

WHISTLEBLOWING POLICY

ThomasLloyd Group Limited

As of: 11 November 2021

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1. Policy statement

- 1.1 The contents of this Whistleblowing Policy have been issued by the Board of Directors of ThomasLloyd Group Limited (the “**Company**”) together with its subsidiaries from to time (collectively, the “**Group**”).
- 1.2 We are committed to conduct all of our business in an honest and ethical manner. All our officers, directors, agents, service providers and other business partners are expected to act professionally fairly and with integrity in all our business dealings and relationships wherever we operate. One aspect of this is to have the courage to speak up if you are worried that things may be going wrong.

2. About this policy

- 2.1 The purpose of this policy is to encourage officers, directors, agents, service providers and other business partners to report any suspected wrongdoing as soon as possible, to explain how to raise these concerns, and to ensure that concerns will be taken seriously and confidentiality will be respected.
- 2.2 This policy does not replace the Company’s regular information and reporting lines, but it provides an additional mechanism for the reporting of suspected serious wrongdoing, including breaches of any applicable policies, including the Financial Crime Prevention Policy, through a dedicated channel.
- 2.3 In this policy, **business partner** means any individual or organisation acting on the Company’s behalf, and includes consultants, agents, contractors, advisers, and service providers.
- 2.4 This policy has been agreed and adopted by the Board and has been shared with its key business partners.
- 2.5 If you have any questions about this policy, please contact the Whistleblowing Officer through the dedicated email address.

3. Who must comply with this policy?

This policy applies to all persons working for us or any group company or on our behalf in any capacity, including directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located.

4. Who is responsible for this policy?

- 4.1 The Board has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it. For governance and operational reasons, the monitoring has been delegated to the Whistleblowing Officer, who will report back to the Board at least quarterly. The Whistleblowing Officer will also report to the Chair of the Audit and Risk Committee when such a committee is constituted. This policy may be amended and updated by the Board from time to time.
- 4.2 The Whistleblowing Officer has primary and day-to-day responsibility for implementing this policy, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal control systems and procedures to ensure they are effective in encouraging the reporting of suspected serious wrongdoing, including breaches of applicable policies.
- 4.3 Management at all levels are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.
- 4.4 You are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Whistleblowing Officer.

5. What is whistleblowing?

- 5.1 **Whistleblowing** is the reporting of information that relates to suspected wrongdoing or dangers at work. This may include the following examples:
 - criminal activity;
 - breach of the Company’s internal policies and procedures including the Financial Crime Prevention Policy;
 - the facilitation of tax evasion;
 - bribery and corruption;
 - money laundering
 - fraud or negligence;

- conduct likely to damage our reputation;
- harassment or discrimination;
- unauthorised disclosure of confidential information;
- failure to comply with any legal or professional obligations or regulatory requirements;
- the deliberate concealment of any of the above matters.

5.2 A **whistleblower** is a person who raises a genuine concern in good faith relating to any of the above, or any other conduct likely to damage the interests or reputation of the Company or any of its group companies. If you have any genuine concerns related to suspected wrongdoing or danger affecting any area of our activities, you should report it.

5.3 In some jurisdictions, there are legal obligations to report certain conduct or indeed the failure to report could be perceived as approval of or involvement in such conduct. If you have any questions relating to the specific requirements in your local office, please direct your query to either the Board or the Whistleblowing Officer.

6. How to raise a concern

6.1 You are encouraged to raise concerns about any issue or if you become aware of wrongdoing or potential wrongdoing at the earliest possible stage. Wherever possible, you are encouraged to report concerns relating to suspected wrongdoing or danger internally first.

6.2 We hope that in most cases you will be able to raise any concerns with the Board or the Whistleblowing Officer. This is normally the best way.

6.3 You can contact the Whistleblowing Officer for the Company, whose details are set out below:

Title: Group CFO
 Name: Vivienne Maclachlan
 Mobile +41 79 271 98 37
 Email Vivienne.Maclachlan@thomas-lloyd.com

6.4 Generally, you will be informed about the resolution of the concerns you have raised, to the extent permitted by law and subject to any confidentiality considerations.

7. External disclosures

7.1 The aim of this policy is to provide an internal mechanism for reporting any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally.

7.2 The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. It is only appropriate to contact the media with respect to the Company related matters through the Whistleblowing Officer.

8. Protection

8.1 Individuals who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

8.2 We do not tolerate retaliation against or detrimental treatment of genuine whistleblowers and take all claims of retaliation or detrimental treatment seriously. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern.

8.3 If you believe that you have suffered any such treatment, you should inform the Whistleblowing Officer immediately or, if you prefer, the Whistleblowing Hotline. Any acts of detrimental treatment or retaliation could result in disciplinary action or even dismissal.

9. Training and communication

9.1 Training on this policy forms part of the induction process for all individuals who work for us (including as an officer or director of the Company or any subsidiary company of the Company), and regular training will be provided as necessary.

9.2 We will ensure that the Board receives at least annual updates for training and provide relevant Group wide updates as required.

10. Breaches of this policy

- 10.1 Any officer or director who breaches this policy, including false or malicious reporting, will face disciplinary action, which could result in dismissal for misconduct or gross misconduct, where allowable by law.
- 10.2 We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

