APPENDIX

The Proposal includes an illustrative example of how the proposed compensation tables (*i.e.*, the *Earned Compensation Table*, *Granted Compensation Table* and *Status of Equity Awards Table*) may look in practice based on a hypothetical scenario involving Dorothy Gale, the CEO of Oz Inc.[72] Below, we include the SEC's illustrative *Earned Compensation Table* and *Granted Compensation Table,* as well as the illustrative presentation under Item 402(c), Item 402(d) and Item 402(g)'s current requirements for the Summary Compensation Table, Grants of Plan-Based Awards Table and Option Exercises and Stock Vested Table, as applicable. The comparison illustrates how the same underlying arrangements would produce different reported amounts.

Illustrative comparison, not a complete reconciliation. The hypothetical does not provide the pension-value information necessary to populate the current Summary Compensation Table fully. The proposed *Earned Compensation Table* includes annual pension service cost. The totals below therefore illustrate presentation differences but are not a complete apples-to-apples reconciliation of compensation under the two regimes.

In contrast to the current tables, the proposed *Earned Compensation Table* and *Granted Compensation Table* would have the following impacts on the presentation of compensation amounts:

- Multiple salary figures: In years with mid-year salary changes, the proposed presentation requirements would result in different amounts shown in the *Granted Compensation Table* and the *Earned Compensation Table*, compared to the current single base salary figure disclosed in the Summary Compensation Table.

- Option exercises would become reportable pay: Under the current Summary Compensation Table presentation, options are only captured in the year of grant based on the grant date fair value, with the eventual exercise reflected in the Option Exercises and Stock Vested Table. The Proposal would include the value realized on exercise in the *Earned Compensation Table* for the year of exercise, meaning that table amounts would jump in years that an executive chooses to exercise even though such amounts are not related to that year's pay decisions. Because the *Earned Compensation Table* total would feed into pay-versus-performance disclosure, option exercises would also impact presentation of those amounts.

- In addition to performance outcomes, changes in stock price between grant and vesting would drive discrepancies between the *Granted Compensation Table* and *Earned Compensation Table* amounts: The presentation of equity awards in the Summary Compensation Table currently reflects the grant date fair value, with the later vesting of such awards reflected in the Option Exercises and Stock Vested Table. The Proposal would move the value realized on vesting to the *Earned Compensation Table*, providing a more comprehensive picture of amounts realized in any given year based on prior years' compensation decisions and the intervening change in the stock price.

[72] Release at 80–89.

- Award timing and performance outcomes could produce sizable differences across tables: In 2026, the *Granted Compensation Table* would include the $2.6 million target value of Ms. Gale's newly granted long-term cash award. The Summary Compensation Table and *Earned Compensation Table* would instead include the $575,000 earned on her 2023 award at 25% of target. Long-term cash bonuses alone would therefore produce a $2.025 million difference between the 2026 granted and earned figures, reflecting both different award years and target versus actual payout.

- Proposed changes to perquisite disclosures may have a significant impact on total amounts: The Proposal would increase the annual aggregate disclosure threshold to $150,000 and give companies greater flexibility in determining what constitutes a perquisite. In the illustrative example, the revised guidance regarding perquisites has the impact of excluding $1,000,000 from the other/miscellaneous and total amounts in the *Earned Compensation Table*.[73] For companies that provide high-cost benefits, including personal security and/or corporate airplane travel, the proposed change could have a material impact on disclosed amounts.

- Change in pension presentation would simplify disclosure: The proposed change in presentation would eliminate the need to separately disclose change in pension value and nonqualified deferred compensation earnings, and would instead require disclosure of service costs for defined benefit retirement plans as part of the Miscellaneous Compensation Received column in the *Earned Compensation Table*, reducing the complexity of associated disclosure.

- Option Exercises and Stock Vested Table information would be retained but relocated: The information currently required to be presented in the Option Exercises and Stock Vested Table (the value realized upon the exercise of stock options and vesting of stock awards) would generally be substantively retained, but would move to the *Earned Compensation Table.* In the illustrative example, the amounts in the "Equity Awards" column of the *Earned Compensation Table* are the same as those that would be presented in the Option Exercises and Stock Vested Table.

[73] The *Granted Compensation Table* does not include a miscellaneous column so would not reflect the value of any perquisites or personal benefits, regardless of the revised perquisite disclosure guidance (*see*, *e.g.*, SEC's illustrative *Granted Compensation Table* below).

