



# Sustainability Report

CY24



## Table of Contents

Introduction.....	4
We Care – We Deliver .....	4
Cultural Commitment to Sustainability .....	4
1. General Information.....	5
a. Services and markets .....	5
b. Report and reporting boundaries.....	5
c. ESG Strategy .....	5
2. Environmental .....	6
a. Intro .....	6
b. GHG Emissions Overview .....	6
c. Scope 1, 2 and 3 reporting .....	7
d. GHG Intensity Metrics.....	8
e. Renewable electricity .....	8
f. Waste and effluents.....	8
g. Waste minimization and reduction .....	10
h. Materials & Chemicals.....	10
3. Social:.....	11
a. Intro.....	11
b. Employee engagement .....	12
c. DEI strategy and metrics .....	12
d. Talent attraction and retention .....	12
e. Pay equity and pay gap.....	13
f. Living Wage .....	13
g. Employee investment – training & development, career management, social dialogue	14
h. Human Rights & Modern Slavery .....	15
i. Anti-Bribery & Corruption.....	15
j. STEM volunteering.....	15
k. HSE policy and metrics.....	16
l. Employee wellbeing.....	16
4. Governance:.....	17
a. Intro.....	17
b. Values, Ethics & Code of Conduct .....	17
c. Board of Directors – composition, diversity, Board Charter .....	18

d.	Materiality .....	18
e.	ESG Governance & Risk Management .....	18
f.	Sustainable Finance Disclosures .....	19
ANNEX 1 – POLICIES AND PROCEDURAL DOCUMENTS .....		20
1.	Employee Code of Conduct .....	20
2.	STEM & Volunteering Policy .....	23
3.	RoslinCT 2024 Social Metrics (Excel) .....	25
4.	Sustainable Procurement Policy.....	32
5.	Anti-Bribery & Corruption Policy.....	33
6.	Board Effectiveness Charter.....	35

## Introduction

Our mission is to save the lives of patients by empowering our partners to efficiently progress advanced cell and gene therapies from development to commercialisation, as their CDMO partner of choice. We aim to lead the field in advanced cell and gene therapy development and manufacturing through unparalleled quality, accelerated innovation and superior partnership.



## We Care – We Deliver

Since the cloning of Dolly the Sheep, RoslinCT spun out from the Roslin Institute in 2006 to produce clinical-grade human embryonic stem cells. From that initial start, the company has gone from strength to strength to maximise our positive societal impact across the globe and in 2024, we became the manufacturing partner for the world's first CRISPR medicine CASGEVY™.



## Cultural Commitment to Sustainability

As our global footprint increases, so does our responsibility to protect the natural resources used to manufacture our treatments and save patient lives around the world. We recognise and support the importance of global sustainability in medicines manufacturing and we are proactive in working with our partners to continuously innovate new ways of minimizing our environmental impact.

Our sustainability approach is in support of the UN Sustainable Development Goals and includes commitments to reduce greenhouse gas emissions, maximise use of renewable energy, minimise waste and single use materials, promote inclusion and equal opportunity across all levels of the organisation, and inspire the next generation of scientists and leaders through STEM engagement.



## 1. General Information

RoslinCT is a trading name of RoslinCT US Holdings LLC (a Delaware registered company having its registered address at 97 South Street, Hopkinton, 01748, MA) and Roslin Cell Therapies Limited (a company registered in Scotland under company number SC512315 and having its registered office at NINE, 9 Little France Road, Edinburgh, EH16 4UX with VAT registration number GB421331841).

RoslinCT is majority owned by private capital investment company GHO Capital LLP.

### a. Services and markets

RoslinCT offers a comprehensive range of services, including process development, analytical testing, clinical and commercial cGMP manufacturing, and cGMP iPSC cell line development, gene editing, and differentiation. These services will empower advanced cell and gene therapy developers to advance their products through clinical trials and bring them to market.

### b. Report and reporting boundaries

This report is the first RoslinCT report on environmental, social and governance (ESG) issues that the company has compiled and relates to activity covering the calendar year 2024. The report focuses on activities predominantly within our operational control at our UK and US site locations. The reporting format is guided by sustainability reporting frameworks such as the Sustainability Accounting Standards Board and the Global Reporting Initiative, and we continue to monitor the regulatory reporting requirements that may or may not be applicable to RoslinCT in the future.

### c. ESG Strategy

At RoslinCT, we build progressive partnerships that deliver life-saving cell & gene therapies to patients in need. We understand the need to do so in a sustainable way – minimizing our environmental footprint; delivering social impact for our employees, patients, and communities; acting as responsible citizens and promoting good governance.

