

TILT INDICES LLC

tilt.io

IOSCO Statement of Compliance with the Principles for Financial Benchmarks

September 2026

This IOSCO Statement of Compliance sets out Tilt Indices LLC's responses to the International Organization of Securities Commissions' Principles for Financial Benchmarks (the "IOSCO Principles"). It is structured as follows: Section I describes the Administrator; Section II contains the Management Statement; Section III sets out the TIOC Oversight review; Section IV contains Tilt's responses to all 19 IOSCO Principles; Section V identifies the indices covered; Section VI describes the governance framework; and Section VII contains contact information and review dates.

I. About Tilt Indices LLC

Tilt Indices LLC ("Tilt" or the "Administrator") is the administrator of the Tilt family of equity indices described in Section V of this Statement (each, a "Tilt Index"). Tilt is a limited liability company organized under the laws of the State of Delaware, United States, with its principal place of business at 333 SE 2nd Ave, Suite 2000, Miami, FL 33131.

Tilt's role as Administrator encompasses primary responsibility for all aspects of the index determination process, including the development of index definitions and methodologies, the governance of methodology changes and index launches, and oversight of its calculation agent and data providers. Tilt is committed to administering the Tilt Indices in a transparent, rules-based, and independently overseen manner consistent with the IOSCO Principles.

Tilt administers each Tilt Index pursuant to the General Index Methodology & Calculation Manual (the "GIM"), currently at **Version 1.4.2** (September 2026), and an individual Individual Index Guideline ("IIG") for each index. The GIM is publicly available at <https://tilt.io/governance/general-index-methodology> and each IIG is publicly available in the Documents section of each individual index accessed at <https://tilt.io/store>.

II. Management Statement

We are pleased to present Tilt Indices LLC's IOSCO Statement of Compliance for 2026. The IOSCO Principles for Financial Benchmarks, published in July 2013, provide an essential global framework for the governance, quality, and transparency of financial benchmarks. Tilt is committed to administering each Tilt Index in full compliance with these Principles.

Tilt's governance framework has been designed with the IOSCO Principles as a foundational requirement. The Tilt Index Methodology Committee ("TIMC") holds authority over all methodology decisions. The Tilt Index Oversight Committee ("TIOC Oversight") provides independent oversight of Tilt's administration and compliance with the IOSCO Principles. The Tilt Index Operations Committee ("TIOC Operations") governs day-to-day index administration. Each committee operates under a formal charter consistent with the requirements of the IOSCO Principles.

Tilt conducts an annual review of its adherence to the IOSCO Principles. The date of the most recent review is indicated on the cover of this Statement. Tilt will publish material updates to this Statement promptly following any such review or following any material change to its governance or methodology framework.

III. TIOC Oversight Review

The Tilt Index Oversight Committee ("TIOC Oversight") has conducted a review of this Statement and of Tilt Indices LLC's adherence to the IOSCO Principles for Financial Benchmarks as of the date hereof. TIOC Oversight is comprised of independent members who are not involved in Tilt's commercial activities and who are not subject to conflicts of interest in relation to the indices they oversee.

TIOC Oversight's review included assessment of: (i) the accuracy and completeness of this Statement; (ii) Tilt's governance framework, including the TIMC and TIOC Operations charters; (iii) the GIM and applicable IIGs; (iv) Tilt's key governance policies, including the Conflicts of Interest Policy, Information Barrier Policy, Methodology Change Policy, Index Termination Policy, Corrections and Restatements Policy, and Complaints Handling Policy; and (v) TIMC's methodology decisions and governance records for the period covered by this Statement.

Based on its review, TIOC Oversight confirms that this Statement accurately presents the governance and control framework in place within Tilt's index operations, and that Tilt's policies and procedures are consistent with the IOSCO Principles for Financial Benchmarks.

IV. Responses to the IOSCO Principles for Financial Benchmarks

The table below sets out Tilt's response to each of the 19 IOSCO Principles for Financial Benchmarks.

