

POLICY AND PURPOSE

A culture of compliance is best achieved in an open environment that promotes discussions of concerns about compliance with the law and company policies, including through the reporting of potential legal violations. DexKo Global Inc. and its subsidiaries (collectively, "DexKo") does not permit retaliation based upon the reporting of misconduct pursuant to this policy or the exercise of legal rights. DexKo takes allegations of retaliation seriously, investigates them promptly, and responds appropriately.

To further these goals, DexKo has established an Ethics Hotline reporting website (the "DexKo Hotline"). It is the obligation of all DexKo employees, officers, and directors ("DexKo Personnel") to report any actual or potential violations of law and policies to pursuant to this policy. In response to reports, DexKo will conduct a prompt and confidential investigation appropriate to the circumstances. Although the full results of an investigation might be confidential, where possible DexKo will inform the complaining party of the results.

This Compliance Reporting and Anti-Retaliation Policy applies to all DexKo Personnel. Persons found to have engaged in retaliation against good-faith reporting are subject to discipline, up to and including termination of their employment or contract.

For jurisdictions outside of the United States of America where laws in relation to whistleblowing differ, the Annexures to this Policy provide jurisdiction-specific policies. See Annexure A for the Australia AL-KO International Pty Limited Whistleblowing Procedure. To the extent that these Annexures are inconsistent with this policy, the Annexures take precedence. Otherwise they are to be read as supplementing the core principles in this policy.

WHEN TO REPORT A SUSPECTED VIOLATION

You should report any issue or concern that could call into question the behavior of anyone associated with DexKo (including its suppliers), behavior relating to the workplace that could create even the appearance of impropriety, criminal conduct, or violations of the compliance policies of DexKo.

Proper use of the DexKo Hotline would be to report actual or apparent:

- violations of DexKo's Code of Conduct, compliance policies, or internal controls;
- violations of state, federal, local, or foreign laws;
- harassment, including unwelcome sexual advances, requests for sexual favors, verbal or physical conduct of a sexual nature, or activities that create an intimidating, hostile, or offensive work environment;
- breaches of human rights, including discrimination based on an individual's race, color, religion, sex, national origin, age, disability, or sexual orientation;
- modern slavery, including slavery-like conduct, human trafficking, forced labor, debt bondage, forced marriage, servitude and the worst forms of child labor
- conflicts that call into question the duty of loyalty to DexKo;
- use of company property (including confidential company information, assets, services, personnel, or facilities) for personal benefit;

- violations of policies regarding financial disclosures, accounting, accounting controls, or auditing matters; and
- theft, fraud, or the giving or receiving of improper payments, gifts, or favors.

It also is appropriate to use the DexKo Hotline for matters that bear on DexKo's financial integrity. DexKo maintains measures to maintain internal financial and managerial controls designed to ensure accurate books and records. Any concerns that undermine these

Do I Need Proof?

You do not need positive proof of a violation to make a report, and you should not conduct your own investigation. Rather, you should report the facts as you know them.

measures or that could call into question the integrity of DexKo's financial reporting should be reported immediately. The same is true with regard to any known, suspected, or apparent financial improprieties by any officer or director.

If you have questions regarding the permissibility or legality of specific behavior, speak with the DexKo Compliance Committee. The DexKo Hotline is intended to be used to report actual or potential violations of law or policies, not to answer questions about the best way to comply with laws or policies.

WHAT TO DO

If you suspect a potential or actual violation of the law or DexKo's compliance policies, it is your responsibility to take action immediately:

- Talk to your supervisor, a department head, or the HR Department.
- Report the possible violation on the DexKo Hotline. Reporting online is anonymous and run by a third-party. The website is available 24 hours a day, 7 days a week.

DexKo Ethics Hotline: www.DexKo.ethix360.com

Reporting in Good Faith

Although this policy protects the reporting of known or suspected violations of law or DexKo policy, these protections do not extend to the reporting of information that the informant knew or reasonably should have known to be false.

The topic of your report will be reported to DexKo in written form. At the conclusion of the matter, if possible you will be provided with a summary of the action taken and why. Please note that, for reasons of confidentiality, it may not be possible to provide full details regarding the resolution of the matter.

