

# Disclosure Committee Guidelines

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**Carbon Revolution Public Limited  
Company**

Adopted by the Board on 6<sup>th</sup> November 2023

# Disclosure Committee Guidelines

## I. General Statement of Purpose

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It is the Company's policy that (i) all disclosures made by the Company to its shareholders or the investment community should be accurate and complete in all material respects in a manner consistent with the requirements under the Securities Exchange Act of 1934, as amended, and should comply in all material respects with the securities laws of the United States and (ii) the financial statements and other financial information disclosed by the Company should fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of and for the period(s) presented. In furtherance of this policy, the Disclosure Committee (the "**Disclosure Committee**") shall report to and assist the Chief Executive Officer and Chief Financial Officer (the "**Senior Officers**") in designing, establishing, maintaining, reviewing, and evaluating the Company's Disclosure Controls (as defined below).

## II. Disclosure Committee Composition

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The Disclosure Committee shall initially consist of the Company's Chief Executive Officer, Chief Financial Officer and General Counsel (or their delegates). Such members may be replaced, or new members may be added, at any time and from time to time in the sole discretion of the Senior Officers or a majority of members of the Disclosure Committee. The Senior Officers or a majority of members of the Disclosure Committee shall designate one member of the Disclosure Committee to be chair (the "Chair").

## III. Meetings

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The Disclosure Committee shall meet in person or by video or telephone conference call at least once prior to the Company publicly releasing its financial results and as is otherwise deemed necessary or advisable by the Chair or any Senior Officer in order to carry out its purpose and activities as set forth in Sections I and IV of these Guidelines. The Chair shall call additional meetings of the Disclosure Committee upon the request of any member of the Disclosure Committee or any Senior Officer.

## IV. Disclosure Committee Activities

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The principal activities of the Disclosure Committee will generally include the following:

### A. Disclosure Controls and Procedures; Preparation and Review of Disclosure Statements

- Review and monitor the effectiveness of the controls and other procedures of the Company that are designed to ensure that (i) information required to be disclosed by the Company in the reports that it files or submits under the Securities Exchange Act of 1934 and other information disclosed in writing by the Company to the Securities and Exchange Commission (the "**SEC**"), the Company's shareholders or the investment community are recorded, processed, summarized and reported within the

time periods specified in the SEC's rules and forms and (ii) the written information otherwise publicly disclosed by the Company complies with the Company's disclosure policy as set forth in Section I of these Guidelines, including, without limitation, controls and procedures designed to ensure that such information is identified and communicated to the Company's management, including the Senior Officers, as appropriate to allow timely decisions regarding required disclosure (the "**Disclosure Controls**").

- Review and supervise and monitor the preparation of the Company's (i) reports, information statements, registration statements and other information filed with the SEC, (ii) press releases containing financial information, earnings guidance, information about material acquisitions or dispositions or other information material to the Company or its shareholders, and (iii) other public disclosures and statements (collectively, the "**Disclosure Statements**").
- Evaluate the effectiveness of the Disclosure Controls as of the end of the period covered by each of the Company's Annual Reports on Form 20-F (the "**Periodic Reports**").
- Discuss with the Senior Officers all significant information with respect to the Disclosure Committee's proceedings, the design and establishment of the Disclosure Controls, the integrity of the Disclosure Controls, the preparation of the Disclosure Statements and the Disclosure Committee's evaluation of the effectiveness of the Disclosure Controls.
- Consider the materiality of information regarding the Company that is brought to the attention of the Disclosure Committee as a result of its activities and determine the Company's disclosure obligations with respect to such information on a timely basis.
- Report to the Senior Officers prior to the filing with the SEC of each Periodic Report as to the Disclosure Committee's (i) compliance with its policies and procedures, (ii) proper performance of the responsibilities that have been assigned to it and (iii) conclusions of its evaluation of the effectiveness of the Disclosure Controls.
- Such other activities and responsibilities as the Senior Officers may assign to the Disclosure Committee from time to time.

#### **B. Review of Guidelines**

- Review and reassess the adequacy of these Guidelines annually and recommend any proposed changes to the Senior Officers and the Audit and Risk Committee of the Board of Directors (the "**AC**") for approval.

#### **C. General**

- In conducting its activities, the Disclosure Committee shall have access to the Company's books, records, facilities and personnel, as necessary to perform its role under these Guidelines.
- In general, the Disclosure Committee will be expected to refer questions and concerns that involve the Disclosure Statements or Disclosure Controls to the Senior Officers or other appropriate personnel. Consistent with applicable law, any individual member of the Disclosure Committee may refer any questions or concerns relevant to the Disclosure Statements or Disclosure Controls to the Senior Officers or, where he or she believes it to be necessary or appropriate, to the AC. No such

member shall be required to consult with or notify the Senior Officers or any other member of the Disclosure Committee with respect to any such matter where he or she believes a conflict of interest exists or under circumstances involving apparent violation of the Company's ethical conduct policies or other impropriety or illegality.

- Notwithstanding the activities of the Disclosure Committee set forth in these Guidelines, the Senior Officers in their sole discretion may at any time assume any or all of the activities of the Disclosure Committee identified in these Guidelines, including, without limitation, approving Disclosure Statements when time does not permit the Disclosure Committee to meet. In addition, the Disclosure Committee may designate two or more members who can, acting together, approve Disclosure Statements (other than the Periodic Reports) when time does not permit the Disclosure Committee to meet.