

SAI360 WHISTLEBLOWER POLICY

1. INTRODUCTION

SAI360 is committed to operating at the highest ethical and legal standards.

The Board of Directors and management of SAI360 recognize that upholding these standards requires confidence on the part of all staff, contractors, and suppliers that issues of concern can be raised and addressed with confidence.

It is the responsibility of each SAI360 employee to understand and abide by the company's Code of Business Conduct. When Code violations are known, it is the employee's duty to take the appropriate action. Such actions may differ slightly depending on the local laws. Employees will not be retaliated against for making reports of wrongdoing. Such reports may be made to a direct supervisor, the General Counsel, the SVP, Global HR, any Human Resources team member, or through SAI360's whistleblower hotline, Compliance Line, which is an anonymous and confidential process described here.

This Whistleblower Policy forms an integral part of the Company's commitment towards providing a safe and ethical work environment and meeting its obligations to its stakeholders, the community, and the environment.

The Board of Directors of SAI360 provides oversight of this Policy.

2. GOALS, PURPOSE, AND BENEFITS

This policy aims to:

- Foster a culture of compliance and responsible and ethical decision making at SAI360.
- Describe the process for making and investigating disclosures described in section 3.2.
- Give staff, contractors, and suppliers confidence to make such disclosures.
- Ensure that no one will be victimized or suffer retribution because of a disclosure made in connection with this Policy.
- ensure fairness for all parties, including the subject of the complaint.

3. HOW THE POLICY WORKS

3.1 Who can make a report?

Any employee of SAI360 of any level or employment status, any contractor working for or with SAI360, or any supplier of goods or services to SAI360 (collectively referred to in this Policy as "you") may make a disclosure.

Customers are encouraged to provide feedback through client service managers and focused surveys. All reports made in good faith by interested parties will be taken seriously.

3.2 When to make a report?

You are encouraged to make a disclosure of any actions or behaviors you genuinely believe may be:

- Dishonest.
- Fraudulent.
- Corrupt.
- Illegal.
- Bullying or harassing.
- Represent a serious conflict of interest.
- Involve a misuse of sensitive or confidential information.
- A miscarriage or denial, or likelihood thereof, of natural justice.
- A violation of SAI360's Code of Business Conduct.

3.3 What is expected when making a report?

Generally, you are encouraged to make a report as early as possible. SAI360 does not expect that you will be an expert on the law, nor should you conduct your own investigation.

However, all reports must be made in good faith. Whether you raise an issue directly with your supervisor or submit a report via the ComplianceLine helpline as outlined below, you will be expected to disclose relevant facts about the situation to aid management in taking the most appropriate action.

It is ideal to raise your concern with your immediate supervisor or contact SAI360 on an identified basis. Our policy is to treat every submission with respect, to honor requests for confidentiality, and not to retaliate against submitters. We understand that for a variety of reasons employees may choose to use one of the alternative means of making a report as described below:

- Make a web submission via the website for ComplianceLine and enter **access ID: SAI:** <https://www.mycompliancereport.com/MCR>
- Contact the ComplianceLine service via the telephone numbers provided at the end of this document.
- Contact SAI360's General Counsel or SVP, Global HR.

The ComplianceLine call center activities are through a third-party outsourced service, meaning that your call will be answered by Risk Specialists and not SAI360 employees. The Risk Specialists are available 24 hours per day / 365 days per year. You will be treated with respect, put at ease, and asked questions such as you would expect any investigator to pursue.

The ComplianceLine web submission site is accessible in several languages and is very easy to use.

Whether you use the phone or the web, you may remain anonymous and confidential, or you may choose to identify yourself to facilitate the investigation process. No caller IDs or computer IP addresses are captured. If you elect anonymity, the company will not attempt to learn your identity. There are extenuating circumstances in every country's laws which could require SAI360 to identify a submitter, but these are the exception based on helpline experience.

The ComplianceLine submitter receives a case number which uniquely identifies the case and a call back date. This case number is used to anonymously (if selected) follow up and facilitates a confidential dialog between the submitter and management. For example, after a caller or a web user submits a report, he or she may call back or visit the submission website on or after the call back date, supply the case number, and receive management's response. In the response, management may ask additional questions, the answers to which will aid in resolving the issue. The management response may also provide expectations for what will happen next or simply express appreciation for speaking up.

