QCA CODE COMPLIANCE STATEMENT

The Board of Directors' (the 'Board') continues to support achieving high standards of corporate governance. During the year, the Company has applied the principles of the Quoted Company Alliance's Corporate Governance Code 2023 (the 'QCA Code'), marking the first year of adoption of the updated Code**.** *accesso's* adherence to high standards of ethics, values and corporate social responsibility are principles which underpin our governance procedures and the strategic and management decisions that we make. Our governance model evolves to support the business and the QCA Code continues to provide a flexible, yet rigorous approach to support this.

We also recognise that we have an impact on the world in which we live, our employees, and the people we interact with. We strive to deliver strong results to our investors through sustainable business practices across environmental, social and governance pillars.

The Company is subject to the UK City Code on Takeovers and Mergers.

This page provides access to the managing and financial information required by Rule 26 of the AIM rules for companies.

Bill Russell
Non-Executive Chairman
27 May 2026

The sections below set out the ways in which the Company has applied the ten principles of the 2023 QCA Code for the financial year ended 31 December 2025.

1. Establish a purpose, strategy and business model which promotes long-term value for shareholders

accesso's purpose is a simple one. It is to partner with the operators of leisure attractions around the world and to help them deploy technology solutions to engage with their guests to deliver better guest experiences. At *accesso* we believe technology has the power to redefine the guest experience. We provide solutions that empower our clients to create connected guest experiences and drive their businesses forward. Our cutting-edge solutions drive increased transaction-based revenue through ticketing, restaurant and retail commerce, virtual queuing, distribution, digital professional services, and guest experience management software.

We have established relationships with some of the leading leisure and entertainment brands globally. These long-term partnerships not only provide us with steady, repeatable revenue streams but also serve as a testament to the quality and reliability of our products and services. We align our revenue model so that we do well when our clients do well. Our strategy is to solidify our position as market leaders while driving sustainable growth for our stakeholders. We have an ongoing commitment to identify the best complementary products to complete our solution and service offerings and the capacity to acquire market-leading IP.

With a market-leading product set, the breadth and scale of our solutions are unmatched in the industry. We will look to capitalise on this position as we provide our customers with innovative products that drive sustainable revenue growth.

The strategy and business operations of the Group are set out on pages 3 to 35 of the 2025 Annual report and financial statements.

The Group's strategy is developed by the senior management team and approved by the Board. The management team is responsible for implementing the strategy and managing the business at an operational level.

2. Promote a corporate culture that is based on ethical values and behaviours

accesso adheres to a high standard of ethics, values and corporate social responsibility and these principles underpin our governance procedures and the strategic and management decisions that we make.

accesso's 'Global Culture Guide' issued to all employees is a document at the heart of the business and one that is acknowledged by all employees setting out the Group's code regarding values, business ethics, diversity and equal opportunity.

Employees are required to complete mandatory training on an annual basis covering a range of matters, which has included unconscious bias and inclusion training; preventing workplace harassment; privacy and data protection; and information security awareness. *accesso's* Whistleblowing Policy encourages and provides means for employees to anonymously report wrongdoing, which extends to modern slavery, human rights violations and trafficking, without fear of redress or reprisal.

accesso continues to invest in its people, creating a positive working environment that attracts and retains the best talent in our industry. The strength of our culture and the quality of our people are the driving force behind our success. We are constantly developing new ways to support our employees through new benefits and ways of working to improve work/life balance. Employees can now choose to work fully remotely, fully in the office or a hybrid model of both.

The senior management team regularly monitors the Group's cultural environment and seeks to address any concerns that may arise, escalating these to Board for consideration as necessary. We value our employees' thoughts and ideas and two-way communication is actively sought and encouraged. An anonymous Staff Engagement Survey was conducted during 2025, the results of which were considered in detail by management and helped to inform and guide subsequent strategic decisions that were made.