ANTI-RETALIATION

To support candid reporting, retaliation is forbidden at DexKo. DexKo will protect DexKo Personnel reporting a violation from retaliation, so long as the report is made in good faith, or on reasonable grounds if in Australia. Retaliation refers to any discriminatory or harassing treatment based upon the actions of an employee in reporting violations of DexKo's Code of Conduct, compliance programs, or legal obligations. Retaliation also includes discriminatory or harassing treatment based upon

knowledge that the employee has filed a charge, testified, assisted, or participated in an investigation, proceeding, or hearing concerning reports or allegations of unlawful discrimination or harassment. All forms of retaliation are forbidden by this Reporting Policy.

COOPERATING IN INVESTIGATIONS AND LITIGATION

Covered Persons must cooperate with internal investigations undertaken by DexKo and with DexKo's defense or prosecution of litigation. In particular, DexKo Personnel must make themselves available to internal investigators, outside counsel, auditors, or forensic experts immediately upon request, be truthful with all such investigators, and provide complete and accurate information (including documents and electronic information) when requested to do so.

Under no circumstances should any DexKo Personnel take any steps to hide, alter, or delete any information that is responsive to an internal investigation, including any information maintained outside of DexKo premises.

ADDITIONAL GUIDANCE AND RESPONSIBILITIES

All managers and supervisors are required to communicate this Policy to employees and to ensure compliance in their areas of responsibility. Any manager or supervisor who learns of conduct that may constitute prohibited discrimination must report it immediately to the DexKo Human Resources Department or the DexKo Compliance Committee or via the reporting options provided in this policy.

If you suspect any potential or actual violations of law or corporate policies, it is your obligation to report it to your superior, to the HR Department or the Compliance Committee, or over the DexKo Hotline. The Hotline is administered by a third-party and is available 24 hours a day / 7 days a week and reports may be anonymous. The options for reporting in Australia are provided in Annexure A.

ADDENDUM

DISTRIBUTION OF REPORTS

The Chief Compliance Officer receives copies of all Reports filed under this policy. In addition, the Company has designated a Report Resolution Coordinator (RRC) who shall be the recipient of all Reports filed under this policy and shall coordinate any necessary company action or reply.

The following positions will automatically receive Reports as follows:

DEXTER (NORTH AMERICA)

- Vice President of Human Resources (DexKo)
- Vice President of Human Resources (Dexter)
- President
- Plant HR Manager (if applicable)
- Chief Operating Officer (COO)

AL-KO (INTERNATIONAL)

- Vice President of Human Resources (DexKo)
- Vice President of Human Resources (AL-KO)
- President
- Plant HR Manager / Managing Director (if applicable)
- Chief Operating Officer (COO)

The DexKo Hotline ensures that the RRC, the Chief Compliance Officer or other identified recipient of Reports will never receive a Report in which s/he is an implicated party. If a member of Executive Leadership other than the CEO is implicated in a Report, then the CEO will receive the Report. If the CEO is implicated in a Report, then either the Chief Compliance Officer or Vice President of Human Resources for DexKo will be required to take the Report directly to the Board of Directors.

INVESTIGATION AND FOLLOW-UP OF REPORTS BY DEXKO

The RRC is responsible for reviewing and investigating (or delegating the investigation and resolution of) each Report and, where possible, taking corrective action and providing updates of the action(s) being taken to the filer of a Report. Each Report will be responded to in a timely manner, depending upon the nature of the allegation.

Should the reporter identify himself or herself in the Report, the RRC or the colleague appointed by the RRC may, at his or her discretion, communicate to the reporter the steps to be taken to address the Report and the results of any Company actions initiated. This confidential report process may be used either to submit a new Report, or to address a previous Report, if a reporter feels that a Report was not adequately resolved.

CONFIDENTIALITY OF REPORTS

The Company treats all Reports as confidential. All Reports will be taken seriously and addressed promptly, discreetly and professionally. When a reporter desires to remain anonymous, that desire will be respected. Discussions and documentation regarding Reports will be kept in strict confidence to the extent appropriate or permitted by policy or law.

RETENTION OF REPORTS

Reports filed under this policy will be controlled and documented by Ethix360 and the RRC. Ethix360 and the RRC shall maintain all related documentation for three years. All related documentation shall be securely maintained by Ethix360 and the RRC. Colleagues to whom investigation responsibilities have been assigned shall have access only to those Reports for which they are assigned and shall also maintain all related documentation for three years.

