Neutron Holdings, Inc.

Corporate Governance Guidelines

Effective as of June 30, 2026

The Board of Directors (the "***Board***") of Neutron Holdings, Inc. (the "***Company***") has adopted the following Corporate Governance Guidelines (the "***Guidelines***") to assist the Board in the exercise of its responsibilities and to serve the interests of the Company and its stockholders. These Guidelines should be interpreted in the context of all applicable laws and the Company's certificate of incorporation, bylaws and other corporate governance documents. These Guidelines acknowledge the leadership exercised by the Board's standing committees and their chairpersons and are intended to serve as a flexible framework within which the Board may conduct its business and not as a set of legally binding obligations. These Guidelines are subject to modification from time to time by the Board as the Board may deem appropriate and in the best interests of the Company and its stockholders or as required by applicable laws and regulations.

I. THE BOARD

A. Independence of the Board

The Board will be comprised of a majority of directors who qualify as independent directors (the "***Independent Directors***") under the applicable rules of The Nasdaq Stock Market LLC ("***Nasdaq***"), except as otherwise permitted by Nasdaq rules.

B. Separate Sessions of Independent Directors

The Independent Directors will meet in executive session without non-Independent Directors or management present on a regularly scheduled basis, but no less than twice per year.

C. Lead Director

If the Chair of the Board is a member of management or does not otherwise qualify as independent, the Independent Directors may appoint a lead director. The lead director's responsibilities may include, but are not limited to: presiding over all meetings of the Board at which the Chair of the Board is not present, including any executive sessions of the Independent Directors; approving Board meeting schedules and agendas; and acting as the liaison between the Independent Directors and the Chief Executive Officer and/or Chair of the Board. At such times as the Chair of the Board is an Independent Director, the Chair of the Board will serve as lead director. The Board may modify its leadership structure in the future as it deems appropriate.

D. Director Qualification Standards and Additional Selection Criteria

The Nominating and Corporate Governance Committee of the Board (the "***Nominating and Corporate Governance Committee***"), in recommending director candidates, and the Board, in nominating director candidates, will evaluate candidates in accordance with the qualification standards set forth in Attachment A to these Guidelines, and such other criteria as the Board may determine necessary or appropriate in light of applicable Securities and Exchange Commission and Nasdaq requirements or other relevant considerations. In addition, the Nominating and Corporate Governance Committee and the Board may also consider the additional selection criteria listed in Attachment A.

E. Director Orientation and Continuing Education

Management will provide an orientation program for new directors. Other directors may also attend the orientation program. As appropriate, management will provide opportunities for additional educational sessions for directors on matters relevant to the Company and its business. Such orientation and continuing education programs shall be overseen by the Nominating and Corporate Governance Committee.

F. Service on Other Boards

The Board does not believe that its members should be prohibited from serving on boards of other organizations and, except with respect to conflicts of interest, has not adopted any guidelines limiting such activities. However, the Nominating and Corporate Governance Committee may take into account the nature of and time involved in a director's service on other boards and/or committees in evaluating the suitability of individual director candidates and current directors. Prior to accepting any position on the board of directors of any organization, whether for-profit or not-for-profit, current directors should notify the Nominating and Corporate Governance Committee by email with a copy to the Corporate Secretary. The Nominating and Corporate Governance Committee shall review the proposed board membership to ensure compliance with applicable laws and policies.

Service on other boards and/or committees should be consistent with the Company's conflict of interest policies, including but not limited to the applicable provisions in the Company's Global Code of Business Conduct, the Related Person Transaction Policy, and the Guidelines, in each case as it relates to directors.

G. Directors Who Resign or Materially Change Their Current Positions With Their Own Company or Become Aware of Circumstances that May Adversely Reflect upon the Director or the Company

When a director, including any director who is currently an officer or employee of the Company, resigns or materially changes such director's position with such director's employer or becomes aware of circumstances that may adversely reflect upon the director or the Company, such director should notify the Nominating and Corporate Governance Committee of such circumstances. Such notification should occur via email with a copy to the Corporate Secretary. The Nominating and Corporate Governance Committee will consider the circumstances, and may in certain cases recommend that the Board request that the director submit such director's resignation from the Board if, for example, continuing service on the Board by the individual is not consistent with the criteria deemed necessary for continuing service on the Board.

H. Director Responsibilities

The business and affairs of the Company will be managed by or under the direction of the Board, including through one or more of its committees. Each director is expected to spend the time and effort necessary to properly discharge such director's responsibilities. These include:

- exercising their business judgment in good faith;
- acting in what they reasonably believe to be the best interest of all stockholders and the Company;
- becoming and remaining well-informed about the Company's business and operations and general business and economic trends affecting the Company; and
- ensuring that the business of the Company is conducted so as to further the long-term interests of its stockholders.