3. Seek to understand and meet shareholder needs and expectations

The Company and Board recognise the importance of developing and maintaining good relationships with all the various categories of shareholders and devote significant effort and resource in this respect.

There have been regular dialogues with shareholders during the year such as holding

briefings with analysts and other investors, including staff shareholders. The Company also uses the annual general meeting as an opportunity to engage with its shareholders, where the opportunity is given to shareholders to question the Board.

The Board has an on-going dialogue with shareholders through formal communication of financial results on a yearly and half yearly basis and also provides periodic market updates and the required press releases to ensure compliance with the AIM rules. The Board engages with substantial shareholders to ensure that the strategic direction of the business is aligned with group objectives.

Enquiries from individual shareholders on matters relating to the business of the Company are welcomed. Shareholders and other interested parties can subscribe to receive notification of news updates and other documents from the Company via email. In addition, the executive directors meet with major shareholders to discuss the progress of the Company and provide periodic feedback to the Board following meetings with shareholders.

This programme of investor relations is run by *accesso* and shareholders can contact the Company directly using the following email address: investor.relations@accesso.com

The non-executive directors are all willing and available to engage with shareholders, should they have a concern that is not resolved through the normal channels.

4. **Take into account wider stakeholder interests, including social and environmental responsibilities, and their implications for long-term success**

The Group is aware of its corporate social and environmental responsibilities and the need to maintain effective working relationships across a range of stakeholder groups which includes the Group's employees, customers and suppliers and regulatory authorities. There is a regular engagement with each of these stakeholder groups.

In 2025 we continued to evolve our ESG approach and remain committed to strengthening our ESG policies and practices as necessary. From an environmental perspective, we continued to enhance the quality and consistency of the data underpinning our carbon footprint, making improvements to emissions data collection, capturing more complete data, and reflecting our contractual (market-based) emissions in more detail. Climate action and resilience remain priorities, and so in 2025 we proceeded to decarbonise our business in line with our 2050 Net Zero target, as well as revisiting our Taskforce on Climate-related Financial Disclosures (TCFD) aligned climate scenario analysis to reflect updated climate pathways and assumptions.

Customers and Suppliers

accesso's customers are key to the long-term success of our business. We seek to grow and maintain our customer base and select suppliers to ensure our reputation is preserved, protecting our position as the leading technology provider of choice for tomorrow's attractions, venues and institutions to help us achieve our growth ambitions. They are key business partners and we set out our relationship in the terms of business or service level agreements. We maintain oversight of these arrangements as well as making sure our customers receive an appropriate level of disclosure.

We listen to our customers and invest heavily in research and development because our industries demand it, our clients benefit from it and it makes a positive impact on the guest experience. Our innovative technology solutions allow venues to increase the volume and range of on-site spending and to drive increased transaction-based revenue through cutting edge ticketing, point-of-sale, virtual queuing, distribution and experience management software.

Many of our team members have direct, hands-on experience working in the venues we serve. In this way, we are experienced operators who run a technology company serving attraction operators, versus a technology company that happens to serve the market. Our staff understand the day-to-day operations of managing complex venues and the challenges this creates, and together we strive to provide our clients and their guests with technology that empowers them to do more and enjoy more. From our agile development team to our dedicated client service specialists, every team member knows that their passion, integrity, commitment, teamwork and innovation are what drive our success.

The Prism band is the sole piece of hardware we manufacture. Our manufacturing partner was carefully selected to ensure it met our own and our customers standards. We reuse the straps and any reusable components. We act as a reseller or referral partner for any other hardware used in our business partnering with socially and environmentally responsible suppliers. In any manufacturing process there is ultimately scrap, and we dispose of this responsibly using an ISO certified third party.

Employees

The Group's policy is to consult and engage with employees, by way of meetings, surveys and through personal contact by directors and other senior executives, on matters likely to affect employees' interests. Information on matters of concern to employees is given in meetings, handouts, letters and reports, which seek to achieve a common awareness on the part of all employees on the financial and economic factors affecting the Group's performance.