IOSCO Principle	Tilt's Response
Principle 1 — Overall Responsibility of the Administrator	Tilt Indices LLC, as Administrator, retains primary responsibility for all aspects of the index determination process, including: (A) development of index definitions and methodologies, as set forth in the GIM and applicable IIGs; (B) accurate and timely determination, calculation, and publication of each Tilt Index each Trading Day following market close; (C) transparency over significant decisions affecting each index, including contingency measures for market disruptions, which are documented in the GIM; and (D) credible and transparent governance through the TIMC, TIOC Operations, and TIOC Oversight. The GIM is publicly available at https://tilt.io/governance/general-index-methodology and each IIG is publicly available in the Documents section of each individual index accessed at https://tilt.io/store .
Principle 2 — Oversight of Third Parties	Index constituent data and pricing inputs are sourced from established, regulated US and Canadian market data providers pursuant to written data license agreements. Day-to-day index calculation is performed by Agora Indexing Technologies LLC (the "Calculation Agent") pursuant to the Index Calculation Agent Services Agreement. TIOC Operations maintains oversight of the Calculation Agent, including review of calculation quality, data delivery timeliness, and adherence to the GIM. The identity and role of the Calculation Agent is disclosed in this Statement. The Calculation Agent is an affiliate of Tilt; this relationship, and any conflicts of interest to which it may give rise, is managed under Tilt's Conflicts of Interest Policy and Information Barrier Policy, as further described under Principle 3. Tilt maintains contingency procedures to address potential disruption to third-party services.
Principle 3 — Conflicts of Interest for Administrators	Tilt maintains a Conflicts of Interest Policy and a Conflicts of Interest Register. All TIMC members are required to disclose potential conflicts before each decision and to recuse from any matter in which they have a material interest. Tilt's Information Barrier Policy establishes trading restrictions and information barriers for all Covered Persons in connection with non-public index information. Tilt's conflicts framework specifically identifies and manages conflicts arising from Tilt's affiliation with the Calculation Agent. Tilt does not link the compensation of index calculation personnel to the level or performance of any Tilt Index. The Conflicts of Interest Policy is reviewed annually by TIOC Oversight. Material conflicts are disclosed to TIOC Oversight and, where required, to affected stakeholders.
Principle 4 — Control Framework for Administrators	Tilt's control framework is documented across its Index Governance Policy, GIM, Information Barrier Policy, Corrections and Restatements Policy, Methodology Change Policy, Index Termination Policy, and Complaints Handling Policy. TIMC is responsible for all methodology decisions. TIOC Operations oversees day-to-day calculation quality and controls. TIOC Oversight independently reviews the control framework annually. Tilt maintains a whistleblowing mechanism through which any personnel may raise concerns regarding potential misconduct or irregularities in the index determination process. All governance documents are reviewed and updated as appropriate.
Principle 5 — Internal Oversight	TIOC Oversight provides independent oversight of Tilt's index administration pursuant to the TIOC Oversight Charter. TIOC Oversight members are independent