Annexure A

AL-KO International Pty Limited Whistleblowing Procedure – Australia

September 2024

1 PROCESS SUMMARY

This Procedure sets out the process for and responding to Whistleblowing in, or in relation to, Australia, and is to be read in conjunction with the Compliance Reporting and Anti-Retaliation Policy. This Procedure takes precedence where there is any inconsistency between these documents.

In Australia, the various pieces of legislation that protect whistleblowers from negative treatment include the Corporations Act 2001 (Cth) (Corporations Act) and Taxation Administration Act 1953 (Cth) (Whistleblower Protection Laws). Other jurisdictions have their own whistleblowing regimes and you must also comply with those laws to the extent they apply to you.

One of the aims of this policy is to comply with our legislative obligations to provide information about the protections available to whistleblowers, including the protections under the Whistleblower Protection Laws. This policy is to be read subject to those statutory protections and is not intended to create contractually enforceable rights in respect of those statutory protections.

2 OBJECTIVES

The objectives of this Procedure are to:

- provide AL-KO International Pty Limited (**AL-KO**) with guidance on how Reportable Activities can be disclosed in accordance with the Compliance Reporting and Anti-Retaliation Policy including the amount and type of information that should be included to enable proper investigation of the Disclosure;
- provide Australian AL-KO Personnel with guidance on how to identify a Disclosure of Reportable Activities under the Australian Whistleblower Laws and respond to the Disclosure in a compliant and appropriate manner;
- provide Whistleblowers with guidance on how any Australian Disclosure of Reportable Activities will be treated by AL-KO;
- ensure Whistleblowers are protected in accordance with applicable Australian Whistleblower Protection Laws; and
- ensure AL-KO complies with applicable Australian Whistleblower Protection Laws.

3 DEFINITIONS

Defined terms in this procedure have the meaning given to them in the Compliance Reporting and Anti-Retaliation Policy and where not defined in that document, have the meaning given to them below:

Item	Description
Australian AL-KO Personnel	In respect of AL-KO International Pty Limited, any past or current: <ul style="list-style-type: none">• officers, employees or contractors;• associates, including officers of any related entity;• suppliers or their employees; or their relatives, or officers of any related entity.
Australian Whistleblower Laws	Means the <i>Corporations Act 2001 (Cth)</i> , <i>Taxation Administration Act 1953 (Cth)</i> and any other applicable laws providing protection to whistleblowers.
Disclosure	Means reporting of Reportable Activities under this Procedure.
Regulatory Body	Has the meaning given to it in section 7 of this Procedure.
Reportable Activities	Has the meaning given to it in section 7 of this Procedure.

Senior Manager	Includes any member of the AL-KO Australia General Management Team.
Whistleblower Hotline	Has the meaning given to it in page 2 of this Procedure.
Whistleblowing Officer	GM People, Culture and Safety or their delegate.

4 APPLICATION OF THIS PROCEDURE

All Australian AL-KO Personnel are required to adhere to this Procedure when making or receiving a Disclosure in connection with Australia.

In addition to AL-KO Personnel, a Whistleblower may be a party external to AL-KO and this includes the following individuals:

- former officers and employees of AL-KO;
- relatives of current and former officers and employees of AL-KO;
- former contractors, suppliers, and their employees of AL-KO; and
- relatives of current and former subcontractors and suppliers of AL-KO and their employees (a relative includes a spouse (including de facto), parent, child or dependant).

5 PROCESS DESCRIPTION FOR WHISTLEBLOWERS MAKING A DISCLOSURE

5.1 What can a Whistleblower disclose under this Procedure?

This Procedure applies to the Disclosure of Reportable Activities by Australian AL-KO Personnel, pursuant to the Compliance Reporting and Anti-Retaliation Policy.

The following types of improper conduct can be reported under this Procedure, provided the reporter has reasonable grounds for their concern:

TYPE OF CONDUCT	EXAMPLE/S
<p>Misconduct in relation to AL-KO or its related bodies corporate.</p> <p>Misconduct includes fraud, negligence, default, breach of trust, or breach of duty in relation to AL-KO or its related bodies corporate.</p>	<p>Examples:</p> <p>Deliberately or negligently breaching laws.</p> <p>Deliberately overcharging customers or charging customers for services they did not receive.</p>
<p>An improper state of affairs or circumstances, in relation to AL-KO or its related bodies corporate.</p>	<p>Example:</p> <p>Unethical conduct, such as systemic or serious breaches of the Code of Conduct.</p> <p>A supplier of AL-KO engaging in modern slavery.</p>