Our [sustainability plan](#), launched in January 2024, captures these themes and includes commitments:

- Reducing greenhouse gas emissions
- Maximising renewable energy
- Delivering social impact through science engagement and STEM learning
- Putting structures in place to promote good governance

Our targets are:

- **Cut Scope 1 and 2 GHG Emissions 50% by 2030;**
- **Adopt 100% renewable electricity across our business;**
- **By 2030, reduce the proportion of clinical and hazardous waste generated by up to 25%**
- **By 2030, reduce business travel emissions per employee by up to 33%**
- **By 2030, have undertaken a sustainability risk assessment of 80% of the supply chain by spend**
- **Undertake 250 hours of STEM and/or Community Volunteering annually**
- **Implement a sustainability training program and train 90% of employees by the end of 2025**
- **Begin sustainability reporting**
- **Link executive-level compensation to achievement of ESG goals**
- **Promote equal opportunity and diversity at all levels (employees and Board)**

## 2. Environmental

### a. Intro

As an advanced cell & gene therapy contract development and manufacturing organisation (CDMO), we are committed to doing all we can to minimise our scope 1, scope 2 and scope 3 greenhouse gas emissions, increase our use of renewable energy and reduce our climate impact.

We aim to maximise our utilisation of renewable electricity and introduce energy efficiency measures across our facilities to reduce reliance on fossil fuels. We will introduce measures and incentives to reduce our business travel emissions and encourage the use of more sustainable forms of transport.

We engage with our suppliers to ensure they are working with us to reduce our material consumption, encouraging all of our major suppliers to have their own emissions reduction targets. It is estimated that life scientists alone are responsible for producing around 2% of global plastic waste. We work internally to improve our operating procedures to minimise waste and work with our suppliers to procure responsibly.

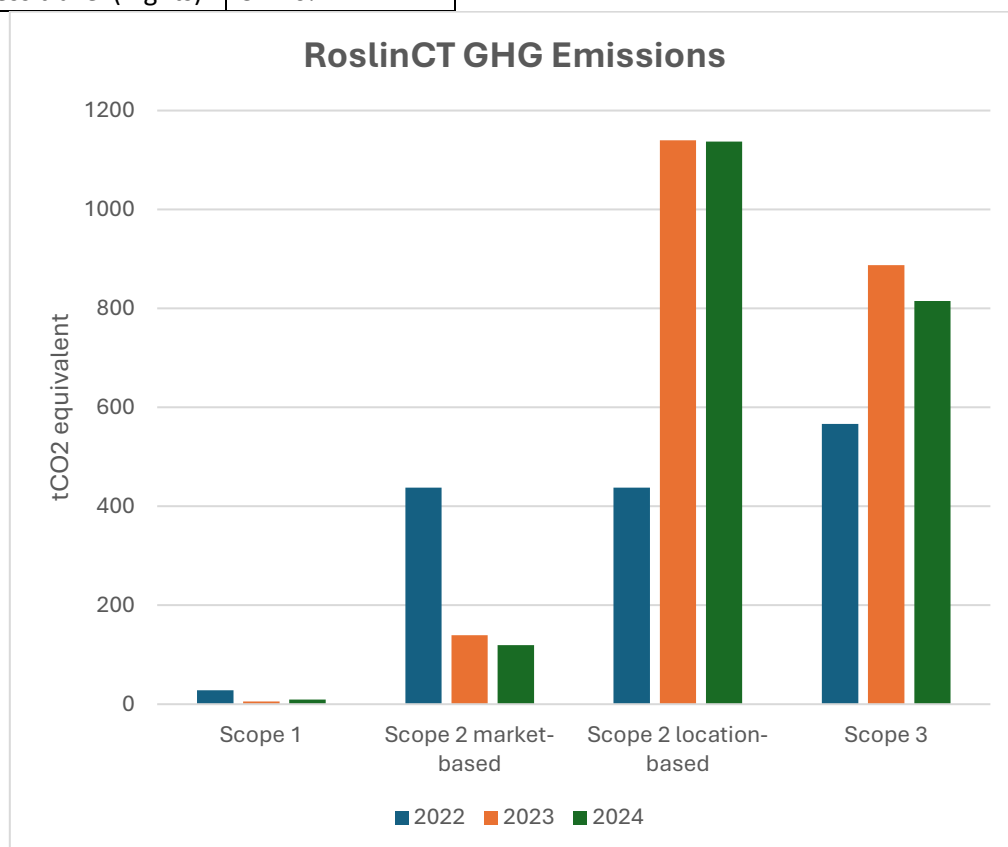
### b. GHG Emissions Overview

Our scope 1, scope 2 and limited scope 3 greenhouse gas emissions are compiled annually in line with the Greenhouse Gas Protocol, shown in the table below for the 2023 and 2024 reporting periods:

