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# Whistleblowing Policy

**It is important to the DUAL North America, Inc. (“DUAL”) that any fraud, misconduct or wrongdoing is reported and properly handled. Therefore, DUAL encourages all individuals to raise any concerns that they may have about the conduct of others in the business or the way in which the business is run.**

This policy sets out the way in which individuals may raise any concerns that they have and how those concerns will be handled. It applies to all employees of DUAL. Full-time and part-time employees on fixed-term contracts and others performing functions in relation to the organization, such as agency workers and contractors, are encouraged to use this policy. This policy is also available for use by any external third party or counterparty.

This policy and procedure are not contractual and DUAL reserves the right to amend it should DUAL, in its sole discretion, elect to do so.

## Principles

- Everyone should be aware of the importance of preventing and eliminating wrongdoing at work. Individuals should be watchful for illegal or unethical conduct and report any incidents or infractions.
- Any matter raised under this procedure will be investigated thoroughly, promptly, and confidentially, and the employee who raised the issue will have the ability to check on the status and result of the investigation.
- No individual will be victimized for raising a matter under this policy. This means that the continued employment and opportunities for future promotion or training of the individual will not be prejudiced because he/she has raised a legitimate concern.
- Victimization of a worker for raising a qualified disclosure will be a disciplinary offense.
- If misconduct is discovered as a result of any investigation under this procedure, the organization's disciplinary procedure will be used in addition to any appropriate external measures.
- An instruction to cover up wrongdoing is itself a disciplinary offense. If told not to raise or pursue any concern, even by a person in authority such as a manager, individuals should not agree to remain silent.

For labor and employment issues, employees have the ability to report directly to the U.S. Department of Labor ([https://www.whistleblowers.gov/complaint\\_page](https://www.whistleblowers.gov/complaint_page)) or the applicable state Department of Labor. For insurance matters, employees have the ability to report to the applicable state department of insurance (<https://content.naic.org/state-insurance-departments>).