



CORPORATE GOVERNANCE STATEMENT

FOR THE PERIOD

1 JULY 2025 TO 30 JUNE 2026

CORPORATE GOVERNANCE STATEMENT

Date of last review and Board approval: 22 September 2026.

This Corporate Governance Statement discloses the extent to which the Company will follow the recommendations set by the ASX Corporate Governance Council in its publication Corporate Governance Principles and Recommendations (**Recommendations**). The Recommendations are not mandatory, however the Recommendations that will not be followed have been identified and reasons provided for not following them along with what (if any) alternative governance practices the Company intends to adopt in lieu of the recommendation.

The Company has adopted a Corporate Governance Plan which provides the written terms of reference for the Company's corporate governance duties. The Company's Corporate Governance Plan is available on the Company's website at <https://turnstoneresources.com/company/corporate-governance/>

RECOMMENDATIONS (4 TH EDITION)	COMPLY	EXPLANATION
Principle 1: Lay solid foundations for management and oversight		
Recommendation 1.1 A listed entity should have and disclose a charter setting out: (a) the respective roles and responsibilities of its board and management; and (b) those matters expressly reserved to the board and those delegated to management.	YES	(a) The Board's role is to govern the Company rather than to manage it. In governing the Company, the Directors must act in the best interests of the Company as a whole. In carrying out its governance role, the main task of the Board is to drive the performance of the Company. The Board must also ensure that the Company complies with all of its contractual, statutory and any other legal obligations, including the requirements of any regulatory body. The Board has the final responsibility for the successful operations of the Company. In general, the Board is responsible to, and has authority to determine all matters relating to policies, practices, management and operations of the Company. (b) It is the role of the Managing Director / Executive Chair, supported by senior management, to manage the daily affairs of the Company in accordance with the direction and delegations of the Board for the achievement of the Company's goals and objectives.
Recommendation 1.2 A listed entity should: (a) undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and	YES	(a) Directors are appointed based on the specific governance skills required by the Company. Given the size of the Company and the business that it operates, the Company aims at all times to have at least one Director with experience appropriate to the Company's operations. The Company's current Directors provide a blend of skills and experience to

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(b) provide security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a director.		enable the Board to meet its governance obligations. In determining candidates for the Board, the Nomination Committee will follow a prescribed process whereby it evaluates the mix of skills, experience and expertise of the existing Board. In particular, the Nomination Committee is to identify the particular skills that will best increase the Board's effectiveness. Consideration is also given to the balance of independent Directors. Potential candidates are identified and, if relevant, the Nomination Committee (or equivalent) will recommend an appropriate candidate for appointment to the Board, subject to ratification by shareholders at the next general meeting. The Nominations Committee has the discretion to engage external advisors in the search for suitable candidates with particular skills identified by the Board. (b) The Company will provide all relevant information about nominated new candidates and/or existing Directors proposed for re-election to enable shareholders to make an informed decision.
Recommendation 1.3 A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	YES	Each Director has agreed to terms setting out their appointment. Key terms of any written agreement with directors and senior executives are included in the Remuneration Report of the Company's Annual Report.
Recommendation 1.4 The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.	YES	The Board Charter (within the Corporate Governance Plan) outlines the roles, responsibility and accountability of the Company Secretary. In accordance with this, the Company Secretary is accountable directly to the Board, through the Chair, on all matters to do with the proper functioning of the Board.
Recommendation 1.5 A listed entity should: (a) have and disclose a diversity policy; (b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and (c) disclose in relation to each reporting period:	PARTIALLY	(a) The Company has adopted a Diversity Policy which provides a framework for the Company to establish and achieve measurable diversity objectives, including in respect of gender diversity. The Diversity Policy is available, as part of the Corporate Governance Plan, on the Company's website. (b) The Diversity Policy allows the Board to set measurable gender diversity objectives, if considered appropriate, and to assess in each reporting

