

December 23, 2024

Wilmington Trust, National Association  
 99 Wood Avenue South, Suite 1000  
 Iselin, New Jersey 08830  
 Attention: Connect Finco Administrator

RE: Change in Fiscal Year/GAAP Election

To Whom it May Concern:

Reference is hereby made to that certain Indenture, dated as of September 25, 2024 (the “Indenture”), by and among the Issuers, Connect Bidco Limited, a non-cellular company limited by shares incorporated under the laws of Guernsey, as guarantor (“Bidco”), the other Guarantors named therein, and Wilmington Trust, National Association as trustee (in such capacity, the “Trustee”) and notes collateral agent. Terms defined in the Indenture are used herein with the same meanings unless otherwise defined herein.

In accordance with the terms of the Indenture, the undersigned hereby notifies the Trustee as follows:

1. Beginning with the fiscal quarter of Bidco ending December 31, 2024 (the “FYE Effective Date”), Bidco is changing its fiscal year end from December 31 to March 31. Upon the occurrence of the FYE Effective Date, all references in the Indenture, the Senior Collateral Documents and the Pari Passu Intercreditor Agreement to the fiscal year and/or the fiscal quarters of Bidco shall be adjusted accordingly (the “FYE Change”).
2. Pursuant to the third sentence of the definition of “IFRS” under the Indenture, Bidco hereby notifies the Trustee that it is electing to apply GAAP accounting principles in lieu of IFRS beginning with the fiscal quarter of Bidco ending March 31, 2025 (the “GAAP Election Effective Date”). Upon the occurrence of the GAAP Election Effective Date, references in the Indenture to IFRS shall be construed to be references to GAAP (except as otherwise provided in the Indenture) in accordance with clause (b) of the definition of “IFRS” under the Indenture (the “Change to GAAP”).

In connection with, and as a result of, the FYE Change and the Change to GAAP, Bidco will deliver, or cause to be delivered, to the Administrative Agent, on behalf of each Lender, the following financial deliverables for each fiscal period specified below within the periods prescribed in Section 4.03 of the Indenture:

<u>End of Fiscal Period and Delivery Date</u>	<u>Financial Deliverables</u>	<u>Accounting Method</u>
December 31, 2024  (within 60 days)	As a supplement to the Management’s Discussion and Analysis of Financial Condition and Results of Operations, unaudited, condensed consolidated balance sheets, statements of operations and comprehensive loss and cash flows of Bidco and its Subsidiaries for the three month and twelve month period ending December 31, 2024, setting forth in comparative form the figures for the corresponding period of the previous year.	IFRS

<p>March 31, 2025 (within 125 days)</p>	<p>Audited consolidated balance sheet, consolidated statement of operations and comprehensive loss and cash flow of Bidco and its Subsidiaries for the fifteen month period ending March 31, 2025, with accompanying notes and audit report prepared by PricewaterhouseCoopers LLP with no comparative financials included.</p>	<p>GAAP</p>
<p>March 31, 2025 (within 125 days)</p>	<p>Previously issued audited consolidated balance sheet, consolidated statements of operations and comprehensive loss and cash flows of Bidco and its Subsidiaries for the twelve month period ending December 31, 2023, with accompanying notes and audit report by Deloitte LLP.</p>	<p>IFRS</p>
<p>March 31, 2025 (within 125 days)</p>	<p>Unaudited consolidated balance sheet, consolidated statements of operations and comprehensive loss and cash flows of Bidco and its Subsidiaries for the twelve month period ending March 31, 2025, setting forth in comparative form the figures for the corresponding period of the previous year, with accompanying notes.</p>	<p>GAAP</p>
<p>March 31, 2025 (within 125 days)</p>	<p>Management's Discussion and Analysis of Financial Condition and Results of Operations for the three month and twelve month period ending March 31, 2025, with comparative periods reflected and discussed.</p>	<p>GAAP</p>

Please do not hesitate to contact us if you have any questions regarding this matter.

[SIGNATURE PAGE FOLLOWS]

**CONNECT BIDCO LIMITED**

By: \_\_\_\_\_  
Name: **Shawn Duffy**  
Title: **Chief Financial Officer**

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