



**LUXFER
WHISTLEBLOWING POLICY
UK, US, AUSTRALIA & CANADA**

Version 2.0
Effective Date: December 2, 2020

1.0 POLICY STATEMENT

Luxfer Holdings PLC, together with its subsidiaries and affiliates (“Luxfer”), is committed to maintaining the highest standards of integrity, openness and accountability. Employees are typically the first to know when someone inside or connected with an organization is doing something illegal, unethical or improper, but may feel apprehensive about voicing their concerns. This Whistleblowing Policy (“Policy”) sets out Luxfer’s policy and a procedure by which employees can report their concerns and ensure they are acted upon. This Policy is intended to act as a deterrent to fraud or other corruption or serious misconduct, and it is intended to protect Luxfer’s business and reputation.

2.0 PURPOSE

The purpose of this Policy is to:

- encourage employees to report alleged or suspected wrongdoing, with the knowledge that any concerns will be properly investigated and that their confidentiality will be respected to the extent possible;
- provide employees with guidance on how they can raise concerns; and
- reassure employees that they can raise genuine concerns without fear of reprisal, even if they turn out to be mistaken.

This Policy does not form part of the employee’s contract of employment, and it may be amended at any time.

3.0 WHO IS COVERED BY THE POLICY?

This Policy governs the way in which employees of Luxfer companies based in the UK, US, Canada and Australia may report their concerns internally. The principles of this Policy also apply to Luxfer employees who receive or investigate reports of alleged wrongdoing that are made by employees in these countries.

Employees shall mean all employees working at all levels of the organization, including executive leadership, senior management, officers, directors, employees, contractors, trainees, part-time and fixed-term workers, and agency workers (collectively referred to as “employees” in this Policy).

4.0 WHAT IS WHISTLEBLOWING?

Whistleblowing is the disclosure of information that relates to suspected illegal, unethical or serious wrongdoing occurring in the course of business or in the workplace. This may include:

- potential criminal activity;
- intentional misrepresentations directly or indirectly affecting accounting or financial matters;
- breach of internal financial controls and authorities;
- breach of Luxfer’s policies, including, but not limited to, those on anti-corruption, health and safety, the environment, human rights, and ethics and business conduct;
- failure to comply with any legal obligations or regulatory requirements;
- bribery or corruption;
- fraud or financial mismanagement;
- unauthorised disclosure of confidential information;

- serious unethical behavior; or
- the deliberate concealment of any of the above matters.

A whistleblower is a person who raises a ***genuine*** concern relating to any wrongdoing identified above. If an employee has any genuine concerns related to any such suspected wrongdoing affecting any of Luxfer's activities, the employee should report it in accordance with this Policy.

5.0 WHEN IS IT NOT APPROPRIATE TO RAISE AN ISSUE UNDER THIS POLICY?

This Policy should not be used for complaints relating to an employee's own personal circumstances, such as the way the employee is being treated at work. In such cases, the employee should use the appropriate method of raising a grievance in their workplace. This may be the respective business unit's or corporate's local grievance procedure or other appropriate policy in place at their workplace (*e.g.* an anti-harassment or anti-bullying policy). If an employee is unsure whether something is within the scope of this Policy, they should seek advice from Luxfer's Legal Department.

6.0 RAISING AND REPORTING CONCERNS

Luxfer has established a confidential free 'hotline' run by an independent third-party service provider named 'Safecall'. Safecall may be accessed by phone number or via their website. The confidential free phone numbers and websites for each country are provided at the end of this Policy. This information is also contained on Safecall posters at each Luxfer facility. Access to reports made via the Safecall hotline will be limited to authorized personnel in accordance with this Policy.

Employees may also raise concerns with a line manager or HR representative in the first instance, as well as Luxfer's Legal Department.

7.0 WHAT HAPPENS NEXT?

An employee's concern will be assessed in reference to the urgency or degree of the threat to corporate security that it presents or if it involves some other emergency. If not reported anonymously, a meeting will be arranged with the employee as soon as possible thereafter to discuss the employee's concerns. A written summary of the employee's concerns will be prepared and a copy provided to the employee after the meeting, together with a proposal of how the matter will be dealt with and whether a further investigation will be required (as detailed below).

Luxfer may find it necessary to disclose the matters contained in the whistleblowing report to:

- persons within business units if necessary to investigate the report or otherwise necessary in accordance with this Policy;
- public regulators and/or law enforcement agencies in accordance with relevant applicable law; or
- persons within Safecall, who are responsible for managing the whistleblowing hotline.

The number of persons responsible for collecting and managing the report will be limited and subject to strict obligations of confidentiality.

8.0 OTHER INDIVIDUALS MENTIONED IN THE REPORT

It is a fair treatment requirement that Luxfer inform the reported individual as soon as reasonably practicable that a complaint has been made against them and the substance of such complaint. Luxfer is also required to provide the reported individual with an opportunity to respond to the complaint. However, Luxfer has no obligation to provide the reported individual with such information if it is

determined that the report submitted is clearly false (in which case the matter will not be pursued) or in circumstances where it is necessary to postpone the notification to protect the evidence gathering process.