		2024 (1 Jan 2024 - 31 Dec 2024)	2023 (1 Apr 2023 - 31 Dec 2023)
	Source	GHG Emissions (tCO <sub>2</sub> e)	GHG Emissions (tCO <sub>2</sub> e)
Scope 1	Fuel combustion	6.2	2.8
	Refrigerants	0	0.0
	Owned and operated fleet	3.2	1.2
Scope 2	Electricity (market-based)	0	0.0
	Electricity (location-based)	1135.7	854.8
	Heat	119.1	89.0
	Steam	0	0.0
Scope 3	Business travel - flights	77.3	92.4
	Business travel - rail	0	1.2
	Business travel - road	0.8	3.1
	Employee commuting	602.2	490.3
	Working from home	106.4	55.7
	Waste generation and disposal	28.24	23.0
Total (market-based)		943.44	758.7
Total (location-based)		2080.94	1613.4

In addition to measuring our greenhouse gas emissions, we also track progress annually against our reduction targets using a 2023 baseline:

Emissions	% reduction
Total	8.63%
Scope 1 & 2 (combined, market-based)	11.38%
Scope 3	8.18%
Waste	7.89%
Business travel (flights)	37.26%



Emissions	% reduction
Total	8.63%
Scope 1 & 2 (combined, market-based)	11.38%
Scope 3	8.18%
Waste	7.89%
Business travel (flights)	37.26%

### c. Scope 1, 2 and 3 reporting

Our greenhouse gas emission reporting is supported by a third-party consultant and all reporting is aligned to the Greenhouse Gas Protocol Corporate Standard for scope 1, 2 and 3 reporting.



Due to differences in reporting format between the two reporting years (2023 and 2024) the data should be read with the following in mind. From 2023 onwards reporting categories and data points will be consistent:

Due to differences in reporting format between the two reporting years the data should be read with the following in mind. From 2024 onwards reporting categories and data points will be consistent:

- 2023 reporting period is from 1 April 2023 – 31 December 2023, whereas 2024 reporting period is from 1 January 2024 – 31 December 2024. Going forward reporting will continue on a calendar year basis, however all 2023 data presented here is representative of a nine-month period.
- RoslinCT purchased 100% renewable electricity from April 2023 onwards. Location-based data is used to report actual energy consumed from local grid connections. Market-based data takes into account green energy tariffs and purchases of Energy Attribute Certificates (EACs).

Emissions data was compiled in line with the methodology outlined by the Greenhouse Gas Protocol Corporate Accounting and Reporting standards.

RoslinCT's sustainability plan is new for 2024 and implementation of energy efficiency measures will begin to take place from 2024-2025 onwards. Over the course of the last 12 months the following has been implemented in an effort to properly measure, control and reduce our greenhouse gas emissions:

- Purchased 100% renewable energy for the US and UK;
- Partnered with local charities to maximise reuse of office and asset-recorded equipment;
- Implemented changes to improve segregation of waste in our manufacturing facilities;
- Strengthened our sustainability goals on waste reduction and business travel emissions.

#### d. GHG Intensity Metrics

##### Intensity Ratios:

	2024 Reporting Year (MWh)	2023 Reporting Year (MWh)
Emissions (tCO <sub>2</sub> e/€m)	28.9	22.9
Energy (GWh/€m)	0.128	0.091

#### e. Renewable electricity

##### Energy consumption:

	2024 Reporting Year (MWh)	2023 Reporting Year (MWh)
Electricity (location-based)	3519	2518
Heat	389	492

#### f. Waste and effluents

At RoslinCT, we are committed to doing what we can to manage our climate impact, and doing so in a way that is decoupled from business growth and responds to the priorities of our stakeholders.

As a CDMO, we must comply with GMP requirements that our treatments:

