

<div><div>28-Aug-25</div><div>BOARD</div><div>2025/2025 Q1 - Apr to Jun 2025</div><div><div>~~ MEETING LOCATION ~~</div><div>The Falkirk Wheel Electric Boat & Behind The Wheel Tour</div><div><div>~~ NOTES ~~</div><div>Board Members 1-1's reminder</div></div></div><div><div>BUSINESS PLAN & PERFORMANCE</div><div>CEO Overview & Business Plan commitments Report KPI's including: H&S Dashboard Corp Comms & Marketing Report Corp Risk Report</div><div><div>FINANCE</div><div>Finance Report Medium Term Financial Strategy</div></div><div><div>CAPITAL INVESTMENT</div><div>Capital Investment Programme Report</div></div><div><div>COMMERCIAL INVESTMENT</div><div>Commercial Investment Plan Report</div></div><div><div>AUDIT & RISK COMMITTEE</div><div>Chair Report ARC Minutes Board Effectiveness Internal Audit Report</div></div><div><div>GOVERNANCE</div><div>Governance Handbook & Schedule of Delegated Authorities</div><div><div>REVIEW OF POLICIES</div><div>Anti Bribery Policy & Controls Anti Fraud Policy Whistleblowing Policy</div></div><div><div>PEOPLE</div><div>Pay Policy TU discussions update Employee Survey Results & Action Plan</div></div><div><div>ANNUAL BOARD EFFECTIVENESS</div><div>Self-Assessment Review</div></div><div><div>REVIEW OF SUSTAINABLE FINANCE AND ASSOCIATED ESCALATING RISK</div><div>Scottish Canals Report to Transport Scotland</div></div></div></div></div>	<div><div>06-Oct-25</div><div>ARC</div><div>2025/2026 Q2 - Jul to Sep 2025</div><div><div>~~ MEETING LOCATION ~~</div><div>The Falkirk Wheel</div><div><div>~~ NOTES ~~</div></div></div><div><div>CORPORATE RISK MANAGEMENT</div><div>Corporate Risk Report Corporate Risk Register Risk Appetite Review</div><div><div>FINANCE</div><div>Financial Governance Report inc: External Audit Recommendations 2023/2024 ARA update VAT/Corp Tax Update (HMRC) Pensions Compliance National Fraud Initiative</div></div><div><div>INTERNAL AUDIT</div><div>Follow-up Report</div></div></div></div>	<div><div>06-Nov-25</div><div>BOARD & STRATEGY SESSION 1</div><div>2025/2026 Q2 - Jul to Sep 2025</div><div><div>~~ MEETING LOCATION ~~</div><div>TBC - The Treehouse Inverness TBC - Inverness Castle visit</div><div><div>~~ NOTES ~~</div><div>TBC - move date to co-incide with Roadshow?</div></div></div><div><div>BUSINESS PLAN & PERFORMANCE</div><div>CEO Overview & Business Plan commitments Report KPI's including: H&S Dashboard Corp Comms & Marketing Report Corp Risk Report</div><div><div>FINANCE</div><div>Finance Report 2026/2027 Financial Projections Presentation</div></div><div><div>CAPITAL INVESTMENT</div><div>Capital Investment Programme Report</div></div><div><div>COMMERCIAL INVESTMENT</div><div>Commercial Investment Plan Report</div></div><div><div>AUDIT & RISK COMMITTEE</div><div>Chair Report ARC Minutes</div></div><div><div>CORPORATE RISK MANAGEMENT</div><div>Corporate Risk Report Corporate Risk Register Risk Appetite Discussion & Approval</div></div><div><div>STRATEGY SESSION 1</div><div>2026/2027</div><div>BUSINESS PLAN & BUDGET</div></div></div></div>	<div><div>04-Dec-25</div><div>ARC</div><div><div>~~ MEETING LOCATION ~~</div><div>Teams</div><div><div>~~ NOTES ~~</div></div></div><div><div>EXTERNAL AUDIT</div><div>2024/2025 