



Whistleblowing Policy

United Kingdom, United States,
Australia & Canada



Version 4.0

Owner: Board of Directors of Luxfer Holdings PLC



Effective Date: November 30, 2022

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1.0 POLICY STATEMENT

1.1 Luxfer Holdings PLC, together with its subsidiaries and affiliates (“Luxfer” or the “Company”), is committed to maintaining the highest standards of integrity and accountability. Luxfer encourages employees, former employees, candidates, and parties with whom Luxfer has a business relationship (a “Reporting Person”) to report any behavior by or within Luxfer that is or is reasonably believed to be unethical, illegal, or contrary to Luxfer’s Code of Ethics and Business Conduct. This Whistleblowing Policy (“Policy”) sets out Luxfer’s standards with respect to reporting serious misconduct and a procedure by which Reporting Persons can safely raise, internally and at a high level, concerns to ensure they are acted upon.

2.0 PURPOSE AND APPLICATION

2.1 This Policy governs the way in which Reporting Persons may report their concerns to Luxfer’s Board of Directors and leadership, so as to ensure that those concerns are appropriately addressed. The principles of this Policy also apply to Luxfer employees who receive or investigate concerns reported in accordance with this Policy. As used in this Policy, “employees” shall mean all employees working at all levels of the Luxfer organization, including executive leadership, senior management, officers, directors, employees, contractors, trainees, part-time and fixed-term workers, and agency workers.

2.2 The purpose of this Policy is to:

- encourage Reporting Persons to report suspected or actual criminal conduct, unethical conduct, or other misconduct by or within Luxfer;
- discourage illegal or unethical activity and business conduct that may disrupt the business or operations of the Company, damage the Company’s reputation, harm its relationships with stakeholders and the general public, or lead to material loss;
- promote a culture of accountability with respect to compliance and Company resources;
- facilitate compliance with all laws, rules, and regulations applicable to the Company;
- encourage Reporting Persons to initially report their concerns using existing channels (e.g., raising their concern with their supervisor or HR representative in the first instance, or with Luxfer’s Legal Department);
- protect Reporting Persons who report concerns in good faith from suffering any adverse consequences; and
- ensure reported concerns are timely and thoroughly investigated, with the appropriate investigative expertise and resources.

2.3 This Policy is intended to be applied in a manner consistent with all applicable laws and regulations, the rules of any stock exchange on which the Company’s ordinary shares are listed, accounting standards and controls, and the Company’s Articles of Association, each as amended and in effect from time to time. The Company may interpret, modify, or make exceptions to this Policy from time to time, consistent with applicable law and its duties and obligations to Reporting Persons. This Policy does not form part of an employee’s contract of employment.

3.0 DEFINITIONS AND SCOPE

3.1 For purposes of this Policy, the defined terms below shall mean the following:

“Disclosure” means reporting of, or disclosure of information related to, any Violation.

“Good Faith” means that the Reporting Person has a reasonably held belief that the Disclosure is true and has not been made for personal gain, malicious or frivolous reasons, or any ulterior motive.

“Retaliation” means any adverse employment action, including discharge, demotion, suspension, threats, harassment, and/or discrimination in the terms and conditions of a person’s employment.

“Violation” means any suspected or actual criminal conduct, unethical conduct, or other misconduct by or within Luxfer that leads or could lead to a violation of (i) Luxfer’s Code of Ethics and Business Conduct; (ii) any Luxfer policy; and/or (iii) any law, rule, or regulation applicable to the Company, including the following:

- violation of laws, rules, or regulations which may affect, in any way, the Company or its operations, including, without limitation, any rule, regulation, or requirement of the U.S. Securities and Exchange Commission, New York Stock Exchange, U.K. Corporate Governance Code, or any jurisdiction in which the Company operates;
- violation of Luxfer’s policies, including, but not limited to, the Company’s Code of Ethics and Business Conduct and policies on anti-corruption, competition, discrimination, health and safety, the environment, human rights, and insider trading;
- improper accounting entries, violations of internal accounting controls, or improper auditing matters which may affect, in any way, the Company or its operations (an “Accounting Violation”), including, without limitation, the following:
 - fraud or intentional error in the preparation, evaluation, review, or audit of any financial statement, tax return, or other financial report of the Company;
 - fraud or intentional error in the reconciliation or maintenance of financial records of the Company;
 - deficiencies in or non-compliance with the Company’s internal accounting controls;
 - misrepresentation or false statements to or by an officer or an accountant regarding a matter contained in the financial records, financial statements, tax returns, or other financial reports of the Company;
 - deviation from full and fair reporting of the Company’s financial condition; or
 - taking any action to coerce, manipulate, mislead, or fraudulently influence the Company’s independent auditor in any way that would render the Company’s financial statements and/or reports materially misleading;
- any other matter which, in Good Faith, any Reporting Person believes could cause harm to the business or reputation of the Company;
- any attempt to conceal a Violation or conceal evidence of a Violation; and
- any act of Retaliation with respect to a Disclosure made pursuant to this Policy.

