

MASTERCRAFT BOAT HOLDINGS, INC. HUMAN RIGHTS POLICY

I. Purpose

Two core principles of the MasterCraft Boat Holdings, Inc. Code of Ethics and Conduct (the “Code”) are the encouragement of honest and ethical conduct and fair dealing in business relationships. Respect for basic human rights is an outgrowth of these values and is informed by the aspirations expressed in the United Nations Universal Declaration of Human Rights, originally adopted in 1948. To further effectuate these core principles, MasterCraft Boat Holdings, Inc. (the “Company”) hereby adopts the following policy as an affirmation of the Company’s long-standing support for protecting basic human rights in its relationships with its employees, contractors, vendors, manufacturers, dealers, suppliers, security contractors, and other important business relationships.

II. Applicability

As a global company, this Human Rights Policy (the “Policy”) applies to the Company’s business activities and to its business relationships regardless of the geographic location in which those business activities occur and regardless of the type, size, or longevity of the business relationship. The Company expects its employees, contractors, vendors, manufacturers, dealers, suppliers, security contractors, and other business allies (together the “Covered Parties”) to conduct their business activities in a manner that shows their alignment with this Policy. Accordingly, a copy of this Policy will be publicly available on the Company’s website and distributed to all Company employees upon hire.

III. Statement of Policy

A. Adherence to Applicable Laws

The Company is committed to complying with all applicable laws, rules, and regulations that govern human rights in the various locations where the Company does business. The Company expects all Covered Parties to do the same.

B. Protection of Minority Groups & Women’s Rights

The Company seeks to foster a workplace and business culture that values and promotes diversity, inclusion, and equal opportunities for all qualified individuals, regardless of their race, nationality, gender, or membership in an underrepresented or minority cultural group. Covered Parties are expected to treat all workers with respect and dignity and to refrain from any form of discrimination in hiring, compensation, training, advancement or promotion, termination, retirement, or any

other employment practice based on race, color, national origin, gender, gender identity, sexual orientation, military status, religion, age, marital or pregnancy status, disability, or any other characteristic other than the worker's ability to perform the job.

C. Child Labor

The Company strictly prohibits the use of unlawful child labor in any of its business activities or the business activities of any of the Company's contractors, vendors, manufacturers, dealers, suppliers, security contractors, and other important business relationships. All of the Company's employees and all workers who provide services to the entities that comprise the Company's important business relationships must meet the minimum legal age to work, as established by applicable local law.

If local law does not set a minimum age, then all employees or workers must be at least 16 years of age (except for hazardous or safety-sensitive positions), and the hours of work must not interfere with the employee's or worker's ability to attend school, if available. All workers under the age of 18 are expected to comply with any compulsory school attendance laws.

Workers under the age of 18 shall not perform hazardous or safety-sensitive work including any of the following:

- Operating dangerous machines, equipment, or tools or any sharp, cutting tools other than small box cutters or knives;
- Working with or utilizing hazardous substances or explosives; or
- Working at a dangerous height, in a confined space, or in extreme temperatures.

The Company has implemented a procedure to ensure that all of its employees satisfy the minimum legal age to work, as established by applicable local law, and it expects all of its vendors, manufacturers, suppliers, contractors, or other important business relationships to adopt procedures to verify each workers' age eligibility for the work to be performed.

D. Prohibition of Forced Labor / Human Trafficking

The Company strictly prohibits the use of any forced labor or individuals who have been the victims of human trafficking to provide any services to the Company or in the manufacturing of any goods that the Company utilizes in its business activities. **All labor utilized in the Company's supply chain must be voluntary.**

Accordingly, the Company has adopted the following guidelines and expects all of its contractors, vendors, manufacturers, dealers, suppliers, security contractors,

and other important business relationships to utilize similar guidelines in their business activities:

- No worker shall be required to surrender control over their original identification papers, passports, or other documents evidencing their right to work;
- No worker shall be required to pay a recruitment fee to be permitted to work;
- No worker shall be required to work more than the maximum, legally permitted number of hours each week, under applicable law;
- All workers shall be permitted adequate rest, meal, and bathroom breaks;
- All workers shall be provided with a safe, healthy, and sanitary working environment in compliance with any applicable law or industry standards;
- All workers shall be free to leave the workplace or worksite at the end of the workday or due to the workers' own injury or illness, or due to personal or family emergencies;
- All workers shall have the ability to terminate the employment or work arrangement without the threat of any retaliation, physical violence, or monetary penalties to themselves or their families;
- All workers must be fairly compensated for all time worked in accordance with
 - The minimum wage and benefits established by applicable law;
 - Any applicable collective bargaining agreement; or
 - industry standards; and
- No deductions may be made from a workers' compensation other than what is permissible under applicable law.

All of the Company's employees shall train annually on this Policy. The Company encourages all of its contractors, vendors, manufacturers, dealers, suppliers, security contractors, and other important business relationships to provide such training to its key employees and decision-makers.

The Company may, from time to time, request that any of its contractors, vendors, manufacturers, dealers, suppliers, security contractors, and other important business relationships provide documentation that it is in compliance with this Policy and that none of the labor utilized in providing goods or services to the Company is forced labor or is in any way connected to human trafficking.

Nothing in this Policy shall prohibit the Company or any of its contractors, vendors, manufacturers, dealers, suppliers, security contractors, and other important business relationships from entering into lawful agreements containing reasonable

restrictions on competition or solicitation of employees or customers, or preventing the disclosure of trade secrets or other confidential and proprietary information.

E. Compensation & Benefits

To further effectuate the Company's policy against the use of forced labor or human trafficking victims in any aspect of the Company's supply chain, the Company may, from time to time, request that any of its contractors, vendors, manufacturers, dealers, suppliers, security contractors, and other important business relationships provide documentation that its workers are being compensated in accordance with applicable law or industry standards and have been provided with all benefits to which they are entitled under applicable law.

IV. Reporting, Accountability and Enforcement

The Company promotes ethical behavior at all times and encourages Covered Parties to talk to their supervisors, managers, or point of contact with the Company, when in doubt about the best course of action in a particular situation.

Suspected violations of this Policy by any of the Company's directors, officers, employees or anyone purporting to be acting on the Company's behalf should be reported promptly to appropriate personnel including Company's management or via the EthicsPoint hotline. Reports may be made anonymously. If requested, confidentiality will be maintained, subject to applicable law, regulations and legal proceedings.

The Company encourages interested 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 the Company's actions. For persons who wish to make a Complaint, the Company has established the following procedures to file an anonymous report: (i) submitting through NAVEX GLOBAL, which is available at mastercraftmobile.ethicspoint.com on a mobile device, (ii) at mastercraft.ethicspoint.com online or (iii) calling the hotline at 833-713-1977.

The Company shall investigate and determine, or shall designate appropriate persons to investigate and determine, the legitimacy of such reports. The Company will then determine the appropriate disciplinary action.

To encourage employees to report any and all violations, the Company will not tolerate retaliation for reports made in good faith. Retaliation or retribution against any Covered Party for a report made in good faith of any suspected violation of laws, rules, regulations or this Policy is cause for appropriate disciplinary action.

V. No Rights Created

This Policy is a statement of certain fundamental principles, policies, and procedures that are expected in the conduct of the Company's business worldwide. It is not intended to and does not create any rights in any employee, contractor, supplier, manufacturer, vendor, business relationship, or any other person or entity and does not amend any provision of any of the Company's contractual relationships. Please share any feedback, concerns, or issues in reference to this policy with the Company's Human Resources department.