abc IMPACT
A Member of Temasek Trust Asset Management

Disclosure Statement
Operating Principles for Impact Management

August 2026

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Operating Principles for Impact Management

Temasek Trust Asset Management Pte. Ltd.
14 August 2026

Temasek Trust Asset Management Pte. Ltd. ("TTAM", or the "Signatory") hereby affirms its status as a Signatory to the Operating Principles for Impact Management (the "Impact Principles")[1].

Temasek Trust Asset Management Pte Ltd is a Singapore-based global asset management firm established to invest for positive outcomes across economies, societies, and the environment. ABC Impact is TTAM's dedicated impact investing unit, with an intentional focus on high-growth companies whose core products or services address critical structural challenges in Asia. ABC Impact invests where impact outcomes and commercial success are intrinsically linked, seeking measurable social and environmental returns alongside compelling risk-adjusted financial returns.

This Disclosure Statement[2] applies to funds managed by ABC Impact. ABC Impact currently manages two funds, ABC Impact Fund I LP and ABC Impact Fund II LP, both of which are covered by this statement.

As of August 2026, the total assets under management of these funds in alignment with the Impact Principles is US$917 million[3].

David Heng
Chief Executive Officer
Temasek Trust Asset Management Pte. Ltd.
14 August 2026

[1] Please visit the Operating Principles for Impact Management website (https://www.impactprinciples.org) for more information about the Impact Principles and related resources

[2] The information contained in this Disclosure Statement has not been verified or endorsed by the Global Impact Investing Network ("the GIIN") or the Secretariat or Advisory Board. All statements and/or opinions expressed in these materials are solely the responsibility of the person or entity providing such materials and do not reflect the opinion of the GIIN. The GIIN shall not be responsible for any loss, claim or liability that the person or entity publishing this Disclosure Statement or its investors, Affiliates (as defined below), advisers, employees or agents, or any other third party, may suffer or incur in relation to this Disclosure Statement or the impact investing principles to which it relates. For purposes hereof, "Affiliate" shall mean any individual, entity or other enterprise or organization controlling, controlled by, or under common control with the Signatory.

[3] Equivalent to S$1.175 billion, based on S$:US$ FX of 1.2805

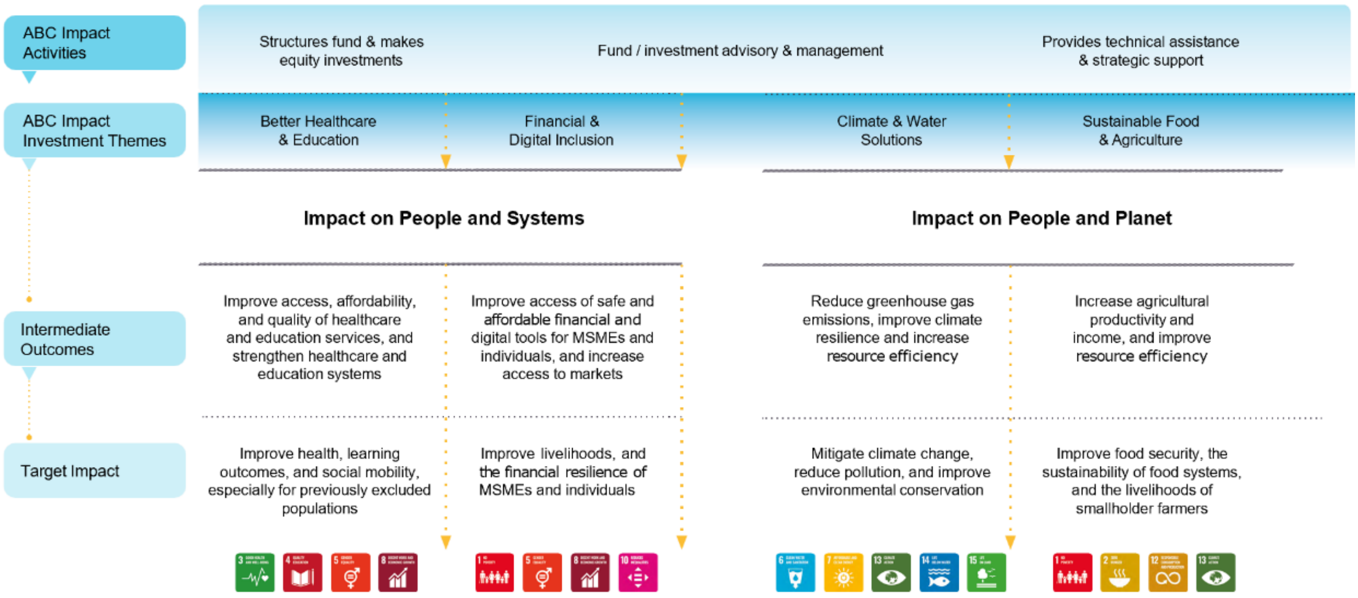
Principle 1 - Define strategic impact objective(s), consistent with the investment strategy.