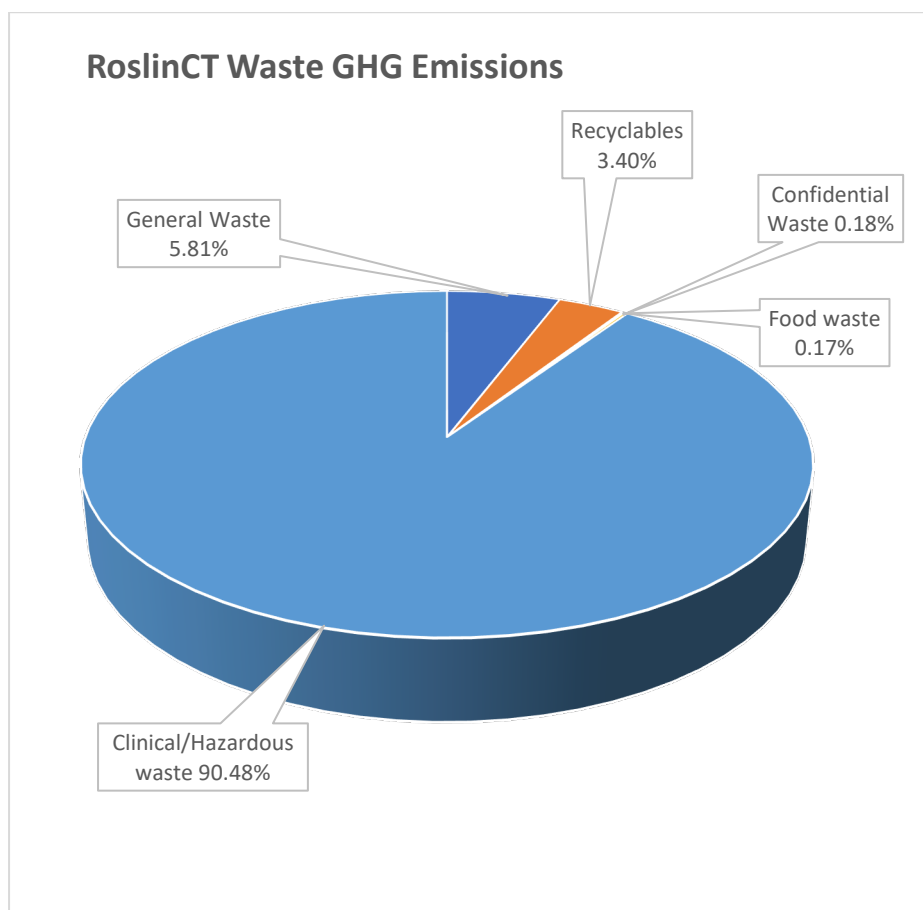
- Are of a consistent high quality;
- Are appropriate for their intended use;
- Meet the requirements of the marketing authorisation or clinical trial authorisation



As well as ensuring the quality of our products, GMP manufacturing has an impact on the environment through the use of natural resources and the disposal of waste. Improved waste management can lessen the impact of GMP processes, and through small changes in how we procure and use products and materials in our operations, we can reduce our waste-related greenhouse gas emissions.

The data below shows the tonnages of waste generated across our global business by waste type, and the associated greenhouse gas emissions.

Waste Breakdown	Waste Stream	Tonnage
	General waste	68.800
	Dry Mixed Recyclables	52.178
	Food/organic waste	4.035
	Confidential waste	2.438
	Clinical/hazardous waste	16.853
<b>Total</b>		<b>144.304</b>



When we examine our waste footprint in terms of greenhouse gas emissions associated with the various disposal methods observed in the table above, we can see that the overwhelming majority of our environmental impact comes from our generation of clinical and hazardous waste.

Our approach, therefore is to:

- Reduce waste generation overall;
- Improve waste segregation to reduce the volume of clinical/hazardous waste disposal; and
- Maximise reuse where possible

#### g. Waste minimization and reduction

Our sustainability plan contains targets on waste reduction:

- **By 2030, reduce the proportion of clinical and hazardous waste generated by up to 25%**

We will achieve this target by implementing waste segregation and reduction initiatives that target clinical waste generation specifically, reducing the amount of waste that goes to landfill, and by working with our waste contractors to obtain high-quality waste disposal data for all of our facilities.

RoslinCT prides itself on prioritising employee safety when handling hazardous substances and managing incidents such as spillages when they do occur. We have in place policies and procedures to manage the safe storage, handling and disposal of waste.

#### h. Materials & Chemicals

We aim to maintain safe and healthy workplaces at all our operational sites, recognize our responsibility for the EHS and Welfare of our employees and others that may be affected by our activities. We strive to operate in an environmentally responsible and sustainable way in all the countries we operate in and are committed to ensuring legal compliance, reduction of our carbon footprint whilst aligning with the principles of the UN Global Compact and UN Sustainable Development Goals.

Our [global EHS Policy](#) outlines our strategic framework for managing employee health, safety and wellbeing.