	Conduct which may cause financial or non-financial loss to AL-KO or be otherwise detrimental to the interests of AL-KO, such as financial mismanagement.
Information that indicates that AL-KO or its related bodies corporate or any AL-KO officer or employee have engaged in conduct that constitutes a breach of the Corporations Act or other laws administered by Australian Securities and Investments Commission (ASIC) and Australian Prudential Regulation Authority (APRA), as set out in Schedule 1 .	<p>Examples:</p> <ul style="list-style-type: none"> Insider trading. Trading while insolvent. Breach of continuous disclosure rules. Victimising a person who is, or is thought to be, a discloser. Breaching the confidentiality of a discloser.
Information that indicates that AL-KO or its related bodies corporate or any AL-KO officer or employee have engaged in conduct that breaches any other Commonwealth laws, punishable by 12 months or more imprisonment.	<p>Example:</p> <ul style="list-style-type: none"> Bribing a government official.
Information that indicates that AL-KO or its related bodies corporate or any AL-KO officer or employee have engaged in conduct that represents a danger to the public or to the financial system.	<p>Examples:</p> <ul style="list-style-type: none"> Deliberately or negligently misleading the public about the safety of a product. Systemic conduct that might pose a risk to stability of, or confidence in, AL-KO financial system.
Information that indicates misconduct or an improper state of affairs or circumstances, in relation to the tax affairs of AL-KO, or an associate ¹ of AL-KO and you consider this information may assist the recipient to perform their functions or duties in relation to those tax affairs.	<p>Example: Information about a tax evasion scheme within AL-KO.</p>
Any attempt to conceal or delay disclosure of any of the above conduct.	

Concerns should not be reported under this Procedure if they are more appropriately raised under another company policy. This includes work related grievances, which should be reported pursuant to the P&C Policy PC-P-006 Grievance Resolution Policy.

5.2 Before making Disclosure

Before disclosing any Reportable Activities, the Whistleblower must familiarise themselves with this Procedure, the Compliance Reporting and Anti-Retaliation Policy and ensure that the Disclosure is made in accordance with those documents.

¹ Associate in this context refers to an associate of a company as defined in the *Income Tax Assessment Act 1936*, and includes a partner, a trustee of a trust where the company or their associate benefits from the trust, a controlling entity, and a controlled company.

5.3 Confidentiality of a Whistleblower’s identity

(1) Options for Whistleblowers

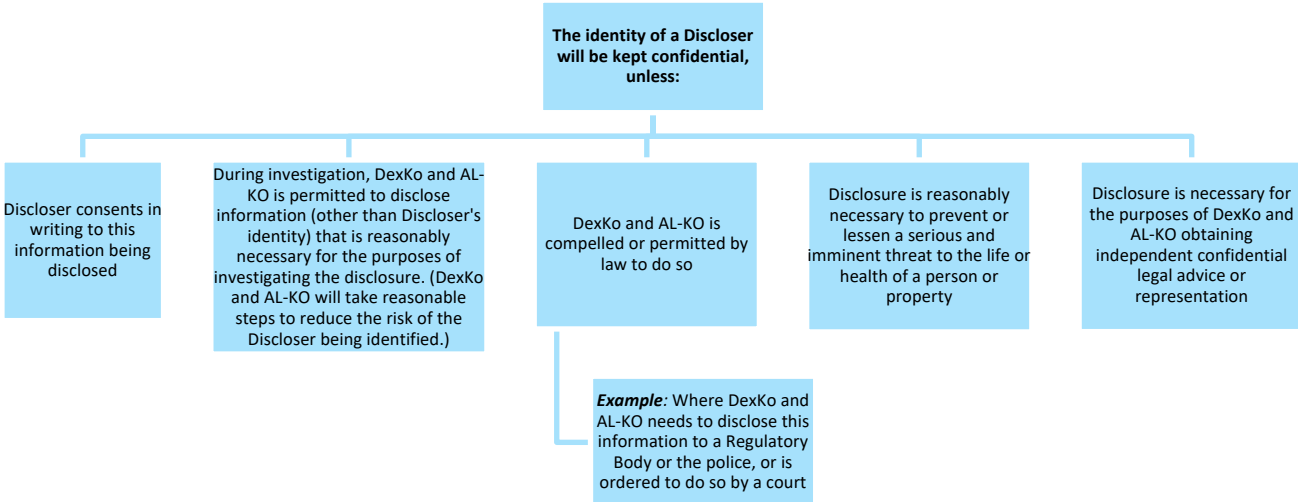
Whistleblowers can make a Disclosure of Reportable Activities anonymously.