The Manager shall define strategic impact objectives for the portfolio or fund to achieve positive and measurable social or environmental effects, which are aligned with the Sustainable Development Goals (SDGs), or other widely accepted goals. The impact intent does not need to be shared by the investee. The Manager shall seek to ensure that the impact objectives and investment strategy are consistent; that there is a credible basis for achieving the impact objectives through the investment strategy; and that the scale and/or intensity of the intended portfolio impact is proportionate to the size of the investment portfolio.

- ABC Impact launched its inaugural fund in 2019, with a principal mission to address the most imminent challenges in Asia. Fund II was launched as a continuation of Fund I's strategy, anchored in the firm's overarching objective to foster and scale solutions that yield measurable social and environmental benefits, as well as compelling risk-adjusted financial returns to its stakeholders.
- ABC Impact seeks to identify companies whose products or services drive positive and measurable impact in line with the United Nations Sustainable Development Goals (SDGs). Its governing strategy is to invest in high-growth businesses where impact outcomes are collinear with the commercial success of the companies, enabling achievement of desired impact outcomes while also remaining disciplined in delivering market-rate returns.
- All of ABC Impact's investments contribute to solutions and come under Impact Class C of the Impact Frontiers'[4] investment classification guide.
- Conceived with a multi-sectoral focus to address a unique problem set, it established four principal themes that are most critical to sustainable development in the Asia region. The societal need and viability of the impact strategy for these themes are backed by a robust evidence base, consisting of external studies and evaluations. The four investment themes of ABC Impact are:
    - Better healthcare and education
    - Financial and digital inclusion
    - Climate and water solutions
    - Sustainable food and agriculture
- In its fund-level theory of change, ABC Impact has defined clear impact objectives and developed evidence-based causal pathways to underpin each of the themes, articulating the outcomes it seeks to enable with its capital. Within these themes, ABC Impact identifies specific underlying investment sectors/subthemes that offer impact and value creation potential in response to systemic development challenges in the region.

[4] The Impact Classes of Investment, Impact Frontiers

ABC Impact's Fund-level Theory of Change



- At the investment level, ABC Impact ensures that each prospective portfolio company adheres to the theme-level theory of change (TOC) and contributes to the SDGs through a validated company-level TOC. The TOC helps to:
  - Assess the causal relationships between inputs, outputs, intermediate, and target outcomes (impact) of an investment.
  - Link measurable outputs of an organisation to specified SDG targets.
  - Establish KPIs to be monitored, to track the investment's progress on its underwritten impact and contribution to aligned SDG targets.
- For Fund II, ABC Impact secured a Sustainability-Linked Loan (SLL) to deliberately embed impact objectives into its capital structure - linking financing terms to the delivery of measurable environmental and social outcomes. The loan facility requires verified reporting of the fund's portfolio performance against impact targets, defined in alignment with ABC Impact's investment strategy.
- ABC Impact's annual Impact Reviews[5] provide a gauge of the firm's impact, articulating portfolio- and company-level performance in line with its investment strategy.

