

ONEWATER MARINE INC. HUMAN RIGHTS POLICY (Adopted as of January 26, 2022)

OneWater Marine Inc. (the "Company") has adopted this policy, which lays out the Company's approach to ensuring the protection of human rights. It applies to all OneWater Marine employees, customers, and vendors.

Consistent with our values, we believe that every human being has the right to safe and healthy working conditions. As a result, we strive to ensure that individuals within our organization and our vendors are treated with dignity and respect at all times. We are fully committed to conduct business in a manner that demonstrates responsibility and accountability for its impact on human rights. This policy was shaped and approved by the Company's senior leadership team and will be continuously maintained and updated.

Freedom From Harassment and Discrimination

We believe that individuals should work in an environment free from harassment and discrimination, and we work to provide equal opportunity in all aspects of employment to all employees without regard to race, color, gender identity and expression, religion, age, national origin, citizenship status, military service or reserve or veteran status, sexual orientation, or disability. No person shall be subjected to discrimination in any aspect of employment.

Our policies prohibit unwelcome conduct and unlawful harassment, human trafficking, forced labor, child labor, and other human rights violations, and we expect our vendors and others with whom we do business to operate consistently with these principles.

Safe and Healthy Working Environment

We are determined to ensure all employees are provided a safe, healthy, and orderly workplace. We believe the right to water is a fundamental human right, and we require all our work facilities to be supplied with clean drinking water, clean and accessible restrooms, adequate lighting and ventilation, emergency exits, and fire emergency equipment.

Freedom of Association and Voluntary Labor

The Company complies with all applicable laws pertaining to association, collective bargaining, and trade unions. We recognize and respect the rights of employees to exercise their lawful rights of free association, including joining or electing not to join any association. The Company expects its business partners to also adhere to these principals.

Support of Conventions

We support the protection of human rights, as enshrined in the Universal Declaration of Human Rights (UDHR) issued by the General Assembly of the United Nations, along with the UN Guiding Principles on Business and Human Rights. We are also committed to conforming to the OECD Guidelines for Multinational Enterprises.