3.2 This Policy applies to any Reporting Person who makes a Disclosure with respect to any Violation pursuant to this Policy. Compliance with this Policy is required by all Luxfer employees, workers, and directors.

3.3 This Policy does not apply to concerns or complaints (not being a Disclosure as that term is defined in Section 3.1 of this Policy) for which specific procedures have been established within Luxfer (e.g., employee complaints regarding personal circumstances and/or customer complaints). For example, this Policy does not apply to complaints relating to an employee’s own personal circumstances, such as issues with colleagues in the workplace. In these circumstances, the employee should use the appropriate method of raising a grievance in their workplace. This method may be the respective business unit’s or corporate’s local grievance procedure, as set out in an employee handbook, or other appropriate policy in place at their workplace. If an employee is unsure whether a matter is within the scope of this Policy, they should seek advice from Luxfer’s Legal Department. Contact information for Luxfer’s Legal Department is provided in Section 4.1 of this Policy. Complaints will be assessed on a case-by-case basis by the Company’s General Counsel or most senior legal officer to determine whether they fall within the scope of this Policy. If a complaint does not fall within the scope of this Policy, it will be redirected to the appropriate channel.

4.0 SUBMISSION OF A DISCLOSURE

- 4.1 Disclosures that fall within the scope of this Policy may be reported via Safecall, a confidential hotline run by an independent third party. Safecall may be accessed by phone number or via their website. The hotline phone numbers for each country and Safecall's website URL are provided below. This information is also contained on Safecall posters displayed at each Luxfer facility. Access to reports made via Safecall will be limited to authorized personnel, as detailed in Section 4.4 and Section 5.0 of this Policy. Before submitting a Disclosure via Safecall, Reporting Persons are first encouraged to raise their concern via existing channels (e.g., raising their concern with their supervisor or HR representative in the first instance, or with Luxfer's Legal Department). However, if any person feels uncomfortable or is unable to raise their Disclosure via existing channels, Safecall provides an additional means to submit a Disclosure.

Disclosures may be submitted to Safecall using the following methods:



A totally independent
organisation working with



United Kingdom	0800 915 1571
United States	1 866 901 3295
Australia	0011 800 7233 2255
Canada	1 877 599 8073
File a report online	https://www.safecall.co.uk/

Any person wishing to raise a concern with Luxfer's Legal Department may address their submission directly to the Company's General Counsel and Company Secretary. Submissions should be addressed as follows:

**Personal and Confidential Communication
Only Recipient May Open**

General Counsel & Company Secretary
Luxfer Holdings PLC
8989 North Port Washington Road, Suite 211
Milwaukee, Wisconsin 53217
United States of America

- 4.2 When submitting a Disclosure, Reporting Persons are asked to provide as much detailed information as possible, including their identity and the identity of any persons allegedly involved in the Violation. Providing details, rather than general information, will greatly assist the Company in effectively investigating the matter. Providing details is particularly important where a Reporting Person submits a Disclosure on an anonymous basis because the Company will be unable to contact the Reporting Person with requests for additional information or clarification. Where possible, Luxfer discourages Reporting Persons from making Disclosures anonymously. Proper investigation may be more difficult or impossible if Luxfer cannot obtain further information from the Reporting Person, and it may be more difficult to establish whether the allegations are credible. Reporting Persons 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, to the extent feasible and legally permissible. In responding to an

anonymous Disclosure, the person(s) investigating any Disclosure will give due regard to any individual named in the Disclosure, the seriousness of the issues raised, the credibility of the information or allegations made in the Disclosure, and the prospects of a proper investigation and discovery of evidence.

- 4.3 Disclosures will be assessed in reference to the urgency or degree of threat to corporate activity or emergency that it presents. Investigations will be conducted as quickly as possible, taking into account the nature and complexity of the Disclosure and the issues raised therein.
- 4.4 Access to reports of Disclosures submitted via Safecall or directly to Luxfer's Legal Department will be subject to strict obligations of confidentiality and generally limited to the following individuals: (i) if submitted via Safecall, Safecall personnel who are responsible for administering the confidential hotline; (ii) the Company's General Counsel or most senior legal officer; (iii) the Company's Audit Committee and/or Nominating and Governance Committee (as detailed in Section 5.2 below); and (iv) if not conflicted, senior executives of the Company, such as the Chief Executive Officer, who may assist in or oversee any appropriate follow-up actions, or any other person appropriately designated by the Audit Committee and/or Nominating and Governance Committee to investigate the Disclosure. In accordance with Section 7.1 of this Policy, particular care will be taken to keep confidential the identity of any Reporting Person making a Disclosure under this Policy until a formal investigation is undertaken.

