

# **Reading International, Inc.**

## **Amended and Restated**

### **Whistleblower Policy and Procedures**

Adopted October 18, 2024

#### **Applicability of Policy**

This Amended and Restated Whistleblower Policy and Procedures (this "**Policy**") is current as of October 18, 2024. This Policy has been adopted by the Board of Directors Reading International, Inc. ("Reading") with respect to the employees, officers, managers and directors of Reading. It has also been adopted by the governing bodies of each of the subsidiaries of Reading with respect to the employees, officers, managers and directors of each such subsidiary.

As used in this Policy, the term "our Company" means individually and without differentiation Reading and each of such adopting subsidiaries. Terms such as "our" or "we" similarly refer to Reading and each such adopting subsidiary, as applicable. For convenience, the Reading Human Resources Department, General Counsel and Principal Compliance Officer also serve as the Human Resources Department, General Counsel and Principal Compliance Officer for each of our adopting subsidiaries. Also, we refer from time to time in this Policy to the Audit and Conflicts Committee, which is a Reading Board Committee. Since Reading reports for regulatory purposes on a consolidated basis, the financial statements of each adopting subsidiary ultimately rolls up into Reading's financial statements and public reports, for which this committee is responsible. Accordingly, as a matter of convenience and reflecting this overall responsibility, this body has been designated to oversee certain review and investigatory activities for the benefit of our Company. References in this Policy to our "Audit Committee" are to the Reading Audit and Conflicts Committee.

#### **Policy Overview**

The purpose of this Policy is to reinforce our Company's commitment to high standards of ethical and honest business conduct by providing a safe and reliable means for covered individuals to report concerns they may have about conduct at our Company. By following this Policy, you can raise concerns, confidentially (and, if desired, anonymously), and free of any retaliation, discrimination, or harassment.

Specifically, we ask that you immediately report good faith concerns regarding any of the following:

- Suspected violations of our Company's Code of Business Conduct & Ethics, which we refer to in this Policy as "Ethics Violations."
- Suspected violations of any other of our Company's policies or procedures (including, without limitation, our Company's Anti-Discrimination, Anti-Harassment and Anti-Bullying Policy and Complaint and Investigation Procedure, Insider Trading Policy, and Amended and Restated Supplemental Policy concerning Trading in Company Securities by Certain Designated Persons), which we refer to in this Policy as "Corporate Policy Violations."

- Suspected violations of law or fraudulent activities other than Fraudulent Auditing and Accounting Activities, which we refer to in this Policy as "Legal Violations," and collectively with Ethics Violations and Corporate Policy Violations as "Violations."
- Questionable accounting, violations of internal accounting controls, or any other auditing or financial matters, or the reporting of fraudulent financial information, which we refer to in this Policy as "Fraudulent Auditing and Accounting Activities."

### **Reporting and Investigation**

This Policy provides a mechanism for our Company to be made aware of any alleged wrongdoings and address them as soon as possible. If you believe that any Violation or Fraudulent Auditing and Accounting Activity has occurred or is occurring, or you have a good faith concern regarding conduct that you reasonably believe may be a Violation or Fraudulent Auditing and Accounting Activity, you should promptly report the conduct, either orally or in writing. Managers and officers covered by this Policy are responsible for promptly reporting any conduct they know or in good faith believe to be in violation of the policy. Failure by a manager or officer to report such conduct may itself be considered a violation and could lead to disciplinary action. Even if you are not a manager or officer, we ask that you be forthcoming with us so that we can take appropriate action to address any Violations or Fraudulent Auditing and Accounting Activity. Also, whether or not you are a manager or officer, you may have a legal obligation to report, separate and apart from your obligations under our various policies. So long as any report you make, or any information you provide in any investigation, is not knowingly false or without belief by you as to its truth or accuracy, you will be protected by this Policy. However, reports or information provided which is knowingly false or without any belief as to truth and accuracy, can result in disciplinary action.