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(i) the measurable objectives set for that period to achieve gender diversity; (ii) the entity's progress in achieving them; and (iii) either: (A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or (B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in the Workplace Gender Equality Act.		period both the objectives if any have been set and the Company's progress in achieving them. (c) The Board did not set measurable gender diversity objectives for the past financial year because the Board considered the application of a measurable gender diversity objective requiring a specified proportion of women on the Board and in senior executive roles would, given the small size of the Company and the Board, unduly limit the Company from applying the Diversity Policy as a whole and the Company's policy of appointing based on skills and merit. The women on the Board, in senior executive positions and across the whole organisation (including how the entity has defined "senior executive" for these purposes) for the past financial year is disclosed below – <table data-bbox="1245 742 1886 999"> <tr> <th></th><th>Female</th><th>Male</th></tr> <tr> <td>Board</td><td>-</td><td>100%</td></tr> <tr> <td>Senior Executive*</td><td>-</td><td>100%</td></tr> <tr> <td>Whole organisation</td><td>20%</td><td>80%</td></tr> </table> * The Senior Executives for the purposes of the table above are the individuals at the highest level of organisational management below the Board.		Female	Male	Board	-	100%	Senior Executive*	-	100%	Whole organisation	20%	80%
	Female	Male												
Board	-	100%												
Senior Executive*	-	100%												
Whole organisation	20%	80%												

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Recommendation 1.6 A listed entity should: (a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and (b) disclose, in relation to each reporting period, whether a performance evaluation was undertaken in accordance with that process or in respect of that period.	PARTIALLY	(a) The Company's Nomination & Remuneration Committee is responsible for evaluating the performance of the Board, its committees and individual Directors on an annual basis. It may do so with the aid of an independent advisor. The process for this is set out in the Company's Performance Evaluation Policy (in the Corporate Governance Plan), which is available on the Company's website. (b) The Company's Corporate Governance Plan requires the Company to disclose whether or not performance evaluations were conducted during the relevant reporting period. In the 2026 financial year, the Company did not undertake performance evaluations in respect of the Board, its committees, and individual Directors in accordance with the above process.
Recommendation 1.7 A listed entity should: (a) have and disclose a process for periodically evaluating the performance of its senior executives; and	YES	(a) The Company's Nomination & Remuneration Committee is responsible for evaluating the remuneration of the Company's senior executives on an annual basis. A senior executive, for these purposes, means key management personnel (as defined in the Corporations Act) other than a non- executive Director. The applicable processes for these evaluations can be found in the Company's Performance Evaluation Policy (in the Corporate Governance Plan), which is available on the Company's website.

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(b) disclose for each reporting period, whether a performance evaluation has been undertaken in accordance with that process or in respect of that period.		(b) The Company's Corporate Governance Plan requires the Company to disclose whether or not performance evaluations were conducted during the relevant reporting period. The Company has not completed performance evaluations in respect of the senior executives for the current reporting period.
Principle 2: Structure the board to be effective and add value		
Recommendation 2.1 The board of a listed entity should: (a) have a nomination committee which: (i) has at least three members, a majority of whom are independent directors; and (ii) is chaired by an independent director, and disclose: (iii) the charter of the committee; (iv) the members of the committee; and (v) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a nomination committee, disclose that fact and the processes it employs to address board succession issues and to ensure that the board has the appropriate balance of skills, experience, independence and knowledge of	NO	(a) The Company has a Nomination & Remuneration Committee which: (i) comprises four members, the majority of whom are Non-Executive Directors and half of whom are independent Directors; and (ii) is chaired by Director Rory Luff (whilst not considered an independent Director, the Board has deemed his experience important to the Committee); (iii) The Company's Nomination & Remuneration Committee Charter (which forms part of the Company's Corporate Governance Plan) is available on the Company's website; (iv) The members of the Nomination & Remuneration Committee are Rory Luff [Chair], Christian Barbier [independent member], Richard Pearce [independent member], and Len Jubber [non-independent member]; and (v) The Committee did not meet during the financial year .