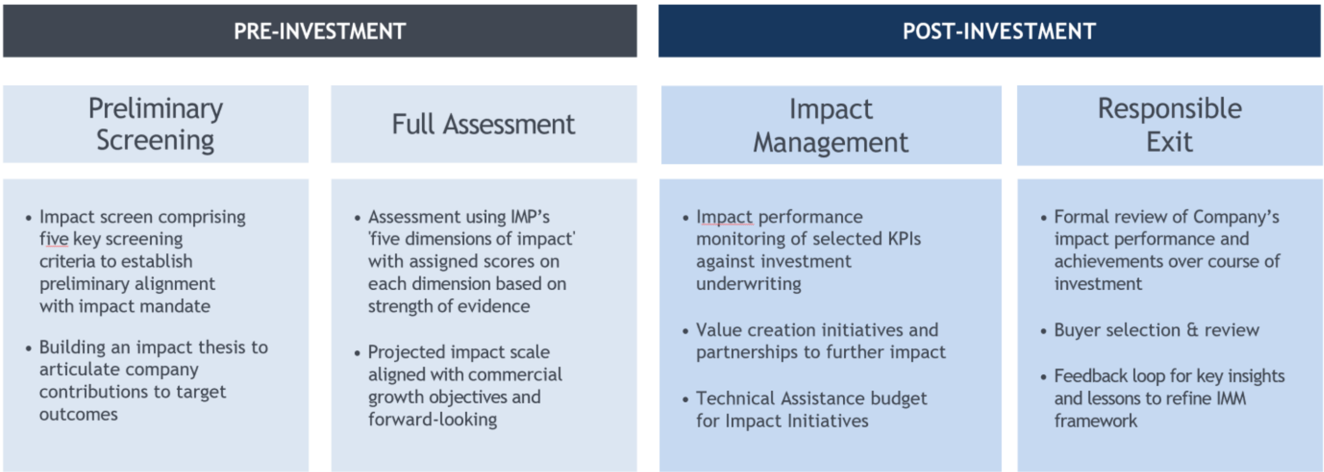
[5] Impact Review 2025, Impact Review 2024, Impact Review 2023; Impact Report 2022, Impact Report 2021; Impact Report 2020

Principle 2 - Manage strategic impact on a portfolio basis.

> The Manager shall have a process to manage impact achievement on a portfolio basis. The objective of the process is to establish and monitor impact performance for the whole portfolio, while recognizing that impact may vary across individual investments in the portfolio. As part of the process, the Manager shall consider aligning staff incentive systems with the achievement of impact, as well as with financial performance.

- ABC Impact has designed a comprehensive Impact Measurement and Management (IMM) framework that spans the entire investment process, from deal screening to portfolio management and exit. The framework is a robust and standardised system for aggregating, comparing, and managing the impact performance of portfolio companies, to best ensure achievement of ABC Impact's overall impact objectives.

Integration of Impact Considerations across ABC Impact's Investment Process



- At the pre-investment stage, ABC Impact applies several assessment tools to determine impact fit and potential of each potential investment. These processes inform investment decision-making and help monitor the impact performance of portfolio companies:
  - An initial screen that evaluates each potential investment against minimum inclusion criteria, such as alignment/contribution to the SDGs, impact materiality, intentionality, and Environmental, Social & Governance (ESG) risks
  - A deal-level logic model / Theory of Change that ties to specific SDG targets; and
  - An impact scoring tool based on Impact Frontiers' five dimensions approach, leveraging latest company-specific research and market-relevant data, which enables consistent evaluation of impact across investment sectors.
- During the diligence phase, ABC Impact establishes the key impact metrics to be monitored over the holding period, which are included in the final investment recommendation to the Investment Committee.

- Post-investment, ABC Impact tracks and measures the performance of its portfolio companies on a quarterly basis and from both financial and impact perspectives. At the portfolio level, ABC Impact consistently monitors aggregated impact performance using identified common metrics / KPIs across social and environmental themes, beyond the individual deal level. At the company level, ABC Impact monitors progress on core common metrics, alongside deal-specific KPIs that capture the distinct impact of the investment within its markets and sectors.

- During the investment horizon, the firm also evaluates its companies' reported impact beyond quantitative monitoring data, conducting impact studies to further inform and validate its portfolio impact with ground-truthed data.

    - In 2024, ABC Impact conducted a beneficiary study[6] in collaboration with Dalberg to better qualify and develop deeper understanding of outcomes being driven by its Fund I social portfolio through user experiences. Its sectoral and company-specific findings were published, articulating key areas of impact alignment with ABC Impact's investment theses, while identifying learnings and improvement areas for its future investment strategies.