AL-KO encourages (but does not require) Whistleblowers to put their name to Disclosures. Doing so enables efficient investigation of any Disclosure of Reportable Activities by AL-KO and allows AL-KO to communicate with the Whistleblower directly. Whistleblowers making an anonymous Disclosure should be aware that the ability of AL-KO to properly investigate the Disclosure may be compromised if a Whistleblower does not put their name to a Disclosure.

(2) Obligations on Australian AL-KO Personnel

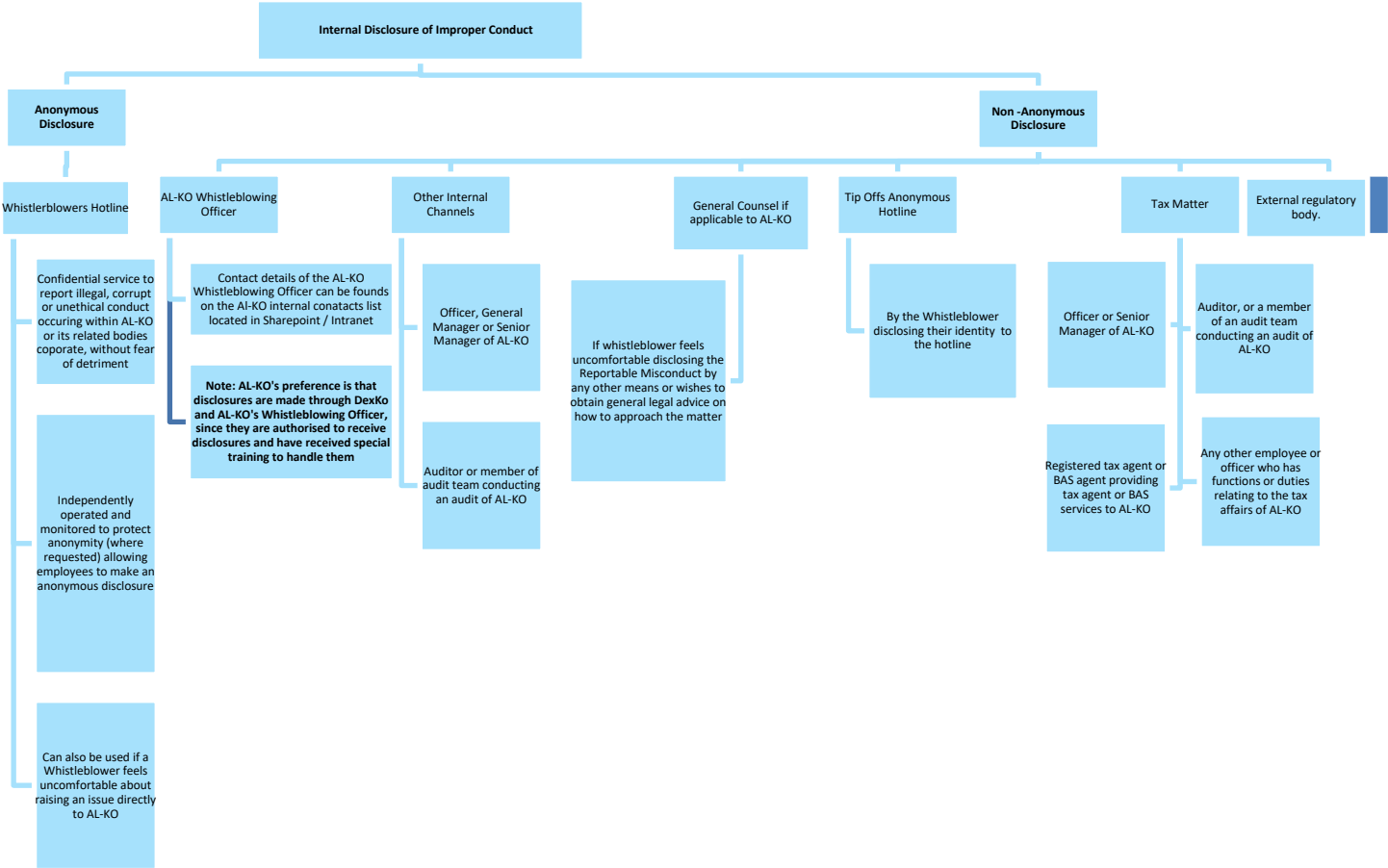
All Australian AL-KO Personnel are required by this Procedure to keep the identity of a Whistleblower confidential. This requires keeping not only the Whistleblower’s name confidential but also any information that may enable the Whistleblower to be identified. Failure to comply with this obligation also contravenes the Whistleblower Protection Laws.

