

TEREX CORPORATION

BOARD OF DIRECTORS

CORPORATE GOVERNANCE GUIDELINES

Adopted as of June 17, 2025

TEREX CORPORATION

CORPORATE GOVERNANCE GUIDELINES

The following Corporate Governance Guidelines (the “Guidelines”) have been adopted by the Board of Directors (the “Board”) of Terex Corporation (the “Company”) to assist the Board in the exercise of its duties and responsibilities and to serve the best interests of the Company. These Guidelines reflect the Board’s commitment to monitor the effectiveness of policy and decision making both at the Board and management level, with a view to achieving strategic objectives of the Company while enhancing shareholder value over the long term. These Guidelines should be interpreted in the context of all applicable laws, including the Delaware General Corporation Law and the Articles of Incorporation and By-laws of the Company. The Guidelines 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. The Guidelines are subject to modification from time to time by the Board as the Board may deem appropriate in the best interests of the Company or as required by applicable laws and regulations.

Board Membership Matters

1. Selection of New Director Candidates

The Board is responsible for nominating members for election to the Board and for filling vacancies on the Board that may occur between annual meetings of stockholders. The Governance, Nominating and Corporate Responsibility Committee is responsible for identifying, screening and recommending candidates for Board membership. When formulating its Board membership recommendations, the Governance, Nominating and Corporate Responsibility Committee will also consider any recommendations offered by the Chairman and the Chief Executive Officer.

The invitation to join the Board should be extended on behalf of the Board by the Chairman, the Chief Executive Officer, the Lead Director and/or the Chair of the Governance, Nominating and Corporate Responsibility Committee.

2. Board Membership Criteria

Directors should be selected upon the basis of, among other things, independence, integrity, qualifications, diverse perspectives and experience, sound judgment in areas relevant to the Company’s businesses, and willingness to commit sufficient time to the Board, all in the context of an assessment of the perceived needs of the Board at that point in time. Each Board member is expected to ensure that other existing and planned future commitments do not materially interfere with his or her service as a director.

The Governance, Nominating and Corporate Responsibility Committee is responsible for reviewing with the Board, on a periodic basis, the criteria it believes appropriate for Board membership.

3. Size of the Board

The Board believes that 7 to 12 directors is an appropriate membership size for the Board. This range encourages diversity of perspectives and experience without diminishing individual accountability or effective discussion. The Board would consider increasing the size under special circumstances, including to accommodate the availability of an outstanding candidate for Board membership.

The Governance, Nominating and Corporate Responsibility Committee shall periodically review the size of the Board and recommend to the Board the size that is most effective in relation to future operations.

4. Board Composition and Independence

A majority of Board members shall be comprised of directors who qualify as independent directors (the “Independent Directors”) under the listing standards of the New York Stock Exchange (the “NYSE”) and the requirements of any other applicable regulatory authority.

The Chief Executive Officer should serve on the Company’s Board. While the Board may consider other members of management in addition to the Chief Executive Officer as directors, Board membership is not necessary or a prerequisite to any higher management position in the Company.

The Governance, Nominating and Corporate Responsibility Committee shall review annually the relationships that each director has with the Company (either directly or as a partner, shareholder or officer of an organization that has a relationship with the Company) and present a recommendation to the Board for determination of independence. Following such annual review, only those directors who the Board affirmatively determines have no material relationship with the Company (either directly or as a partner, shareholder or officer of an organization that has a relationship with the Company) will be considered Independent Directors, subject to additional qualifications under the listing standards of the NYSE or the rules of the Securities and Exchange Commission or any other applicable regulatory authority.

A director will be deemed to have no material relationship with the Company and to be an Independent Director so long as:

- (i) neither the director nor any of his or her immediate family members is or was within the past five years an officer of the Company;
- (ii) the director is not or was not within the past five years an employee of the Company;

