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2	1	Inserted	Disclaimer: Ernst & Young LLP (EY) prepared the attached Deliverable only for Thomson Reuters (Professional) UK Limited (Tax & Accounting Business) ("Client") pursuant to an agreement solely between EY and Client. EY did not perform its services on behalf of or to serve the needs of any other person or entity. Accordingly, EY expressly disclaims any duties or obligations to any other person or entity based on its use of the attached Deliverable. Any other person or entity, beyond the Client for whom this Deliverable is prepared, must perform its own due diligence inquiries and procedures for all purposes, including, but not limited to, satisfying itself as to the financial condition and control environment of Client, as well as the appropriateness of the accounting for any situation addressed by the Deliverable.) pursuant to an agreement solely between EY and Client. EY did not perform its services on behalf of or to serve the needs of any other person or entity. Accordingly, EY expressly disclaims any duties or obligations to any other person or entity based on its use of the attached Deliverable. Any other person or entity, beyond the Client for whom this Deliverable is prepared, must perform its own due diligence inquiries and procedures for all purposes, including, but not limited to, satisfying itself as to the financial condition and control environment of Client, as well as the appropriateness of the accounting for any situation addressed by the Deliverable. The procedures that EY performed were advisory in nature and does not constitute an audit conducted in accordance with generally accepted auditing standards or other assurance, review or related services in accordance with the standards established by American Institute of Certified Public Accountants or by the Public Company Accounting Oversight Board. Accordingly, EY did not express any form of assurance on Client's accounting matters, financial statements, any financial or other information or internal controls. EY did not conclude on the appropriate accounting treatment based on specific facts or recommend which accounting policy/treatment Client should select or adopt. The observations relating to accounting matters that EY provided to Client were designed to assist our client in reaching its own conclusions and do not constitute our concurrence with or support of Client's accounting or reporting. Client alone is responsible for any decisions to implement actions identified in our Deliverables or other actions from the provision of our services. The Client is responsible for the determination of its accounting policies and the preparation of its financial statements, including all the judgments inherent in preparing them. This information is not intended or written to be used, and it may not be used, for the purpose of avoiding penalties that may be imposed on a taxpayer.

Page	Line	Type	What has been inserted or deleted
6	7	Inserted	statements
7	17	Inserted	Digital assets XXX XXX
9	18	Inserted	Digital asset impairment losses (gains), net XXX XXX

Page	Line	Type	What has been inserted or deleted
12	27	Inserted	Digital asset impairment losses (gain), net - -
12	44	Inserted	Purchases of digital assets - - Proceeds from sale of digital assets - -
35	27	Deleted	
36	1	Inserted	In March 2023, the FASB issued ASU 2023-02, Investments - Equity Method and Joint Ventures (Topic 323), Accounting for Investments in Tax Credit Structures using the Proportional Amortization Method, which permits reporting entities to elect to account for certain tax equity investments using the proportional amortization method, if certain criteria are met. The election can be made for each qualifying tax credit investment. Under the proportional amortization method, the initial cost of an investment is amortized in proportion to the amount of tax credits and other tax benefits received, with the amortization and tax credits recognized as a component of income tax expense. To qualify for the proportional amortization method, all of the following conditions must be met: (1) It is probable that the income tax credits allocated to the tax equity investor will be available; (2) The tax equity investor does not have the ability to exercise significant influence over the operating and financial policies of the underlying project; (3) Substantially all of the projected benefits are from income tax credits and other income tax benefits; (4) The tax equity investor's projected yield is based solely on the cash flows from the income tax credits and other income tax benefits is positive; and (5) The tax equity investor is a limited liability investor in the limited liability entity for legal and tax purposes, and the tax equity investor's liability is limited to its capital investment. A reporting entity that applies the proportional

