



People First™ today, tomorrow, and always.

Safe2Say Policy

I. INTRODUCTION

At A&A our people and culture are what set us apart in what we do. We are dedicated to doing our business with honesty and integrity, creating an inclusive environment where people feel empowered and safe to raise their voice and listen to others.

We require all A&A personnel, including directors, officers, employees, workers, consultants and contractors worldwide (called “you” in this policy), and agents, intermediaries, consultants, suppliers, and other business partners (“Business Partners”) to follow these standards and to behave in line with our values at A&A and all related policies as well as with all relevant laws.

We cherish and promote a culture of integrity based on principles of openness, trust and accountability and urge you and our Business Partners to use Safe2Say if something doesn't seem right. Everyone at A&A has a duty and responsibility to listen to those who speak up and do the right thing by taking action.

We urge you to use our Safe2Say resources below to get guidance on ethical or compliance dilemmas and issues. We want you to share your opinions freely and to report, confidentially, any concerns about any unethical, illegal or other improper situations or actions that indicate our core values are not being followed. For more information on confidentiality and protection against retaliation refer to sections 9 and 10 below.



965 Midland Avenue
Yonkers, NY 10704

aaefs.com

II. PURPOSE

The goals of this policy are to:

- ▶ We are here to listen and to empower you to raise your concerns in good faith in a way that you feel most comfortable with before using our Safe2Say portal.
- ▶ We inform you of your options where and how to use Safe2Say.



- ▶ We provide guidance on how to use Safe2Say including the role performed by our Corporate Responsibility Committee which oversees and manages our Safe2Say program, including the initial review of reports received through the Safe2Say platform.
- ▶ We remind you, as part of upholding our values, it is your duty and right to promptly use Safe2Say in the knowledge they will be taken seriously, followed up and/or investigated appropriately.
- ▶ We provide reassurance that you can use Safe2Say in good faith without fear of retaliation, even if those concerns turn out to be mistaken or unfounded.
- ▶ We provide transparency about how concerns will be managed and followed up appropriately, demonstrating A&A's commitment to listening up.

III. SCOPE

- ▶ This policy covers all A&A personnel, working at any A&A business, including any joint venture companies or consortia that A&A runs or owns most of, and all Business Partners working or representing any A&A business anywhere in the world.
- ▶ Anyone who has concerns or information about wrongdoing that may cause or have caused a violation of our core values can raise such concerns under this policy. This includes but is not limited to current and former employees, contractors, suppliers, service providers, trainees, joint venture partners, members of the communities where we work, and also their partners, dependents and relatives.
- ▶ A&A will follow and obey all relevant local laws. If local laws have stricter or specific requirements including reporting party rights and protections, concern handling, investigations and other applicable obligations for any A&A business, management should implement a local supplement to this Group Policy. The Corporate Responsibility Committee should be informed in such cases.

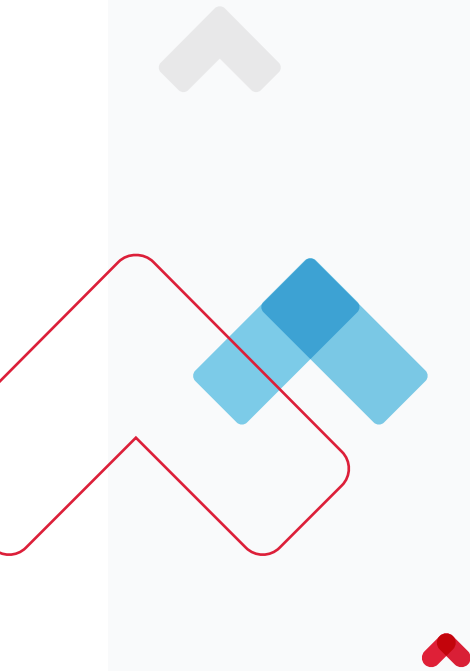
IV. POLICY REQUIREMENTS: OUR DUTY AND RIGHT TO RAISE CONCERNS

- ▶ Asking questions, being curious and reporting actual or possible wrongdoing or improper situations or actions helps and protects all of us. We all have a common duty and individual right to report concerns that situations that go against our core values are being planned, happening, or may have happened, using our Safe2Say resources.



965 Midland Avenue
Yonkers, NY 10704

aaefs.com



- ▶ You are not expected or required to have absolute proof of misconduct or improper circumstances in order to raise a concern.
- ▶ You should be led by your instincts and should provide as much information as possible when raising your concern about how this has arisen. We are here to help our people in doing the right thing. For that reason, you will not face any kind of disciplinary action or harm in respect of a concern raised in good faith that is later found to be wrong or baseless (see Section 10).
- ▶ Just as we expect you to report any concerns quickly, A&A also aims to evaluate and resolve all concerns in a timely way. Any delays will be shared with the relevant parties. For those who are comfortable, regularly following up on your concern will help to avoid any delays.

