



AFI WHISTLE-BLOWER POLICY

AFI requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of AFI, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

REPORTING RESPONSIBILITY

This Whistle-blower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that AFI can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees, and volunteers to report concerns about violations of AFI's Integrity Pact, Modern Slavery Statement, Human Rights Policy, or suspected violations of law or regulations that govern AFI's operations.

NO RETALIATION

It is contrary to the values of AFI for anyone to retaliate against any board member, officer, and employee or volunteer, who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of harassment, or discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of AFI. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

REPORTING PROCEDURE

AFI upholds an open-door policy that encourages transparent communication at all levels. Employees are invited to raise questions, concerns, suggestions, or complaints with their supervisor in the first instance. Should they feel uncomfortable doing so or remain unsatisfied with the outcome, they may escalate the matter to the HR Manager or General Manager.

Supervisors and managers must report any suspected ethical or legal breaches in writing to AFI's General Manager or an authorized delegate, who will ensure all complaints are properly investigated. Employees may also submit written concerns directly to their supervisor, the Executive Director overseeing AFI, the General Manager, or another designated person.

COMPLIANCE OFFICER

The AFI General Manager is responsible for ensuring that all complaints regarding unethical or illegal conduct are thoroughly investigated and appropriately resolved. The General Manager will inform the Executive Director of all complaints and their outcomes and will report at least annually to the Audit Committee on compliance activities relating to accounting matters or alleged financial improprieties.



ACCOUNTING AND AUDITING MATTERS

The AFI Compliance Officer (General Manager) shall promptly notify the Audit Committee of any concerns or complaints relating to corporate accounting practices, internal controls, or auditing matters, and shall work collaboratively with the Committee until the issue is fully resolved.

John Mervyn Baxter
General Manager

15 October 2025