

INTRODUCTION:

Internal Auditing is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of Everforth, Inc. (the “Company”). It assists the Company in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organization’s governance, risk management, and internal control.

ROLE:

The Internal Audit Department is established by the Audit Committee. The Internal Audit Department’s responsibilities are defined by the Audit Committee as part of their oversight role.

AUTHORITY:

The Internal Audit Department, with strict accountability for confidentiality and safeguarding records and information, is authorized full, free, and unrestricted access to any and all of the Company’s records, physical properties, and personnel pertinent to carrying out any engagement. All employees are requested to assist the Internal Audit Department in fulfilling its roles and responsibilities. The Senior Director of Internal Audit will also have free and unrestricted access to the Audit Committee.

ORGANIZATION:

The Senior Director of Internal Audit will report functionally to the Audit Committee and administratively (i.e., day-to-day operations) to the Chief Financial Officer.

The Audit Committee will:

- Approve the internal audit charter;
- Approve the risk-based internal audit plan;
- Receive communications from the Senior Director of Internal Audit on the Internal Audit Department’s performance relative to its plan and other matters;
- Approve decisions regarding the appointment and removal of the Senior Director of Internal Audit; and
- Make appropriate inquiries of management and the Senior Director of Internal Audit to determine whether there is inappropriate scope or resource limitations.

The Senior Director of Internal Audit will communicate and interact directly with the Audit Committee, including in executive sessions and between Audit Committee meetings as appropriate.

PROFESSIONALISM AND STANDARDS:

The Internal Audit Department will adhere to the Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*, and will be subject to the Supplemental Code of Business Conduct and Ethics approved by the Board of Directors, as it may be amended from time to time.

INDEPENDENCE AND OBJECTIVITY:

The Internal Audit Department will remain free from interference by any element of the organization, including matters of audit selection, scope, procedures, frequency, timing, or

report content to permit maintenance of a necessary independent and objective mental attitude.

Internal auditors will have no direct operational responsibility of authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair internal auditor's judgment.

Internal auditors will exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others forming judgments.

The Senior Director of Internal Audit will confirm to the Audit Committee, at least annually, the organizational independence of the Internal Audit Department.

RESPONSIBILITY:

The scope of internal auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and the effectiveness of the organization's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organization's strategic goals and objectives. This includes:

- Evaluating the effectiveness of the Company's internal controls, including General Information Technology Controls, for Sarbanes-Oxley compliance and for operational audit purposes.
- Monitoring and evaluating governance processes through the testing for the Committee of Sponsoring Organizations ("COSO") compliance.
- Monitoring and evaluating the effectiveness of the Company's business and fraud risk management processes.
- Evaluating the quality of the performance of external auditors and the degree of coordination with internal audit.
- Performing consulting and advisory services related to governance, risk management and control as appropriate for the organization.
- Reporting periodically on internal audit's performance relative to plan.
- Reporting significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by the Audit Committee.
- Evaluating specific operations at the request of the Audit Committee or management, as appropriate.

INTERNAL AUDIT PLAN:

At least annually, the Senior Director of Internal Audit will submit to senior management and the Audit Committee, an internal audit plan for review and approval. The internal audit plan will consist of a work schedule as well as budget and resource requirements for the next fiscal/calendar year. The Senior Director of Internal Audit will communicate the impact of

resource limitations and significant interim changes to senior management and the Audit Committee.

The internal audit plan will be developed based on a prioritization of the audit universe using a risk-based methodology, including input of senior management and the Audit Committee. The Senior Director of Internal Audit will review and adjust the plan, as necessary, in response to changes in the organization's business, risk, operations, programs, systems, and controls. Any significant deviation from the approved internal audit plan will be communicated to senior management and the Audit Committee through periodic activity reports.

REPORTING AND MONITORING:

A written report will be prepared and issued by the Senior Director of Internal Audit or designee following the conclusion of each internal audit engagement and will be distributed as appropriate. Internal audit results will also be communicated to the Audit Committee.

The internal audit report may include management's response and corrective action taken or to be taken in regard to specific findings and recommendations. Management's response, whether included within the original audit report or provided thereafter (i.e., within 30 days) by management of the audited area should include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.

The Internal Audit Department will be responsible for appropriate follow-up on engagement findings and recommendations.

The Senior Director of Internal Audit will periodically report to senior management and the Audit Committee on the Internal Audit Department's purpose, authority, and responsibility, as well as performance relative to its plan. Reporting will also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by senior management and the Audit Committee.

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