- (iii) neither the director nor any of his or her immediate family members is or was during the past five years affiliated with, or employed by, any past or present auditor of the Company (or an affiliate);
- (iv) neither the director nor any of his or her immediate family members is or was within the past five years part of an interlocking directorate in which an executive officer of the Company serves or served on the compensation committee of a company that concurrently employs or employed the director or any of his or her immediate family members;
- (v) the director is not an executive officer, a partner or beneficial owner of more than ten percent (10%) of the equity interest of a customer of, or a supplier of goods or services to, the Company where the amount involved in the current fiscal year or the prior fiscal year in such relationship exceeds the greater of (x) two percent (2%) of the Company's consolidated gross revenues for its most recently completed fiscal year, (y) two percent (2%) of the customer's or supplier's consolidated gross revenues for its most recently completed fiscal year or (z) \$1 million;
- (vi) the director is not an executive officer, a partner or beneficial owner of more than ten percent (10%) of the equity interest of a company to which the Company was indebted at the end of any fiscal quarter during the Company's most recently completed fiscal year or current fiscal year in an amount in excess of five percent (5%) of the Company's total consolidated assets at the end of such fiscal year;
- (vii) the director is not an executive officer, a partner or beneficial owner of more than ten percent (10%) of the equity interest of a company which was indebted to the Company, other than in the ordinary course of business of the Company and such other company and on arms-length terms, at the end of any fiscal quarter during the Company's most recently completed fiscal year or current fiscal year in an amount in excess of \$120,000 at the end of such fiscal year;
- (viii) neither the director nor any of his or her immediate family members was indebted to the Company, other than in the ordinary course of business of the Company and the business of the director or the member of his or her immediate family member and on arms-length terms, at the end of any fiscal quarter during the Company's most recently completed fiscal year or current fiscal year in an amount in excess of \$120,000 at the end of such fiscal year;
- (ix) the director is not an executive officer or partner of any investment banking firm or other financial advisor or consultant that has performed services for the Company during the most recently completed fiscal year or current

fiscal year in which the amount of fees paid to the investment banking firm or other financial advisor or consultant exceeds five percent (5%) of the gross revenues of the investment banking firm or other financial advisor or consultant for that firm's most recently completed fiscal year;

- (x) the director is not a member or of counsel to a law firm that the Company has retained during the most recently completed fiscal year or current fiscal year in which the amount of fees paid to the law firm exceeds five percent (5%) of the law firm's gross revenues for that firm's most recently completed fiscal year;
- (xi) the director is not affiliated with a tax exempt entity that receives the greater of (x) \$1 million or (y) two percent (2%) of its total annual contributions from the Company (based on the tax exempt entity's most recently completed fiscal year);
- (xii) neither the director nor any of his or her immediate family members is during the current fiscal year or was during the most recently completed fiscal year a party to a transaction or series of similar transactions with the Company or its subsidiaries (excluding director fees, stock options and other director compensation) other than on arms-length terms where the amount involved is not material to either party;
- (xiii) neither the director nor any of his or her immediate family members received more than \$120,000 per year in direct compensation from the Company, other than director and committee fees and pension or other forms of deferred compensation for prior service within the past three years; and
- (xiv) the director does not have any other relationships with the Company or the members of management of the Company that the Board has determined to be material and which are not described in (i) through (xiii).

Immediate family members of a director are the director's spouse, parents, children, siblings, mothers-in-law and fathers-in-law, sons and daughters-in-law, brothers and sisters-in-law, and anyone (other than employees) who shares such director's home.

5. Outside Board Membership

While serving on the Company's Board, the Company (i) requires that no director sit on the board of directors of more than four (4) other public companies and (ii) recommends no Company audit committee member sit on more than two (2) audit committees of other public companies. In addition, sitting on another public or private company's board of directors should not create a conflict of interest, an appearance of a conflict of interest or other concern or impair the director's ability to provide sufficient time to carry out his or her duties as a director of the Company.

Each director must advise the Chair of the Governance, Nominating and Corporate Responsibility Committee before accepting an invitation to serve on another public or private company board of directors to enable the Governance, Nominating and Corporate Responsibility Committee, in consultation with the Company's General Counsel, to determine whether any conflicts of interest, appearance of conflicts of interests or other concerns are raised by the director seeking to accept such invitation. If the Chair of the Governance, Nominating and Corporate Responsibility Committee determines that there is no conflict of interest, appearance of a conflict of interest or other concerns raised by the director seeking to accept such invitation then the director may accept the invitation to serve on the other board of directors.