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			amortization method to qualifying tax equity investments must account for the receipt of the investment tax credits using the flow-through method under Topic 740, Income Taxes. The amendments also require the application of the delayed equity contribution guidance to all tax equity investments, and require specific disclosures that must be applied to all investments that generate income tax credits and other income tax benefits from a tax credit program for which the entity has elected to apply the proportional amortization method in accordance with Subtopic 323-740. Under the proportional amortization method, the investment shall be tested for impairment when events or changes in circumstances indicate that it is more likely than not that the carrying amount of the investment will not be realized. An impairment loss shall be measured as the amount by which the carrying amount of the investment exceeds its fair value. A previously recognized impairment loss shall not be reversed. The Company adopted ASU 2023-02 [month date, year]. The Company's adoption of this standard [did/did not] have a material impact on the consolidated financial statements. See footnote 27 for more information.
37	13	Inserted	Pronouncements adopted – Fair Value Measurement (Topic 820) In June 2022, the FASB issued ASU 2022-03, Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions, which clarifies that a contractual restriction on the sale of an equity security is not considered part of the unit of account of the equity security and, therefore, is not considered in measuring fair value. The amendments also clarify that an entity cannot, as a separate unit of account, recognize and measure a contractual sale restriction. This guidance also requires certain disclosures for equity securities subject to contractual sale restrictions. The new guidance is required to be applied prospectively with any adjustments from the adoption of the amendments recognized in earnings and disclosed on the date of adoption. The Company has evaluated and concluded that there's [no/a] material impact of the new guidance on the consolidated financial statements. The Company adopted ASU 2022-03 since [adoption date]. See Footnote 8 for more details.
38	33	Inserted	In March 2024, the FASB issued ASU 2024-01, which clarifies how an entity determines whether a profits interest or similar award is a share-based payment arrangement that is within the scope of ASC 718, Compensation - Stock Compensation. This accounting standard is effective for fiscal years beginning after December 15, 2024, including interim periods within those years. ASU 2024-01 can be applied retrospectively to all prior periods presented in the financial statements or prospectively to profits interest and similar awards granted or modified on or after the date at which the entity first applies this accounting standard. We adopted ASU 2024-01 effective [month date, year] and will apply the amendments [prospectively/retrospectively] to profits interest and similar awards granted or modified on or after [adoption date]. The adoption of this accounting standard [did/did not] have a material impact on our consolidated financial statements.

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38	10	Deleted	
39	1	Inserted	In March 2024, the FASB issued ASU 2024-02 Codification Improvements – Amendments to Remove References to the Concepts Statements , which contains amendments to the Codification to remove references to various FASB Concepts Statements. In most instances, the references are extraneous and not required to understand or apply the guidance. Generally, ASU 2024-02 is not intended to result in significant accounting changes for most entities. ASU 2024-02 is effective for the Company for fiscal years beginning after December 15, 2024. The company adopted ASU 2024-02 effective [month date, year] The ASU [did/did not] have a material impact on the consolidated financial statements. [The guidance will be applied prospectively to all new transactions recognized on or after [date of adoption]./The guidance has been applied retrospectively for all transactions beginning with [earliest date of comparative period presented]. In December of 2023, the FASB issued ASU 2023-09 Improvements to Income Tax Disclosures. ASU 2023-09 intends to improve the transparency of income tax disclosures through the disclosure of specific categories in the tax rate reconciliation, provide additional information for reconciling items that meet a quantitative threshold, and disclose additional information about income taxes paid on an annual basis. The Accounting Standards Update is effective for fiscal years beginning after December 15, 2024 and is to be adopted on a prospective basis with the option to apply retrospectively. The company adopted the ASU on [date, year]. The ASU [did/did not] have a material impact on the consolidated financial statements. See footnote 16 for more information.
41	19	Deleted	), Simplifying the Test for Goodwill Impairment
41	20	Inserted	)
41	35	Deleted	
42	1	Inserted	Pronouncements adopted – Intangibles - Goodwill and other (Topic 350)- Continued In December 2023, the FASB issued Accounting Standards Update (“ASU”) 2023-08, Intangibles-Goodwill and Other-Crypto Assets (Subtopic 350-60): Accounting for and Disclosure of Crypto Assets (“ASU 2023-08”). ASU 2023-08 is intended to improve the accounting for certain crypto assets by requiring an entity to measure those crypto assets at fair value each reporting period

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			with changes in fair value recognized in net income. The amendments also improve the information provided to investors about an entity's crypto asset holdings by requiring disclosure about significant holdings, contractual sale restrictions, and changes during the reporting period. ASU 2023-08 is effective for annual and interim reporting periods beginning after December 15, 2024. Early adoption is permitted for both interim and annual financial statements that have not yet been issued. The Company adopted this new guidance on [month date, year] with [no] material impact on its financial statements and disclosures. For more information see footnote 8. Digital Assets- Cryptocurrencies Digital assets or cryptocurrencies are included in current assets in the accompanying balance sheets. Cryptocurrencies purchased are recorded at cost and cryptocurrencies obtained by the Company through its sale of common stock are accounted for based on the value of the specific digital asset on the date received. Digital assets are included in current assets in the consolidated balance sheets due to the Company's ability to sell bitcoin in a highly liquid marketplace and the sale of bitcoin to fund operating expenses to support operations. Following the adoption of ASU 2023-08 on [month date, year], the Company measures digital assets at fair value with changes recognized in operating expenses in the consolidated statement of operations
43	5	Deleted	—Supplier Finance Programs (Subtopic
43	5	Inserted	—(Topic
43	5	Deleted	-50): Disclosure of Supplier Finance Program Obligations
43	6	Inserted	):
43	16	Inserted	In March 2025, the FASB issued ASU 2025-02, Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 122 which rescinds the interpretive guidance previously provided in SAB No. 121 ("SAB 121"). SAB 121 had required entities to recognize a liability and corresponding asset for their obligation to safeguard crypto-assets held for platform users. With the issuance of SAB 122, entities are no longer mandated to recognize such liabilities and assets solely based on safeguarding responsibilities. Instead, entities should assess whether to recognize a liability related to the risk of loss under such obligations by applying the recognition and measurement requirements for contingencies as outlined in Financial Accounting Standards

