



Whistleblower Policy

Adopted by LIAN Group's
governing body.

Public Version – Condensed Corporate Overview

LIAN Group is in business to help build long-term, sustainable value, and to support solutions to relevant challenges within its sectors of activity.

Whistleblower policy

Purpose

This Whistleblower Policy sets out how concerns regarding actual or suspected breaches of law, the Company's Code of Conduct, or the Company's other internal policies may be raised, and the protections afforded to those who raise them in good faith. It supplements the Company's Code of Conduct and applies to employees and, where relevant, other addressees engaging with the Company.

What can be reported

Concerns may be reported where an addressee has reasonable grounds to believe that a breach has occurred, is occurring, or is likely to occur, including in relation to:

- bribery, corruption, or fraud;
- money laundering or terrorist financing;
- breaches of financial reporting or accounting standards;
- breaches of data protection or privacy obligations;
- breaches of health, safety, or environmental requirements;
- discrimination, harassment, or other misconduct in the workplace; and
- any other conduct inconsistent with the Company's Code of Conduct or applicable law.

How to report

Reports may be made through the Company's designated reporting channel, details of which are made available to employees and, where applicable, published on the Company's website. Where an addressee does not feel able to raise a concern through their usual line of reporting, they may instead raise it with the Company's compliance function, legal function, or such other contact point as the Company designates for this purpose.

Reports may be made in writing or, where the designated channel allows, orally. Reports may be made on an identified or, where the Company's reporting arrangements permit, an anonymous basis, in accordance with applicable law.

Non-retaliation

The Company does not tolerate retaliation of any kind against a person who raises a concern in good faith, including dismissal, demotion, harassment, or other adverse treatment. Any person who believes they have been subject to retaliation for making a report should raise this promptly through the same channels available for whistleblowing reports.

This protection does not extend to reports made in bad faith or with knowledge that the information reported is false.

Confidentiality

The identity of a person making a report, and the content of the report, will be treated confidentially to the extent possible and permitted by applicable law, and will be disclosed only to those individuals who need to be involved in assessing or investigating the report.

Handling of reports

Reports received are assessed and, where warranted, investigated in accordance with the Company's internal procedures. Investigations are conducted proportionately and, where appropriate, by individuals independent of the matter reported. Where a report concerns a member of the Company's management or governing body, the matter is escalated to the relevant governing body or such other body as the Company designates to ensure independent handling.

The Company aims to acknowledge receipt of a report and to provide feedback on its handling within a reasonable period, subject to the nature of the matter and any applicable legal constraints on disclosure during an investigation.

Outcome

Where an investigation substantiates a reported concern, the Company will take such corrective, disciplinary, or remedial action as it considers appropriate, which may include referral to external authorities where required by law.

Review

This Policy may be reviewed and updated by the Company from time to time, including as its internal governance and reporting arrangements are further developed.