We maintain oversight of employee performance through an annual performance and development review process. We seek to offer appropriate levels of remuneration which we benchmark using market surveys. We value our employees' thoughts and ideas, and two-way communication is actively sought and encouraged. During 2025 we administered the tenth annual Employee Engagement Survey, with 94% participation and an overall 4.1 average score (out of 5.0), which continues to be above the 75th percentile for similarly sized organisations in our industry. The results were considered in detail by management and helped to inform and guide subsequent strategic decisions that were made. Our expected standards of behaviour are set out in our Code of Business, which all staff are expected to adhere to.

We maintain our Employee Assistance Program (EAP) which is a confidential resource designed to support the wellbeing of our employees globally. It provides professional assistance for personal and work-related challenges, including mental health support, financial counselling, legal guidance, and wellness resources. Available 24/7, the EAP ensures that our employees and their families have access to the support they need,

whenever and wherever they need it.

Leadership development remained a priority. Alongside our Invested Leader programme for Directors, we continued to build leadership capability through structured development pathways, including our GOLD (Global Organisational Leadership Development) programme for people managers.
We are always looking for ways to improve the strength and diversity of our team, ensuring that we recruit and retain the very best talent. In 2025, we welcomed 61 new hires. We ended 2025 with 5.94% voluntary turnover (2024: 5.0%).

Diversity, Equity and Inclusion (DEI) remains a strategic priority and is guided by four pillars: Recruiting; Training and Communication; Community Engagement; and Internal Processes. During 2025, we welcomed two new co-chairs of the accesso DEI Strategic Council, reinforcing governance and accountability Notable Council achievements during 2025 include:

- Under our IgniteHER initiative, we continued to support women in technology through peer mentorship, professional development and advocacy programmes. In 2025, we further strengthened this initiative through our partnership with Girl Develop It, supporting women and non-binary individuals pursuing careers in technology.
- We operate Lean In Circles across our global workforce, providing structured peer support and leadership development opportunities, with 11 Circles and more than 70 participants worldwide
- Inclusive hiring practices remain embedded across the organisation. All hiring managers receive unconscious bias training, inclusive job descriptions are standardised, and our applicant tracking system incorporates bias-blocking functionality and DEI nudges to support equitable candidate evaluation. We also collect voluntary demographic data to monitor progress against diversity objectives.
- We are committed to equitable compensation practices and have partnered with Payfactors to support a transparent and competitive compensation structure.
- Beyond workforce representation, inclusion extends to our products. We continue to design and develop solutions in alignment with recognised accessibility standards, including Americans with Disabilities Act (ADA) and Web Content Accessibility Guidelines (WCAG) guidance, and utilise specialist tools and third-party expertise to enhance accessibility across our platforms.

accesso's diversity and inclusion policy, which encompasses the Board, is based on a commitment to creating an environment where diversity is valued and respected. We believe that business success is a direct result of the experience and quality of its people. Inherent within this approach is an acceptance and embracing of diversity in all its forms and an endorsement that the entire workforce, including the Board, be representative of the communities in which the Group operates. Key aims of the policy are to ensure equality, diversity and inclusion in the workplace and to promote a culture where everyone is treated with respect and dignity.

The impact of the company's operations on the community and environment

Our product and technology

We support our customers in reducing paper consumption through using our digital ticket platforms, and venue applications such as digital maps and activity guides. However, we recognise while reducing paper usage, this simultaneously increases mobile phone usage, requiring capacity and run-time on the Group's third party data centre servers, which results in increased electricity use. We employ leading cloud service providers, Amazon Web Services, Microsoft, and Google, who all have robust Net Zero policies and customer emissions reporting tools. In 2025 we proceeded to decarbonise our business in line with our 2050 Net Zero target.

