



Whistleblowing Policy

James Fisher and Sons plc (“JFS”) is committed to conducting business with honesty, openness and accountability throughout JFS and all of its affiliated companies (“the JFS Group”) in accordance with the requirements of the JFS policies, standards and procedures. JFS encourages speaking-up and reporting conduct that does not reflect this commitment or which may be unlawful.

This policy applies to the JFS Group, its directors and all employees, contractors and, when applicable, all related third parties working for the JFS Group at all levels and grades wherever located. Whistleblowing reports made pursuant to this policy may be submitted by any current or former employees, directors, customers, suppliers and associates of the JFS Group, including their family members and dependants (“Eligible Reporters”).

Whistleblowing Reports

When confronted with any event that may reasonably amount to a Reportable Matter in relation to the JFS Group, any Eligible Reporter must report such event as soon as possible.

Reportable Matters

A Reportable Matter includes, but is not limited to, information about conduct that may relate to:

- (a) Criminal activity;
- (b) Failure to comply with any legal obligation or regulatory requirement;
- (c) Dangers to health and safety;
- (d) Damage to the environment;
- (e) Non-compliance with any JFS Policy, Standard, Procedure or applicable legal requirements;
- (f) Unethical or unprofessional behaviour, including conduct that does not meet the JFS commitment to its employees, customers, regulators, shareholders or the community;
- (g) Issues of dishonesty, including financial fraud or mismanagement, facilitating tax evasion, theft, bribery and corruption;
- (h) Conflicts of interest, including those related to outside business interests or relationships;
- (i) Breaches of privacy or confidentiality, including in relation to the JFS Group or customer information;
- (j) Human rights abuses;
- (k) Inappropriate workplace behaviours, including bullying, discrimination or harassment; and
- (l) The deliberate concealment of any of the above matters.

Confidentiality and Consent

JFS shall maintain the confidentiality of reports and the identity of Eligible Reporters, where known, in accordance with applicable laws and regulations.

Protections for Whistleblowers

JFS is committed to ensuring that anyone can raise a concern freely, without fear of reprisal, detriment or intimidation, and that any concerns are dealt with fairly, thoroughly, confidentially and in a timely manner.

Handling and Investigating a Reportable Matter

JFS shall ensure that any reports made in accordance with this policy shall be independently reviewed and, where applicable, investigated.

Senior Management are ultimately responsible for the compliance with this policy in their respective businesses or functions and to ensure that all employees receive training on this policy and all related standards and procedures. Non-compliance with this policy may result in disciplinary and other actions up to and including termination of employment or termination of a contractual relationship with third parties where applicable.

Jean Vernet

Chief Executive Officer (CEO)

2nd May 2024