

Global Concern Reporting Policy

Purpose

Element Fleet Management Corp., including its subsidiaries in all regions (collectively, **“We”**, **“Element”** or the **“Company”**), is committed to maintaining a workplace that is safe, healthy, inclusive, and ethical. These principles are described in Element’s [Code of Business Conduct and Ethics](#) (the **“Code”**). The Code stipulates that Element’s employees, contractors, vendors, consultants, agents and other representatives (collectively, **“Element Representatives”**) who are aware of any incidents or actions that are believed to be in violation of the Code, company policies, or applicable laws and regulations are responsible for reporting such matters.

Scope

This Policy applies to all Element Representatives and has been established to outline how Element Representatives can raise concerns on a confidential basis, free from discrimination, retaliation, or harassment.

A “concern” is defined as any matter brought to the attention of the organization involving an allegation that a breach to Element’s Code of Conduct or other policies has occurred.

Element Representatives should also refer to the Company’s applicable policies, including the Whistleblower Policy (for concerns related to fraud, accounting, internal controls, and similar matters) and other country specific employment-related policies.

Method of reporting

The Company is committed to an environment where open and honest communication is the expectation, not the exception.

There are numerous resources available to Element Representatives on the Element Engine or The Hub in Australia and New Zealand that outline local employment and related policies and procedures, and employees are encouraged to access this information. Element Representatives that do not have access to the aforementioned portals can access selected policies on the Company’s external websites.

We want Element Representatives to feel comfortable approaching their supervisor, a member of the management team, or their Human Resources representative when they believe violations of policies or standards have occurred.

If Element Representatives are not comfortable informing these individuals of their concern, the Company has partnered with an organization (NAVEX Global) to implement a comprehensive and confidential reporting tool called EthicsPoint®. Information provided through this tool will not be disclosed unless it is necessary for the purpose of investigating the matter, taking corrective or disciplinary action with respect to the incident or complaint, or as required by law.

EthicsPoint® can also be used to make an anonymous report where information submitted will be sent to the Company on a confidential and anonymous basis. When a concern is being investigated, additional information may be requested if an anonymous report is made so that the matter may be addressed. EthicsPoint® is an intermediary, allowing Element Representatives to remain anonymous while continuing to support the investigation.

We are committed to ensuring all concerns are reviewed and addressed.

EthicsPoint® is available 24 hours per day, every day of the week. EthicsPoint® can be accessed by phone or through the EthicsPoint® website as follows:

By telephone:		Online
Canada	+1 (833) 223-1468	elementfleet.ethicspoint.com
U.S.	+1 (833) 223-1145	
Mexico	(800) 872-1185	
Australia	+1 (800) 957939	
New Zealand	0800 450 183	
Ireland	1800 849309	

Receiving and investigating reports

All concerns received by the Company will be reviewed under the supervision of the Director, Employee Relations, or in accordance with the Whistleblower Policy, as applicable. If an Element Representative chooses to provide contact information, they will be notified within seven (7) days that their concern has been received and is under review. An Element Representative who submits an anonymous concern will be provided with a report number that can be used with EthicsPoint® for confirmation that the concern was received. All concerns received by the Company will be reviewed and investigated in accordance with local laws and regulations.

Non-retaliation/victimization

The Company prohibits any Element Representative from retaliating or taking adverse action against anyone who, in good faith, submits concern pursuant to this Policy or who assists in resolving a concern that has been raised.

Any Element Representative who has been found to have engaged in retaliation against another Element Representative for raising concern, for being the subject of allegations, or

for participating in an investigation, will be subject to discipline, up to and including termination of employment or other business relationships. Element Representatives who believe they have been subjected to such retaliation are encouraged to report the situation following the process described above.

Communication and awareness

This policy will be made available to all Element Representatives. Element will implement training and awareness programs to educate Element employees on the importance of reporting concerns and the reporting channels that are available.

Retention of reports and review of this Policy

The Company will retain any records submitted under this Policy, tracking their receipt, investigation and resolution, for a period of at least seven (7) years.

Administration

This Policy is owned by the Company’s Executive Vice President and Chief People Officer and will be administered under the supervision of the Director, Employee Relations. A review of this Policy will be conducted periodically, and no less than on an annual basis, to ensure its effectiveness and compliance with applicable laws and best practices.

Document control

Original: Adopted as of October 2018

Update/Version Date: March 2026

Version Number	Review Date	Approved by	Description of changes
1.	January, 2025	Bill Sutherland, Executive Vice President and Chief People Officer	- This Policy replaces the Concern Reporting Program and operates in parallel with the Whistleblower Policy.
2.	March, 2026	Bill Sutherland, Executive Vice President and Chief People Officer	- Changed the company logo to reflect new branding and removed reference to Singapore.