The Board of Directors of SAI360 will oversee the process of handling all reports and will be regularly apprised of investigations and other actions taken pursuant to this Policy.

3.4 What to expect in making a report?

Whether you choose to speak out on an identified basis, contact General Counsel or the CHRO directly, or use the ComplianceLine reporting helpline, your report will be taken seriously.

All issues are logged into a tracking system and monitored by the General Counsel or the SVP, Global HR. Handling of the issue will be delegated to one of a small group of designated managers at SAI360 depending on the nature of the issue. For example, issues relating to a hostile work environment might be passed to the SVP, Global HR for investigation and handling.

3.5 What happens after I make a report?

If your report is made directly to your supervisor or someone else within the organization, it will be entered into a case tracking system. If your report is made using the ComplianceLine web submission tool or phone line, the report will be automatically logged into the same case tracking system and the General Counsel, SVP, Global HR, or designated personnel will be notified that a new report has been received.

The General Counsel, SVP, Global HR, or designee will access the case tracking system, read the case, and may choose to handle the issue immediately, or may involve others among a small group of designated managers at SAI360 to investigate and handle the issue. Such a group is a "Review Team".

The Review Team will decide whether to commence an investigation into the disclosure. The review team may seek further information from the submitter or other persons during the investigation but must always remember the importance of protecting the identity of the submitter who requests anonymity.

The outcome of an investigation will depend on the nature of the disclosure and could involve liaison with external investigators or subject matter experts. In extreme circumstances, the police, corporate regulators, or industry accreditation bodies may be brought in.

4. PROTECTION OF WHISTLEBLOWERS

Maintaining the confidentiality of a person submitting the matter who elects anonymity is paramount. SAI360 and its personnel, including each of the Review Team involved in investigating a disclosure or dealing with a person submitting a matter, will do everything reasonably possible to ensure that this person’s identity will remain confidential and will not be disclosed unless required by law.

Where, because of the nature of the disclosure, or because of cooperation with law enforcement authorities, it is not possible to maintain a person’s confidentiality, the Review Team will inform the person as soon as possible and work with them to minimize the impact of the loss of confidentiality.

The assistance SAI360 may be able to provide to the person includes:

- A leave of absence.
- Relocation to another role or office while maintaining pay and seniority.
- Provision of counselling services.

4.1 Commitment to keep the Whistleblower informed.

The General Counsel, the SVP, Global HR, or the Review Team will provide regular feedback to the person submitting the matter concerning the progress of the investigation and any action taken in relation to his or her disclosure.

This policy is approved by the SAI360 Board.
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4.2 No recrimination against Whistleblowers.

A person submitting a concern will not suffer recrimination because of their disclosure. Some examples of recrimination include:

- Loss of job.
- Physical or psychological abuse or threats.
- Demotion of role, pay, or entitlements.
- Current or future bias within the company.
- Loss or risk of loss of contracts or business with SAI360.

SAI360 cannot provide immunity from any civil or criminal legal liability resulting from the actions of a person making a disclosure under this Policy.

4.3 Consequences of misusing the reporting process.

The effectiveness of this Policy rests on the good faith and high ethical standards of all stakeholders. Any disclosure must be made in good faith. Any person found to have made a disclosure with the deliberate, malicious intent of harming another person or organization may lose benefits available under this Policy or be subject to disciplinary or legal action.

5. COMPLIANCE WITH LOCAL LAWS

SAI360 will comply with local laws in the conduct of this Policy.

6. REVIEW PROGRAM

SAI360 will review the operation of the Policy periodically to ensure that it meets its goals and remains effective.

COMPLIANCELINE PHONE NUMBERS

Australia	1 800 836 362
Canada	1 800 565 0610
France	0 805 08 90 10
Germany	0800 182 4524
India	000 800 050 3885
Lithuania	8 800 00 847
Netherlands	0800 0230148
Singapore	800 852 8082
UAE	800 0320862
United Kingdom	0 800 086 9819
United States	1 800 565 0610

COMPLIANCELINE WEBSITE:

www.mycompliancereport.com
Access ID: SAI