Illustrative Summary Compensation Table

Summary Compensation Table									
Name and Principal Position	**Year**	**Salary ($)**	**Bonus ($)**	**Stock Awards ($)[(b)]**	**Option Awards ($)[(c)]**	**Non-Equity Incentive Plan Compensation ($)[(d)]**	**Change in Pension Value and Nonqualified Deferred Compensation Earnings ($)[74]**	**All Other Compensation ($)[(e)]**	**Total ($)**
Dorothy Gale, CEO	2027	1,650,000	100,000[(a)]	4,700,000	4,700,000	4,100,000	—	1,050,000	16,300,000
	2026	1,550,000	6,000,000	4,600,000	4,600,000	975,000		1,050,000	18,775,000
	2025	1,450,000	—	4,500,000	4,500,000	7,400,000		1,050,000	18,900,000

(a) Reflects a discretionary cash bonus granted on February 15, 2028 in respect of Oz Inc.'s 2027 performance.
(b) Reflects the aggregate grant date fair value under FASB ASC Topic 718 of performance-based stock awards, computed assuming the probable outcome of the revenue performance conditions, which is assumed to be target. For the 2027 performance-based stock award, assuming the highest level of performance (200%), the grant date fair value is $9,400,000.
(c) Reflects the aggregate grant date fair value under FASB ASC Topic 718 of options. The grant date fair value was determined using the Black-Scholes option pricing model based on the fair market value on the date of grant.
(d) Reflects cash incentive compensation earned in the applicable fiscal year.
(e) Includes $1,000,000 for security services at Ms. Gale's personal residence and during personal travel and $50,000 in company contributions to Ms. Gale's Oz Inc. 401(k) plan.

[74] Values are not included in the column for Change in Pension Value and Nonqualified Deferred Compensation Earnings in the illustrative Summary Compensation Table because the Proposal does not include sufficient information to identify such amounts. The separate column would disappear in the *Earned Compensation Table*, with pension service and prior service costs, and above-market or preferential deferred-compensation earnings, reported in miscellaneous compensation as applicable.

Illustrative Grants of Plan-Based Awards Table

Grants of Plan-Based Awards Table											
Name	Grant Date	Estimated Future Payouts Under Non-Equity Incentive Plan Awards[(a)]			Estimated Future Payouts Under Equity Incentive Plan Awards[(b)]			All Other Stock Awards: Number of Shares of Stock or Units (#)	All Other Option Awards: Number of Securities Underlying Options (#)[(c)]	Exercise or Base Price of Option Awards ($/Sh)	Grant Date Fair Value of Stock and Option Awards[(d)]
		Threshold ($)	Target ($)	Maximum ($)	Threshold (#)	Target (#)	Maximum (#)				
Dorothy Gale	2/15/2027	425,000	1,700,000	3,400,000	—	—	—	—	—	—	—
	2/15/2027	675,000	2,700,000	5,400,000	—	—	—	—	—	—	—
	2/15/2027	—	—	—	69,118	276,471	552,941	—	—	—	4,700,000
	2/15/2027	—	—	—	—	—	—	—	1,382,353	17.00	4,700,000

(a) Amounts shown reflect the range of possible performance outcomes for cash bonus awards granted in 2027.
(b) Amounts shown reflect the potential range of Oz Inc.'s performance-based stock awards granted in 2027.
(c) Amounts shown reflect options granted in 2027.
(d) Amounts shown represent the grant date fair value of awards determined in accordance with FASB ASC Topic 718.

Illustrative Option Exercises and Stock Vested Table

Option Exercises and Stock Vested Table					
Name	Year	Option Awards		Stock Awards	
		Number of Shares Acquired on Exercise (#)	Value Realized on Exercise ($)	Number of Shares Acquired on Vesting (#)	Value Realized on Vesting ($)
Dorothy Gale	2027	2,000,000	14,000,000[(a)]	314,286	5,342,862[(b)]
	2026	0	0	82,692	1,323,072[(c)]
	2025	0	0	700,000	10,500,000[(d)]