In the event that a conflict of interest, appearance of conflict of interest or other concern is raised by the director seeking to accept such invitation, then approval of the Board is required and the Governance, Nominating and Corporate Responsibility Committee, in consultation with the Company's General Counsel, will review the director's request. Following its review of the director's request, the Governance, Nominating and Corporate Responsibility Committee will submit its recommendation for approval to the full Board. The Board, after considering the Governance, Nominating and Corporate Responsibility Committee's recommendation and any other relevant information, will determine whether to approve the director's service on the board of such company. If approval is granted, then at least annually the Governance, Nominating and Corporate Responsibility Committee will review and recommend to the Board whether the director's continued service on the board is appropriate.

Absent specific approval of the full Board, taking into account the interests of the Company and its shareholders, a director shall not serve on the board of a public or private company that is a significant customer of, or a supplier of goods or services to, the Company or otherwise has a substantial business relationship with the Company.

On an at least an annual basis,

- (i) Every director serving on other company boards shall certify to the Governance, Nominating and Corporate Responsibility Committee that all the policies and recommendations related to such board service are being followed or, if they are not being observed, set forth which policies are not being observed and the reasons that continued board service is nonetheless deemed appropriate. In the event that circumstances change for a company on whose board a Company director serves such that there is a conflict of interest, an appearance of a conflict of interest or other concern, the director shall give prompt notice of such change, and the implications that follow from the change, to the Governance, Nominating and Corporate Responsibility Committee. The Governance, Nominating and Corporate Responsibility Committee, in consultation with the Company's General Counsel, will consider whether continued board service is appropriate;

- (ii) The Governance, Nominating and Corporate Responsibility Committee will review the transactions or relationships between the Company and companies on whose boards Company Board members sit. The review will focus on any transaction or relationship aspects that could raise concerns about potential conflicts or other issues. The Governance, Nominating and Corporate Responsibility Committee may require assistance from the Company's management team, Audit Services or other outside experts in performing this review; and,
- (iii) The Governance, Nominating and Corporate Responsibility Committee will review and recommend to the Board (x) whether directors' continued service on other boards is a conflict of interest or creates an appearance of a conflict of interest or other concerns and (y) whether the policies applicable to such service remains appropriate.

In addition, the Governance, Nominating and Corporate Responsibility Committee and the Board will consider service on all other boards generally when reviewing Board candidates as well as in connection with the Board's annual self-assessment process.

6. Term Limits

As each director is subject to election by shareholders on an annual basis, the Board does not believe it is in the best interests of the Company to establish term limits. While term limits could help ensure that fresh ideas and viewpoints are available to the Board, they hold the disadvantage of losing the contribution of directors who have been able to develop, over a period of time, increasing insight into the Company and its operations, and therefore, provide an increasing contribution to the Board as a whole.

As an alternative to term limits, the Governance, Nominating and Corporate Responsibility Committee, in consultation with the Chairman, the Chief Executive Officer and/or Lead Director, as applicable, will review each director's continuation on the Board near the end of such director's existing term. This process aids in the Governance, Nominating and Corporate Responsibility Committee's annual review of the appropriateness of each director's continued service.

7. Director Duties and Responsibilities

The business and affairs of the Company shall be managed by or under the direction of the Board. The basic responsibility of a director is to exercise his or her business judgment and act in what he or she reasonably believes to be in the best interests of the Company. A director is expected to spend the time and effort necessary to properly discharge such director's duties and responsibilities. Accordingly, each director is expected to rigorously prepare for (including the review of materials received in advance of meetings), attend and participate in all Board and applicable committee meetings, and keep current with issues and policy decisions facing global businesses. A director who is unable to attend a meeting

is expected to notify the Chairman, Lead Director or the Chair of the appropriate committee in advance of such meeting.

8. Conflicts of Interest

Directors are expected to avoid any action, position or interest that conflicts with an interest of the Company, or gives the appearance of conflict. The Company annually solicits information from directors in order to monitor potential conflicts of interest and directors are expected to be mindful of their fiduciary obligations to the Company. If an actual or potential conflict of interest develops, the director should immediately report the matter to the Chairman and/or Lead Director and the Chair of the Governance, Nominating and Corporate Responsibility Committee for evaluation.

If a director has a personal interest in a matter before the Board, the director shall disclose the interest to the Board, excuse himself or herself from participation in the matter, and shall not vote on the matter.

9. Changes in Job Responsibilities

A director who changes employers or whose job responsibilities change meaningfully (including retirement) from those held when he or she was elected to the Board should immediately advise the Chair of the Governance, Nominating and Corporate Responsibility Committee and offer to resign from the Board.

