



## 1. About this policy

This policy covers all employees, officers, consultants, freelancers, contractors, work experience or internship workers, volunteers, casual workers and agency workers of ABL Group. In addition, this policy covers employees of ABL Group's business partners and workers in the supply chain, and others affected by operations of ABL Group's business partners and suppliers, such as those living in local communities (referred to hereafter as "external parties").

ABL Group is committed to conducting its business with honesty and integrity and we expect you to maintain high standards. Any suspected wrongdoing should be reported as soon as possible.

### The aims of this policy are:

- To encourage you to report suspected wrongdoing as soon as possible, in the knowledge that your concerns will be taken seriously and investigated as appropriate, and that your confidentiality will be respected;
- To provide you with guidance as to how to raise those concerns;
- To reassure you that you should be able to raise genuine concerns without fear of reprisals, even if you turn out to be mistaken.

This policy does not form part of any ABL Group employee's contract of employment, and the Company may amend it at any time.

## 2. What is whistleblowing?

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to our activities. This includes breaches of human rights and decent working conditions, bribery, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment, issues in the workplace and/or any breach of legal or professional obligations.

## 3. How to raise a concern

ABL Group hopes that its employees feel able to raise any concern with your manager, local director or regional director. However, should you prefer not to raise it with any of these local representatives for any reason, you should report to the chair of the audit committee whose contact details are set out at the end of this policy. External parties should report their concerns directly to the chair of the audit committee.

The relevant ABL Group contact will arrange a meeting with you as soon as possible to discuss your concern. ABL Group employees may bring

a colleague to any meetings under this policy. External parties are also entitled to a companion in any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.

## 4. Confidentiality

ABL Group hopes that you will feel able to voice whistleblowing concerns openly under this policy. Completely anonymous disclosures are difficult to investigate. If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern.

## 5. External disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace or where ABL Group and its business partners and suppliers conduct business. In most cases you should not find it necessary to alert anyone externally.

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. Please seek internal advice before reporting a concern to anyone external.

## 6. Protection and support for whistle-blowers

We aim to encourage openness and will support whistle-blowers who raise genuine concerns under this policy, even if they turn out to be mistaken.

Whistle-blowers must not suffer any detrimental treatment as a result of raising a genuine concern. If you believe that you have suffered any such treatment, you should inform any of the named contacts immediately.

You must not threaten or retaliate against whistle-blowers in any way. If you are involved in such conduct you may be subject to disciplinary action. In some jurisdictions the whistle-blower could have a right to sue you personally for compensation for such behaviour.

However, if ABL Group concludes that a whistle-blower has made false allegations maliciously or with a view to personal gain, the whistle-blower may be subject to disciplinary action.

## 7. Contacts

Report suspected violations to: The Chair of Audit Committee.

E: [auditchair@abl-group.com](mailto:auditchair@abl-group.com)

Reuben Segal  
Chief Executive Officer

Bader Diab  
Chief Operating Officer

Stuart Jackson  
Chief Financial Officer

Will Cleverly  
CEO – OWC

Jake Anderson  
MD – Longitude

Ben Lazenby  
CEO – ABL

Svein Sollund  
CEO – AGR