External Audit Report</div><div><div>FINANCE</div><div>2024/2025 ARA Review</div></div></div></div>	<div><div>18-Dec-25</div><div>BOARD & STRATEGY SESSION 2</div><div><div>~~ MEETING LOCATION ~~</div><div>TBC - Rosebank Distillery</div><div><div>~~ NOTES ~~</div></div></div><div><div>STRATEGY SESSION 2</div><div>2026/2027</div><div>BUSINESS PLAN & BUDGET</div></div></div>	<div><div>19-Feb-26</div><div>ARC</div><div>2025/2026 Q3 - Oct to Dec 2025</div><div><div>~~ MEETING LOCATION ~~</div><div>Teams</div><div><div>~~ NOTES ~~</div></div></div><div><div>CORPORATE RISK MANAGEMENT</div><div>Corporate Risk Report Corporate Risk Register Risk Appetite Review</div><div><div>FINANCE</div><div>Financial Governance Report inc: External Audit Recommendations 2024/2025 ARA update VAT/Corp Tax Update (HMRC) Pensions Compliance National Fraud Initiative Special Payments & Losses Finance Technical Accounting Update Procurement</div></div><div><div>INTERNAL AUDIT</div><div>2026/2027 Draft Plan Follow-up Report</div></div><div><div>GOVERNANCE</div><div>2025/2026 Insurance ARC ToR - Review</div></div><div><div>PMSC Audit</div></div></div></div>	<div><div>12-Mar-26</div><div>BOARD</div><div>2025/2026 Q3 - Oct to Dec 2025</div><div><div>~~ MEETING LOCATION ~~</div><div><div>~~ NOTES ~~</div><div>to re-schedule (10th March?)</div></div></div><div><div>BUSINESS PLAN & PERFORMANCE</div><div>CEO Overview & Business Plan commitments Report KPI's including: H&S Dashboard Corp Comms & Marketing Report Corp Risk Report</div><div><div>FINANCE</div><div>2026/2027 Business Plan & Budget</div></div><div><div>INTERNAL AUDIT</div><div>2026/2027 Plan</div></div><div><div>AUDIT & RISK COMMITTEE</div><div>Chair Report ARC Minutes</div></div></div></div>
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<div>21-May-26</div> <div>BOARD</div> <div>2025/2026 Q4 - Jan to Mar 2026</div> <div>~~ MEETING LOCATION ~~</div> <div>The Falkirk Wheel</div> <div>~~ NOTES ~~</div> <div>BUSINESS PLAN & PERFORMANCE</div> <div>CEO Overview & Business Plan commitments Report</div> <div>KPI's including:</div> <div>H&S Dashboard</div> <div>Corp Comms & Marketing Report</div> <div>Corp Risk Report</div> <div>FINANCE</div> <div>Finance Report</div> <div>CAPITAL INVESTMENT</div> <div>Capital Investment Programme Report</div> <div>COMMERCIAL INVESTMENT</div> <div>Commercial Investment Plan Report</div>	<div>11-Jun-26</div> <div>ARC</div> <div>2025/2026 Q4 - Jan to Mar 2026</div> <div>~~ MEETING LOCATION ~~</div> <div>Teams</div> <div>~~ NOTES ~~</div> <div>CORPORATE RISK MANAGEMENT</div> <div>Corporate Risk Report</div> <div>Corporate Risk Register</div> <div>FINANCE</div> <div>Financial Governance Report inc:</div> <div>External Audit Recommendations</div> <div>2024/2025 ARA update</div> <div>VAT/Corp Tax Update (HMRC)</div> <div>Pensions Compliance</div> <div>National Fraud Initiative</div> <div>Special Payments & Losses</div> <div>Finance Technical Accounting Update</div> <div>Procurement</div> <div>INTERNAL AUDIT</div> <div>Follow-up Report</div> <div>Directors Certs of Assurance</div> <div>Internal Controls Checklist</div> <div>2025/2026 ARA narrative review</div>	<div>27-Aug-26</div> <div>BOARD</div> <div>2026/2027 