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the entity to enable it to discharge its duties and responsibilities effectively.		In accordance with the Nomination & Remuneration Committee Charter, the Committee also undertakes the following processes to address succession issues and to ensure the Board has the appropriate balance of skills, experience, independence and knowledge of the entity to enable it to discharge its duties and responsibilities effectively: • devoting time at least annually to discuss Board succession issues and updating the Company's Board skills matrix; and • all Board members being involved in the Company's nomination process to the maximum extent permitted under the Corporations Act and ASX Listing Rules.
Recommendation 2.2 A listed entity should have and disclose a board skills matrix setting out the mix of skills and diversity that the board currently has or is looking to achieve in its membership.	YES	Under the Nomination & Remuneration Committee Charter (in the Company's Corporate Governance Plan), the Committee is required to prepare a Board skills matrix setting out the mix of skills and diversity that the Board currently has (or is looking to achieve) and to review this at least annually against the Company's Board skills matrix to ensure the appropriate mix of skills and expertise is present to facilitate successful strategic direction. The Company has established a formal Board skills matrix. Gaps in the collective skills of the Board are regularly reviewed by the Board as a whole, with the Board proposing candidates for directorships having regard to the desired skills and experience required by the Company as well as the proposed candidates' diversity of background. The Board Charter requires the disclosure of each Board member's qualifications and expertise. Full details as to each Director and senior executive's relevant skills and experience are available in the Company's Annual Report and on the Company's website. The Board considers that there is currently an adequate mix of skills and any skill shortages will be reviewed as and when required. Refer Appendix 1 for summary of Board Skills Matrix.
Recommendation 2.3 A listed entity should disclose: (a) the names of the directors considered by the board to be independent directors;	YES	(a) The Board Charter requires the disclosure of the names of Directors considered by the Board to be independent. Richard Pearce and Christian Barbier, are considered to be independent directors.

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(b) if a director has an interest, position, association or relationship of the type described in Box 2.3 but the board is of the opinion that it does not compromise the independence of the director, the nature of the interest, position, association or relationship in question and an explanation of why the board is of that opinion; and (c) the length of service of each director		Len Jubber is not considered to be an independent Director as he was Executive Chair during the year. Rory Luff is not considered to be an independent Director by way of his substantial shareholding. The Company discloses those Directors it considers to be independent in its Annual Report. (b) The Company will disclose in its Annual Report any instances where this applies and an explanation of the Board's opinion why the relevant Director is still considered to be independent. As a result of his substantial shareholding Rory Luff is not considered to be an independent director (even though he is a Non- Executive Director). However, his experience and knowledge of the Company makes his contribution to the Board such that it is appropriate for him to remain on the Board. (c) The Company's Annual Report discloses the length of service of each Director, as at the end of each financial year.
Recommendation 2.4 A majority of the board of a listed entity should be independent directors.	NO	The Company's Board Charter requires that, where practical, the majority of the Board should be independent. The Board currently comprises a total of 4 Directors, 2 of whom are considered to be independent.
Recommendation 2.5 The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	NO	The Company reverted to an Independent Chair on 3 August 2026.

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Recommendation 2.6 A listed entity should have a program for inducting new directors and periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	YES	In accordance with the Company's Board Charter, the Nomination & Remuneration Committee is responsible for the approval and review of induction and continuing professional development programs and procedures for Directors to ensure that they can effectively discharge their responsibilities. The Company Secretary is responsible for facilitating inductions and professional development.
Principle 3: Instil a culture of acting lawfully, ethically and responsibly		
Recommendation 3.1 A listed entity should articulate and disclose its values.	YES	The Company's Statement of Values (which forms part of the Company's Corporate Governance Plan) is available on the Company's website.
Recommendation 3.2 A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; and (b) ensure that the board or a committee of the board is informed of any material breaches of that code.	YES	(a) The Company's Corporate Code of Conduct (which forms part of the Company's Corporate Governance Plan) applies to the Company's Directors, senior executives and employees and is available on the Company's website. (b) Directors, employees and associated persons are encouraged to raise any matters of concern in good faith and report material breaches of the Code of Conduct to the Board, without fear of retribution.
Recommendation 3.3 A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	YES	(a) The Company's Whistleblower Policy (which forms part of the Company's Corporate Governance Plan) applies to the Company's Directors, senior executives and employees and is available on the Company's website. (b) The Company relies on its employees and Disclosers to help maintain and grow its culture of honest and ethical behaviour. It is therefore expected that any Discloser who becomes aware of such conduct will make a report.