Our offices
Being a software company and with the transition to a remote working model for a significant proportion of our staff, the Group's Scope 1 (fuel) and 2 (electricity) emissions remain comparatively light. Inside our offices, we try to keep our energy usage and waste production to a minimum. We do this by considerate use of space, where our LED lighting and heating or air-conditioning turn off automatically in spaces we do not use at that time. We previously conducted a detailed assessment of the Group's Waste and Water usage across all our office space. Whilst the quality of data was low for certain locations, even a worst-case scenario resulted in very minimal emissions.

Our staff
Our employees are critical stakeholders in the Group's decarbonisation journey. To reflect the Group's dependency on our employees, we have an employee Sustainable Awareness Program, used to educate our staff on accesso's climate strategy and their role in delivering on our Net Zero ambition. We also have a Climate Channel, as a safe space for employees to share green initiatives and provide educational resources, identifying steps that can be taken by individuals to reduce their impact on the environment.

Our community
accesso is a responsible member of its community as it reflects our culture and matters to our staff and local community. accesso has a strong culture of supporting staff in both individual and group volunteering and fundraising initiatives. This includes encouraging staff to volunteer at local community projects and participate in local events; and providing corporate sponsorship of charitable activities.

We utilise a Volunteer Time Office (VTO) Programme for all employees to volunteer a paid day off at a charity of their choosing. During the year, we supported humanitarian and disaster relief efforts, including contributions to organisations assisting refugees and communities affected by natural disasters. Through these initiatives, we seek to create sustainable value not only for shareholders, but also for employees, clients and the broader communities we serve.

5. **Embed effective risk management, internal controls and assurance activities, considering both opportunities and threats, throughout the organisation**

The Board ensures maintenance of a sound system of internal control and risk management and undertakes a systematic review of the key risks and uncertainties which the Group faces. The Board seeks to embed risk management and to facilitate the implementation of risk management measures through the Group's business.

The Audit Committee keeps under review the effectiveness of the Group's system of internal control on behalf of the Board. As part of this role, it reviews the Group's controls and procedures for the evaluation, monitoring and management of risks, and advises the Board on the Group's risk strategy.

The Board is satisfied that the Group's risk management and internal controls systems are adequate and at this stage the Board does not consider it appropriate to establish an internal audit function.

The Board has identified the principal risks and uncertainties which it believes may impact the Group and its operations, as well as a number of key performance indicators with which to measure the progress of the Group. A summary of these principal risks and uncertainties facing the Group, as well as the key performance indicators and alternative performance measures are set out on pages 21 to 23 of the 2025 Annual report and financial statements. Whilst not required for AIM listed companies, we maintain a risk register as an additional layer of risk management.

The Group maintains a comprehensive programme of insurance, including insurance against a material loss or claim against the Group and directors' and officer's indemnity insurance.

6. Establish and maintain the Board as a well-functioning balanced team led by the Chair

As of 1 May 2026, the Board of directors comprises two executive directors, the non-executive Chairman and four non-executive directors.

The Board is satisfied that the four non-executive directors and the non-executive Chairman have no relationships or other matters which could affect their respective judgment in carrying out their duties and, accordingly, they are considered by the Board to be independent of management.

All of the directors are subject to election by shareholders at their first annual general meeting after their appointment to the Board and seek re-election at each annual general meeting thereafter.

Further details on each of the directors are available on the Investors page of the website. As can be seen from their profiles each of the directors brings a mixture of skills, experience and knowledge, the balance of which enables the Board to discharge its duties effectively.

The Board is responsible for the overall leadership of the Company and setting the Company's vision, purpose, values and standards. It approves the Group's strategic aims and objectives and the annual operating and capital expenditure budgets and ensures maintenance of a sound system of internal control and risk management. The Board usually meets formally at least eight times a year, and at such other times as required. There are regular informal discussions between the executive and non-executive directors. The time required of directors may fluctuate depending on the demands of the business

and other events. They are expected to allocate sufficient time to the Company to perform their duties effectively and make themselves available for all regular and ad hoc meetings.

