

New Era Technology, Inc. Whistleblowing Policy 2024

Classification: Public

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Whistleblowing Policy Statement

New Era Technology, Inc., and its subsidiaries (the “Company” or “New Era”) operate in a wide range of legal and business environments. The purpose of this Whistleblowing Policy (the “Policy”) is to encourage and enable directors, officers and workers of the Company, including independent contractors in the United States and other countries as applicable to the extent they are covered by relevant local laws and legislation in relation to this Policy (for these purposes, each shall be referred to as an “Employee”), to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

A Whistleblower as defined by this Policy as an Employee who reports an activity that the Employee in good faith considers to be illegal or dishonest to one or more of the parties specified in this Policy. The Whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

All organizations face the risk of unknowingly harboring misconduct. The Company takes negligence and misconduct very seriously. New Era encourages open communication from the Employees. All Employees have statutory protection if the Employee raises concerns regarding bribery, corruption, and/or wrongdoings in compliance with this Policy.

Appropriate subjects to report under this Policy include but are not limited to financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices, such as:

- (a) Fraud.
- (b) Theft.
- (c) Embezzlement.
- (d) Bribery or kickbacks.
- (e) Misuse of the Company’s assets.
- (f) Undisclosed conflicts of interest.

An Employee who reports misconduct must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of law and/or ethical standards. An Employee is not required to prove an allegation but must reasonably believe that the information tends to show misconduct. Any unfounded allegation that proves to have been made maliciously, recklessly, or knowingly to be false will be viewed as a serious offense.

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1. Terms and Definitions

Term / Acronym	Definition / Meaning
“Employee”	Directors, officers and workers of the Company, including independent contractors in the United States and other countries as applicable to the extent they are covered by relevant local laws and legislation in relation to this Policy.
“ESG Committee” or “Environmental, Social and Governance Committee”	Includes, but is not limited to, representatives from Human Resources, Corporate Development and GRC (Governance, Risk and Compliance) teams.
“grievance”	A grievance or complaint generally relates to an Employee’s own employment position and does not have an additional public interest dimension.
“misconduct”	Unacceptable, illegal, improper, or unethical behavior, by an Employee.
“unlawful retaliation”	Unlawful retaliation is any form of discipline, reprisal, intimidation, or other form of retaliation against an Employee for participating in any activity protected by law.
“Whistleblower”	An Employee of the Company who alleges wrongdoing by the Company of the sort that violates public law or tends to injure a considerable number of people. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.
“whistleblowing”	When an Employee of the Company acting in good faith reveals information about activity within the Company that is deemed illegal, immoral, illicit, unsafe or fraudulent.
“we”, “our”, “New Era”, “New Era Technology”, “us” or “Company”	Refers to New Era Technology, Inc., and its subsidiaries.

2. Scope

This Policy applies to all New Era Technology Employees, regardless of location (within or outside of the jurisdictions in which the Company operates).

We may have additional supplementary regional whistleblowing policies that could address legislation specific to that country and/or region.

This Policy does not form part of any Employee’s contract of employment, and New Era reserves the right to amend the Policy at any time.

3. Roles and Responsibilities

This Policy has been agreed upon and implemented following review and approvals from New Era Technology's executive leadership team.

This Policy has been ratified by the New Era Board of Directors.

The Chief Executive Officer (CEO) has overall responsibility for the effective operation of this Policy. The CEO has delegated responsibility for overseeing the implementation of the Policy to representatives from the Human Resources, Corporate Development and Governance, Risk & Compliance (GRC) teams ("ESG Committee"). Suggestions for changes to this Policy should be reported to GRC@neweratech.com.

Managers have day-to-day responsibility for enforcing this Policy, and Employees should refer any questions about this Policy to their manager.

This Policy is reviewed annually by members of the ESG Committee. Changes may be made at any time as government guidance develops.