V. GETTING THE RIGHT HELP

- ▶ We want to help everyone get the right help and support for their concerns or issues as fast and effectively as possible. If your concern does not relate to a possible violation of our core values or concerns about any unethical, illegal, or other improper situations or actions you should use these resources:
 - *For operational Health, Safety & Environmental issues, contact the Safety Director (safety@aaefs.com).*
 - *For concerns about your own job position or situations at work including grievances that do not relate to a possible violation of our core values we urge you to raise these concerns directly with your manager, or the HR team (aahr@aaefs.com).*

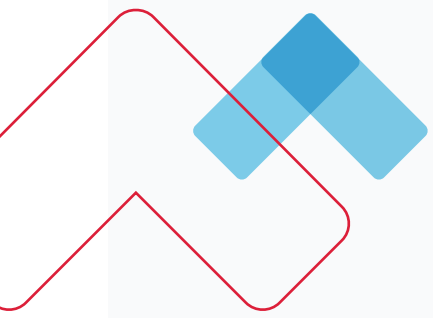
VI. A&A SAFE2SAY RESOURCES

- ▶ For questions about or possible violations of our core values, tell someone you trust by talking to:
 - *Your manager or supervisor;*
 - *The HR team (“HR”);*
 - *A member of Corporate Responsibility Committee, or*
 - *Raise your concern through the Safe2Say platform.*
- ▶ Reports about possible violations of our core values that are received by and raised directly to management must be sent to the Corporate Responsibility Committee, and in turn, will be evaluated and entered the Safe2Say systems, as needed.



965 Midland Avenue
Yonkers, NY 10704

aaefs.com



VII. MAKING A REPORT

- ▶ If you know, or have reason to think, that unethical, illegal or other improper situations or actions related to A&A are being planned, happening, or may have happened, you are strongly urged to raise your concerns quickly.
- ▶ When you report a concern to Safe2Say, it's essential to provide as many details about the issue as possible to address it effectively, including but not limited to:
 - *Background, context, history and reason for the concern; dates, places and, if possible, names or identifying details of those involved.*
 - *Any documents, files or references that may be relevant to the situation or you think would help A&A look into the issues. If you do not have all these details, do not let this hold you back from raising your concerns and providing additional details later.*
- ▶ We acknowledge and honor that some individuals may prefer not to reveal their identity. Therefore, you have the option to report concerns anonymously and maintain your anonymity if you desire. We encourage all users of the Safe2Say platform to keep a record of their portal entry and follow up as needed regularly or to engage directly, if you feel comfortable doing so, with the committee to follow up on your concern.

VIII. INVESTIGATION

- ▶ If deemed necessary, your report will be assigned for investigation. All investigations will be carried out with respect, impartiality, and fairness, including the application of these principles, rights, and relevant privileges to the individuals mentioned in your report. Occasionally, we may enlist an external independent third party to lead or assist with an internal investigation or review of the circumstances.
- ▶ If you have provided your contact information and/or are reachable anonymously via the Safe2Say platform, you will receive confirmation that we have received your report. You will also be informed if your case is assigned for further action, and we will keep you informed of any updates.

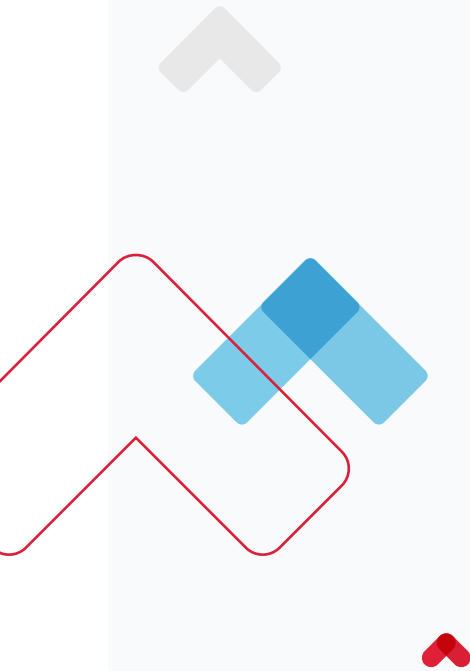
investigation or follow-up.

- ▶ You may be requested to confidentially participate in the investigation by providing additional information or details as needed. We will make every effort to keep you appropriately updated on the progress of the investigation, and you will be notified when the case is ready to be closed. Additionally, you will receive feedback on the outcome, subject to legal, privacy, and confidentiality considerations.



