



## **AET Non-Retaliation Policy**

This Policy reflects AET's overarching commitment to upholding the highest standards of integrity, ethical behaviour, transparency, and accountability by ensuring that employees, directors, the contingent workforce of AET Group of Companies worldwide, and third parties with business dealings with AET can raise concerns without any fear of retaliation.

### **Protection against Retaliation**

AET strictly prohibits and will not tolerate any form of retaliation against any person who, with the reasonable belief that a violation has or is about to occur, makes a report or disclosure of violations or potential violations through the relevant reporting channels. A report or disclosure may be made with the reasonable belief that a violation has or is about to occur even if the concern is later proven to be unfounded.

The types of retaliation prohibited by this Policy include blatant acts such as dismissal, demotion, suspension, harassment, or public attack, as well as more subtle acts of discrimination against a reporting individual or individuals investigating any misconduct, or those cooperating in an investigation.

Retaliation constitutes serious misconduct that may be subject to disciplinary action, including dismissal.

For the avoidance of any doubt, AET reserves the right to inform competent authorities of any violations of the law.

Subject to applicable laws, the protection under this Policy does not apply where the disclosure is made without a reasonable belief that a violation has or is about to occur.

Any individual who is being subject to retaliation contrary to this Policy may submit a report through the designated reporting channels.



## **Governance and Implementation**

All employees, directors and third parties working for or on behalf of AET shall adhere to this Policy and ensure compliance with all applicable laws and regulations in their business dealings with AET. Joint venture companies in which AET is not a controlling stakeholder and associate companies of AET are encouraged to adopt this Policy or similar principles and standards.

Any violation of applicable laws may result in administrative action, civil or criminal prosecution of AET and its employees, impact business continuity, have contractual implications, and cause significant reputational damage.

Signed by

A handwritten signature in black ink, appearing to read 'Nick Potter', written over a light blue horizontal line.

**Nick Potter**

President & CEO

AET

7 May 2026