The Board does not believe that in each case such a director should necessarily leave the Board. There should, however, be an opportunity for the Board, through the Governance, Nominating and Corporate Responsibility Committee, to review the continued appropriateness of Board membership under the circumstances. The affected director shall be expected to act in accordance with the Governance, Nominating and Corporate Responsibility Committee's recommendations.

10. Failure to Receive a Majority of the Votes Cast

In the event of an uncontested election, any nominee for Director who receives less than a majority of the votes cast in person or by proxy at the meeting shall offer to resign from the Board. While the Board does not believe that in each case such a director should necessarily leave the Board, there should, however, be an opportunity for the Board, through the Governance, Nominating and Corporate Responsibility Committee, to consider the resignation offer. The Governance, Nominating and Corporate Responsibility Committee shall review the facts and circumstances and make a recommendation to the Board. The Board will then vote on the recommendation, and the Director shall be expected to act in accordance with the Board's vote. However, if each member of the Governance, Nominating and Corporate Responsibility Committee does not receive a majority of the votes cast in person or by proxy at the same election, then the Independent Directors who received a majority of the votes cast shall appoint a committee among themselves to consider the resignation offers and recommend to the Board whether to

accept the offers. If the only Directors who receive a majority of the votes cast in person or by proxy in the same election constitute three or fewer Directors, all Directors may participate in the action regarding whether to accept the resignation offers.

11. Board Compensation

The Board believes that a meaningful portion of director compensation should be in the form of common stock of the Company or options to purchase common stock of the Company to further the direct correlation of directors' and shareholders' economic interests until such time as a director satisfies the common stock ownership objective established by the Board. Changes in Board compensation, if any, should come upon the recommendation of the Compensation and Human Capital Committee, but with full discussion and concurrence by the Board.

Management directors shall not receive any additional compensation from the Company for their services as directors.

12. Director Orientation and Education

The Company recommends that each new director, within six months of election to the Board, (i) meet, in person or telephonically, for a personal briefing by senior management on the Company's strategic plans, its financial statements, and its key policies and practices (ii) meet, in person or telephonically, with the Chairman and/or Lead Director for a personal briefing on the Company's board practices. A member of the Company's management shall be responsible for coordinating the orientation for new directors, and for periodically providing materials or briefing sessions for all directors on subjects that would assist them in discharging their duties.

The Governance, Nominating and Corporate Responsibility Committee shall review periodically the matter of director education and make any recommendations it may deem necessary or appropriate for change or additions to training and education for directors. The Board may then accept any recommendation as it determines are necessary or appropriate.

Board Structure, Operations and Meetings

1. Selection of Chairman

The Company's By-laws provide for the directors to elect a Chairman for the Company from among the Board. The Board has no fixed policy with respect to the combination of the positions of Chairman and Chief Executive Officer and, if the roles are to be separate, whether the Chairman should be an employee of the Company. The Board believes that the separation or combination of these offices is a matter for discussion by the Board and may make the selection in the manner and upon the criteria that the Board considers to best serve the Company's needs at a particular time.

2. Lead Director

The Board believes that when the offices of Chairman and Chief Executive Officer are combined it is desirable to designate a Lead Director of the Board who provides, in conjunction with the Chairman and the Chief Executive Officer, leadership and guidance to the Board. When the offices of Chairman and Chief Executive Officer are combined, the directors shall elect a director who is an Independent Director to serve as Lead Director. The Lead Director shall be elected annually by majority vote of the Independent Directors.

3. Number of Board Meetings and Selection of Agenda Items for Board Meetings

The Board shall meet at regularly scheduled meetings at least four (4) times per year. The Chairman and the Chief Executive Officer, in consultation with the Lead Director, as applicable, shall establish the agenda for each Board meeting. The Corporate Secretary shall distribute a preliminary agenda in advance of each meeting to assure that Board members are apprised of the principal matters to be considered. Any Board member may recommend agenda items and each member is encouraged to raise at any Board meeting subjects that are not on the agenda for that meeting.

4. Distribution of Board Materials

Information and data are important to the Board's understanding of the Company's business and essential to prepare Board members for productive meetings. To conserve meeting time and focus deliberations, Board materials relevant to each meeting should, to the extent practicable, be distributed in writing to the Board in advance of the meeting to permit prior review by the directors.