- ABC Impact maintains a dedicated in-house impact team with clearly defined roles and accountability for disciplined IMM implementation and ESG management at the investment and portfolio levels. The impact team also manages reporting across each investment's lifecycle, with company, portfolio and firm-level performances reviewed by senior management and reported to Limited Partners on a quarterly and annual basis.

- ABC Impact's approach to aligning employee incentives with funds' impact performance includes three primary measures – variable compensation linked to firm's overall performance and achievement of investment-level (and impact) targets, employee performance reviews, and an established carried interest incentive plan. Impact considerations are embedded within each component and taken into account when reviewing firm and employee performance.

[6] ABC Impact Study - Voices-from-the-Portfolio.pdf

Principle 3 - Establish the Manager's contribution to the achievement of impact.

The Manager shall seek to establish and document a credible narrative on its contribution to the achievement of impact for each investment. Contributions can be made through one or more financial and/or non-financial channels. The narrative should be stated in clear terms and supported, as much as possible, by evidence.

- ABC Impact views and articulates its contribution to the achievement of impact broadly at both enterprise and investor levels.
- At the enterprise level, all investments are required, at minimum, to deliver on their targeted outcomes through the financed business or entity, and to demonstrate alignment with ABC Impact's evidence-supported theme-level theories of change.
- To operationalise this requirement, formal provisions related to impact and ESG management are embedded in every investment's post-investment legal documentation, requiring investee companies to comply with ABC Impact's impact mandate, implement value creation initiatives and ESG improvement plans as needed, and report their impact and ESG performance. The provisions are drafted taking into account the legal considerations and regulations of each jurisdiction.
- At the investor level, in addition to capital provision, ABC Impact pursues its contribution to investee impact through active stewardship. As a significant minority shareholder, ABC's preferred mechanism is through board representation, and in some instances, participating in strategic impact/sustainability committees that operate under the Board's directive, which enables it to engage more directly and substantively with company management on strategic value creation and governance matters.
- ABC Impact undertakes an ecosystem-driven approach to active stewardship and value creation, leveraging its on-ground presence in key markets, and senior leadership expertise in private equity and impact investing. Key initiatives involve proactive support and strategic engagement with investees, tailored to their specific needs, on aspects such as – mobilising/securing follow-on funding, commercial growth strategies, strengthening governance and operational performance, impact measurement and reporting, responsible exit preparation and ESG risk management. ABC Impact also extends financial and technical assistance (TA) through its dedicated budget to support proposed measures.
- ABC Impact has financially supported its portfolio companies in capacity-building or value-add projects including conducting customer and beneficiary surveys, implementing KPIs, integrating and strengthening ESG practices, and facilitating initiatives such as market studies. Projected value creation is typically supported by and gauged through the collection of significant evidence prior to and post the intervention, resulting in the development of success measures and KPIs.
    - ABC Impact's beneficiary study was a key value creation initiative with three primary objectives – providing outcome validation and quantification for portfolio company impact on key stakeholders, highlighting valuable insights for portfolio companies to further enhance their offerings, while unearthing strategic considerations for continued enhancement of the firm's internal investor contribution approach.
    - ABC Impact also systematically supports investees in strengthening their ESG approach, working closely with management teams to enact mandated Environmental and Social Action Plans (ESAPs) developed during diligence, formalise robust E&S management systems, establish

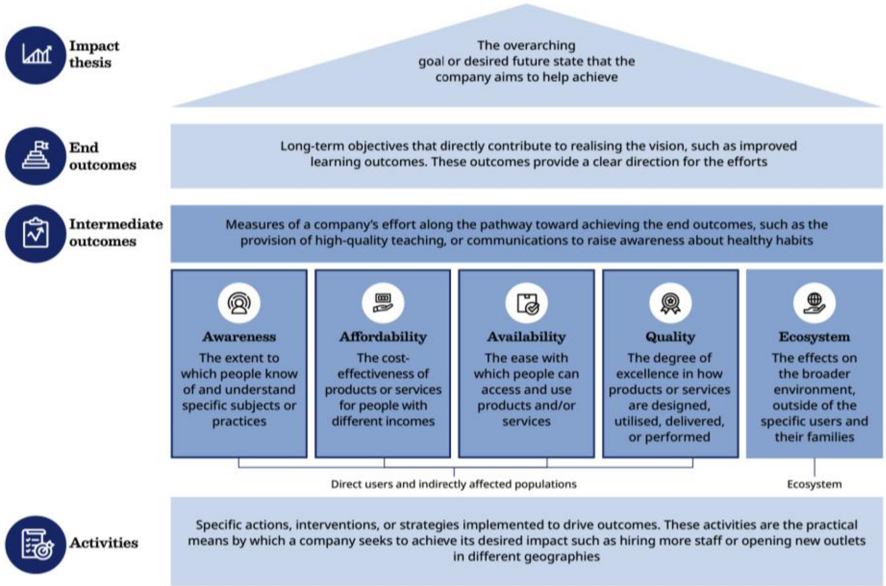
dedicated roles for ESG oversight, and implement initiatives to enhance their sustainability performance.