COSHH (Control of Substances Hazardous to Health) Regulations are in force in the UK and require employers to undertake a suitable and sufficient assessment of risk before work which is liable to expose an employee to any substance hazardous to health. Our controlled documents outline our procedures for completing COSHH risk assessments, which are further bolstered by employee training on COSHH as part of employee induction and ongoing training. Similarly, our US site operates under OSHA (Occupational Safety and Health Administration) regulations

Likewise, controlled Standard Operating Procedures describe the process for the removal and where necessary the treatment of waste from classified and non-classified areas in our GMP manufacturing facility. Waste types covered include:

- General and biological laboratory waste including tissue culture waste containing cell lines of human origin
- Blood and blood by-products from clean rooms
- Chemical waste and sharps bin waste from clean rooms
- Microbiological waste from clean rooms
- Non-hazardous, general and cardboard waste from the non-classified areas

Separate controlled procedures are also in place to describe the general housekeeping arrangements for domestic cleaning and safe and appropriate disposal of general waste generated within our GMP manufacturing facility.

Furthermore, separate Work Standards summarise the arrangements for the management of both internal and external higher-level hazardous substance spills with the potential for human, environmental and property damage. A higher-level spillage refers to a significant volume of hazardous material or foul water with the potential to enter the surface water drainage system or into controlled waters (e.g., ponds, streams or rivers), the size of which is beyond local department spillage team clean-up procedures.

To ensure the safe storage of chemicals a focused Standard Operating Procedure provides guidelines on the safe storage of chemicals within the GMP manufacturing facilities and laboratories at RoslinCT.

### 3. Social:

#### a. Intro

We strive to harness our enthusiasm for scientific discovery and excellence and influence the next generation of leaders. We work with our partners to donate our time and equipment across our communities and in classrooms and provide all our employees with the opportunity to undertake community volunteering, charitable, and STEM-related activities. We work with partner organisations to grow our network of STEM Ambassadors, promote careers in science and provide opportunities to young people to learn about the impact they can have in global health and wellbeing.

At the beginning of 2024 we made commitments to:

- **Undertake 250 hours of STEM engagement or community volunteering annually, and;**
- **Implement sustainability training for all employees, aiming to train 90% of our employees by the end 2025.**

Our business is focused on creating a first-class health, safety and wellbeing culture, promoting equality, diversity and inclusivity at all levels of the organisation.

As of 31 December 2024, we are proud to state that:

- 54% of our employees are either women or non-binary/other;
- 33% of our C-Suite are women;
- 70% of employees at 'C-1' level are women.

However, we still report an unadjusted gender pay gap of 2% which is much better than the market average in both our operating regions (14% in the UK; 20% in the US) and is clearly a result of salaries paid to our most senior employees.

During the 2024 reporting year, we reported 5 incidents resulting in injury or ill health, and 4 days lost time recorded as a result.

## b. Employee engagement

We undertake employee engagement surveys annually - conducted separately for employees in the UK and the US.

In 2024, our overall rate of participation was 87%; and our overall satisfaction score (based on a range of questions about employee feelings and attitudes such as job satisfaction, motivation, loyalty and advocacy) was ranked at 74%.

## c. DEI strategy and metrics

At RoslinCT, we believe that the richness that diversity brings to our team enhances our workplace. Employing people from all sectors of our community allows us to tap into a diverse range of knowledge and individual experiences, and this sets us up as a forward-thinking and inclusive workplace.

We will treat all people equally, with dignity, respect and fairness, because we believe it is the right thing to do in business, and because collaboration between different people with a wide variety of different backgrounds allows creativity to flourish.

Our global DEIB statement is published on our website ([here](#)) and we include commitments on DEIB in our Sustainability and our People strategies, and we report quarterly metrics on diversity at employee and Board level. We provide all employees with annual DEIB training.

Our diversity metrics at different levels of the organisation are detailed in the table below (*correct as of 31/12/2024*):

	# Female employees	# Male employees	# Non-binary/other employees	% Female	% Male	% Non-binary/other
Whole organisation	202	173	4	53.3%	45.6%	1.1%
C Suite	2	4	0	33.3%	66.7%	0.0%
C-1 Level	16	7	0	69.6%	30.4%	0.0%
Board	0	8	0	0.0%	100.0%	0.0%

In 2025 RoslinCT established an Employee DEIB Committee chaired by our Head of People (US), Henrietta Sinha. The purpose of the group is to advise leadership, suggest positive DEI workplace initiatives, and help identify solutions to any DEI issues at RoslinCT.

In 2024 RoslinCT adopted a Board Effectiveness Charter that would consider diversity as a key metric alongside experience for any future Board appointments.

## d. Talent attraction and retention

RoslinCT is rapidly growing and over the last few years has increased its workforce significantly. Many of our connections into STEM and community outreach have a focus on educating young people on the opportunities in the science sector and specifically the broad range of scientific and non-scientific roles available at RoslinCT and across the industry, regardless of age, background, education, and gender.