5. Attendance of Non-Directors at Board Meetings

The Board believes that, at the discretion of the Chairman and the Chief Executive Officer, the senior officers of the Company may attend Board meetings or appropriate portions thereof. In addition, the Chairman and the Chief Executive Officer may, as particular circumstances warrant, invite other members of management to attend Board meetings or appropriate portions thereof.

6. Executive Sessions of the Board

The non-management directors shall meet privately in executive sessions without the presence of any members of management at each regularly scheduled meeting of the Board, and at such other times as the Board shall determine. If there is no Non-Executive Chairman and the directors shall have designated a Lead Director, the Lead Director shall act as the chairman of the executive sessions, including setting the agenda for such sessions. In the absence of a Non-Executive Chairman and Lead Director, the Chair of the Governance, Nominating and Corporate Responsibility Committee shall act as the chairman of the executive sessions.

7. Board Access to Management and Independent Advisors

Board members shall have complete access to management and the Company's outside advisors. Board members shall use judgment to ensure that such access is not distracting to the business operation of the Company and that the Chief Executive Officer is appropriately advised of any such access.

The Board may retain and have access, as necessary and appropriate, to independent advisors of its choice with respect to any issue relating to its activities, which advisors and the expenses incurred in retaining such advisors shall be paid for by the Company. Any compensation consultant retained by the Compensation and Human Capital Committee of the Board of Directors will be independent of management. The Company's purchase of compensation and benefit data from the Compensation and Human Capital Committee's compensation consultant and/or subscription databases will not affect independence.

8. Board Interaction with Company Constituencies and the Public

The Board believes that management speaks for the Company. Directors should refer all inquiries from the press, media and other constituencies to management. While individual Board members may, from time to time, meet or otherwise communicate with various constituencies that are involved with the Company, it is expected that Board members would do this with the knowledge of management and, absent unusual circumstances, only at the request of management. If comments from the Board are appropriate, they should, in most circumstances, come from the Chairman.

9. Communications with the Board of Directors

Any stockholder or other interested party may communicate with the Board, any committee of the Board or any director by writing to: Terex Corporation, c/o Secretary and General Counsel, 301 Merritt 7, Norwalk, CT 06851. The Company Secretary has the discretion to disregard inappropriate or irrelevant communications such as advertisements, solicitations, and product inquiries. All relevant communications to the Board will be delivered to the Chairman. The Company Secretary will recommend whether it is appropriate for the communications to be provided to the full Board, a committee of the Board or a select group of members of the Board. Any stockholder or other interested party wishing to ask questions or raise concerns with any director of the Board may also file a report through The Terex Helpline online, at www.ethicspoint.com, or by telephone, at 1-866-493-1856 or 1-866-ETHICSP. The Terex Helpline is a confidential and, upon request, anonymous reporting system available 24/7 that is administered by an independent third-party provider. All communications received through The Terex Helpline are available to the Board.

10. Assessing the Performance of the Board

The Governance, Nominating and Corporate Responsibility Committee shall oversee the assessment of the Board's performance to determine whether the Board and its committees are functioning effectively. Such assessment shall be conducted at least annually. The

Governance, Nominating and Corporate Responsibility Committee shall endeavor to complete that annual assessment process and discuss the results of the assessment with the full Board at the last regularly scheduled meeting prior to the Company's Annual Proxy Statement. The Governance, Nominating and Corporate Responsibility Committee shall be responsible for establishing the evaluation criteria, implementing the process for evaluation, as well as considering other corporate governance principles that may, from time to time, merit consideration by the Board.

11. Periodic Board On-Site Visits

In order to help to educate the Company's directors regarding Company culture and to provide them a better understanding of its business, it is recommended that Board members visit a Company location at least once per year.

12. Stockholder feedback on Compensation Matters for Named Executive Officers

Commencing in 2011, the Compensation Committee established a process to annually obtain shareholder feedback on the Company's compensation practices for the named executive officers (a "Say-on-Pay Vote"). The intention of the Board is to allow for effective interaction between the Company and its stockholders on compensation matters for the named executive officers. The Compensation and Human Capital Committee will periodically review the process used to obtain shareholder feedback on compensation to determine its effectiveness and modify the process as it deems appropriate or, in the event any legislation or rules are promulgated concerning stockholder input on executive compensation, to meet the requirements of such legislation or rules. Unless otherwise prohibited by legislation or other binding rule, the Company shall annually hold a non-binding Say-on-Pay Vote.