Principle 4 - Assess the expected impact of each investment, based on a systematic approach.

For each investment the Manager shall assess, in advance and, where possible, quantify the concrete, positive impact potential deriving from the investment. The assessment should use a suitable results measurement framework that aims to answer these fundamental questions: (1) What is the intended impact? (2) Who experiences the intended impact? (3) How significant is the intended impact? The Manager shall also seek to assess the likelihood of achieving the investment's expected impact. In assessing the likelihood, the Manager shall identify the significant risk factors that could result in the impact varying from ex-ante expectations. In assessing the impact potential, the Manager shall seek evidence to assess the relative size of the challenge addressed within the targeted geographical context. The Manager shall also consider opportunities to increase the impact of the investment. Where possible and relevant for the Manager's strategic intent, the Manager may also consider indirect and systemic impacts. Indicators shall, to the extent possible, be aligned with industry standards and follow best practice.

- Consistently applied across its funds, ABC Impact has developed a structured and rigorous impact assessment process to evaluate and quantify the expected impact of investments. The approach incorporates the Impact Frontiers' five dimensions of impact framework, standardised metrics (e.g., IRIS+), and contribution to SDG target(s) by investee companies.
- ABC Impact uses its initial screening tool to ensure the opportunity aligns with the objectives of the impact/investment strategy, from the outset. Every prospect is screened on criteria such as materiality, intentionality, negative externalities, outcome alignment, and ESG concerns, where each company needs to meet ABC's minimum threshold for inclusion before proceeding to diligence.
- Each investment opportunity's expected impact is articulated through a logic model / theory of change, setting out how the prospect's activities and outputs will deliver the targeted outcomes, and mapping any potential negative externalities that may arise alongside its benefits.
    - For social impact deals, ABC Impact institutionalised a proprietary 'Awareness, Availability, Affordability, Quality, and Ecosystem' (AAAQE) framework to guide its understanding of intermediate outcomes and provide a structured and consistent framing of impact pathways across sectors – encouraging analyses from both direct beneficiary and systemic lenses.
    - For environmental impact deals, ABC Impact acknowledges that effective solutions may have multiple or diversified pathways, beyond climate mitigation impact. Prospective environmental technologies or services are typically evaluated on their contribution to three overarching impact outcomes – climate mitigation, adaptation & resilience, and resource efficiency & circularity – where the ToC articulates how they disrupt or transform systems currently driving climate, ecological or resource challenges.

ABC Impact's Theory of Change incorporating the AAAQE framework for social investments



- During diligence, ABC Impact leverages a robust framework anchored in Impact Frontiers' five dimensions of impact approach, to provide a consistent structure for evaluation and scoring of prospective investments.

ABC Impact's Assessment Approach - Five Dimensions of Impact

- The assessment mandates in-depth and evidence-based analyses of target companies and their potential to address challenges within their specific operating contexts – grounded in market- and population-specific research from credible secondary sources and company-specific data. This evidence base is used to validate the hypothesised impact theses, identify key drivers for positive outcomes, estimate how much the target impact can viably grow over the holding period, and identify opportunities to mitigate risks to its achievement.
- As required, target stakeholders or beneficiaries are also engaged through in-depth surveys and interviews to synthesise primary insights to validate and strengthen supporting evidence for the projected impact theses.
- Each prospective investee's expected impact is subsequently assigned a definitive score on each of the five dimensions. Each deal must meet ABC Impact's set minimum scoring criteria for the transaction to be considered investable by the Investment Committee.
- Each Investment Committee paper has a separate section for impact and ESG – covering the underlying need for investment, gaps experienced by target stakeholders and pertinent impact pathways addressing them, potential degree of change driven by the investee's offerings, ESG material risk assessments and subsequent action plans for ESG gaps. This is discussed by both the Management and Investment Committee alongside financial results when making decisions on prospective investments.
- Post-investment, ABC Impact monitors the company's impact performance to ensure continuous adherence to impact objectives, and where applicable, routinely conducts deeper engagements (surveys, academic assessments) with end beneficiaries to corroborate that the underwritten benefits are consistently experienced by target user segments (as detailed in Principle 3).