You should immediately report any information as to any Violation or Fraudulent Auditing and Accounting Activity using one of the applicable methods listed below:

- Your direct manager or, if the conduct involves your direct manager, the next level above your direct manager,
- Any other manager,
- Human Resources: Note you may contact Human Resources either personally or on an anonymous basis.
  - Via Email: [HumanResources@ReadingRDI.com](mailto:HumanResources@ReadingRDI.com)
  - Via (Anonymous) Email: [HumanResources.Anonymous@ReadingRDI.com](mailto:HumanResources.Anonymous@ReadingRDI.com)
  - Via Telephone in the *United States*: 1-844-884-1798
  - Via Telephone in *Australia*:
    - Telstra: 1-800-881-011, wait for prompt, dial 800-603-2869
    - Optus: 1-800-551-155, wait for prompt, dial 800-603-2869
  - Via Telephone in *New Zealand*: 000-911, wait for prompt, dial 800-603-2869

- The office of our General Counsel/Compliance Officer: Note you may contact our General Counsel/Compliance Officer either personally or on an anonymous basis.
  - Via Email: [GeneralCounsel@ReadingRDI.com](mailto:GeneralCounsel@ReadingRDI.com)
  - Via (Anonymous) Email: [GeneralCounsel.Anonymous@ReadingRDI.com](mailto:GeneralCounsel.Anonymous@ReadingRDI.com)
  - Via Telephone in the *United States*: 1-844-884-1797
- Our Principal Compliance Officer. Note you may contact our Principal Compliance Officer either personally or on an anonymous basis
  - Via Email: [PrincipalComplianceOfficer@ReadingRDI.com](mailto:PrincipalComplianceOfficer@ReadingRDI.com)
  - Via Website: [www.lighthouse-services.com/ReadingRDI](http://www.lighthouse-services.com/ReadingRDI)
  - Via Telephone at 1-844-449-0005

If your situation requires that your identity be protected, please submit anonymously when reporting via the methods above. Please be aware that the telephone number, email address and/or website identified for our Principal Compliance Officer may not be accessed without their authorization.

Nothing in this Policy is intended to prevent you from reporting information to federal or state law enforcement agencies when you have 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, a report directly to our Company through any of the reporting methods specified in this Policy. We do ask that, if at all possible, you come to us first, so that we may have a reasonable opportunity to address any such matter.

All reports of a Violation or Fraudulent Auditing and Accounting Activity will be taken seriously and will be promptly and appropriately investigated. Receipt of the report will be acknowledged to the sender within a reasonable period following receipt, if the sender supplied an address for response.

The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported and the results of our investigation. If a Violation or Fraudulent Auditing and Accounting Activity has been reported, investigated, and confirmed, our Company will take prompt corrective action proportionate to the seriousness of the offense. This action may include disciplinary action against the accused party, up to and including termination of employment or any other working relationship that the offending party may have with our Company. Reasonable and necessary steps will also be taken to prevent any further Violation or Fraudulent Auditing and Accounting Activity.

### **Handling Reports**

Reports of Violations, Fraudulent Auditing and Accounting Activity, or other questionable conduct that are submitted by any means specified in this Policy will be handled as follows:

All reports received relating to accounting and auditing, including Fraudulent Auditing and Accounting Activity, will be entered on an accounting and auditing matters log, which will include, among other things: (1) the date the report was received, (2) a description of the report, (3) the reporting party (if provided), and (4) the status and disposition of an investigation of the report.

All reports of Violations by any of our Company's executive officers and any reports of Fraudulent Auditing and Accounting Activity received by management will be forwarded to our Principal Compliance Officer. All other Violations will be addressed by management and, in the discretion of both our General Counsel or Chief Executive Officer, referred to our Principal Compliance Officer.