The reported individual will also be informed of the identity of the person(s) performing the investigation, the identity of any person within Luxfer who might receive a report, and advice on how to exercise his or her rights of access and correction. However, ***the identity of the employee who made the report will not be revealed to the reported individual.***

9.0 CONFIDENTIALITY

Luxfer hopes that employees will feel comfortable voicing whistleblowing concerns openly under this Policy. However, if an employee wishes to raise concerns confidentially, Luxfer will make every effort to keep the employee's identity secret ***if local or other laws and regulations in the relevant jurisdiction allow.*** If it is necessary for anyone investigating an employee's concern to know the employee's identity, Luxfer will discuss such necessity with the employee before making any disclosure.

Where possible, Luxfer discourages employees from making disclosures anonymously. Proper investigation may be more difficult or impossible if Luxfer cannot obtain further information from the employee, and it may be more difficult to establish whether the allegations are credible. Employees who are concerned about possible reprisals if their identity is revealed should contact Luxfer's Legal Department and appropriate measures will be taken to preserve confidentiality (if legally permitted in the jurisdiction of the employee's workplace).

10.0 EXTERNAL DISCLOSURES

The aim of this Policy is to provide an internal mechanism for reporting, investigating, and remedying wrongdoings in the workplace. In most cases, employees ought not to find it necessary to alert anyone externally. However, the relevant law in some countries recognizes that in certain circumstances it may be appropriate for an employee to report his or her concerns to an external body, such as a regulator. However, please note that ***it is never appropriate to talk to the media.*** Employees are strongly encouraged to seek advice before reporting a concern to anyone outside of the Luxfer business.

Whistleblowing concerns usually relate to the conduct of Luxfer employees; however, they may sometimes relate to the actions of a third party, such as a customer, supplier or service provider. The local law may allow the employee to raise a genuine concern with a third party where the employee reasonably believes it relates mainly to the third party's actions or something that is legally the third party's responsibility. However, Luxfer encourages employees to report such concerns internally first in such instances.

11.0 INVESTIGATION AND OUTCOME

Once an employee has made a report, an appropriate person in Luxfer's Legal Department or the employee's business unit will carry out an initial assessment to determine the scope of any investigation. The employee will be informed of the outcome of the assessment. The employee may be required to attend additional meetings to provide further information.

In some cases, an investigator or team of investigators, including employees with relevant experience of investigations or specialist knowledge of the subject matter, may be appointed. The investigator(s) may make recommendations for change to reduce the risk of future wrongdoing.

The aim will be to keep the employee informed of the progress of the investigation and its likely timeframe. However, sometimes the need for confidentiality and/or compliance with applicable laws or regulations may prevent the investigators from giving the employee specific details of the investigation or any disciplinary action taken as a result. The employee should treat any information about the investigation as strictly confidential.

If it is determined that the employee has made false allegations either deliberately, maliciously or with a view to personal gain, the employee may be subject to disciplinary action.

12.0 PROTECTION AND SUPPORT FOR WHISTLEBLOWERS

Luxfer aims to encourage openness and will support employees who raise honest and genuine concerns under this Policy, even if they turn out to be mistaken.

Employees shall not suffer any detrimental treatment as a result of raising a genuine concern or otherwise assisting the Company in any investigation regarding any reported concern. Detrimental treatment includes dismissal, demotion, disciplinary action, threats, harassment, unfavorable treatment, or any discrimination in the terms and conditions of employment. If an employee believes that he or she has suffered detrimental treatment, the employee should inform his or her line manager or HR representative. If the matter is not remedied, the employee should raise it formally using the appropriate method of raising a grievance in his or her workplace, which may be the respective business unit's or corporate's local grievance procedure.

Employees shall not threaten or retaliate in any way against somebody who makes a whistleblowing report. Anybody involved in such conduct will be subject to disciplinary action.

13.0 DATA PROTECTION COMMITMENT

When making use of any personal data contained in a report or processes during the course of an investigation under this Policy, Luxfer will comply with all applicable data protection laws, including rules relating to retention of information identifying individuals, destruction of data relating to unsubstantiated complaints, information security, processing of personal data by third parties, and restrictions on transferring data.

14.0 EMPLOYEE SATISFACTION

While the outcome the employee may be seeking is not guaranteed, Luxfer will endeavor to deal with the employee's concern fairly and in an appropriate way. The employee can help us to achieve this goal by complying with the terms of this Policy. If the employee is not happy with the way in which his or her concern has been handled, the employee may raise their concerns with the Company Secretary, Legal Department or the Chair of Luxfer's Audit Committee.

SAFECALL

Independent Confidential Hotline

UK: 0800 915 1571

US: 1 866 901 3295

AUSTRALIA: 0011 800 7233 2255

CANADA: 1 877 599 8073

File a report online: <https://www.safecall.co.uk/>

STANDARD GOVERNANCE	
STANDARD PRACTICE APPROVALS	Luxfer Holdings PLC Board of Directors
VERSION	2.0
EFFECTIVE DATE	December 2, 2020
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