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Recommendation 3.4 A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or a committee of the board is informed of any material breaches of that policy.	YES	(a) The Company's Anti-Bribery and Anti-Corruption Policy (which forms part of the Company's Corporate Governance Plan) applies to the Company's Directors, senior executives and employees and is available on the Company's website. (b) Directors, employees and associated persons are encouraged to raise any matters of concern in good faith and report material breaches of the Anti-Bribery and Anti-Corruption Policy to the Board, without fear of retribution.

RECOMMENDATIONS (4 TH EDITION)	COMPLY	EXPLANATION
Principle 4: Safeguard the integrity of corporate reports		
Recommendation 4.1 The board of a listed entity should: (a) have an audit committee which: (i) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and (ii) is chaired by an independent director, who is not the chair of the board, and disclose: (iii) the charter of the committee; (iv) the relevant qualifications and experience of the members of the committee; and (v) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its financial reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.	PARTIALLY	(a) The Company has an Audit & Risk Committee which: (i) comprises four members, three of whom are Non-Executive Directors and two of whom are non-independent Directors. The members of the Audit & Risk Committee are Christian Barbier Chair, Richard Pearce, Len Jubber and Rory Luff; and (ii) is chaired by an independent Non-Executive Director, Christian Barbier who is not Chair of the Board. (iii) The Company's Audit & Risk Committee Charter (which forms part of the Company's Corporate Governance Plan) is available on the Company's website. (iv) Refer Board Matrix in Appendix 1; (v) The Audit & Risk Committee met twice during the financial year and all members were present.
Recommendation 4.2 The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.	YES	The Company's Audit and Risk Charter requires the CEO / Executive Chair and CFO (or, if none, the person(s) fulfilling those functions) to provide a sign off on these terms. The Company obtains a sign off on these terms for each of its financial statements and quarterly cashflow reports (Appendix 5B) in each financial year.

RECOMMENDATIONS (4 TH EDITION)	COMPLY	EXPLANATION
Recommendation 4.3 A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	YES	The Board carries out the following processes to independently verify and safeguard the integrity of its periodic corporate reporting: • regular review of financial reports; • variance analysis; and • The Board sign-off on quarterly, half-yearly and annual financial reports.
Principle 5: Make timely and balanced disclosure		
Recommendation 5.1 A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under Listing Rule 3.1.	YES	The Board Charter and Continuous Disclosure Policy (which form part of the Company's Corporate Governance Plan) provides details of the Company's disclosure policy and details the Company's disclosure requirements as required by the ASX Listing Rules and other relevant legislation. The Board Charter and Continuous Disclosure Policy are available on the Company website.
Recommendation 5.2 A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	YES	The Board is on the announcement distribution list.
Recommendation 5.3 A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	YES	Presentations are released on the ASX Market Announcements Platform ahead of the presentation being given.
Principle 6: Respect the rights of security holders		
Recommendation 6.1 A listed entity should provide information about itself and its governance to investors via its website.	YES	The Company's website sets out information about the Company. Details of the Company's governance is available in the Corporate Governance Plan which can be found on the Company's website.
Recommendation 6.2 A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	YES	The Company has adopted a Shareholder Communication Strategy which aims to promote and facilitate effective two-way communication with investors. The Shareholder Communication Strategy outlines a range of ways in which

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		information is communicated to shareholders and is available on the Company's website as part of the Company's Corporate Governance Plan. An Investor Relations firm is engaged to advise and assist with shareholder communication.
Recommendation 6.3 A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	YES	The Company will notify shareholders with notices of meetings so that they can be informed of all matters to be put to the meetings. The Company recognises the rights of shareholders and encourages their active participation at the shareholder meetings.
Recommendation 6.4 A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	YES	All substantive resolutions, including any resolutions that relate to ASX listing rules, at a meeting of security holders are decided by a poll.
Recommendation 6.5 A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	YES	The Shareholder Communication Strategy (which forms part of the Company's Corporate Governance Plan) provides that security holders can register with the Company to receive email notifications when an announcement is made by the Company to the ASX, including the release of the Annual Report, half yearly reports and quarterly reports. Links are made available to the Company's website on which all information provided to the ASX is immediately posted. Contact details of the Company and share registry are available at the website for security holders to send communications to.
Principle 7: Recognise and manage risk		
Recommendation 7.1 The board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (i) has at least three members, a majority of whom are independent directors; and (ii) is chaired by an independent director, and disclose: (iii) the charter of the committee; (iv) the members of the committee; and	PARTIALLY	(a) The Company has a Risk Committee which is combined with the Audit Committee. Refer Recommendation 4.1