Our Principal Compliance Officer will promptly report to the Audit and Conflicts Committee: (1) reports of Fraudulent Auditing and Accounting Activity, (2) reports of any Violation involving the Company's executive officers or directors, and (3) such other matters as our Principal Compliance Officer deems significant. The Audit Committee shall direct and oversee an investigation of such reports, as well as any reports initially directed to the Audit Committee, as it determines to be appropriate. The Audit Committee may also delegate the oversight and investigation of such reports to management or outside advisors, as appropriate.

In addition, our Principal Compliance Officer has the authority, if they choose, to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the complaint.

The Principal Compliance Officer shall provide the Audit Committee with a periodic report of all reports received relating to alleged Violations by our executive officers or directors and all alleged Fraudulent Auditing and Accounting Activities and an update of pending investigations into such matters. The Audit Committee may request special treatment for any report and may assume the direction and oversight of an investigation of any such report.

### **Confidentiality**

Information disclosed during an investigation will, to the extent practical and appropriate, remain confidential in compliance with our Company's Code of Business Conduct & Ethics, except as may be reasonably necessary under the circumstances to facilitate the investigation, take remedial action, or comply with applicable law.

For any Violation or Fraudulent Auditing and Accounting Activity not reported anonymously, we will advise the reporting party that the Violation or Fraudulent Auditing and Accounting Activity has been addressed and, if appropriate, of the specific resolution. However, due to confidentiality obligations, there may be times when we cannot provide the details regarding the corrective or disciplinary action that was taken.

Nothing in this Policy in any way prohibits or is intended to restrict or impede employees from discussing the terms and conditions of their employment, exercising protected rights under Section 7 of the National Labor Relations Act, exercising protected rights under applicable law to the extent that such rights cannot be waived by agreement, or otherwise disclosing information as permitted by applicable law (e.g., for California employees, under Labor Code sections 98.6, 232, 232.5, 1101, 1102, 1102.5, 1197.5(k); for Hawaii employees, under the Hawaii Whistleblowers' Protection Act; for New York employees, under Labor Law section 740; for New Jersey employees, under the state's Conscientious Employee Protection Act; for Virginia employees, under the state's Whistleblower Protection Law).

### **No Retaliation**

Our Company strictly prohibits and does not tolerate unlawful retaliation against any employee, manager, officer, or director for reporting a Violation or Fraudulent Auditing and Accounting Activity or suspected Violation or Fraudulent Auditing and Accounting Activity in good faith or otherwise cooperating

in an investigation of a Violation or Fraudulent Auditing and Accounting Activity. All forms of unlawful retaliation are prohibited, including any form of adverse action (such as termination, demotion or suspension), discipline, threats, harassment, intimidation, or other form of retaliation for reporting under or complying with this Policy. Our Company considers retaliation a Violation in and of itself, which will result in disciplinary action, up to and including termination of employment or any other working relationship with our Company.

No employee will be subject to liability or retaliation for disclosing a trade secret if it is done in compliance with 18 U.S.C. §1833 and is made either: (i) in confidence to a federal, state, or local government official or to an attorney solely for the purpose of making a report in compliance with this Policy or participating in any investigation relating to an alleged Violation or Fraudulent Auditing and Accounting Activity; or (ii) in a complaint or other document filed in a lawsuit or other proceeding under seal.

### **Modification**

Our Company expressly reserves the right to change, modify, or delete the provisions of this Policy without notice.

### **Administration**

Our Principal Compliance Officer, supported by our Human Resources Department and our General Counsel, is responsible for the administration of this Policy. All covered individuals are responsible for reviewing and complying with the most current version of this Policy. If you have any questions regarding this Policy or concerning the scope or delegation of authority, please contact our Human Resources Department, our General Counsel, and/or our Principal Compliance Officer at any of the applicable telephone numbers, email addresses, or websites provided above.

### **Effective Date**

- This Policy was effective as of August 22, 2016.
- This policy has been amended and restated effective October 18, 2024.

**Confirmation Certificate**

I have been provided a copy of, reviewed, and understand my responsibilities under the Amended and Restated Whistleblower Policy and Procedures.

Print Name/Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_