Q1 - Apr to Jun 2026</div> <div>~~ MEETING LOCATION ~~</div> <div></div> <div>~~ NOTES ~~</div> <div>Board Members 1-1's Reminder</div> <div>BUSINESS PLAN & PERFORMANCE</div> <div>CEO Overview & Business Plan commitments Report</div> <div>KPI's including:</div> <div>H&S Dashboard</div> <div>Corp Comms & Marketing Report</div> <div>Corp Risk Report</div> <div>FINANCE</div> <div>Finance Report</div> <div>Medium term financial Strategy</div> <div>CAPITAL INVESTMENT</div> <div>Capital Investment Programme Report</div> <div>COMMERCIAL INVESTMENT</div> <div>Commercial Investment Plan Report</div> <div>AUDIT & RISK COMMITTEE</div> <div>Chair Report</div> <div>ARC Minutes</div> <div>Board Effectiveness Internal Audit Report</div> <div>ANNUAL BOARD EFFECTIVENESS</div> <div>SELF-ASSESSMENT REVIEW</div>	<div>24-Sep-26</div> <div>ARC</div> <div>2026/2027 Q1 - Apr to Jun 2026</div> <div>~~ MEETING LOCATION ~~</div> <div>The Falkirk Wheel</div> <div>~~ NOTES ~~</div> <div>CORPORATE RISK MANAGEMENT</div> <div>Corporate Risk Report</div> <div>Corporate Risk Register</div> <div>Review of Risk Appetite Statements</div> <div>FINANCE</div> <div>Financial Governance Report inc:</div> <div>External Audit Recommendations</div> <div>2024/2025 ARA update</div> <div>VAT/Corp Tax Update (HMRC)</div> <div>Pensions Compliance</div> <div>National Fraud Initiative</div> <div>2024/2025 Annual Procurement Report</div> <div>INTERNAL AUDIT</div> <div>Follow-up Report</div> <div>PMSC Audit Actions Update</div> <div>EXTERNAL AUDIT</div> <div>2024/2025 External Audit Update</div>	<div>05-Nov-26</div> <div>BOARD (inc Strategy Session 1)</div> <div>2026/2027 Q2 - Jul to Sep 2026</div> <div>~~ MEETING LOCATION ~~</div> <div></div> <div>~~ NOTES ~~</div> <div>BUSINESS PLAN & PERFORMANCE</div> <div>CEO Overview & Business Plan commitments Report</div> <div>KPI's including</div> <div>H&S Dashboard</div> <div>Corp Comms & Marketing Report</div> <div>Corp Risk Report</div> <div>FINANCE</div> <div>Finance Report</div> <div>2027/2028 Financial Projections to present</div> <div>CAPITAL INVESTMENT</div> <div>Capital Investment Programme Report</div> <div>COMMERCIAL INVESTMENT</div> <div>Commercial Investment Plan Report</div> <div>AUDIT & RISK COMMITTEE</div> <div>Chair Report</div> <div>ARC Minutes</div> <div>CORPORATE RISK MANAGEMENT</div> <div>Corporate Risk Report</div> <div>Corporate Risk Register</div> <div>Risk Appetite Discussion & Approval</div> <div>STRATEGY SESSION 1</div> <div>2027/2028</div> <div>BUSINESS PLAN & BUDGET</div>	<div>26-Nov-26</div> <div>ARC</div> <div>2026/2027 Q2 - Jul to Sep 2026</div> <div>~~ MEETING LOCATION ~~</div> <div>Teams</div> <div>~~ NOTES ~~</div>	<div>10-Dec-26</div> <div>BOARD Strategy Session 2</div> <div>~~ MEETING LOCATION ~~</div> <div>~~ NOTES ~~</div> <div>STRATEGY SESSION 2</div> <div>2027/2028</div> <div>BUSINESS PLAN & BUDGET</div>
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04-Feb-27 ARC	11-Mar-27 BOARD	06-May-27 ARC	27-May-27 BOARD
2026/2027 Q3 – Oct to Dec 2026	2026/2027 Q3 – Oct to Dec 2026	2026/2027 Q4 – Jan to Mar 2027	2026/2027 Q4 – Jan to Mar 2027
~~ MEETING LOCATION ~~ Teams	~~ MEETING LOCATION ~~	~~ MEETING LOCATION ~~ Teams	~~ MEETING LOCATION ~~