Principle 5: Assess, address, monitor, and manage potential negative impacts of each investment.

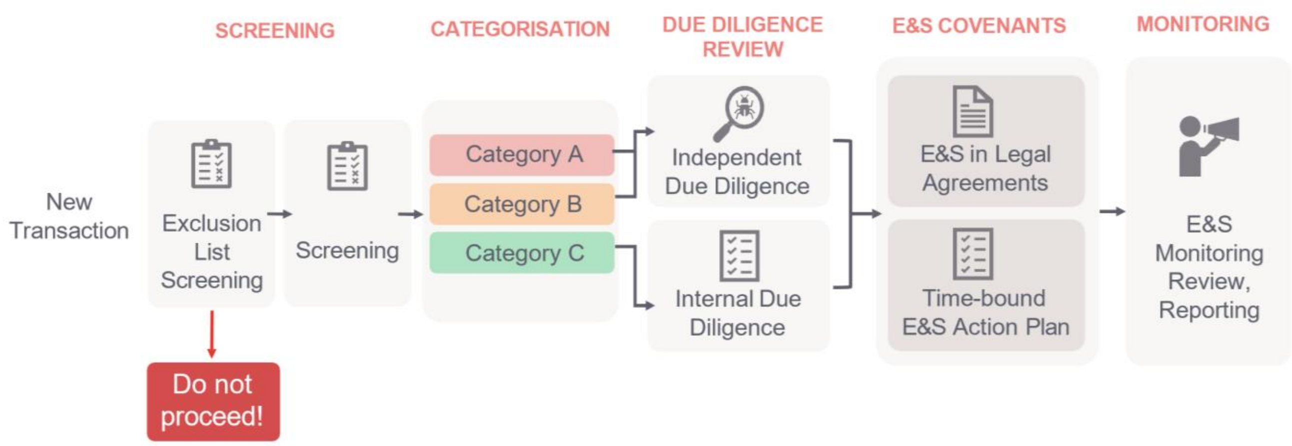
For each investment the Manager shall seek, as part of a systematic and documented process, to identify and avoid, and if avoidance is not possible, mitigate and manage negative impact risks. Where appropriate, the Manager shall engage with the investee to seek its commitment to take action to address potential gaps in current investee systems, processes, and standards, using an approach aligned with good international industry practice. As part of portfolio management, the Manager shall monitor investees' negative impact risk and performance, and where appropriate, engage with the investee to address gaps and unexpected events.

- ABC Impact's portfolio companies not only need to drive significant environmental and social outcomes and comply with impact thresholds, but also need to demonstrate good ESG practices across their operations. ABC Impact's Responsible Investment and ESG Policy outlines its commitment to assessing, managing and mitigating ESG risks across its investments, using internationally recognised reference frameworks as the principal basis of its ESG requirements (IFC Performance Standards, ADB Safeguard Policy Statement, relevant ILO conventions). The Policy also defines ABC Impact's environmental and social goals for its funds – and is published on its website.
- To ensure effective implementation of its ESG policy, ABC Impact has developed a comprehensive ESG Management System (ESGMS) which outlines integrated end-to-end processes which support the identification, assessment and management of ESG risks and value creation opportunities, from screening, due diligence and throughout the investment horizon. The ESGMS also establishes roles and responsibilities for oversight of ESG matters within the firm.
- Pre-investment, ABC Impact has developed a proprietary multi-step process for ESG management that includes the use of:
    - Exclusion list criteria setting out prohibited sectors and activities that the firm does not invest into, due to elevated risks of negative social and/or environmental outcomes.
    - ESG screening tool for material risk identification and risk categorisation of prospective investments in accordance with ADB Safeguard Policy Statement (2009)[7] to define the scope, approach and rigour of the full due diligence assessment.
    - ESG assessment checklist to identify material risks, key issues or sustainability opportunities relevant to the company, alongside their preparedness and capacity to manage the identified material risks. ABC Impact engages independent advisors for assessment of ESG performance and compliance of higher risk businesses, as necessary.
- Pursuant to the findings from the due diligence, a targeted ESG action plan is formulated to help companies improve the ESG performance of their operations, and forms a part of the investment documents.
- ESG provisions stipulating compliance with local regulations, ABC Impact's ESGMS requirements and reporting obligations are also formalised in investment documents or an equivalent instrument to ensure legal enforceability.