Year	2021	2022	2023	2024	2025 current	2030 forecast
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# Employees (global)	93	146	341	381	453	~650
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*Note that for 2021 and 2022 the employee numbers represent the UK business only. US acquisition of Lykan Biosciences happened in late 2022.*

We also track our turnover of permanent employees, as of 31 Dec 2024:

# employees that left the organisation voluntarily: 59

# employees that left the organisation involuntarily: 17

Our overall attrition rate for 2024 was 21% and this is something we are working hard to reduce in order to support further recruitment targets. We continue to invest in staff training and development and undertake employee engagement surveys annually in the US and UK.

Average training and development expenditure per employee is £611 in the UK and \$630 in the US, and the average employee satisfaction score is 74%.

The aim of our UK People Strategy is to attract, retain and develop talented people by listening to employee feedback about factors impacting workplace engagement and making improvements in alignment with our Company goals.

#### e. Pay equity and pay gap

RoslinCT reports its UK gender pay gap as part of its obligations under The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017. Our first report relating to the calendar year 2024 is available on our website:

[RoslinCT Gender Pay Gap Report 2024](#)

Key metrics that are detailed within that report are:

- Mean gender pay gap 12%
- Median gender pay gap 4.1%
- % awarded a bonus in prior 12 months: 89% males; 88% females
- Mean bonus pay gap 6%
- Median bonus pay gap 1.9%

We are committed to taking all necessary actions to close the gender pay gaps within our organisation, and the actions laid out on page 7 of our Gender Pay Gap report detail how we intend to address this.

#### f. Living Wage

RoslinCT is committed to paying all employees over the age of 18 the current Real Living Wage as calculated by Living Wage Scotland, reflecting the cost of living in our region.

We believe that a living wage is essential for our employees to maintain a decent standard of living and contribute positively to our community. We will regularly review and update our living wage policy to ensure it remains aligned with current living cost calculations and the recommendations of Living Wage Scotland.

Below we have set out an action plan to ensure all Scottish-based employees are paid a real Living Wage by the end of January 2026. As of January 2025, 10% of our employees fall below this level and we will make the necessary amendments to our pay bands to address this.

### Real Living Wage Action Plan

RoslinCT is committed to being a fair and equal employer and paying our staff fairly for a job well done. This action plan outlines our commitment and a roadmap towards paying all employees at least the minimum wage by 1st January 2026.

Current Practice	Milestone 1	Milestone 2	Milestone 3	Milestone 4
<b>As At: 05/02/2025</b>	<b>Delivered by: 31/05/25</b>	<b>Delivered By: 31/07/25</b>	<b>Delivered By: 30/11/25</b>	<b>Delivered By: 31/01/26</b>
<p><i>Due to cost of living increases the current Real Living Wage of £12.60 is not met across our entire business, which includes everybody employed by RoslinCT. As of 31/12/2024, 32 employees (10% of our workforce) are contracted at under £12.60 per hour. We will continuously review our position and aim to reduce this zero by 2026. RoslinCT is committed to being a fair and equal employer and we pay all of our staff at least the government living wage.</i></p> <p><i>This number has reduced since the initial assessment due to our pay review in January and promotions being processed.</i></p>	<p><i>Assess impact of increasing base salary of 32 employees on our pay banding structure – including the impact on any experience-related differentials that may need to be addressed.</i></p>	<p><i>We will have undertaken a benchmarking exercise across our pay bands to ensure alignment and appropriateness; taking into account the Real Living Wage adjustments. Any further adjustments to our pay bands will be defined and proposed.</i></p>	<p><i>Communication to workforce and costings accounted for in 2026 board budget approval.</i></p>	<p><i>All employees paid Real Living Wage, effective date from 1 January 2026 (specific individual pay review communications may be delivered during January 2026)</i></p>

### g. Employee investment – training & development, career management, social dialogue

Our overall attrition rate for 2024 was 21% and this is something we are working hard to reduce in order to support further recruitment targets. We continue to invest in staff training and development and undertake employee engagement surveys annually in the US and UK.

The average training and development expenditure per employee is £611 in the UK and \$630 in the US, and the average employee satisfaction score is 74%.

During 2024, we invested around 130 hours of training on average per employee and have various policies in place to support the training and development of our employees across the organisation:

- Development & Review Time (DART) guidance
- Employee Promotions Policy
- Executive / Management Training opportunities
- Secondment opportunities
- Employee Training Committee

In 2024, we invested in developing an in-house Train the Trainer Programme, which all on-the-job trainers will undertake over the next 12 months. In 2025, we have invested in VR technology which will enhance employees' training experience and support the development of both their technical and professional skills.