I. Compensation

The Board believes that director compensation should fairly pay directors for work required in a business of the Company's size and scope, and that compensation should align directors' interests with the long-term interests of stockholders. The Compensation Committee of the Board (the "***Compensation Committee***") will review and make recommendations to the Board regarding the cash and equity compensation of directors and may consider advice from compensation consultants as permitted under the applicable Nasdaq rules. The Company's executive officers do not receive additional compensation for their service as directors.

Except as otherwise permitted by the applicable Nasdaq rules, members of the Audit Committee of the Board (the "***Audit Committee***") and Compensation Committee will not directly or indirectly receive any compensation from the Company that would otherwise disqualify their independence under the applicable Nasdaq rules.

J. Board Access to Senior Management

The Board will have complete access to Company management in order to ensure that directors can ask any questions and receive all information necessary to perform their duties. Directors should exercise judgment to ensure that their contact with management does not distract managers from their jobs or disturb the business operations of the Company. Any meetings or contacts that a director wishes to initiate may be arranged directly with the assistance of the lead director (or the Chair of the Board) and the Corporate Secretary.

K. Board Access to Independent Advisors

The Board committees may hire independent advisors as set forth in their applicable charters. The Board as a whole shall have access to any independent advisor retained by the Company, and the Board may hire any independent advisor it considers necessary to discharge its responsibilities.

L. Self-Evaluation

The Nominating and Corporate Governance Committee will oversee an annual assessment of the Board and its committees.

II. BOARD MEETINGS

A. Frequency of Meetings

The Board will meet at least quarterly. In addition, special meetings may be called from time to time as determined by the needs of the business. It is the responsibility of the directors to attend the meetings of the Board.

B. Director Attendance

A director is expected to spend the time and effort necessary to properly discharge such director's responsibilities. Accordingly, a director is expected to regularly prepare for and attend, in person or by teleconference or videoconference, meetings of the Board and all committees on which the director sits (including separate meetings of the Independent Directors), with the understanding that, on occasion, a director may be unable to attend a meeting. A director who is unable to attend a meeting of the Board or a committee of the Board is expected to notify the Chair of the Board or the Chair of the appropriate committee in advance of such meeting, and, in the case of an in-person meeting, participate in such meeting via teleconference or videoconference if possible.

C. Advance Receipt of Meeting Materials

The lead director (or the Chair of the Board) shall coordinate with the Chief Executive Officer and Corporate Secretary to set the agenda for each Board meeting, taking into account suggestions from other members of the Board. The Corporate Secretary will circulate the agenda and relevant meeting materials to the Board reasonably in advance of each meeting; however, the Board recognizes that certain items to be discussed at Board meetings are of a highly confidential nature and that distributing materials on these matters prior to Board meetings may not be feasible. Directors are expected to have reviewed and be prepared to discuss all materials distributed in advance of any Board meeting.

III. COMMITTEE MATTERS

The Board currently has three (3) standing committees: (i) the Audit Committee, (ii) the Compensation Committee and (iii) the Nominating and Corporate Governance Committee. Each committee will perform its duties as assigned by the Board in compliance with the Company's bylaws and such committee's charter. It is the responsibility of the directors to attend the meetings of the committees on which they serve. From time to time, the Board may form new committees as it deems appropriate.

IV. SUCCESSION PLANNING

The Nominating and Corporate Governance Committee will work on a periodic basis with the Chief Executive Officer to evaluate the Company's succession plans upon the Chief Executive Officer's retirement or in the event of an unexpected occurrence. The Compensation Committee will periodically review the performance of the Chief Executive Officer.

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Neutron Holdings, Inc.

<u>Attachment A</u>

Director Qualification Standards and Additional Selection Criteria

Director Qualification Standards:

The Nominating and Corporate Governance Committee, in recommending director candidates for election to the Board, and the Board, in nominating director candidates, will consider candidates who have a high level of personal and professional integrity, strong ethics and values and the ability to make sound business judgments.

Additional Selection Criteria:

In evaluating director candidates, the Nominating and Corporate Governance Committee and the Board may also consider the following criteria as well as any other factor that they deem to be relevant:

A. The candidate's experience in corporate management, such as serving as an officer or former officer of a public company;

B. The candidate's experience as a board member of other companies, including service on the board of directors of another public company;

C. The candidate's professional and academic experience relevant to the Company's industry;

D. The strength of the candidate's leadership skills;

E. The candidate's experience in finance and accounting and/or executive compensation practices;

F. Whether the candidate has the time required for preparation, participation and attendance at Board meetings and committee meetings, if applicable; and

G. Whether the candidate contributes to the mix of experience, backgrounds, qualifications and skills of the Board.

In addition, the Board will consider whether there are potential conflicts of interest with the candidate's other personal and professional pursuits.

The Board should monitor the mix of specific experience, backgrounds, qualifications and skills of its directors in order to assure that the Board, as a whole, has the necessary tools to perform its oversight function effectively in light of the Company's business and structure.