13. Risk Oversight

The Audit Committee, Compensation and Human Capital Committee and Governance, Nominating and Corporate Responsibility Committee shall each have the risk responsibilities set forth in their respective committee charters. The Board as a whole shall be responsible for oversight of enterprise risk for the Company.

Board Committees

1. Committees

The Board shall have the following standing committees: Audit, Compensation and Human Capital and Governance, Nominating and Corporate Responsibility. The Board has the flexibility to form new committees or disband current committees depending on the circumstances.

Only Independent Directors shall serve on the Audit, Compensation and Human Capital and Governance, Nominating and Corporate Responsibility Committees, provided, that the directors serving on the Audit, Compensation and Human Capital and Governance, Nominating and Corporate Responsibility Committees shall also meet any additional independence qualifications, as and when required, under the Securities Exchange Act, the listing standards of the NYSE, and the rules and regulations of the Securities and Exchange Commission and any other applicable regulatory authority.

Each committee shall be led by a committee Chair, who shall be appointed by the Board annually based upon the recommendations of the Governance, Nominating and Corporate Responsibility Committee. Each committee shall have the duties and responsibilities set forth in its respective charter.

2. Assignment and Rotation of Committee Members and Chairman/Lead Director

The Governance, Nominating and Corporate Responsibility Committee shall be responsible, after consultation with the Chairman and Lead Director, for recommending to the Board the assignment of Board members to the various committees, including the Chair of each committee, taking into account each director's particular experience and knowledge of the Company and the preferences of each director. In addition, the position of Chairman and/or Lead Director shall be considered by the Board for rotation at least annually. The Board shall then appoint annually the members of the committees, including the Chair of each committee, and the Chairman and/or Lead Director. The Board's annual considerations and decisions concerning rotations of committee Chairs and the Chairman and/or Lead Director shall be summarized and recorded in the Board's or a Board Committee's meeting minutes. In addition, a director must serve on a committee for at least twelve (12) months before he or she may become the Chair of that committee, absent special circumstances as determined by the Board in a good faith exercise of its business judgment.

While rotating committee members, the Chair of each committee and the Chairman and/or Lead Director must be considered annually, the Board does not believe rotation should be mandated as a policy because there are significant benefits attributable to continuity, experience gained in service on particular committees or as Chairman and/or Lead Director and utilizing effectively the individual talents of Board members.

3. Frequency and Length of Committee Meetings

The Chair of each committee, in consultation with its members and appropriate management and in accordance with the committee's charter, shall determine the frequency and length of the meetings of the committee, taking into account the various duties and responsibilities of the committee.

4. Committee Reports

The Chair of each committee shall regularly report to the Board on each committee meeting to assure that the Board remains fully apprised of topics discussed and actions taken.

Leadership Development

1. Selection of the Chief Executive Officer

The Board shall be responsible for identifying potential candidates for, and selecting, the Chief Executive Officer. In doing so, the Board shall consider, among other things, a candidate's experience, understanding of the Company's business environment, leadership qualities, skills, integrity, reputation in the business community and willingness to devote the necessary time and effort to make the Company successful.

2. Formal Evaluation of the Chief Executive Officer

The Compensation and Human Capital Committee, together with such other non-management directors who elect to participate, shall evaluate annually the overall performance of the Chief Executive Officer. The evaluation should be based on objective criteria, including performance of the business, accomplishment of long-term strategic objectives and development of management. The results of the evaluation shall be communicated to the Chief Executive Officer by the Chair of the Compensation and Human Capital Committee.

The Compensation and Human Capital Committee shall use the results of the evaluation in the course of its deliberations when considering the compensation of the Chief Executive Officer.

3. Management Development and Succession Planning

The Board shall be responsible for oversight of the Company's management development and executive succession planning.

Guidelines Review

The Governance, Nominating and Corporate Responsibility Committee shall review annually these Guidelines and make any recommendations for change to these guidelines to the Board as it may deem necessary or appropriate. The Board shall then make any changes it determines are necessary or appropriate.