(a) This amount reflects the exercise in full of the option award originally granted for 2,000,000 shares (whose exercise price was $10 per share) on February 15, 2027 (when the closing market price was $17 per share).
(b) This amount reflects the vesting of 314,286 shares on February 15, 2027 at a closing market price of $17 per share under a performance-based stock award (granted on February 15, 2024) that vested based on the achievement of performance goals related to Oz Inc.'s aggregate revenues from January 1, 2024 to December 31, 2026 at the target level, resulting in a payout of 100% of the target number of shares underlying the award.
(c) This amount reflects the vesting of 82,692 shares on February 15, 2026 at a closing market price of $16 per share under a performance-based stock award (granted on February 15, 2023) that vested based on the achievement of performance goals related to Oz Inc.'s aggregate revenues from January 1, 2023 to December 31, 2025 at the threshold level, resulting in a payout of 25% of the target number of shares underlying the award.
(d) This amount reflects the vesting of 700,000 shares on February 15, 2025 at a closing market price of $15 per share under a performance-based stock award (granted on February 15, 2022) that vested based on the achievement of performance goals related to Oz Inc.'s aggregate revenues from January 1, 2022 to December 31, 2024 at the maximum level, resulting in a payout of 200% of the target number of shares underlying the award.

SEC's Illustrative Granted Compensation Table

Granted Compensation Table						
Name and Position	**Year**	**Annualized Salary ($)**	**Non-Equity Awards Granted ($)**	**Equity Awards**		**Total Compensation Granted ($)**
				Stock Awards Granted ($)[d]	**Option Awards Granted ($)[e]**	
Dorothy Gale, CEO	2027	$1,700,000	$4,500,000[a]	$4,700,000	$4,700,000	$15,600,000
	2026	$1,600,000	$10,200,000[b]	$4,600,000	$4,600,000	$21,000,000
	2025	$1,500,000	$4,000,000[c]	$4,500,000	$4,500,000	$14,500,000

(a) This amount consists of (i) a long-term cash bonus award with a target dollar value of $2,700,000 granted on February 15, 2027; (ii) an annual cash bonus with a target dollar value of $1,700,000 granted on February 15, 2027; and (iii) a discretionary cash bonus award of $100,000 granted on February 15, 2028 and earned based on Oz Inc.'s and Ms. Gale's performance during 2027. Payouts under the long-term cash bonus award depend on the achievement of performance goals related to Oz Inc.'s market capitalization as of the third anniversary of the grant date. Payouts under the annual cash bonus award depend on the achievement of performance goals related to Oz Inc.'s net income during 2027. The long-term and annual cash bonus awards are subject to the following scaling factors: 25%, 100%, or 200% payouts if the performance goals are achieved at threshold, target, or maximum levels, respectively.

(b) This amount consists of (i) a retention bonus of $6,000,000 granted on July 15, 2026; (ii) a long-term cash bonus award with a target dollar value of $2,600,000 granted on February 15, 2026; and (iii) an annual cash bonus with a target value of $1,600,000 granted on February 15, 2026. Payouts under the long-term cash bonus award depend on the achievement of performance goals related to Oz Inc.'s market capitalization as of the third anniversary of the grant date. Payouts under the annual cash bonus award depend on the achievement of performance goals related to Oz Inc.'s net income during 2026. The long-term and annual cash bonus awards are subject to the following scaling factors: 25%, 100%, or 200% payouts if the performance goals are achieved at threshold, target, or maximum levels, respectively.

(c) This amount consists of (i) a long-term cash bonus award with a target dollar value of $2,500,000 granted on February 15, 2025; and (ii) an annual cash bonus with a target dollar value of $1,500,000 granted on February 15, 2025. Payouts under the long-term cash bonus award depend on the achievement of performance goals related to Oz Inc.'s market capitalization as of the third anniversary of the grant date. Payouts under the annual cash bonus award depend on the achievement of performance goals related to Oz Inc.'s net income during 2025. The long-term and annual cash bonus awards are subject to the following scaling factors: 25%, 100%, or 200% payouts if the performance goals are achieved at threshold, target, or maximum levels, respectively.

(d) The amounts reported in this column reflect performance-based stock awards granted on February 15 of the covered year. The amounts reported in this column are the grant date fair values computed in accordance with FASB ASC Topic 718, except that the valuation assumes that the award's target outcome will be achieved (i.e., achievement at the 100% level). The number of shares that vest under the awards depends on the achievement of performance goals related to Oz Inc.'s aggregate revenues for the performance period consisting of the fiscal year in which the award was granted and the immediately following two fiscal years. The awards are subject to the following scaling factors: 25%, 100%, or 200% payouts if the performance goals are achieved at threshold, target, or maximum levels, respectively.

