

**ONEWATER MARINE INC.
HUMAN CAPITAL AND DEI POLICY
(Adopted as of January 26, 2022)**

OneWater Marine Inc. (the “Company”) has adopted this policy, which lays out the Company’s approach to embracing human capital, diversity, equity, and inclusion (DEI). It applies to all OneWater Marine employees and staff.

At OneWater Marine, we are nothing without our amazing and hardworking team. That is why we are constantly evaluating our policies and practices to ensure that we’re supporting and enabling them at every turn. We’ve embarked on a series of initiatives to improve our workforce, elevate their experience, and foster an environment of safety, inclusiveness, and equity.

Training & Working Conditions

We take learning and development very seriously, which is why we have tailored onboarding training for new employees, apprenticeship and mentorship programs for certain staff members, and a general culture that supports continuous improvement.

We are also acutely aware of the importance of safe, welcoming, and predictable working conditions. To that end, we are committed to fostering and maintaining an environment in which our employees’ health and safety is the top priority. We also are committed to ensure that our employees know what is expected of them in their respective roles, as well as the training and development opportunities that are available for them.

Additionally, at OneWater Marine, we recognize and respect the right 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 principles.

Benefits

Currently, we offer a wide range of non-financial benefits for our employees including medical insurance, 401k plans, and comparable retirement options for full time staff. More than 50% of our workforce received variable, performance- or productivity-based pay, and almost all managers within the Company receive performance-based pay based related to their area of responsibility. Shareholders have approved, and we are actively preparing to launch, an Employee Stock Ownership Plan (ESOP) and will share additional details in the coming months.

Diversity, Equity & Inclusion

Here at OneWater, we celebrate diversity and understand the meaningful impact that it has on our culture, working environment, and sustainability as a business. We see diversity as a tool to attract the highest quality talent and better serve our customers. We see equity as a grounding principal that ensures our people – the team, potential employees, customers, and suppliers – are all on equal footing, no matter who they are. We see inclusion as the always-on effort to attract the best talent and welcome individuals of all types into our OneWater family.

We have a series of local initiatives to grow female representation among staff and management roles to ensure that, even in a male-dominated industry, we are encouraging women to pursue their passions and excel at what they do. We have recently added a female to our Board of Directors and are exploring additional opportunities to further grow diverse representation within the business. We consider it a



critical duty of our senior leadership and Board of Directors to provide oversight of our ongoing diversity initiatives and commitment to diversity, equity, and inclusion.