IOSCO Principle	Tilt's Response
	of Tilt's management and commercial activities. Its responsibilities include: (i) periodic review of index methodology design and representativeness; (ii) oversight of the control framework and third-party arrangements; (iii) review and authorization of material methodology changes; (iv) review and approval of index termination and transition procedures; and (v) consideration of audit findings and complaints escalated by management. TIOC Oversight's composition and terms of reference are documented in its Charter, which is available upon request. Material issues identified by TIOC Oversight are escalated to Tilt Indices LLC management and, where appropriate, to Tilt Indices LLC's ultimate owner.
Principle 6 — Benchmark Design	Each Tilt Index is designed to measure an identifiable, investable segment of the US and Canadian equity markets using a rules-based methodology. Index design criteria — including eligible universe, constituent selection criteria, weighting methodology, capping parameters, rebalancing and reconstitution frequency, and corporate action treatments — are fully documented in the GIM and the applicable IIG. Each index draws constituents from the eligible universe as defined in the GIM, which is anchored in active, liquid, publicly traded US and Canadian equities. TIMC periodically reviews each index's design to assess continued representativeness of the underlying interest.
Principle 7 — Data Sufficiency	Tilt Indices are equity indexes that draw primarily on official end-of-day closing prices sourced from regulated US and Canadian exchanges via licensed data providers. For broad equity indices, exchange-sourced price and corporate action data constitutes the primary and, in routine determination, the sole input. For thematic indices, constituent scoring additionally draws on supplementary data sources — including company filings, regulatory disclosures, news sources, and third-party analytical data — as specified in the applicable thematic methodology and Individual Index Guideline. All data inputs are sourced from established providers under written agreements. Tilt's GIM specifies the data inputs applicable to each index type and the procedures that apply in the event of missing or unavailable data.
Principle 8 — Hierarchy of Data Inputs	Official exchange closing prices are the primary data input for routine Tilt Index determination, sourced from regulated US and Canadian markets via licensed data vendors. For thematic indices, constituent eligibility scoring also incorporates supplementary data sources (company filings, regulatory disclosures, news, and analytical data) as further described under Principle 7 and in the applicable Individual Index Guideline. For all index types, the GIM specifies a defined fallback hierarchy in the event of a missing or delayed price input: (i) use of the most recent available official closing price; and (ii) where necessary, escalation to TIOC Operations for determination pursuant to documented contingency procedures. Expert judgment is not exercised in routine index determination. Any exercise of expert judgment in contingency situations is documented and reported to TIOC Oversight.
Principle 9 — Transparency of Benchmark Determinations	The GIM and each IIG set forth the complete, publicly available rules for each Tilt Index, providing stakeholders with sufficient information to understand and replicate the benchmark determination process. Index values are calculated and published each Trading Day. Calculation data files are made available to licensees pursuant to their index licensing agreements. Tilt does not exercise expert judgment in routine index determination; all methodology is rules-based and fully documented. Any methodology-driven determination is explainable by reference to the applicable GIM provision.
Principle 10 — Periodic Review	TIMC conducts an annual review of each Tilt Index's GIM and applicable IIG to assess whether the methodology continues to appropriately measure the underlying market interest and remains fit for purpose. The results of material reviews and any resulting methodology changes are disclosed in accordance with Principle 12. TIOC Oversight oversees the periodic review process and may direct additional reviews where it determines that market structure changes or other factors warrant reassessment.
Principle 11 — Content of the Methodology	The GIM contains: (A) definitions of key terms (GIM Appendix A); (B) constituent selection, eligibility, weighting, and rebalancing procedures; (C) corporate action

IOSCO Principle	Tilt's Response
	treatment rules, including dividends, stock splits, mergers, spin-offs, and delistings; (D) contingency procedures for market disruptions, trading halts, and missing data; (E) error correction and restatement procedures, governed by the Corrections and Restatements Policy; (F) frequency and process for internal methodology review; (G) stakeholder consultation procedures for material changes; and (H) discussion of fixed-constituent design and its implications. The GIM is publicly available at https://tilt.io/governance/general-index-methodology and each IIG is publicly available in the Documents section of each individual index accessed at https://tilt.io/store .
Principle 12 — Changes to the Methodology	All methodology changes are governed by the Methodology Change Policy. Material changes require TIMC approval, with prior review by TIOC Oversight. Licensees and relevant stakeholders are notified in advance of material changes with a notice period appropriate to the nature and impact of the change. Minor technical corrections may be implemented by the General Counsel with TIMC ratification. All methodology changes are documented, filed in TIMC's governance records, and disclosed publicly. Stakeholders may submit comments on proposed material changes to compliance@tilt.io .
Principle 13 — Transition	Tilt maintains an Index Termination Policy governing the planned cessation of any Tilt Index. Any index termination requires TIMC approval following review of the circumstances, licensee impact, and transition options. Licensees receive advance written notice of any termination, with a notice period determined by the breadth of use and potential impact on stakeholders. TIOC Oversight is notified of all termination decisions. Licensees are encouraged to include fallback provisions in contracts that reference Tilt Indices. Transition assistance, including continued calculation for a specified period, may be provided at TIMC's discretion.
Principle 14 — Submitter Code of Conduct	Not applicable. Tilt Indices are rules-based equity indexes calculated exclusively from prices sourced from regulated US and Canadian exchanges via established, licensed data providers. Tilt's benchmark determination process does not rely on submissions of data or information from external contributors. Accordingly, no submitter code of conduct is required.
Principle 15 — Internal Controls over Data Collection	Market data inputs are received from licensed data providers pursuant to written agreements that include data quality standards and delivery specifications. The Calculation Agent employs data quality assurance procedures, including file delivery verification, variance alerts, and missing data protocols. Data is transmitted via secured channels with appropriate access controls. In the event of a data error or discrepancy, the Corrections and Restatements Policy governs identification, assessment, correction, and disclosure. Personnel with access to non-public index data are subject to the Information Barrier Policy.
Principle 16 — Complaints Procedures	Tilt maintains a Complaints Handling Policy governing the receipt, investigation, and resolution of complaints from index users and other stakeholders. Complaints regarding index determinations, methodology application, or other administrator decisions may be submitted to compliance@tilt.io . All complaints are reviewed by personnel who are independent of the original determination. Complaints resulting in a benchmark correction are disclosed in accordance with the Corrections and Restatements Policy. All complaints records are retained for a minimum of five years. Complaints may be escalated to TIOC Oversight where warranted. TIOC Oversight acts as the final escalation body for complaints.
Principle 17 — Audits	TIOC Oversight is responsible for periodic review of Tilt's adherence to its stated governance policies, the IOSCO Principles, and this Statement. TIOC Oversight may commission independent reviews of index operations as it determines appropriate based on the nature of issues identified, the complexity of operations, or other relevant factors. The results of TIOC Oversight's reviews are documented in its governance records. External audits may be engaged by TIOC Oversight where the scope or complexity of identified issues warrants external expertise.
Principle 18 — Audit Trail	Tilt retains written records covering: (A) all data inputs used in each index determination; (B) TIMC decisions, including meeting minutes, written consents, and ratifications; (C) all methodology changes, deviations from standard procedures,