## h. Human Rights & Modern Slavery

RoslinCT advocates and educates employees at all levels of the organisation on issues regarding human rights, modern slavery and human trafficking, to ensure that the implications of our policies are embedded in day-to-day work and what action employees should take if they suspect any breaches.

Our [Human Rights Policy Statement](#) is available on our website.

To further support the implementation of this, we also have in place:

- Right to Work / Immigration policy
- Employee Privacy Policy
- Sustainable Procurement policy
- Supplier Environmental & Social Impact questionnaire

## i. Anti-Bribery & Corruption

RoslinCT expects behaviour which will maintain a strong reputation and integrity in all business dealings and relationships, wherever we are doing business.

Our commitment is to conduct our activities in full compliance with local law and the laws of other jurisdictions in which the Company conducts business, including all applicable anti-bribery and anti-corruption laws.

To this extent, we have:

- adopted an Anti-Bribery & Corruption Policy statement which applies to the global business;
- conducted an ABC self-assessment which highlights further actions we can take to mitigate any existing risks;
- trained our employees annually on how to behave ethically and responsibly when dealing with suppliers, clients and regulators;
- adopted a Sustainable Procurement policy and Supplier Environmental & Social Impact questionnaire.

## j. STEM volunteering

We strive to harness our enthusiasm for scientific discovery and excellence to influence the next generation of leaders. We will work with our partners to donate our time and equipment across our communities and in our classrooms and provide all our employees with the opportunity to undertake community volunteering, charitable, and STEM-related activities. We will work with partner organisations to grow our network of STEM Ambassadors, promote careers in science and provide opportunities to young people to learn about the impact they can have in global health and wellbeing.

Each year we have a commitment to undertake 250 hours of STEM and/or community volunteering, inspiring the next generation of scientists to follow a career in our industry, and giving back to our local communities.

We work with Developing the Young Workforce, Edinburgh Chamber of Commerce, Hopkinton Green Committee, Edinburgh BioQuarter Community Engagement Team, and local schools and colleges in Edinburgh and Hopkinton, MA to deliver this.

2023 – winner, Outstanding Skills Development Award (Scotland's Life Sciences Annual Awards)



2024 – winner, Developing the Young Workforce Award (Edinburgh Chamber of Commerce Business Awards)

#### k. HSE policy and metrics

We aim to maintain safe and healthy workplaces at all our operational sites, recognize our responsibility for the EHS and Welfare of our employees and others that may be affected by our activities. We strive to operate in an environmentally responsible and sustainable way in all the countries we operate in and are committed to ensuring legal compliance, reduction of our carbon footprint whilst aligning with the principles of the UN Global Compact and UN Sustainable Development Goals.

Our [global EHS Policy](#) outlines our strategic framework for managing employee health, safety and wellbeing and our key HSE data points for employee safety are detailed below.

Metric	Group	US	UK
Fatalities	Employees	0	0
	Contractors	0	0
	Third Parties	0	0
Recordable Injuries	Employees	1	1
	Contractors	0	0
Incidents Reported	Employees	2	3
	Contractors	0	0
Lost Days due to Accident/Ill Health	Employees	0	4
	Contractors	0	0
Lost Hours due to Accident/Ill Health	Employees	0	30
	Contractors	0	0

#### l. Employee wellbeing

At RoslinCT, we prioritise our employees' wellbeing and mental health so that everybody can bring their whole self to work. Employment with RoslinCT grants employees access to a range of counselling and mental health support services, including free counselling sessions provided by BHSF, medical information and legal advice. Under our Aviva healthcare support, we also offer employees access to the Mental Health Pathway which includes:

- Self-directed online services
- Remote talking therapies
- Face-to-face treatment
- Assessment and treatment by a psychiatrist or within an in-patient facility if clinically necessary
- A long-term plan to help manage symptoms following treatment

The cover also provides support services to remain physically well, including 'Get Active' discounts and a Cycle2Work scheme.

RoslinCT offers a range of family-friendly policies and stress management resources including:

- Maternity & Parental Leave policies

- Compassionate and Special Leave policies
- Dependent's & Carer's Leave policy
- Stress Management Training
- Coping with Stress resources

In the UK, we have a network of Mental Health First Aiders in place that undergo regular training and that can act as a first point of contact in a mental health crisis and can provide support, guidance and further signposting to additional support. This group also support mental-health related awareness campaigns in the organisation.

In the US, RoslinCT has health and wellness initiatives embedded in our medical insurance plan, alongside other wellness initiatives provided to employees via our Employee Assistance Program (EAP), which covers a range of services including counselling, support for life improvements, goal setting, stress & anxiety, financial and legal concerns.

