LIST OF AUTHORISED SIGNATORIES

To ensure the Company's list of Authorised Signatories is current and complete each Authorised Signatory shall advise the Legal Department and the Finance Department of its delegations and the scope of authority granted to its Delegates, including the types of contracts each Delegatee is authorised to approve and execute; the maximum approval amount for each contract type; any other limits, restrictions, or specifications placed on the signature and approval authority of each Delegatee; and any changes to such delegations.

The Legal Department shall maintain a master list of Authorised signatories and valid delegations in the form of a Delegated Authorities Table. The current Delegated Authorities Table is attached hereto as Schedule A and available on demand. The Legal Department and the Finances Department shall update the Delegated Authorities Table from time to time as necessary.

Unless the specific authority is included in the Delegated Authorities Table or you have been advised by the Legal Department and / or the Finances Department of the existence of a delegation, you should assume that there is no such delegation and thus, no such signature authority.

If you are not sure who should sign a contract, please contact the Legal Department and / or the Finances Department.

MATTERS REQUIRING BOARD APPROVAL

Notwithstanding any delegations granted under this Policy, the following matters require the Board's (or its subcommittee's) prior authorization and approval by specific resolution:

- Amendment to the Company's articles of incorporation or by-laws.
- Dissolution or winding up of the Company.
- Sale or distribution of all or substantially all of the Company's assets, or a sale of a Company business, product line, or subsidiary.
- Merger or acquisition of a company or business.
- Changes to the Company's capital structure.
- Distributions to stockholders.
- Issuance of securities.
- Equity grants or transfers (whether stock, options, or warrants).
- Borrowing or lending money.
- Adoption of employee benefit plans (such as profit-sharing, and health plans).
- A commitment wherein the liability or expenditure of the Company, in aggregate, is in excess of Ten Million Dollars (\$10,000,000.00).
- Purchase, sale, acquisition, disposal, or encumbrance of buildings or land regardless of the value.
- Approval of Company business plans and annual budgets.
- Contracts of material importance to the Company.
- Matters with the potential to have a material impact on the reputation of the Company.
- A commitment that exposes the Company to an uncertain and potentially significant liability.

Management is required to report regularly to the Board concerning the authority exercised and matters that require Board approval.

CORPORATE APPROVAL AND EXECUTION

Given the broad range of contracts and the numerous commitments undertaken in the normal course of the Company's business, determination of appropriate signature authority and related requirements can be complex. All Company employees should be aware that the authority to execute and approve contracts depends on the nature of the contract, consultation with other departments impacted by the transaction, and appropriate signature authority. Employees who have other employees or representatives of the Company reporting to them should take all necessary steps to ensure these individuals know and follow this Policy.

RESPONSIBILITIES OF AUTHORISED SIGNATORY

Each Authorised Signatory (including Delegates) is responsible for ensuring that they have the appropriate authority to execute and approve a contract; acting within the limits of their power and delegation and

exercising their authority with care and diligence.

The Authorised Signatory should undertake appropriate investigation and inquiry to confirm that the contract and any commitments made on behalf of the Company are based on accurate information; being made for a proper purpose, in the best interest of the Company, and in furtherance of its mission; of substantive benefit that outweighs any potential risks to the Company, consistent with the Company's risk tolerance; capable of being lawfully undertaken by the Company; in compliance with other Company policies; and not in conflict with existing Company agreements; confirming that all other reviews and approvals required by applicable Company policies have been obtained prior to contract execution, subject matter approvals, such as by the risk management and tax departments, funding approvals, and the approval of any other business department affected by the contract.

This Policy is not exhaustive. The Company expects all Authorised Signatories to exercise common sense and judgment in carrying out the decision-making process, such as when deciding the precise consultation and approval route for a particular contract or other transaction. If any contract is of an unusual nature or outside the normal course of Company activities and practices, the Authorised Signatory should elevate such contract to a higher organizational level for review and decision, even if the contract is within the Authorised Signatory's scope of authority. In cases of doubt, for example in regard to novel, potentially contentious, or higher risk matters, any decisions must be escalated to the CEO, irrespective of monetary value.

COMPLIANCE WITH OTHER POLICIES

Signature and approval authority does not override other safeguards in any Company process. Any approval and execution of a matter must comply with all relevant policies, internal controls, and guidelines of the Company, including those procedures and forms specific to the nature of the activity.

This includes:

Conflicts of interest

All Company employees are responsible for ensuring that the Company does not enter into a contract or other transaction that presents a real or perceived conflict of interest. All Company employees shall comply with the Company's Code of Ethics when reviewing, approving, or otherwise exercising their authority with respect to such contract or other transaction. If a real or perceived conflict of interest does arise, the issue must be resolved prior to entering into such contract or other transaction. Resolution of any real or perceived conflict should be documented in writing and maintained by the Legal Department. Questions about possible conflicts should be directed to the Legal. A copy of the Company's Code of Ethics is available online and on demand.

Other Company policies

The review, approval, and exercise of authority under this Policy must comply with the other Company policies and procedures.

SIGNATURE REQUIREMENTS

Each Authorised Signatory approving a contract must affix their own signature (physical or electronic, as permitted) to any contracts that are required to be signed. Signing or fixing someone else's name is strictly

prohibited, except in special circumstances where permission is granted in writing for an express purpose by the person whose name is being affixed.

VIOLATION OF THIS POLICY

Only Authorised Signatories may sign contracts on behalf of the Company. Any other individual who enters into a contract, whether oral or written, that purports to bind the Company is acting without authority and may be held personally liable for the contract.

Dividing a transaction into two or more parts to evade a limit of authority is prohibited and is a violation of this Policy. This Policy shall be interpreted broadly so that a series of reasonably related transactions and the total number of years in a contract shall be considered a single transaction for purposes of determining approval and authority levels required by this Policy.

Conduct that violates this Policy is always considered outside the scope of employment of any employee acting on behalf of the Company.

Any employee, regardless of position or title, who violates any provision of this Policy (including individuals who enter into unauthorised contracts or other transactions) will be subject to discipline, up to and including termination of employment.

ADMINISTRATION OF THIS POLICY

The Company expressly reserves the right to change, modify, or delete the provisions of this Policy without notice. The Legal Department and the Finances Department are responsible for the administration of this Policy. All employees are responsible for consulting and complying with the most current version of this Policy. If you have any questions regarding this Policy or concerning the scope or delegation of authority, please contact the Legal Department and/or the Finances Department.

EFFECTIVE DATE

This Policy is effective as of June 2025

Next Revision Date: June 2026