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			Board ("FASB") Accounting Standards Codification ("ASC") Subtopic 450-20, Loss Contingencies. The Company adopted SAB 122 and ASU 2025-02 during the year ended [month date, year] on a fully retrospective basis.
53	18	Inserted	
54	30	Inserted	
67	34	Inserted	Fair Value of Equity Securities in [XX] subject to Contractual Sale Restrictions As of [month date, year] we held [XXX] and [XXX], with a combined fair value of approximately \$X,XXX. The [XXX] and [XXX] presented on the consolidated balance sheets were measured at fair value using Level [X] market prices, taking into account the adoption of ASU 2022-03 Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions. The restrictions on the equity securities expire [month date, year] and restrict the [input the nature of the specific restrictions]. However, the following circumstances could cause a lapse in the restriction, [insert any circumstances that could cause a lapse in the restriction(s).] Fair Value of Investment in Digital Assets [As a result of the adoption of ASU 2023-08, the Company recorded a \$XXX increase in [financial statement line item] and a \$XX decrease in [financial statement line item] on the consolidated balance sheet as if [month date, year]. Additionally, impairment of digital assets within [financial statement line item] [decreased/increased] to \$XX for the year ended [month date, year] from \$XX for the year ended [(prior) Month date, year]. The [decrease/increase] was due to the implementation of ASU 2023-08. Finally, for the year ended [month date, year], the Company recognized a \$XX unrealized [gain/loss] in the fair market value of its digital asset holdings.] The Company measures the fair value of its digital assets based on [XXX]. The Company uses the [XX] methodology to assign costs to digital assets for purposes of the digital assets held and

Page	Line	Type	What has been inserted or deleted
			realized gains and losses disclosure below [which are realized within the [income statement line item]]. The following table sets forth the units held, cost basis, and fair value of its investments in digital assets, as shown on the consolidated balance sheets as of [month date, year]: Units Cost Basis Fair Value (Dollars in thousands) Investments in digital assets: Bitcoin XX \$XX \$XX [XXX] XX

Page	Line	Type	What has been inserted or deleted
			\$XX \$XX Total XX \$XX \$XX The following table presents a reconciliation of the fair values of the Company's investments in digital assets for the year ended [month date, year] Bitcoin [XXX] (Dollars in thousands) Balance [month date, year] \$XX \$XX Additions \$XX \$XX

Page	Line	Type	What has been inserted or deleted
			Dispositions \$XX \$XX Unrealized [gain/loss], net \$XX \$XX Balance [month date, year] \$XX \$XX [Define the composition of additions and dispositions] [Disclose digital assets subject to contractual sale restrictions]
74	11	Inserted	
75	1	Deleted	
77	44	Inserted	

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			The components of income before provision for income taxes are as follows: Year Ended [Month date] 202X 202X Domestic \$000 \$000 Foreign \$000 \$000 Total \$000 \$000

Page	Line	Type	What has been inserted or deleted
			The components of the provision for income taxes are as follows: Year Ended [Month date] Year Ended [Month date] Year Ended [Month date] 202X 202X 202X Current Federal \$000 \$000 \$000 Foreign \$000 \$000 \$000

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			State and Local \$000 \$000 \$000 Total \$000 \$000 \$000 Deferred Federal \$000 \$000 \$000 Foreign \$000 \$000 \$000 State and Local

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			\$000 \$000 \$000 Total \$000 \$000 \$000 Total income tax provision \$000 \$000 \$000
78	41	Inserted	The below table shows the principal reasons for the difference between the effective income tax rate and the statutory income tax rate. Year Ended [Month date] Year Ended [Month date] Year Ended [Month date]

Page	Line	Type	What has been inserted or deleted
			\$000 XX% \$000 XX% Foreign Jurisdiction (country) A \$000 XX% \$000 XX% \$000 XX% Statutory tax rate difference between Foreign Jurisdiction A and United States \$000 XX% \$000 XX% \$000 XX% Share-based payment awards \$000 XX% \$000 XX% \$000

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			XX% Research and development tax credits \$000 XX% \$000 XX% \$000 XX% Other \$000 XX% \$000 XX% \$000 XX% Foreign Jurisdiction (country) B \$000 XX% \$000 XX% \$000 XX% Statutory tax rate difference between Foreign Jurisdiction B and United States

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			\$000 XX% \$000 XX% \$000 XX% Changes in valuation allowances \$000 XX% \$000 XX% \$000 XX% Enacted changes in tax laws or rates \$000 XX% \$000 XX% \$000 XX% Other \$000 XX% \$000