IOSCO Principle	Tilt's Response
	and contingency determinations; (D) the identity of personnel involved in index calculation and determination; and (E) all complaints, inquiries, and regulatory requests and responses. Records are maintained in a secure environment with appropriate backup and disaster recovery procedures.
Principle 19 — Cooperation with Regulatory Authorities	Tilt will cooperate fully with all relevant regulatory authorities in connection with legitimate requests and investigations relating to Tilt's index administration and governance, subject to applicable confidentiality obligations and legal constraints. Relevant documentation, audit trails, TIMC governance records, and other materials required by regulatory authorities are maintained and will be made available promptly upon request.

V. Indices Covered by This Statement

This Statement covers each product identified as an "Index" in the Tilt marketplace, available at <https://tilt.io/store>. Each such index is administered by Tilt Indices LLC in compliance with the IOSCO Principles and is governed by the GIM (currently **Version 1.4.2**, September 2026) and the applicable Individual Index Guideline, in each case as approved by TIMC.

VI. Governance Framework

Index governance is conducted through three committees, each operating under a formal charter:

Tilt Index Methodology Committee (TIMC)

TIMC holds authority over: (i) approval and amendment of the GIM; (ii) approval of individual IIGs; (iii) authorization of index launches, planned terminations, and abandonments; (iv) approval of all material methodology changes; and (v) any discretionary determinations required by the GIM. TIMC acts by majority vote at meetings or by written consent in lieu of a meeting.

Tilt Index Operations Committee (TIOC Operations)

TIOC Operations governs day-to-day index administration, including oversight of rebalancing and reconstitution calculations, corporate action processing, corrections and restatements, contingency management, and oversight of the Calculation Agent and data providers.

Tilt Index Oversight Committee (TIOC Oversight)

TIOC Oversight provides independent oversight of Tilt's index administration and ensures that governance and administration practices are consistent with the IOSCO Principles. TIOC Oversight is comprised of independent members who do not participate in Tilt's commercial activities. Current voting members are Peter Zangari and Andrea Burton. Ivo Entchev serves as Chair and General Counsel in a non-voting capacity.

VII. Contact Information and Annual Review

Inquiries regarding Tilt's index administration, methodology, or IOSCO compliance may be directed to:

Compliance:	compliance@tilt.io
Legal:	legal@tilt.io
Address:	Tilt Indices LLC, 333 SE 2nd Ave, Suite 2000, Miami, FL 33131
Methodology:	https://tilt.io/governance/general-index-methodology

Date of this Statement: September 9, 2026.

Next annual IOSCO compliance review: September 2027.

This Statement supersedes all prior versions.

© 2026 Tilt Indices LLC. All rights reserved. This Statement is published for informational purposes only. It does not constitute legal, financial, or investment advice. Tilt makes no representation that any index is suitable as a reference for any particular financial product or investment strategy.