



## RELATED PARTY TRANSACTION POLICY OCTAVE INTELLIGENCE PLC

Adopted on March 11, 2026

The Board of Directors of Octave Intelligence plc (the “**Company**”) and the Nominating and Governance Committee (the “**Committee**”) adopt this written internal governance policy and procedures (this “**Policy**”) for review, approval, or ratification of all Related Party Transactions.

This Policy is separate from and supplemental to, and does not supersede, mandatory approval and disclosure requirements applicable under the Irish Companies Act 2014, the Memorandum and Articles of Association of the Company, and the Company’s applicable accounting framework.

For purposes of this Policy, the following terms shall have the following meanings:

“**Exchange Act**” means the Securities Exchange Act of 1934, as amended.

“**Immediate Family Member(s)**” means any immediate family member of a person, which includes any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law of a person, and any person (other than a tenant or an employee) sharing the household of such person.

“**Related Party**” means any person who is or was (since the beginning of the Company’s most recently completed fiscal year, even if such person does not presently serve in that role) (i) an executive officer, director or nominee for director of the Company, (ii) any record or beneficial owner of more than 5% of any class of the Company’s voting securities (including any group), (iii) an Immediate Family Member of any such person, and/or (iv) any other person who may be a “related person” pursuant to Item 404 of Regulation S-K under the Exchange Act.

“**Related Party Transaction(s)**” means any transaction, arrangement, or relationship (including any debt or guaranty of debt), or any series of similar transactions, arrangements, or relationships in which (i) the Company or any of its consolidated subsidiaries was, is, or will be a participant, (ii) the aggregate amount involved will or may reasonably be expected to exceed \$120,000, and (iii) any Related Party has or will have a direct or indirect material interest. This also includes any material amendment or modification to an existing Related Party Transaction. For purposes of determining whether a transaction meets the monetary thresholds under this Policy, all transactions with the same Related Party within any rolling twelve (12)-month period shall be aggregated.

“**SEC**” means the U.S. Securities and Exchange Commission.

The Committee shall review Related Party Transactions and determine whether or not to approve or ratify those transactions. The Committee shall approve a Related Party Transaction only if the Committee determines that, under all of the circumstances, such transaction (i) is not inconsistent with the interests of the Company and its shareholders, and (ii) complies with other relevant Company policies, organizational documents, and relevant requirements.

In reviewing Related Party Transactions, the Committee shall take into account, among other factors it deems appropriate:

- (i) the parties thereto and the relationship of the Related Party to the Company;
- (ii) the extent, direct or indirect, of the Related Party’s interest in the transaction;



- (iii) the approximate dollar value of the amount involved in the transaction;
- (iv) the approximate dollar value of the amount of the Related Party's interest in the transaction without regard to the amount of any profit or loss;
- (v) whether the transaction was undertaken in the ordinary course of business of the Company;
- (vi) whether the transaction with the Related Party is proposed to be, or was, entered into on terms no less favorable to the Company than terms that would have been reached with an unrelated third party and whether appropriate independent benchmarking, valuation, or transfer pricing documentation has been obtained in respect of the transaction;
- (vii) the material terms of the proposed Related Party Transaction, including the purpose of, and the potential benefits to, the Company resulting from such transaction;
- (viii) the public announcement requirements that may apply under the Exchange Act;
- (ix) the importance and fairness of the transaction both to the Company and the Related Party;
- (x) whether the Related Party Transaction could also fall within restrictions on non-cash and credit transactions with directors or their connected persons under the Irish Companies Act 2014; and
- (xi) any other information regarding the transaction or the Related Party in the context of the proposed transaction that would be material to investors in light of the circumstances of the particular transactions.

In the event that it is inappropriate for the Committee to review and consider the approval or ratification of the Related Party Transaction for reasons of conflict of interests or otherwise, then the Related Party Transaction shall be approved by another independent body of the Board of Directors (which, when acting in such capacity as an approving body shall be referred to in this Policy as the "Committee"). In addition, if a Related Party Transaction involves a Related Party who is a member of the Committee or an Immediate Family Member of a member of the Committee, such Committee member may not participate in any discussion or vote regarding approval, ratification, or rejection of such transaction, although such Committee member may be counted in determining the presence of a quorum at a meeting to consider such transaction.

The Committee delegates authority to the Chair of the Committee to pre-approve or ratify certain transactions subject to this Policy. A summary of any new transactions pre-approved or ratified by the Chair shall be provided to the full Committee for its review in connection with its next scheduled Committee meeting.

If the Chief Legal Officer of the Company determines it is impractical or undesirable to wait until a Committee meeting to consummate a Related Party Transaction, the Chair of the Committee may review and approve the Related Party Transaction in accordance with the guidelines and procedures set forth in this Policy. Any such approval (and the rationale for such approval) must be reported to the Committee at the next regularly scheduled Committee meeting.

The Committee has considered and adopted standing pre-approvals under this Policy for limited transactions with Related Parties, which include:

- Employment of executive officers. Any employment of executive officers, on terms approved by the Compensation Committee.



- Director compensation. Any compensation paid to a director if the compensation is required to be reported in the Company's filings with the SEC.
- Erroneous compensation. The transaction involves the recovery of erroneously awarded compensation.
- Certain transactions with other companies or partnerships. Any transaction with another company or partnership at which a Related Party's only relationship is as an employee, director, limited partner, and/or beneficial owner of less than 10% (together with his or her Immediate Family Members) of that company's or partnership's equity, if the aggregate amount involved does not exceed the greater of \$1,000,000, or 2% of that company's or partnership's total annual revenues.
- Certain charitable contributions. Any charitable contribution, grant, or endowment by the Company to a charitable organization, foundation, or university at which a Related Party's only relationship is as an employee, or a director, if the aggregate amount involved does not exceed the lesser of \$1,000,000, or 2% of the charitable organization's total annual receipts.
- Transactions where all security holders receive proportional benefits. Any transaction where the Related Party's interest arises solely from the ownership of the Company's ordinary shares or debt securities convertible thereinto and all holders of such ordinary shares or convertible debt securities, as applicable, received the same benefit on a pro rata basis.
- Indemnification. Indemnification and advancement of expenses made pursuant to the Company's Memorandum and Articles of Association or pursuant to any agreement between the Company and an indemnified individual.

A summary of new transactions covered by the standing pre-approvals described above shall be provided to the Committee for its review at each regularly scheduled Committee meeting.

The Committee shall also conduct appropriate continuing oversight of any ongoing Related Party Transactions that it has previously approved or ratified to ensure that continuation of such Related Party Transactions are not inconsistent with the interests of the Company and its shareholders.

For each Related Party Transaction reviewed under this Policy, the Committee shall ensure that a written record is maintained that identifies the Related Party, describes the transaction, documents the Committee's analysis of fairness and arm's-length terms, includes any benchmarking or valuation materials relied upon, incorporates any conflict-of-interest declarations, and sets out the approval or rejection decision and the rationale. Such records shall be retained for a minimum of ten (10) years and be made available for review by Internal Audit or external auditors upon request.

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