5.0 INVESTIGATION AND OUTCOME

- 5.1 If submitted via Safecall, Luxfer's General Counsel or most senior legal officer will be notified upon Safecall's receipt of the Disclosure and provided with a summary of the Disclosure submitted. Upon receipt of a Disclosure, Luxfer's General Counsel or most senior legal officer shall immediately enter pertinent information into a log and open a file for each Disclosure, which file shall be maintained in a secure location to protect the confidentiality of the Disclosure. If feasible and if the Disclosure is not reported anonymously, Luxfer's General Counsel or most senior legal officer will acknowledge receipt of the Disclosure with the Reporting Person.
- 5.2 The Company's General Counsel or most senior legal officer will review the substance of the Disclosure to determine whether it pertains to an Accounting Violation or some other Violation. Disclosures relating to an Accounting Violation will be forwarded to the Chair of the Company's Audit Committee. Disclosures relating to any other Violation will be forwarded to the Chair of the Company's Nominating and Governance Committee. The Chair of the appropriate Committee will determine whether a special meeting of the Committee should be called to address the Disclosure. Otherwise, the Chair of the appropriate Committee may delegate the investigation of the Disclosure to the Company's General Counsel or most senior legal officer, internal audit function, or such other persons as such Chair or Committee deems appropriate, including, but not limited to, external legal counsel or external auditors. Luxfer's General Counsel or most senior legal officer will oversee any such investigation, and the outcome of the investigation will be discussed by the Committee at its next regularly scheduled meeting or a special meeting called for such purpose.
- 5.3 The person(s) investigating any Disclosure will report to the Audit Committee and/or the Nominating and Governance Committee, as applicable, all findings of fact, conclusions, and proposed recommendations for remedial actions, if any. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- 5.4 The Company will aim to keep the Reporting Person informed of investigation progress 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 Reporting Person specific details of the investigation or any action taken as a result. The Reporting Person shall treat any information shared with

them about the investigation as strictly confidential. While Luxfer will take all reasonable steps to support a Reporting Person throughout the reporting and investigation process, it should be noted that the level of support provided may differ between employees and non-employees.

- 5.5 If it is determined through investigation that the allegations or issues contained in the Disclosure have merit, prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee and/or Nominating and Governance Committee, as applicable. In all cases, the Violation shall be dealt with in accordance with this Policy, the Company's normal disciplinary procedure, and/or as otherwise deemed appropriate according to the nature of the Disclosure. The conclusion of any investigation will be communicated to the Reporting Person and any persons against whom the Disclosure is made.
- 5.6 If, on preliminary examination, the matter raised or alleged in any Disclosure is determined to be without substance or merit, the matter shall be dismissed, and the Reporting Person will be informed of the decision and the reasons for such dismissal.
- 5.7 To the extent that any Disclosure relates to the alleged conduct of a director or officer of the Company who would typically be involved in the investigation of the Disclosure given their role, such director or officer shall be excluded from any discussion of or investigation into the facts or allegations contained in the Disclosure, and the Disclosure shall be referred to the Board Chair or such other Non-Executive Director, as appropriate, for further consideration.
- 5.8 While the outcome the Reporting Person may be seeking is not guaranteed, Luxfer will endeavor to deal with the Reporting Person's Disclosure fairly and in an appropriate way. Reporting Persons can help us achieve this goal by complying with the terms of this Policy. If a Reporting Person is not happy with the way in which their Disclosure is handled, the Reporting Person may raise their concerns with the Company's General Counsel and/or Company Secretary, who will bring the matter to the attention of the Company's Audit Committee and/or Nominating and Governance Committee, as appropriate.
- 5.9 Luxfer's General Counsel or most senior legal officer will maintain a log of all Disclosures, tracking their receipt, investigation, and resolution, and shall provide a periodic report thereof to the Company's Audit Committee and/or Nominating and Governance Committee. Copies of such Disclosures and investigation reports will be maintained in accordance with the Company's Records Management Policy.