(e) The amounts reported in this column reflect time-based option awards granted on February 15 of the covered year. Vesting of the options depends on the fulfillment of the service condition that Ms. Gale remain in her position in good standing as of the fourth anniversary of the grant date. The amounts reported in this column are the grant date fair values computed in accordance with FASB ASC Topic 718.

SEC's Illustrative Earned Compensation Table

Earned Compensation Table							
Name and Position	**Year**	**Salary Earned ($)**	**Non-Equity Awards Earned ($)**	**Equity Awards**		**Miscellaneous Compensation Received ($)[h]**	**Total Compensation Earned ($)**
				Stock Awards Vested ($)	**Option Awards Exercised ($)**		
Dorothy Gale, CEO	2027	$1,650,000	$4,200,000[a]	$5,342,862[d]	$14,000,000[g]	$200,000	$25,392,862
	2026	$1,550,000	$6,975,000[b]	$1,323,072[e]	$0	$200,000	$10,048,072
	2025	$1,450,000	$7,400,000[c]	$10,500,000[f]	$0	$200,000	$19,550,000

(a) This amount consists of (i) earnings of $2,400,000 under a long-term cash bonus award (granted on February 15, 2024) based on the achievement of performance goals related to Oz Inc.'s market capitalization as of February 15, 2027 at the target level, resulting in a payout of 100% of the target value of the award; (ii) earnings of $1,700,000 under an annual cash bonus award (granted on February 15, 2027) based on the achievement of performance goals related to Oz Inc.'s net income during 2027 at the target level, resulting in a payout of 100% of the target value of the award; and (iii) a discretionary cash bonus award of $100,000 earned based on Oz Inc.'s and Ms. Gale's performance during 2027 (granted on February 15, 2028).

(b) This amount consists of (i) a retention bonus of $6,000,000 (granted on July 15, 2026) earned based on Ms. Gale remaining employed with Oz Inc. through December 31, 2026; (ii) earnings of $575,000 under a long-term cash bonus award (granted on February 15, 2023) based on the achievement of performance goals related to Oz Inc.'s market capitalization as of February 15, 2026 at the threshold level, resulting in a payout of 25% of the target value of the award; and (iii) earnings of $400,000 under an annual cash bonus award (granted on February 15, 2026) based on the achievement of performance goals related to Oz Inc.'s net income during 2026 at the threshold level, resulting in a payout of 25% of the target value of the award.

(c) This amount consists of (i) earnings of $4,400,000 under a long-term cash bonus award (granted on February 15, 2022) based on achievement of performance goals related to Oz Inc.'s market capitalization as of February 15, 2025 at the maximum level, resulting in a payout of 200% of the target value of the award; and (ii) earnings of $3,000,000 under an annual cash bonus award (granted on February 15, 2025) based on the achievement of performance goals related to Oz Inc.'s net income during 2025 at the maximum level, resulting in a payout of 200% of the target value of the award.

(d) This amount reflects the vesting of 314,286 shares on February 15, 2027 at a closing market price of $17 per share under a performance-based stock award (granted on February 15, 2024) that vested based on the achievement of performance goals related to Oz Inc.'s aggregate revenues from January 1, 2024 to December 31, 2026 at the target level, resulting in a payout of 100% of the target number of shares underlying the award.

(e) This amount reflects the vesting of 82,692 shares on February 15, 2026 at a closing market price of $16 per share under a performance-based stock award (granted on February 15, 2023) that vested based on the achievement of performance goals related to Oz Inc.'s aggregate revenues from January 1, 2023 to December 31, 2025 at the threshold level, resulting in a payout of 25% of the target number of shares underlying the award.

(f) This amount reflects the vesting of 700,000 shares on February 15, 2025 at a closing market price of $15 per share under a performance-based stock award (granted on February 15, 2022) that vested based on the achievement of performance goals related to Oz Inc.'s aggregate revenues from January 1, 2022 to December 31, 2024 at the maximum level, resulting in a payout of 200% of the target number of shares underlying the award.

(g) This amount reflects the exercise of options for 2,000,000 shares (whose exercise price was $10 per share) on February 15, 2027 (when the closing market price was $17 per share).

(h) This amount includes (for 2027, 2026, and 2025) (i) pension service costs attributable to Ms. Gale's services during the year under Oz Inc.'s defined benefit pension plan in the amount of $150,000; and (ii) Oz Inc.'s contributions to Ms. Gale's 401(k) account of $50,000.