The exceptions to the requirement to keep a Whistleblower’s identity confidential are the following circumstances:



5.4 How to make a Disclosure

A Disclosure of Reportable Activities under the Compliance Reporting and Anti-Retaliation Policy and this Procedure can be made via any of the following means:



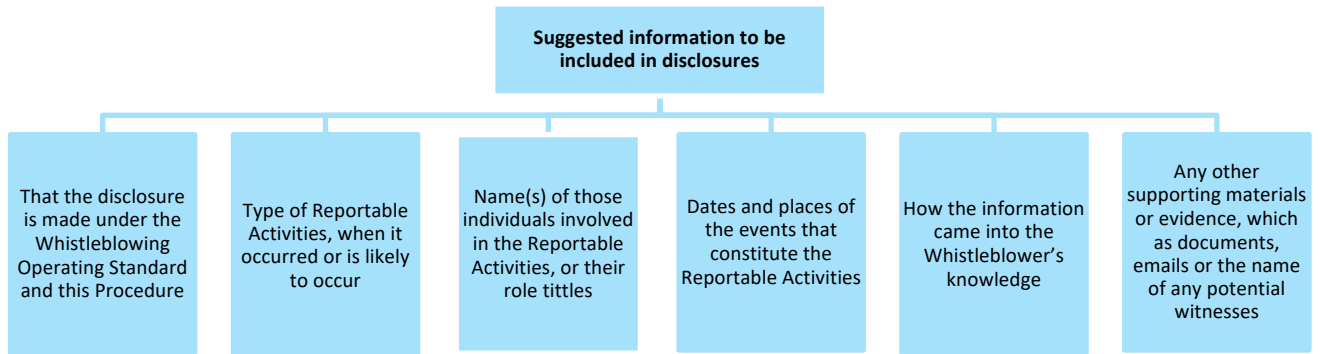
5.5 Threshold test for making a Disclosure of Reportable Activities

The protections provided in this Procedure are only available if a Whistleblower has reasonable grounds for their concern (or is able to meet any higher threshold test which may apply under the applicable Australian Whistleblower Protection Laws).

If there are reasonable grounds for a Disclosure under this Procedure, then the Whistleblower will be protected from retaliation even if the concern raised was not true.

5.6 Information that should be included in a Disclosure

To enable AL-KO to properly investigate a Disclosure of Reportable Activities, it is recommended that any Disclosure contain the following information:



6 PROCESS DESCRIPTION FOR AUSTRALIAN AL-KO PERSONNEL RECEIVING A DISCLOSURE

6.1 Overview of the investigation process

The way AL-KO will investigate a Disclosure of Reportable Activities will depend on the Whistleblower who raises the concern, the seriousness and nature of the Reportable Activities disclosed, and who at AL-KO receives the Disclosure. The objective of an investigation is to determine whether there is evidence which substantiates the concern raised by the Whistleblower.

The usual steps in responding to a Disclosure are set out below:



If an investigation is required, AL-KO will endeavour to:

- (1) investigate the Disclosure within a reasonable period of time;
- (2) ensure that any investigation is fair and objective;
- (3) provide persons who are mentioned in the Disclosure or to whom the Disclosure relates, an opportunity to respond (where appropriate and subject to our requirements to maintain confidentiality);
- (4) avoid conflicts of interest in carrying out any investigation; and
- (5) keep information relating to Disclosures (including the identity of the Whistleblower) confidential, except as required or permitted to be disclosed by law or, where there are no relevant laws, under this Whistleblowing Procedure.