4. Policy

Each Employee has the right to raise concerns or file a complaint about any activity, policy, or practice that the Employee reasonably believes is in violation of a law, rule, or regulation promulgated pursuant to law without fear of retaliation or reprisal. All complaints will be taken seriously and promptly investigated.

After receiving a complaint, the Company shall conduct a prompt, discreet, and objective review or investigation based on the submitted report. A full investigation may not be possible if a report made anonymously is vague or general. If deemed necessary New Era may engage legal counsel, accountants, or other experts to assist in the investigation.

New Era Technology prohibits all Employees from asking or requiring an Employee to violate laws, rules, or professional regulations. Any Employee of the Company asked or required to violate laws, rules, or professional regulations shall file a written objection with Human Resources.

New Era Technology will not take any retaliatory action against an Employee if an Employee were to:

- Disclose or threaten to disclose to a supervisor or public body a violation of law, rule or regulation that creates a danger to public health or safety; or
- Participate in an investigation regarding any violation of law, rule, or regulation by the Company or refuses to participate in a violation; or
- Object to, or refuse to participate in any activity, policy, or practice that the Employee in good faith reasonably believes:

- Is in violation of a law, or a rule or regulation promulgated pursuant to law; or
- Is fraudulent or criminal; or
- Is incompatible with a clear mandate of public policy concerning public health, safety or welfare or protection of the environment.

Examples of illegal or dishonest activities can include violations of the Company policy or any governing legislation, billing for services not performed or for goods not delivered, and other fraudulent financial reporting.

Employees must contact their direct manager and/or the Human Resources department if they have knowledge of or a concern of illegal or dishonest fraudulent activity. Managers in receipt of any concern or complaint regarding illegal or dishonest fraudulent activity from an Employee must notify the Human Resources department who are responsible for investigating and coordinating corrective action.

The Employee must exercise sound judgment and act in good faith to avoid baseless allegations. An Employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Should an Employee feel that they have been subject to retaliatory action for exercising their rights under this Policy, the Employee may file a complaint, in writing, in accordance with their local complaint/grievance procedures or where one does not exist, use the Complaint Procedure (Appendix A). If unsure which procedure to follow, ask your local Human Resources team.

Whistleblower Protection

Whistleblower protections are provided in two important areas:

1. Confidentiality; and
2. Against retaliation.

The Company shall take reasonable steps to protect the identity of the Whistleblower and shall keep reports of concerns confidential to the extent possible, consistent with the need to conduct an adequate investigation. New Era Technology will not retaliate against a Whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm.

Any Whistleblower who believes they are being retaliated against must contact their direct manager and/or the Human Resources Director immediately. The right of a Whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

Anti-Retaliation

Unlawful retaliation is any form of discipline, reprisal, intimidation, or other form of retaliation against an Employee for participating in any activity protected by law.

The Company strictly prohibits and will not tolerate unlawful retaliation against any Employee, by any Employee or anyone within the Company. No Employee who in good faith reports a concern or participates in a review or investigation shall be subject to harassment, retaliation, or adverse employment consequences because of such report or participation. This protection extends to all Employees who report in good faith, even if the allegations are, after an investigation, not substantiated.

Examples of activities protected by law include:

- Submitting a good faith complaint (written or oral) in accordance with New Era procedures respecting unlawful discrimination or harassment.
- Filing a good faith complaint of unlawful discrimination or harassment with the applicable regional governing body.
- Participating in New Era Technology's internal investigation into allegations of unlawful discrimination or harassment.
- Supporting another Employee's good faith complaint of unlawful discrimination or harassment.
- Requesting in good faith a disability or religious belief/practices accommodation under applicable law.
- Requesting or taking leave under any leave granted under local legislation government protected leave law.
- Filing a worker's compensation claim.

The examples above are illustrative only, and not exhaustive.

Any Employee who retaliates against a Whistleblower who in good faith has reported or participated in a review or investigation will be subject to disciplinary action(s) up to and including termination of employment.

Any Employee who believes that a Whistleblower has been subject to harassment, retaliation, or adverse employment consequences as a result of making a good faith report or participating in a review or investigation should contact Human Resources.