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(v) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the process it employs for overseeing the entity's risk management framework.		
Recommendation 7.2 The board or a committee of the board should: (a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and (b) disclose in relation to each reporting period, whether such a review has taken place.	YES	(a) The Audit & Risk Charter (which forms part of the Corporate Governance Plan) requires that the Audit and Risk Committee should, at least annually, satisfy itself that the Company's risk management framework continues to be sound. (b) The Audit & Risk Committee Charter (which forms part of the Corporate Governance Plan) requires the Company to disclose at least annually whether such a review of the Company's risk management framework has taken place. A review was undertaken during the year.
Recommendation 7.3 A listed entity should disclose: (a) if it has an internal audit function, how the function is structured and what role it performs; or (b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.	YES	(a) The Company does not have an internal audit function. The Audit & Risk Committee Charter (which forms part of the Corporate Governance Plan) provides for the Audit and Risk Committee to monitor the need for an internal audit function.

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Recommendation 7.4 A listed entity should disclose whether it has any material exposure to environmental and social risks and, if it does, how it manages or intends to manage those risks.	YES	The Company as a mineral explorer and developer encounters inherent risks associated with this activity, including economic, regulatory, environmental and social sustainability risks. The role of the Audit & Risk Committee includes an oversight on whether the Company's activities would have any material exposure to economic, environmental and social sustainability risks.
Principle 8: Remunerate fairly and responsibly		
Recommendation 8.1 The board of a listed entity should: (a) have a remuneration committee which: (i) has at least three members, a majority of whom are independent directors; and (ii) is chaired by an independent director, and disclose: (iii) the charter of the committee; (iv) the members of the committee; and (v) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive.	YES	(a) The Company has a Nomination & Remuneration Committee. Refer to Principle 2.
Recommendation 8.2 A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives.	YES	The Company's Remuneration Policy (which forms part of the Corporate Governance Plan) requires the Board to disclose its policies and practices regarding the remuneration of Directors and senior executives, which is disclosed on the Company's website as well as in the Company's Annual Report.

RECOMMENDATIONS (4 TH EDITION)	COMPLY	EXPLANATION
Recommendation 8.3		
A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	YES	The Company's equity-based remuneration scheme terms and conditions were approved by shareholders in 2024 and terms and conditions are included in the Notice of Meeting.

Appendix – 1 Turnstone Resources Ltd Limited - Board Skills Matrix

	Richard Pearce	Len Jubber	Rory Luff	Christian Barbier
Governance & Compliance				
ASX listed board experience	✓	✓	✓	✓
Audit committee experience	✓	✓	✓	✓
Risk management	✓	✓	✓	✓
Legal/regulatory expertise		✓	✓	
Financial & Capital Markets				
Accounting/financial reporting	✓	✓	✓	✓
Corporate finance	✓	✓	✓	✓
Capital markets/equity raising	✓	✓	✓	
Investment banking			✓	
Industry & Technical				
Mining/extractive industries	✓	✓	✓	✓
Potash/fertilizer industry		✓	✓	
Geological expertise	✓			
Engineering/technical	✓	✓		✓
Project development/construction	✓	✓		✓
Geographic & Market				
European operations experience	✓	✓	✓	✓
German market knowledge		✓	✓	
International business	✓	✓	✓	✓
Government/regulatory relations	✓	✓	✓	✓
Strategic & Commercial				
Strategic planning	✓	✓	✓	✓
M&A/corporate development	✓	✓	✓	✓
Marketing/sales			✓	✓
Critical minerals sector	✓		✓	✓
ESG & Sustainability				
Environmental management	✓	✓		✓
Health & safety	✓	✓	✓	✓
ESG/sustainability reporting	✓	✓	✓	✓
Community relations	✓	✓		✓
Technology & Innovation				
Digital transformation	✓		✓	
Technology/innovation	✓	✓	✓	✓