



NEXXEN INTERNATIONAL LTD.

Policy for Complaints Regarding Accounting, Internal Accounting Controls or Auditing Matters

1. Introduction

Nexxen International Ltd. (the “*Company*”) is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage employees, independent contractors, third-party vendors, customers and business partners to make the Company aware of any practices, procedures or circumstances that raise concerns about the integrity of its financial disclosures, books and records. Therefore, the Audit Committee of the Board of Directors of the Company has adopted this policy (the “*Policy*”) to govern the receipt, retention and treatment of complaints regarding the Company’s accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting (to the extent permitted by applicable law) of employee concerns regarding questionable accounting or auditing matters. This Policy is in addition to the Company’s Code of Ethics and Conduct, which describes the policy and procedures for reporting any illegal or unethical behavior.

For purposes of this Policy, an “*Accounting Complaint*” is a complaint about accounting, internal accounting controls, auditing matters or questionable financial practices, including but not limited to complaints of:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the Securities and Exchange Commission (the “*SEC*”) or the investing public;
- violations of SEC rules and regulations or any other laws applicable to the Company’s financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;

- significant deficiencies in or intentional noncompliance with the Company's internal accounting controls;
- misrepresentations or false statements regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from the full and fair reporting of the Company's financial condition.

2. Reporting Accounting Complaints

The Company urges any person desiring to make an Accounting Complaint to contact the Company's Chief Legal Officer, directly. For persons who wish to report an Accounting Complaint but do not wish to contact the Chief Legal Officer directly, the Company has established the following four alternative procedures to report an Accounting Complaint:

- A. Ethics Hotline: Any person may call +1 8445171126 or visit the Internet at <https://www.whistleblowerservices.com/NEXN> to report an Accounting Complaint. The phone call will be received by a third-party contractor specifically engaged to provide Accounting Complaint services.
- B. Employees who contact the Ethics Hotline may submit their complaint confidentially and, where legally permitted according to applicable local law, anonymously. If personal information such as a name is provided, reasonable efforts will be used to conduct the investigation that follows from any employee call in a manner that protects the confidentiality and anonymity of the employee making the call. The intake information may be received by a third-party contractor specifically engaged to provide the hotline services or an internal person specifically designated to receive hotline calls. The information from the Ethics Hotline will be documented in a format acceptable to the Company and shall include at a minimum a written description of the information received concerning the Accounting Complaint allegations and shall be provided to the Chief Legal Officer. Written Complaints: Any person may report an Accounting Complaint to the Chief Legal Officer in writing marked CONFIDENTIAL and emailed to the following address: legal@nexxen.com.

Employees submitting this information need not, where legally permitted according to applicable local law, provide their name or other personal information. If such information is provided, reasonable efforts will be used to conduct the investigation that follows from an Accounting Complaint from an employee in a manner that protects the confidentiality and anonymity of the employee submitting the Accounting Complaint.

- C. Audit Committee: Any person may report an Accounting Complaint to the Audit Committee directly, orally or in writing marked CONFIDENTIAL and mailed to the following address: c/o Chief Legal Officer, 3600 136th Place SE Suite 400 Bellevue, WA 98006.

Non-Accounting Complaints submitted through any of the foregoing channels will be directed to the appropriate reviewer to investigate and determine the legitimacy of such complaint, as set forth in the Company's Code of Ethics and Conduct.

Upon receipt of an Accounting Complaint, the Chief Legal Officer or the Audit Committee, as applicable, will acknowledge receipt to the person reporting the Accounting Complaint if possible.

3. Review and Investigation of Accounting Complaints

Accounting Complaints received by the Chief Legal Officer or the Audit Committee, as applicable, will be reviewed and investigated either by himself, herself or themselves or by a designated employee, outside counsel, advisor, expert or third-party service provider. If determined to be necessary by the Chief Legal Officer or the Audit Committee, as applicable, the Company shall provide for appropriate funding to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses. Unless otherwise directed by Chief Legal Officer or the Audit Committee, as applicable, any person assigned to investigate an Accounting Complaint will report his or her findings and recommendations to both the Chief Legal Officer and the Audit Committee.

Periodically and whenever requested by the Audit Committee, the Chief Legal Officer shall submit a report to the Audit Committee (and any member of Company management that the Audit Committee directs to receive such report) that summarizes each Accounting Complaint made to the Chief Legal Officer within the last twelve months and shows specifically: (i) the complainant (unless anonymous (to the extent permitted by applicable law) in which case the report will so indicate), (ii) a description of the substance of the Accounting Complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator, and (v) findings and recommendations.

The Audit Committee shall review all Accounting Complaints periodically.

4. Confidentiality and Anonymity of Persons Reporting Accounting Complaints

While the Company prefers that persons reporting Accounting Complaints identify themselves to aid in the investigation, if necessary, reports may be made anonymously if desired, except in countries that have laws that do not allow for anonymous reporting. If requested by the employee and to the extent permitted by applicable law, the Company will protect the confidentiality and anonymity of an employee who makes an Accounting Complaint to the fullest extent possible, consistent with the need to conduct an adequate review and investigation of the Accounting Complaint.

5. Access to Reports and Records Regarding Accounting Complaints

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the Chief Legal Officer, the members of the Audit Committee and such other persons reasonably determined by the Chief Legal Officer or the Audit Committee to require such access. Access to reports and records may be granted to other parties

at the discretion of the Audit Committee.

6. Disclosure of Investigation Results

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any Company policy in place at the time.

7. Retention of Records

All Accounting Complaints and documents relating to an Accounting Complaint made through the procedures outlined in this Policy shall, subject to applicable law, be retained for at least five years from the date of the complaint, after which time the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

Any personal data in an Accounting Complaint that relates to persons based in the European Economic Area (“EEA”), the UK or California will be retained in accordance with the retention periods set out in the Whistleblowing Privacy Notice.

8. No Retaliation

The Company will not discipline, discriminate against or retaliate against any person who reports an Accounting Complaint in good faith and will not tolerate any such action. It will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures. The Company urges any employee that believes that he or she has been subjected to retaliation due to submitting an Accounting Complaint, to immediately report the issue to the Chief Legal Officer, an executive officer of the Company or any supervisor. The Company will promptly and thoroughly investigate any assertion that a manager, supervisor or employee is involved in discrimination or retaliation related to reporting of or the Company’s subsequent investigation of an Accounting Complaint.

9. Data Protection

The Company has in place a Whistleblowing Privacy Notice for Accounting Complaints that are made from the EEA, the UK or California, or relates to an incident that took place in the EEA, the UK or California. The Whistleblowing Privacy Notice sets out restrictions on what issues can be reported and how data collected through the Ethics Hotline, or received through written or oral reports will be processed as required under EEA, the UK or California data protection laws, including any international transfers of personal data. Additionally, the Whistleblowing Privacy Notice contains information on the rights and obligations in relation to the personal data of a person reporting through the Ethics Hotline or received through written or oral reports.

10. Notice to Employees

A notice to the employees of the Company and the Company's affiliates regarding the adoption of this policy will be made using good employee communications practices. These employee communications may differ by jurisdiction, and may comply with local applicable laws on whistleblower procedure communications to employees. Communications will include instructions on the method by which Accounting Complaints may be submitted.

11. Periodic Reviews and Amendments

The Audit Committee will periodically review this Policy. Any amendments to this Policy must be approved by the Audit Committee.

12. Compliance with Law

This Policy is intended to meet the requirements of Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

Effective: June 17, 2021
Amended: March 5, 2024