Raising a Concern Externally (Exceptional Case)

The purpose of this Whistleblowing Policy is to give Employees the opportunity and protection they need to raise concerns internally. In all instances, the process is set up for Employees to first raise concerns internally.

If the concern has not been promptly and adequately addressed after being raised internally or, in the case of Senior Leadership, if there is not an appropriate level of escalation, then the Employee may raise the

concern externally. However, before an Employee discloses a concern or makes a complaint externally to a public body, the Employee must notify Human Resources, in writing, of the activity, policy, or practice, which they may believe is in violation of the law, except to the extent such notice requirement is violative of an applicable law. This notice requirement is intended to give the Company a reasonable opportunity to correct the activity, policy, or practice. Failure to follow this protocol constitutes a violation of this Policy.

Nothing in this Policy is intended to prevent any Employee from reporting information to federal or state law enforcement agencies when an Employee has reasonable cause to believe that the violation of a federal or state statute has occurred. A report to law enforcement, regulatory, or administrative agencies may be made instead of, or in addition to, an internal reporting.

Regulatory Disclosures

If an Employee's concerns have not been addressed internally (or to the extent the concerns involve a violation of a federal or state statute) and they reasonably believe the information and any allegations are substantially true, they can consider raising the matter with an appropriate governing body. A list of governing bodies for the purpose of raising concerns and the areas they are responsible for are usually available from government websites.

Wider Disclosures

Except for circumstances provided by applicable law or as described herein, if an Employee makes a wider disclosure (e.g., by reporting the matter to the police or other authorities) without first raising the issue within the Company, the Employee will be in breach of the Policy. An Employee who makes wider disclosures of this type may only be protected in certain circumstances such as from dismissal or suffering detrimental treatment. The Company recommends that Employees retain independent legal counsel before following this course of action.

Respecting Client and Third-Party Confidentiality

When making external disclosures, Employees should be aware of their obligation to keep the affairs of a third-party confidential unless:

- Disclosure is required or permitted by law; or
- The third-party consents.

The Whistleblower should only divulge relevant information regarding a potential breach of the misconduct to the appropriate staff member. Unsubstantiated claims made toward a supplier without undergoing the correct procedure could result in undue defamation.

The Whistleblower should only divulge relevant information regarding a potential breach of the misconduct to the appropriate staff member. Unsubstantiated claims made toward a third-party without undergoing the correct procedure could result in undue defamation.

5. Compliance, Monitoring and Enforcement

This Policy is intended for all New Era businesses, in all countries.

New Era Technology seeks to proactively prevent and mitigate instances of non-compliance with this Policy.

Any breaches or concerns, including ethical concerns or potential breaches in our commitment to high ethical standards, should be reported as soon as possible through this Whistleblowing Policy.

New Era's ESG committee is responsible for monitoring the effectiveness of this Policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.

Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this Policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to GRC@neweratech.com.

Appendix A: Complaint Procedure

If an Employee is subjected to, or if an Employee witnesses conduct the Employee believes to be unlawful or conduct that is believed to be in violation of this Policy, the Employee must report this conduct to the Employee's direct manager or Human Resources at the earliest opportunity. If the conduct involves the Employee's direct manager, or if the Employee believes it would be inappropriate to report the conduct to the direct manager, then the Employee must report this conduct to another member of the management team or Human Resources at the earliest opportunity. The complaint should be as detailed as possible, including all pertinent facts and circumstances, the names of all individuals involved, and the names of all witnesses.

No Employee shall be discharged or retaliated against in any manner because that Employee made a bona fide complaint in compliance with this Complaint Procedure or assisted in the investigation of a complaint.

Once a complaint is received, the Company will conduct an impartial investigation in compliance with the law. All Employees are required to cooperate in these investigations by, for example, providing all pertinent information to the Company. Although the facts gathered during the investigation and the Company's findings will be considered confidential, information will be shared on a need-to-know basis.