Directors are provided with clear and accurate information relating to matters to be considered at the Board and Committee meetings, including proposal papers, management reports, information on risk management, progress on key initiatives and routine matters such as financial reports and statements on current trading. The information is provided in a timely manner to ensure an appropriate level of review by each of the Directors ahead of the meetings.

7. **Maintain appropriate governance structures and ensure that, individually and collectively, the directors have the necessary up-to-date experience, skills and capabilities**

The executive directors have day to day responsibility for the operational management of the Groups' activities. The non-executive directors are responsible for bringing independent and objective judgement to Board decisions.

The Chairman is responsible for overseeing the running of the Board, ensuring that no individual or group dominates the Board's decision making and ensuring the non-executive directors are properly briefed on matters. The Chief Executive Officer has responsibility for implementing the strategy of the Board, alongside the Chairman, and managing the day-to-day activity of the Group. The company secretary is responsible for ensuring that Board procedures are followed, and applicable rules and regulations are complied with.

Detailed proposal papers, management reports, progress on key initiatives and routine matters such as financial reports and a statement on current trading are produced in advance of meetings to enable proper consideration and debate of matters by the Board in its meetings.

Major strategic initiatives involving significant cost or perceived risk are only undertaken following their full evaluation by the Board. Matters of an operational nature are delegated to executive management. The Board's meetings are properly minuted.

The Board is supported by an Audit Committee and Remuneration Committee. The schedule of matters reserved for the Board and terms of reference for the Committees are available via the links below:

- Matters Reserved for the Board
- Audit Committee Terms of Reference
- Remuneration Committee Terms of Reference

Remuneration Committee

The Remuneration Committee consists of independent non-executive directors Andy Malpass and Jody Madden, who chairs the committee. The committee's primary role is to determine, and agree with the Board, the remuneration policy for the executive directors and senior management as well as to oversee the remuneration of the organisation as a whole, ensuring alignment of objective and rewards. Within the terms of the policy, the

committee also approves performance-related and discretionary awards to executive directors. The Remuneration Committee meets on an 'as required' basis.

Audit Committee

The Audit Committee consists of independent non-executive directors, Jody Madden and Andy Malpass, who chairs the committee. The committee is responsible for monitoring and reviewing the financial reporting of the Group from information provided by the management and the auditor. As part of this it reviews both the financial information and the narrative reporting within the externally published announcements and company reports. It also considers the objectivity, independence and cost effectiveness of the external auditor. The committee keeps under review the effectiveness of the Group's system of internal control on behalf of the Board. As part of this role, it reviews the Group's controls and procedures for the evaluation, monitoring and management of risks, advises the Board on the Group's risk strategy. The executive directors are closely involved with the management and review of business operations.

The committee considers the objectivity, independence and cost effectiveness of the external auditor, taking into account the views of management. Non-audit/tax advisory services are benchmarked by management to ensure value for money, auditor objectivity and independence of advice.

The Audit Committee meets at least twice a year to review the Annual Report and financial statements and to consider any other associated matters.

The governance of ESG currently falls under the responsibility of the whole Board and is a recurring agenda point. The Company's overall governance structure and approach is constantly under review. *accesso* recognises the importance of meeting globally recognised corporate responsibility standards and has given Jody Madden, non-executive director, responsibility to drive forward ESG initiatives and facilitate ESG-relate risk assessment. In 2023, we established an ESG Committee, with senior representation from across the organisation. The ESG Committee has responsibility for identifying and managing all ESG-related risks and opportunities, including climate-related items. If the committee identifies any risks or opportunities that require executive level input, decisions or awareness, this will be escalated up to the Board as required. Any decisions or guidance from the Board will be passed back to the ESG Committee to execute.

Page 39 to 52 of the 2025 Annual report and financial statements contain further information on the work of the Board's committees.