6.0 PROTECTION OF REPORTING PERSONS

- 6.1 Luxfer encourages open communication and will support Reporting Persons who raise honest and genuine concerns under this Policy, even if they turn out to be mistaken. This Policy offers Reporting Persons who make a Disclosure with respect to matters that are, or could reasonably give rise to, a Violation protection against Retaliation, provided such Disclosure is made (i) in Good Faith; (ii) with reasonable belief of the Reporting Person that the conduct covered by the Disclosure could give rise to or has resulted in a Violation; and (iii) in accordance with the procedure set forth in Section 4.0 of this Policy. Any Disclosure that satisfies the foregoing conditions shall not result in Retaliation, or threat of Retaliation, against the Reporting Person by the Company or any Luxfer employee, worker, or director. Additionally, no person shall suffer any Retaliation as a result of assisting the Company in any investigation regarding a Disclosure. Any acts of Retaliation against a Reporting Person shall be treated as a serious violation of Company policy, subject to disciplinary action, including, without limitation, termination of employment. If a Reporting Person believes that they have suffered Retaliation, the Reporting Person should submit a Disclosure relating to the alleged Retaliation in accordance with Section 4.0 of this Policy.

- 6.2 Reporting Persons who make any Disclosure which they know to be false or without reasonable belief in the truth or accuracy of such information will not be protected by this Policy, and such Reporting Person may be subject to disciplinary action, including, without limitation, termination of employment.

7.0 CONFIDENTIALITY AND DATA PROTECTION

- 7.1 Luxfer endeavors to maintain an environment where Reporting Persons feel comfortable voicing concerns openly under this Policy. The Company will use its best efforts to treat all Disclosures by Reporting Persons as confidential to the fullest extent permitted by law, so long as maintaining such confidentiality is compatible with a fair investigation. Luxfer will exercise particular care to keep confidential the identity of any Reporting Person making a Disclosure under this Policy until a formal investigation is undertaken. Thereafter, the identity of the Reporting Person may be kept confidential if requested, unless (i) such confidentiality is incompatible with a fair investigation; (ii) there is an overriding reason for identifying or otherwise disclosing the identity of the Reporting Person; or (iii) such disclosure is required by law. In any such instance, the Reporting Person will be informed, in advance, of their identification with respect to the Disclosure. It may be necessary for anyone investigating a Disclosure to know the Reporting Person's identity, in which case Luxfer will discuss such necessity with the Reporting Person.
- 7.2 Generally, Luxfer will inform a person against whom a Disclosure is made that a complaint has been made against them and the substance of such Disclosure. Luxfer will also provide the person against whom a Disclosure is made with an opportunity to respond to the complaint. However, Luxfer has no obligation to provide the person against whom a Disclosure is made with such information if it is determined that the Disclosure submitted is clearly false, in which case the matter will not be pursued, or in circumstances where it is necessary to postpone notification to protect the investigation process. The person against whom the Disclosure is made will also be informed of the identity of the person(s) performing the investigation, the identity of any person within Luxfer who may receive a copy of the Disclosure or investigative report, and information on how to exercise their rights of access and correction. Where disciplinary actions are taken against an individual following a Disclosure under this Policy, the Company will normally require the identity of the Reporting Person making such Disclosure to be disclosed to the person subject to such disciplinary action. In addition, the Reporting Person will be informed that their identity will be disclosed if, after investigation, it is reasonably determined that the Disclosure was made maliciously or recklessly.
- 7.3 When making use of any personal data contained in a Disclosure, investigative report, or obtained through the investigation process 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 Disclosures, information security, processing of personal data by third parties, and restrictions on transferring data.

8.0 EXTERNAL DISCLOSURES

- 8.1 The aim of this Policy is to provide an internal mechanism for reporting, investigating, and remedying misconduct by or within Luxfer. In most cases, Reporting Persons 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 a Reporting Person to report their concerns to an external body, such as a regulator or governmental agency. Please note that it is never appropriate to talk to the media. Reporting Persons are strongly encouraged to seek legal advice before reporting a concern to any external body or anyone outside of Luxfer.

- 8.2 Violations typically 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. Local law may allow the Reporting Person to raise a genuine concern with a third party where the Reporting Person reasonably believes it relates to the third party's actions or something that is the third party's legal responsibility. Luxfer encourages employees to report such alleged Violations internally first, so that appropriate counsel may be given.

9.0 RESPONSIBILITY FOR AND ADMINISTRATION OF THIS POLICY

- 9.1 Luxfer's Board of Directors has overall responsibility for this Policy, and receipt of Disclosures submitted hereunder shall be overseen by the Company's Audit Committee and/or Nominating and Governance Committee depending on the subject matter of the Disclosure. The Company's Board of Directors, with the assistance of the Company Secretary, will review this Policy annually and may update this Policy from time to time in connection with such review.
- 9.2 Luxfer's Legal Department will provide support to the Company's Board of Directors in administering this Policy and completing any follow-up actions necessitated. The Executive Leadership Team and Senior Management Team are essential to the day-to-day implementation of this Policy and shall monitor compliance with, and enforcement of, its provisions.