Any Employee who is found to have engaged in improper conduct shall be subject to disciplinary action, up to and including termination, depending on the circumstances.

If an Employee has made a complaint which has not been promptly handled, or if the results of the investigation or disposition of the complaint is not satisfactory, the Employee should report the basis for the dissatisfaction to the Employee's manager, another member of the management team or Human Resources at the first opportunity.

Employees must be truthful in reporting complaints and providing information during an investigation. An Employee who knowingly and intentionally makes a false complaint under this Policy or intentionally provides false information during an investigation of a complaint will be subject to discipline, up to and including termination.

Document Information

Reference	ESG Framework
Title	Whistleblowing Policy
Purpose	The purpose of this policy is to ensure that an Employee can raise concerns about wrongdoing or misconduct within New Era without fear of victimization, subsequent discrimination, disadvantage or dismissal.
Owner	Chief Executive Officer (CEO)
Document Approvers	New Era Technology's executive leadership team
Intended Audience	New Era Technology permanent, temporary, and contracted staff and in certain instances, independent contractors; New Era Suppliers and third parties.
Review Plan	Annually
Document Classification	Public

Document History

VERSION CONTROL			
Revision	Date	Record of Changes	Reviewed/Released By
V1.0	Jan 1, 2024	Approved release	ESG Committee
V2.0	Sep 16, 2024	Document owner/approvers updates	ESG Committee

Control of Hardcopy Versions

The digital version of this document is the most recent version. It is the responsibility of the individual to ensure that any printed version is the most recent version. The printed version of this document is uncontrolled, and cannot be relied upon, except when formally issued by the Chief Executive Officer, and /or the Director of Governance, Risk, and Compliance and provided with a document reference number and revision in the fields below:

Document Ref.	Rev.	Uncontrolled Copy	X	Controlled Copy
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References

Standard / Framework / Other	Title	Description
New Era Technology Corporate Policy	Employee Handbook	Code of Ethics and Business Conduct: a set of rules that details New Era's values, ethics, and beliefs including the rules that govern legal compliance.
New Era Technology Corporate Policy	Employee Handbook	Policies, in addition to the Code of Ethics and Business Conduct, including but not limited to Equal Employment Opportunity policy; Anti-Discrimination and Anti-Harassment Policy; "Whistleblower" Protection policy; Anti-Retaliation policy; Complaint Procedure; Open Door Policy; Standards of Conduct; Electronic Information and Communications policy; Confidential Information policy; Customer Relations policy.
New Era Technology Corporate Policy	Corporate Social Responsibility Policy	The purpose of this policy is to communicate New Era Technology's commitment to taking responsibility for our actions and encourage a positive contribution towards improving standards for our clients and employees, minimizing our impact on the environment and improving the quality of the local community.
New Era Technology Corporate Policy	ESG Policy	The purpose of this policy is to provide information about ESG (Environmental, Social and Governance) factors and to encourage the business to understand ESG better.
New Era Technology Corporate Policy	Anti-Bribery & Anti-Corruption Policy	The purpose of this policy is to set out the responsibilities of New Era and those who work for us about observing and upholding our zero-tolerance position on bribery and corruption. The policy is also intended to act as a source of information and guidance for those working for New Era. It helps them recognize and deal with bribery and corruption issues, as well as understand their responsibilities.
New Era Technology Corporate Policy	Modern Slavery (Anti-Slavery and Human Trafficking) Policy	The purpose of this policy is to ensure New Era's compliance with obligations under the Modern Slavery legislation, reducing modern slavery risks posed to the business.
New Era Technology Corporate Policy	Equality, Diversity & Inclusion Policy	The purpose of this policy is to: <ol style="list-style-type: none"> 1. Encourage equality, diversity and inclusion in the workplace as they are good practice and make business sense. 2. Create a working environment free of bullying, harassment, victimization and unlawful discrimination, promoting dignity and respect for all, and where individual differences and the contributions of all Employees are recognized and valued.