- (6) The investigation team will be coordinated by AL-KO's Whistleblowing Officer and/or AL-KO's Legal function. In some cases AL-KO may appoint external investigators such as lawyers or forensic accountants to assist with the investigation.
- (7) Where the Whistleblower's identity is known, AL-KO's Whistleblowing Officer and/or Legal function will:
 - (a) discuss the likely steps of the investigation with the Whistleblower (including whether the Whistleblower consents to their identity being disclosed); and
 - (b) where appropriate and permitted by law, provide the Whistleblower with feedback from time to time about the status of the investigation, the likely timeframe of the investigation, and the outcomes of the investigation (subject to considerations of confidentiality and maintaining the privacy of persons who were referred to in the Disclosure)

6.2 Reporting the outcome of an investigation

To the extent permitted by law and where appropriate to do so, Whistleblowers who are not anonymous will be advised of the outcome of any investigation within a reasonable period of its conclusion. Where the Disclosure is made by an anonymous Whistleblower, the Whistleblower can request an update as to the progress and/or outcome of the investigation, and a response will be provided, via the Whistleblower Hotline.

6.3 Records of Disclosures

Files and records relating to Disclosures under this Procedure must be kept as confidential and stored securely by all Australian AL-KO Personnel who receive communications regarding the Disclosure.

7 PROTECTION AND ASSISTANCE FOR WHISTLEBLOWERS

7.1 Assistance for Whistleblowers

Whistleblowers can seek assistance from the Whistleblower Protection Officer or any member of the People and Culture Team in relation to how to make a Disclosure and the protections available. We may explore options such as taking leave, relocation to another area of business or a secondment arrangement while the disclosure is being investigated.

Our Employee Assistance Program is also available to Whistleblowers.

7.2 Victimisation is prohibited

AL-KO is committed to protecting persons from being victimised as a result of an actual or potential disclosure. Such victimisation also contravenes the Whistleblower Protection Laws and is a crime. These protections are essential to creating an environment where our employees, officers and others who work with us are comfortable reporting any Improper Conduct.

Victimisation is defined as conduct that:

- causes **any** detriment to another person (even if unintentionally); or
- constitutes the making of a threat to cause any such detriment to another person;

where the reason (or part of the reason) for that conduct is a belief or suspicion that the other person (or any other person) made, may have made, proposes to make, or could make a disclosure of Improper Conduct.

Detriment includes but is not limited to:

- dismissing or demoting an employee;
- injuring an employee in their employment;
- altering an employee's position or duties to their disadvantage;
- discriminating between an employee and other employees;
- harassing or intimidating a person;
- harming or injuring a person, including causing psychological harm; and
- damaging a person's property, reputation, business or financial position or causing any other damage to a person.

If you consider that you have been victimised as a result of making a Disclosure, or in the belief that you have made a Disclosure, you should immediately report this to Human Resources and/or Head of Compliance. You can also report victimising conduct under this policy.

7.3 Protections available to Whistleblowers at law

The Whistleblower Protection Laws provide that if you make a Disclosure under this Policy:

- (1) You have the right to maintain your identity confidential (identity protection);
- (2) You are protected from detrimental acts or omissions;
- (3) You cannot be liable (criminally, civilly or administratively) because you have made the report. No remedies can be enforced against you or contracts terminated with you;
- (4) The information you disclose cannot be used as evidence against you, other than to investigate whether it is true. However, you could still be liable for your misconduct as revealed by the report.
- (5) If you suffer Detriment as a result of making the report you can receive:
 - (a) compensation;
 - (b) reinstatement;
 - (c) an injunction to prevent, stop or remedy the Detriment; and
 - (d) an apology.

7.4 The consequences for individuals who have engaged in victimisation or unlawful identification of a Whistleblower

- **By Australian AL-KO Personnel** - you will be subject to disciplinary action which may include a formal written warning, or termination of your employment with us;
- **By others** – we may terminate your engagement or appointment, or take other appropriate corrective action.

