EquipmentShare.com Inc

Corporate Governance Overview

Board and Committee Oversight

EquipmentShare maintains a comprehensive corporate governance framework, including Corporate Governance Guidelines and a Code of Business Conduct and Ethics Policy, and is guided by a Board of Directors composed of a majority of independent directors. EquipmentShare's annually elected Board of Directors maintains three standing committees: the Audit Committee, Compensation Committee, and Nominating and Corporate Governance Committee, each operating under a written charter. The Audit Committee and Compensation Committee are composed entirely of independent directors. Additional information regarding committee composition is available on EquipmentShare's Committee Composition page.

The Nominating and Corporate Governance Committee periodically reviews the composition of the Board of Directors and its committees and recommends candidates for the Board of Directors and its committees after considering issues of judgment, diversity, age, skills, background and independence. The Board of Directors reviews the recommendations and makes determinations based on such criteria.

The Board of Directors performs a vital oversight role, which fosters shareholder value and affects stakeholder confidence, through discussions with senior leaders and external advisers covering a wide range of matters including strategy, financial performance, and compliance. Each director provides a unique business perspective, experience and skills, all valuable to EquipmentShare. Additional information regarding each director is available on EquipmentShare's Board of Directors page.

In accordance with EquipmentShare's Corporate Governance Guidelines, if a director has a personal interest in a matter before the Board of Directors, the director shall disclose the interest to the Board of Directors, recuse himself or herself from participation in the discussion and not vote on the matter. Further, the Board of Directors and each of its committees in accordance with its charter is authorized to hire independent legal, financial or other advisors as they may consider necessary, without conferring with or obtaining the approval of management or, in the case of committees, the full Board of Directors, for which EquipmentShare shall pay the fees and expenses.

Audit Committee

The Audit Committee is composed entirely of independent directors, each of whom the Board of Directors has determined satisfies the independence requirements of the Nasdaq listing standards and applicable SEC rules. This standard applies to every Nasdaq-listed company. The Board of Directors has determined that the Chair of the Audit Committee qualifies as an "audit committee financial expert" under SEC rules. EquipmentShare's Audit Committee is composed entirely of independent directors.

Our Audit Committee assists the Board of Directors with oversight of the (i) integrity of EquipmentShare's financial statements, (ii) effectiveness of EquipmentShare's internal controls over financial reporting, (iii) qualifications, independence, and performance of EquipmentShare's independent registered public accounting firm, which is KPMG LLP, (iv) compliance with legal and regulatory requirements, and (v) performance of EquipmentShare's internal audit function.

Our Audit Committee's principal responsibility is one of oversight. In performing its oversight function, the Audit Committee has (i) reviewed and discussed the audited financial statements with management and KPMG; (ii) discussed with KPMG the matters required to be discussed by the applicable requirements issued by the PCAOB and the SEC; and (iii) received the written disclosures and letter from KPMG required by applicable requirements of the PCAOB regarding the independent accountant's communications with the Audit Committee concerning independence and has discussed with KPMG its independence. KPMG has served as EquipmentShare's auditor since 2020.

Our management is responsible for establishing accounting policies and procedures, determining that our financial statements and disclosures are complete, accurate, and in accordance with applicable generally accepted accounting principles and other applicable reporting and disclosure standards. Our internal and outside counsel are responsible for assuring our compliance with laws and regulations and our corporate governance policies.The Audit Committee is responsible for reviewing EquipmentShare's annual audited and quarterly unaudited financial statements with management and KPMG prior to their inclusion in EquipmentShare's filings with the SEC, and for recommending to the Board of Directors that the audited financial statements be included in its Annual Report on Form 10-K.

Related Party Transaction Policy

The EquipmentShare Board of Directors maintains a Related Party Transaction Policy that any transaction, arrangement, or relationship in which EquipmentShare is a participant, the amount involved exceeds $120,000, and a related party has a direct or indirect material interest. Under the policy, a proposed related person transaction is reported to the Chair of the Audit Committee and is reviewed and, if deemed appropriate, approved by the Audit Committee. The Audit Committee considers the relevant facts and circumstances and approves only those transactions that, in light of known circumstances, are in EquipmentShare's best interests. The Policy ensures that all related party transactions are conducted transparently, fairly, and in the best interests of EquipmentShare and its shareholders. The Related Party Transaction Policy is further described in EquipmentShare's 2026 proxy statement.

EquipmentShare provides disclosure of related party relationships and transactions in (i) its proxy statement filed for the annual meeting of stockholders, pursuant to SEC Regulation S-K Item 404 and (ii) the notes to its consolidated financial statements filed in its periodic reports filed on Forms 10-K and 10-Q, pursuant to Financial Accounting Standards Board Accounting Standards Codification Topic 850, *Related Party Disclosures*.

Each fiscal year, EquipmentShare's directors and officers confirm all relationships, transactions, and affiliations with entities that are considered related parties to EquipmentShare.