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			XX% \$000 XX% Foreign Jurisdiction (country) C \$000 XX% \$000 XX% \$000 XX% Foreign Jurisdiction (country) D \$000 XX% \$000 XX% \$000 XX% Other foreign jurisdictions \$000 XX% \$000 XX% \$000 XX%

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			Effect of Changes in Tax Laws or Rates Enacted in the Current Period \$000 XX% \$000 XX% \$000 XX% Effect of Cross-Border Tax Laws \$000 XX% \$000 XX% \$000 XX% Global intangible low-taxed income \$000 XX% \$000 XX% \$000 XX% Foreign- derived intangible income \$000

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			XX% \$000 XX% \$000 XX% Base erosion and anti-abuse tax \$000 XX% \$000 XX% \$000 XX% Other \$000 XX% \$000 XX% \$000 XX% Tax Credits \$000 XX% \$000 XX%

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			\$000 XX% Research and development tax credits \$000 XX% \$000 XX% \$000 XX% Energy-related tax credits \$000 XX% \$000 XX% \$000 XX% Other \$000 XX% \$000 XX% \$000 XX%

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			Changes in Valuation Allowances \$000 XX% \$000 XX% \$000 XX% Nontaxable or Nondeductible Items \$000 XX% \$000 XX% \$000 XX% Share- based payment awards \$000 XX% \$000 XX% \$000 XX% Goodwill impairment \$000 XX%

Page	Line	Type	What has been inserted or deleted
			\$000 XX% \$000 XX% Other \$000 XX% \$000 XX% \$000 XX% Changes in Unrecognized Tax Benefits \$000 XX% \$000 XX% \$000 XX% Other Adjustments \$000 XX% \$000 XX% \$000

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			XX% Effective Tax Rate \$000 XX% \$000 XX% \$000 XX%
79	44	Inserted	1 State taxes in [State] and [state] made up the majority (greater than [XX] percent) of the tax effect in this category. The amounts of cash taxes paid are as follows: Year Ended December 31, 202X Year Ended December 31, 202X Year Ended December 31, 202X

Page	Line	Type	What has been inserted or deleted
			Federal \$000 \$000 \$000 State \$000 \$000 \$000 Foreign \$000 \$000 \$000 Foreign Jurisdiction (country) A \$000 \$000 \$000 Foreign Jurisdiction (country) B \$000 \$000 \$000 Foreign Jurisdiction (country) C \$000

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			\$000 \$000 Foreign Jurisdiction (country) D \$000 \$000 \$000 All other foreign \$000 \$000 \$000 Income taxes, net of amounts refunded \$000 \$000 \$000
96	4	Inserted	27. Investments in Tax Credit Structures Using the Proportional Amortization Method The company implemented ASU 2023-02 on [month date, year], [description of the nature of investments inclusive of the financial statement line item in which they are included]. An analysis of the proportional amortization method is as follows: Year Net Investment (a)

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			Amortization of Investment (b) Income Tax Credits (c) Net Losses / Tax Depreciation (d) PensionOther Income Tax Benefits from Tax Depreciation (e) Income Tax Credits and Other Income Tax Benefits (f) Income Tax Credits and Other Income Tax Benefits, Net of Amortization (g) Non-Income-Tax-Related Cash Returns (h)
96	9	Inserted	Amortization of Investment (b)
96	9	Inserted	Income Tax Credits (c)
96	9	Inserted	Net Losses / Tax Depreciation (d)
96	9	Deleted	Pension
96	9	Inserted	Other Income Tax
96	11	Inserted	from Tax Depreciation (e)
96	9	Inserted	Income Tax Credits and
96	11	Inserted	Income Tax
96	12	Inserted	(f)
96	9	Inserted	Income Tax Credits and Other Income Tax Benefits, Net of Amortization (g)
96	9	Inserted	Non-Income-Tax-Related Cash Returns (h)
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96	26	Deleted	
97	27	Inserted	(a) End-of-year carrying amount of the investment net of amortization in Column (b). (b) Initial investment of \$XX x (total income tax credits and other income tax benefits received during the year in Column (f))/total anticipated income tax credits and other income tax benefits over the life of the investment of \$XX). (c) Represents the income tax credits allocated to the investor (d) Represents the income tax credits allocated to the investor (e) Column (d) x XX% tax rate. (f) Column (c) + Column (e). (g) Column (f) - Column (b). (h) Non-income-tax-related benefits recognized in current-period pre-tax earnings when received. This represents the cash proceeds received Income tax losses, principally from depreciation, passed on to the investor by the investor based on the cash generated from the project. The company [did/did not] recognize impairment losses[in the amount of \$XX] resulting from the forfeiture or ineligibility of income tax credits or other circumstances during the period ending [month date, year].