The Whistleblower Protection Laws prohibit victimisation and identification of a Whistleblower (except in specific circumstances, including if the Whistleblower consents). If a court decides that you have victimised another person in breach of the Whistleblower Protection Laws, the court may order you to:

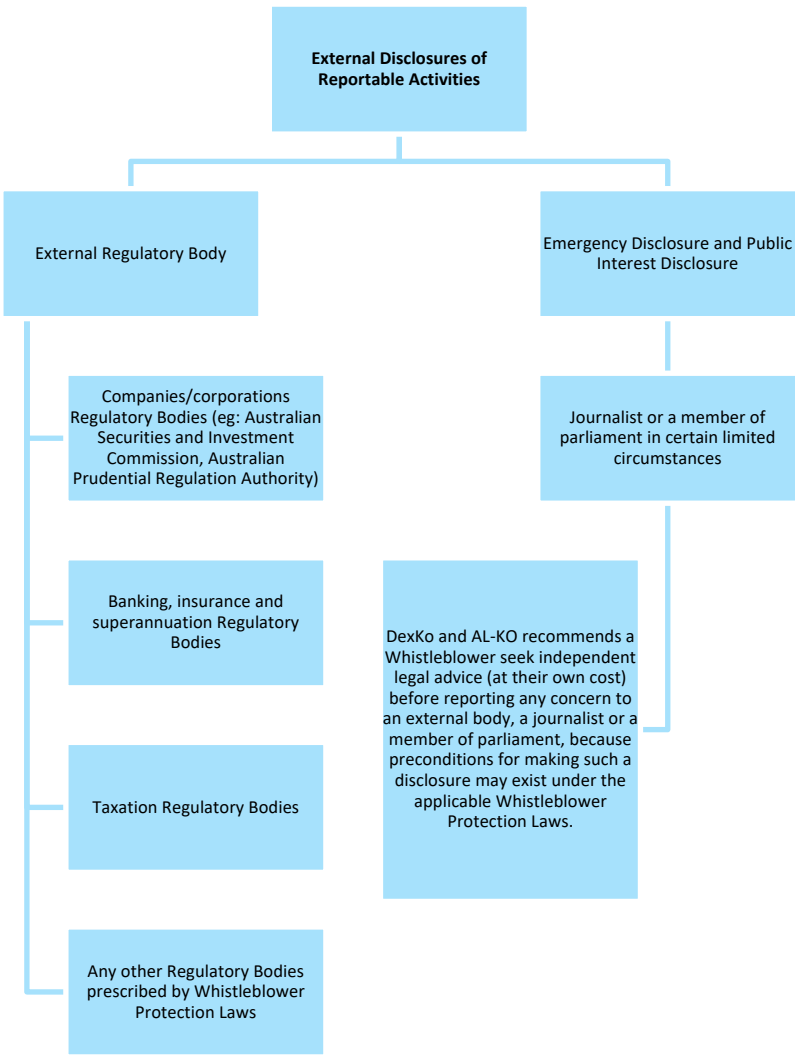
- pay compensation to the person who was victimised;
- pay substantial fines and / or go to jail.

We may also be ordered to pay substantial penalties and legal costs.

8 DISCLOSURES BY AUSTRALIAN AL-KO PERSONNEL TO EXTERNAL REGULATORY BODIES

In addition to being reportable to AL-KO under this Whistleblowing Procedure, Australian AL-KO Personnel should note that in certain circumstances Disclosures can be reported directly to an external regulatory body or authority (**Regulatory Body**). Before making such a Disclosure, AL-KO recommends that the Whistleblower first seek independent legal advice as to the obligations before reporting any concern to Regulatory Body to ensure they are informed about the obligations on and consequences for them personally in taking such action as well as the correct process for making such a Disclosure.

In Australia these other external parties include:



For the avoidance of doubt, nothing in this Procedure is intended to prevent any person from reporting possible breaches of laws to relevant government agencies or authorities.

9 HOW THIS PROCEDURE WILL BE MADE AVAILABLE

This Procedure are to be made available on AL-KO's SharePoint intranet and website.

AL-KO reserves the right, at its absolute discretion, to change this Procedure from time to time.

10 FURTHER INFORMATION

If Australian AL-KO Personnel have any questions about this Procedure, they should contact one of AL-KO's Whistleblowing Officers and/or the General Manager, People, Culture & Safety.

Date

Effective: December 2021

Schedule 1

Legislation administered by ASIC and APRA

ASIC:

- the *Corporations Act 2001*;
- the *ASIC Act 2001*;

APRA:

- the *Banking Act 1959*;
- the *Financial Sector (Collection of Data) Act 2001*;
- the *Insurance Act 1973*;
- the *Life Insurance Act 1995*;
- the *National Consumer Credit Protection Act 2009*;
- the *Superannuation Industry (Supervision) Act 1993*; or
- an instrument made under those Acts.