965 Midland Avenue
Yonkers, NY 10704

aaefs.com



- ▶ By raising concerns in good faith, you are expected to cooperate with all investigations by providing truthful, honest, and complete information. However, if you are found to have participated in misconduct, including a violation of our core values or other policies, standards, and procedures, reporting it will not absolve you of responsibility. Nonetheless, your cooperation with the investigation will be considered in any decision made by A&A.
- ▶ A&A endeavors to address all matters internally. However, nothing in this policy should be interpreted as prohibiting you from reporting any suspected unlawful conduct to relevant governmental authorities, regulators, or other external parties at any time.

IX. CONFIDENTIALITY

- ▶ A&A is committed to safeguarding the confidentiality of anyone submitting a report under this policy. Reports can be made via the Safe2Say resources, and you have the option of providing personal identification details or remaining anonymous. The A&A Safe2Say platform is operated and available 24/7, 365 days a year, in all states where A&A operates. Reports received are forwarded to HR for confidential review, and appropriate follow-up and/or investigation are assigned as needed.
- ▶ It may be beneficial for you to identify yourself to provide additional information that could help address your concern. However, if you prefer to remain anonymous, please ensure that your report is detailed enough for us to follow up and address the reported concern effectively.
- ▶ Any information you receive concerning a report or related investigation must be kept confidential.
- ▶ Your identity will not be disclosed without your consent, except to those handling and investigating the concerns or individuals who need to know to receive and act on the findings or remedial actions. Disclosure will only occur if it is necessary and proportionate to investigate the matter or seek legal advice.

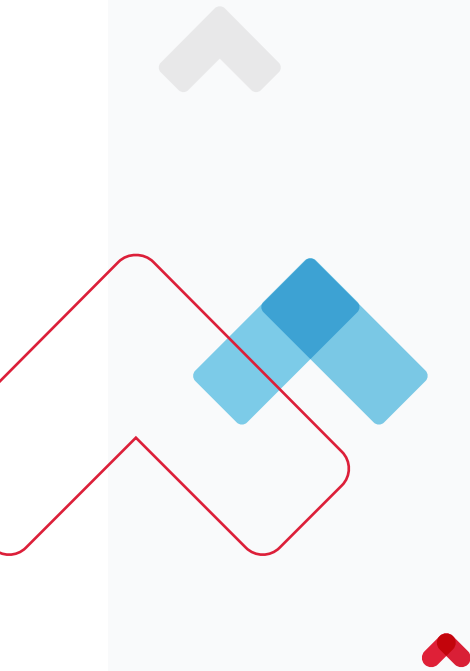
X. PROTECTION FROM RETALIATION

- ▶ A&A strictly prohibits and does not tolerate retaliation or detrimental conduct in response to you raising a concern or being able to raise a concern.



965 Midland Avenue
Yonkers, NY 10704

aaefs.com



- ▶ A&A will protect you from being retaliated against or being subjected to detrimental conduct, having the ability to, contemplating or in fact raising concerns in good faith or in circumstances in which issues raised in your report turn out to be mistaken or unfounded.
- ▶ Amongst other measures that are deemed appropriate we can provide you with details of available employee support services and engage with HR or other functional partners (unless conflicted) if concerns about your health and wellbeing arise.
- ▶ Protection against detrimental conduct or retaliation also applies to individuals conducting, assisting or participating in an investigation under this policy.
- ▶ If you believe you have been subjected to any form of retaliation or detrimental conduct as a result of contemplating making a report, having raised a concern or assisting in any investigation, or you witness retaliation against someone else, you should use the Safe2Say resources (set out in paragraph 6) to report it.
- ▶ We follow up with everyone who raises a concern using the Safe2Say platform to check whether they believe they have suffered any form of retaliation.

XI. COMPLIANCE WITH THIS POLICY

- ▶ Neglecting to report or escalate a breach or suspected breach of our core values or retaliating against anyone who raises a concern or is involved in an investigation is a breach of this policy and may result in disciplinary action. Business Partners who breach this policy may have their relationship with A&A terminated.
- ▶ Intentionally making a false allegation or providing false/misleading information during an internal review or investigation, or acting in bad faith, may also result in disciplinary action.

XII. MONITORING AND REVIEW

- ▶ The Corporate Responsibility Committee will conduct an annual review of this policy to assess its scope, efficiency, and effectiveness, and take into account any changes to relevant laws, as well as management information gathered on Safe2Say reports and investigations.
- ▶ Your feedback is welcome, and you may contact us on our company contacts page to provide comments, suggestions, or raise any queries.



965 Midland Avenue
Yonkers, NY 10704

aaefs.com



- ▶ Any exceptions to this policy require approval from the Corporate Responsibility Committee.

XIII. RECORDS AND PRIVACY

- ▶ A&A cares about your privacy and will retain records, as part of the confidential Safe2Say program in compliance with applicable data protection and retention guidelines.

XIV. MISCELLANEOUS

- ▶ This policy does not form part of any A&A's personnel's contract of employment, and we may amend the policy at any time.



965 Midland Avenue
Yonkers, NY 10704

aaefs.com