The Board regularly reviews the composition of the Board to ensure that it has the necessary breadth and depth of skills to support the ongoing development of the Group. Each of the Directors brings a mix of skills, experience and knowledge, the balance of which enables the Board to discharge its duties effectively.

The directors receive updates from the company secretary and other various external advisers on legal requirements and regulations, remuneration matters and corporate governance best practice.

All directors have access to the company secretary and are permitted to obtain independent professional advice at the Company's expense where they consider it necessary for them to effectively discharge their duties.

The Company recognises the importance of diversity, including gender, and the Board continues to look to build further diversity into leadership and across the business recognising the value of building and developing a diverse workforce at all levels within the Group. We are committed to increasing diversity across our operations and to supporting the development and promotion of talented individuals, regardless of gender, ethnic background or otherwise. Further details are available at www.accesso.com/about/diversity-inclusion.

8. **Evaluate board performance based on clear and relevant objectives, seeking continuous improvement**

The performance and effectiveness of the Board, its Committees and of individual directors is reviewed regularly.
The Board undertook a formal review of its performance in early 2025 and intends to do so again in 2026. These reviews are conducted internally by the Company Secretary and via written responses to a questionnaire. Recommendations and issues raised by the evaluation exercise will be used to improve the effectiveness of the Board and introduce improvements to Board processes..

On an on-going basis Directors are encouraged to raise any issues or concerns with the Chairman as soon as appropriate, as the Chairman will do in the event there are any matters causing the Company concern.

In addition, the performance of all continuing Directors is considered before they are proposed for re-election at each AGM.

It is considered that the composition and size of the Board does not warrant the appointment of a Nominations Committee and appointments are dealt with by the Board as a whole. The need to appoint such a committee is subject to review by the Board.

Succession planning is a continuous strategic process, and the Board continues to focus on both long-term and short-term succession both for board and senior management succession.

9. **Establish a remuneration policy which is supportive of long-term value creation and the Company's purpose, strategy and culture**

The Board recognises that an effective remuneration policy is critical to attracting, retaining and motivating high-quality executives and employees who will deliver the Company's long-term strategy and create sustainable shareholder value.

The Company's remuneration policy is designed to support the Company's purpose, business strategy and culture, whilst aligning the interests of executive directors, senior management, employees and shareholders. The policy seeks to ensure that remuneration

arrangements are fair, responsible and appropriately balanced between fixed and performance-related remuneration.

The Remuneration Committee reviews remuneration arrangements regularly to ensure that they remain competitive within the Company's sector and appropriate for the size and stage of development of the business. In determining remuneration structures, the Committee considers:

- the Company's long-term strategic objectives;
- individual and corporate performance;
- market practice and benchmarking data;
- the need to incentivise sustainable growth;
- shareholder interests; and
- the promotion of the Company's values and culture.

Executive directors typically receive a combination of base salary, pension contributions, benefits and participation in incentive arrangements, including annual bonus and long-term equity-based incentives where appropriate. Performance-related elements are designed to reward the achievement of strategic and financial objectives that support long-term value creation.

Non-executive directors receive fees for their services which are reviewed periodically and are not eligible to participate in bonus or pension arrangements.

The Board believes that the Company's remuneration framework is aligned with the delivery of the Company's long-term objectives and supports the creation of sustainable value for shareholders and wider stakeholders.

10. Communicate how the Company is governed and is performing by maintaining a dialogue with shareholders and other key stakeholders

As detailed under QCA Code Principle 3 above, the Board is committed to communicating regularly, effectively, clearly and accurately with the Company's shareholders and other stakeholders to keep them appraised of the Company's progress.

The Regulatory Information section of this website, on the Investor page is kept up-to-date and contains copies of regulatory announcements, the Company's financial results, and investor presentations and circulars. Press releases can be found on the News page of this website.

At the annual general meeting held on 27 May 2026 all resolutions were passed. The announcement of the results was advised to the market via the RNS, and the announcement can be accessed via the Regulatory Announcements section of this website below.