



AET Whistleblowing Policy

This policy reflects AET's overarching commitment to provide a safe and confidential channel for all employees, directors, the contingent workforce of AET Group of Companies worldwide and members of the public ("Whistleblowers") to report concerns about any improper conduct without fear of retaliation.

Policy Statement

AET is committed to the highest standards of integrity, openness and accountability in the conduct of its businesses and operations. It aspires to conduct its affairs in an ethical, responsible and transparent manner. AET encourages the reporting of any improper conduct within AET as well as any non-compliance by a third party where this could affect AET.

Scope of the Policy

This policy is designed to facilitate Whistleblowers to report any concerns of wrongdoing, violations or potential violations (misconduct or criminal offence) through internal channels. Such misconduct or criminal offences include the following:

- i. Fraud, Bribery and Corruption;
- ii. Abuse of Power or serious misconduct;
- iii. Conflict of Interest;
- iv. Misrepresentation or non-compliance in the preparation of books and records, including financial statements;
- v. Breach of AET's Code of Conduct and Business Ethics (CoBE), policies, guidelines and procedures, and breach of applicable laws, regulations and other legal obligations; and
- vi. Danger to the health or safety of any person.

This policy is not intended to replace AET's normal line management, grievance, HR or complaints processes. Personal employment matters that relate only to the individual (for example, pay, performance ratings, working arrangements, interpersonal conflicts, or management decisions not involving wider wrongdoing) should normally be raised through the appropriate HR or grievance channels, unless they also involve one of the wrongdoing categories listed above.



Secure Whistleblowing Channels

All reports are to be made via the secured and confidential channel in accordance with the procedures as provided under this policy, subject to the requirements of applicable laws.

When you report a concern, you can expect that your report will be treated seriously, fairly and promptly.

For information on the processing of your personal data on the whistleblowing channel, please refer to the Privacy Notice.

Protection to Whistleblower

While AET encourages Whistleblowers to identify themselves to ensure the most efficient and comprehensive investigation and resolution of reports, Whistleblowers have the option to submit reports anonymously. AET takes the protection of confidentiality of identity very seriously and will take all reasonable steps to ensure confidentiality as best as possible. You will not be subject to retaliation from AET for any report of a suspected violation that is made with the reasonable belief that a violation has or is about to occur, even if it later turns out to be factually incorrect.

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 pursuant to this Policy.

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

For further information, please refer to the AET Non-Retaliation Policy.

Applicability of the Policy

This Policy applies to every employee, director and third party with 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 whilst our contractors, agents, outsourced workers and business associates are required to always act consistently with applicable parts of this Policy when dealing with, acting on behalf of, or in the name of AET.



AET reserves the right to amend this policy from time to time.

Signed by

A handwritten signature in black ink, appearing to read 'Nick Potter', written in a cursive style.

Nick Potter

President & CEO

AET

7 May 2026