~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~
CORPORATE RISK MANAGEMENT Corporate Risk Report Corporate Risk Register	BUSINESS PLAN & PERFORMANCE CEO Overview & Business Plan commitments Report KPI's including: H&S Dashboard Corp Comms & Marketing Report Corp Risk Report	CORPORATE RISK MANAGEMENT Corporate Risk Report Corporate Risk Register Risk Assurance Map	BUSINESS PLAN & PERFORMANCE CEO Overview & Business Plan commitments Report KPI's including: H&S Dashboard Corp Comms & Marketing Report Corp Risk Report
FINANCE Financial Governance Report inc: External Audit Recommendations 2025/2026 ARA update VAT/Corp Tax Update (HMRC) Special Payments & Losses National Fraud Initiative Technical Accounting Update	FINANCE Finance Report	FINANCE Financial Governance Report inc: External Audit Recommendations 2025/2026 ARA update VAT/Corp Tax Update (HMRC) Special Payments & Losses National Fraud Initiative Technical Accounting Update	FINANCE Finance Report
CAPITAL INVESTMENT Capital Investment Programme Report	CAPITAL INVESTMENT Capital Investment Programme Report	CAPITAL INVESTMENT Capital Investment Programme Report	CAPITAL INVESTMENT Capital Investment Programme Report
COMMERCIAL INVESTMENT Commercial Investment Plan Report	COMMERCIAL INVESTMENT Commercial Investment Plan Report	COMMERCIAL INVESTMENT Commercial Investment Plan Report	COMMERCIAL INVESTMENT Commercial Investment Plan Report
AUDIT & RISK COMMITTEE Chair Report Arc Minutes Internal Audit Charter Approval of 2026/2027 Internal Audit Plan 2026/2027 Insurance ARC Terms of Reference	AUDIT & RISK COMMITTEE Chair Report Arc Minutes Internal Audit Charter Approval of 2026/2027 Internal Audit Plan 2026/2027 Insurance ARC Terms of Reference	INTERNAL CONTROLS ASSURANCE Directors Certs of Assurance 2024/2025 Internal Controls Checklist	
2024/2025 ARA UPDATE Draft Performance Report Foreword from the Board CEO Statement Performance Overview Performance Analysis Draft Accountability Report Corporate Governance Report Governance Statement Remuneration & Staff Report	2024/2025 ARA UPDATE Draft Performance Report Foreword from the Board CEO Statement Performance Overview Performance Analysis Draft Accountability Report Corporate Governance Report Governance Statement Remuneration & Staff Report	2024/2025 ARA UPDATE Draft Performance Report Foreword from the Board CEO Statement Performance Overview Performance Analysis Draft Accountability Report Corporate Governance Report Governance Statement Remuneration & Staff Report	
EXTERNAL AUDIT 2026/2027 Plan	EXTERNAL AUDIT 2026/2027 Plan	EXTERNAL AUDIT 2026/2027 Plan	
2024/2025 INTERNAL AUDIT Review of Board Effectiveness Commercial Income Follow-up Report Annual Report Progress report to achieve compliance (GIAS)	2024/2025 INTERNAL AUDIT Review of Board Effectiveness Commercial Income Follow-up Report Annual Report Progress report to achieve compliance (GIAS)	2024/2025 INTERNAL AUDIT Review of Board Effectiveness Commercial Income Follow-up Report Annual Report Progress report to achieve compliance (GIAS)	

REVIEW OF ASSESSMENT
QUESTIONNAIRES FEEDBACK

ARC Self-Assessment Report

ARC External Audit Assessment Report

ARC Internal Audit Assessment Report