[7] ADB Safeguard Policy Statement (June 2009)

- Post-investment, on an annual basis, ABC Impact tracks and reports on each portfolio company's ESG and GHG performance using standardised reporting questionnaires. ABC also reviews ESG compliance and performance of its portfolio companies, stipulating regular updates on the status of implementation of action or improvement plans, and prompt escalation of significant ESG incidents upon occurrence.
- ABC Impact is a signatory to the UN-backed Principles for Responsible Investment (PRI) and the ESG Data Convergence Initiative (EDCI).

ABC Impact's ESG Assessment Approach



Principle 6 - Monitor the progress of each investment in achieving impact against expectations and respond appropriately.

The Manager shall use the results framework (referenced in Impact Principle 4) to monitor progress toward the achievement of positive impacts in comparison to the expected impact for each investment. Progress shall be monitored using a predefined process for sharing performance data with the investee. To the best extent possible, this shall outline how often data will be collected; the method for data collection; data sources; responsibilities for data collection; and how, and to whom, data will be reported. When monitoring indicates that the investment is no longer expected to achieve its intended impacts, the Manager shall seek to pursue appropriate action. The Manager shall also seek to use the results framework to capture investment outcomes.

- ABC Impact has a standardised process for monitoring Impact and ESG performance on a regular basis and the requirement of reporting the Impact & ESG data is pre-agreed prior to investment.

- Impact KPIs to be monitored and reported are shortlisted using the IRIS+ Core Metrics Sets and are aligned with outputs and impact in the theory of change. The identified impact KPIs are also mapped to relevant indicators under the Harmonised Indicators for Private Sector Operations[8] and Joint Impact Indicators[9] initiatives. These metrics are agreed upon with the investee companies at the time of investment close.

- After closing, ABC Impact conducts onboarding sessions with the newly invested portfolio company to brief relevant management functions on diligence findings, impact underwriting and post-investment reporting requirements.

- Impact and ESG metrics are self-reported by the company at quarterly and annual cadences. Reporting and data submission processes on ESG and Impact has been streamlined for investees, by leveraging a comprehensive SAAS-based platform implemented for portfolio monitoring and management.

- Operational metrics and impact data are consistently analysed to assess progress against targets and understand any trends and/or deviations from projections. In the event that its monitoring indicates underperformance or inconsistencies, ABC Impact works with the company on assessment of cause and engages them to develop an action plan for clarification, mitigation, or remedial measures. ABC Impact also facilitates sharing of market and sector best practices, and investee-level insights to optimise operational performance and value creation across the portfolio.

- ABC Impact's reporting includes quarterly deep-dive reviews with its management committee, quarterly reports for LPs, annual impact reports / reviews disclosed publicly, as well as specific LP reporting templates. Performance is disclosed at both the company and aggregated portfolio-levels.

- For particular deals, ABC Impact also provides TA financing for projects and initiatives that can help portfolio companies refine the measurement of their impact on stakeholders. Beneficiary studies, lifecycle assessments, and academic research initiatives have been commissioned and supported to

[8] The Harmonised Indicators for Private Sector Operations ("HIPSO") aims to provide an aligned approach between DFIs and private sector players to track development results across investment operations.
[9] The Joint Impact Indicators (JII) are a subset of the HIPSO indicators and the IRIS+ Catalog of Metrics in topics that are common across investments, including Gender, Jobs, and Climate.

further qualify or quantify the change companies are driving through their products and services, as well as better validate ABC Impact's underwritten theses for each investment.

Principle 7 - Conduct exits considering the effect on sustained impact.

