Whistleblower Policy

Policy owner: Audit Committee | Effective date: November 12, 2026

1 Purpose and scope

The LGL Group, Inc. and its controlled subsidiaries (LGL) encourage employees, officers, directors, contractors and other stakeholders to report suspected accounting, internal control, auditing, securities law, fraud, bribery, safety, human trafficking or other legal or ethical misconduct, including retaliation. This Policy establishes complaint procedures under Section 301 of the Sarbanes-Oxley Act and SEC Rule 10A-3(b)(3). A good-faith concern is sufficient to make a report; proof of wrongdoing is not required.

2 How to report

Anonymous reporting: Send a sealed envelope marked “Private and confidential — Audit Committee Chair” to The LGL Group, Inc., 3100 Clarendon Boulevard, Suite 1200, Arlington, VA 22201. Such mail must be forwarded unopened to the addressed Committee member or that member’s unconflicted, authorized designee. No name or return address is required. Describe what happened, when, who was involved and any relevant evidence, to the extent known. Contact information is optional.

Reports may also be made to an Audit Committee member, the Corporate Secretary, CEO, Human Resources or a supervisor. Any recipient must promptly forward the report to the Audit Committee Chair or an unconflicted Committee designee. Reporting to management or using internal channels first is not required.

Current Audit Committee members are listed at www.lglgroup.com/corporate-governance. That page will identify any additional Committee-approved reporting channels.

3 Confidentiality and conflicts

The Audit Committee controls this process and designates authorized recipients. Access is limited to people who need the information to review, investigate or resolve the concern or meet legal obligations. LGL protects confidentiality to the extent practicable, consistent with a fair investigation and applicable law, and will not seek to identify an anonymous reporter except as required by law.

No person implicated in a report may control its intake, investigate it or decide its disposition. A report involving the Audit Committee Chair should be addressed to another independent Committee member, identified on LGL’s governance webpage, at the same mailing address. The alternate member will oversee the matter.

4 Review and corrective action

An authorized recipient reviews incoming reports each business day. Accounting, internal control and auditing complaints, regardless of source, must be promptly delivered to the Audit Committee Chair or an unconflicted Committee designee. Suspected material financial misconduct, senior management or auditor misconduct, retaliation and other urgent matters are escalated immediately to unconflicted Committee members.

The Committee oversees prompt, impartial assessment and appropriate investigation, appoints unconflicted investigators and may engage independent counsel or other advisers at LGL's expense. LGL takes appropriate corrective action and discipline when warranted and makes any required disclosures when due. Reporters receive acknowledgment and appropriate follow-up when a communication channel is available, subject to confidentiality and legal restrictions. The Committee receives at least quarterly reports on complaints, investigations and corrective actions, with significant matters reported promptly.

5 Protection against retaliation

LGL prohibits retaliation against anyone for raising a good-faith concern, participating in an investigation or proceeding, or otherwise exercising legally protected whistleblower rights. Prohibited conduct includes dismissal, demotion, threats, harassment, discrimination and other adverse treatment. Protection applies even when a concern is mistaken or unsubstantiated. Suspected retaliation should be reported through any channel above and will be investigated. Retaliation may result in discipline, including termination.

6 Reporting to government authorities

Nothing in this Policy, another LGL policy or an agreement with LGL restricts lawful communications with the SEC, Department of Justice, Department of Labor, Congress, law enforcement or another government authority, participation in their investigations or proceedings, or providing information or documents as permitted by law. No prior internal report, LGL authorization or notice to LGL is required. LGL will not enforce a restriction that impedes these rights or require anyone to waive eligibility for a government whistleblower award. This Policy does not limit any statutory protection or remedy.

Information about reporting directly to the SEC is available at www.sec.gov/tcr. A person reporting to the SEC is not required to submit the same concern to LGL.

7 Records and oversight

The Committee or its designee maintains a restricted complaint log and supporting records documenting receipt, the concern, assigned reviewer, investigation, findings, corrective actions and closure. Records are retained for seven years after closure, or longer when required by law or a preservation hold, subject to applicable privacy law. Records subject to a hold must not be altered or destroyed.

The Committee reviews this Policy and the reporting channels at least annually, confirms their accessibility and effectiveness, and oversees communication and training. LGL will make this Policy available to employees, including subsidiary employees, and on its governance webpage.

Approved by the Audit Committee of the Board of Directors on November 12, 2026.
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