



Policies and Procedures

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Subject: WARRANTY POLICY	Date Issued: 12/03/2021	Supersedes: N/A

POLICY/ PURPOSE:

The purpose of this policy is to communicate the Company's policies and procedures related to the accounting for warranty expenditures and accrued warranty costs.

SCOPE:

This policy applies to all of the Company's subsidiaries (Coulstock & Place) and business units.

POLICY AND PROCEDURES:

The Company (J&E Hall) has fully adopted the accounting policy set down by its parent Daikin Industries Limited and is following **EN_Part 19_ Provisions & Contingencies**. All future references will be made to EN_Part 19.

/s/ Gary Burnett
Finance Director, J&E Hall Ltd.