> When conducting an exit, the Manager shall, in good faith and consistent with its fiduciary concerns, consider the effect which the timing, structure, and process of its exit will have on the sustainability of the impact.

- ABC Impact has a clear and defined process for assessing exit opportunities, taking into consideration how impact will be sustained beyond its investment term. This is formalised in ABC Impact's Responsible Exit Policy.

- Divestment Recommendation (DIR), which forms the basis for decision-making by ABC Impact's Management and Investment Committees, includes a summary of impact performance at exit, the value creation initiatives implemented throughout the holding period, rationale for buyer selection and buyer alignment, investee company's ability to maintain or improve its impact and ESG performance, and the key lessons learned from these insights.

- Exits are determined by taking account of impact considerations, the best interests of the company, and ABC Impact's fiduciary responsibility to its investors. However, ABC Impact's influence over exit decisions depends on a range of factors including its level of ownership, its governance rights, and its alignment with management teams on the best outcomes for the company, always bearing in mind ABC Impact's fiduciary responsibility.

- ABC Impact has made one exit from its Fund I portfolio and endeavours to utilise each exit as an opportunity to reflect on lessons learned over the period of ownership of the asset, in terms of creating, optimising, and sustaining positive impact and ESG.

Principle 8 - Review, document, and improve decisions and processes based on the achievement of impact and lessons learned.

> The Manager shall review and document the impact performance of each investment, compare the expected and actual impact, and other positive and negative impacts, and use these findings to improve operational and strategic investment decisions, as well as management processes.

- ABC Impact has a documented process and standardised reporting templates for reviewing each investment's impact performance. These reviews are conducted regularly, and updates are provided to its management team, where impact progress relative to expected results are discussed by investment:

  - ABC Impact has structured monthly portfolio management meetings to discuss investment-level performances, review the status of ongoing initiatives, and deliberate potential value creation opportunities for relevant investees, and quarterly meetings with the management committee members to conduct more detailed discussions of operations, financial results, and impact.

  - Impact metrics reported by the investees are included in the quarterly reports for discussion with LPs and the Board.

  - ABC Impact also conducts a quarterly valuation of each company with results documented in portfolio updates.

- ABC Impact publishes portfolio impact performance and impact initiatives in its annual impact reports. ABC Impact's most recent edition can be accessed here, and past publications are downloadable here.

- ABC Impact has set up an impact and ESG committee, with the objective of continuously improving its operational and management practices. Through its impact review practices, the committee's role is to provide strategic oversight to all impact and ESG initiatives within the fund, keeping investment activities aligned with the overarching mission and goal of the firm.

- ABC Impact's systematic performance analysis allows the firm to stay abreast of its investee performance, identify actual or potential risks early on, and make decisions relating to the investment in a timely manner.

Principle 9 - Publicly disclose alignment with the Impact Principles and provide regular independent verification of the alignment.

The Manager shall publicly disclose, on an annual basis, the alignment of its impact management systems with the Impact Principles and, at regular intervals, arrange for independent verification of this alignment. The conclusions of this verification report shall also be publicly disclosed. These disclosures are subject to fiduciary and regulatory concerns.

- This Disclosure note publicly affirms ABC Impact's alignment with the Impact Principles.

- ABC Impact engaged BlueMark, a Tideline company, to independently verify the alignment of ABC's impact management practices with the Operating Principles for Impact Management, an industry standard for integrating impact throughout the investment lifecycle. BlueMark's assessment findings cover both areas of strength and areas for improvement, as reflected in its most recent Verifier Statement available here.

- ABC Impact's first assessment findings were concluded in June 2022, with its verifier statement accessible here. BlueMark was recommissioned to undertake its second and latest independent review during Q1 of 2025.

- BlueMark is a leading independent provider of impact verification services in the impact investing market. BlueMark is headquartered at 915 Battery St, San Francisco, CA 94111, USA. BlueMark is a subsidiary of Tideline Advisors, LLC, a specialized consulting firm that works with asset managers and allocators to design and implement best-in-class impact management and measurement systems.

- As a signatory of the Impact Principles, ABC Impact is committed to disclosing the degree of alignment of its impact management system with the Impact Principles. This disclosure statement will be updated annually and published on ABC Impact's website.

- The next independent review is planned to be conducted in 2028.