US-based employees are eligible for federal and state-mandated Family & Medical Leave, along with paid time off for bereavement and jury duty.

## 4. Governance:

### a. Intro

At RoslinCT, sustainability is everyone's responsibility, regardless of their position in the organisation. We will create a network of sustainability champions across the organisation to lead by example and influence others to implement sustainable behaviours in the workplace and at home.

Our approach is one of complete transparency around our sustainability journey, providing regular disclosures and updates on our goals, KPIs and roadmaps for longer-term initiatives to our employees, clients, suppliers and Board of Directors.

### b. Values, Ethics & Code of Conduct

RoslinCT values shape the DNA of our business and reflect the way we work to deliver products to change people's lives. They are:

- **One-Team:** We trust and respect our colleagues and collaborate in a positive manner to effectively achieve our collective Mission, Vision, and Goals.
- **Personal Growth:** We continuously focus on developing and growing our people's expertise and capabilities that drive excellence and the achievement of outstanding results.
- **Trust & Respect:** We hold each other accountable for creating a safe, diverse, and inclusive work environment through active listening and communicating authentically, open-mindedly, and respectfully.
- **Integrity:** We believe in honesty, transparency and doing the right thing.
- **Partner Focus:** We always "go the extra mile" to deliver exceptional quality and results for our partners.
- **Innovation:** We fearlessly challenge the status quo through continuous improvement, to pioneer new creative ways of working, driving a quality-first mindset and improving the organisation's overall capabilities, effectiveness, and efficiency

Our Code of Conduct also details examples of guiding behaviours, respect in the workplace, professionalism, collaboration, communication, conflict of interest, protection of company property, sustainability, and policies relating to employee behaviour, including:

- Probation policy
- Equal Opportunities, Diversity & Inclusion policy
- Harassment & Bullying policy
- Disciplinary policy
- Grievance policy
- Anti-bribery & corruption policy
- Employee privacy policy
- Personal relationships at work policy

### c. Board of Directors – composition, diversity, Board Charter

As part of our Sustainability and People strategies, we are committed to promoting diversity, equity and inclusion at all levels of the organisation, including our Board.

In 2024, our company adopted a Charter which assigns specific responsibilities to our Board of Directors, including activating a culture of ethical and social responsibility, and setting values to which the Group will adhere.

The Charter includes a requirement on the Board to regularly assess whether our Directors possess the requisite skills, experience and diversity required for effective performance of their duties.

### d. Materiality

Our company undertook a materiality assessment prior to formulating our business ESG strategy, including targets and KPIs.

This included consulting with our major stakeholder groups in the following ways:

- Employee sustainability survey
- Review of client priorities around sustainability
- Benchmarking against peers and competitor organisations
- Review of Investor and Board priorities

The results were aggregated and combined, and the resulting priority issues were then incorporated into our company's sustainability plan.

As of the end 2024, the company has not yet undertaken a double materiality assessment, however, this is something we plan to address in the future. RoslinCT does not have operations in the EU and is not subject to the requirements of the EU Corporate Sustainability Reporting Directive, however, our reporting practices will follow best practice guidelines.

### e. ESG Governance & Risk Management

Sustainability metrics, including all of those featured in this report are reported quarterly to our majority investors GHQ Capital LLP on a quarterly basis.

Senior Management Team meetings are held quarterly to focus on sustainability progress and key issues, and regular sustainability updates are provided at our monthly Board meetings.

#### f. Sustainable Finance Disclosures

RoslinCT supports GH0 Capital LLP in providing data to support their regulatory obligations under the Sustainable Finance Disclosure Regulations, and our own reporting requirements under the Streamlined Energy and Carbon Reporting (SECR) requirements on greenhouse gas emissions, energy consumption, renewable energy use, and social impact metrics.

## ANNEX 1 – POLICIES AND PROCEDURAL DOCUMENTS

### 1. Employee Code of Conduct

# Roslin<sup>CT</sup> Code of Conduct

## Introduction

The purpose of this code of conduct is to outline our set of values and principles that define the expectations of the behaviour of all individuals at RoslinCT. The code is intended to promote a workplace that is collaborative, respectful, and ethical.

## Values

Our values shape the DNA of our business and reflect the way we work to deliver products to change people's lives. They are:

- **One-Team:** We trust and respect our colleagues and collaborate in a positive manner to effectively achieve our collective Mission, Vision, and Goals.
- **Personal Growth:** We continuously focus on developing and growing our people's expertise and capabilities that drive excellence and the achievement of outstanding results.
- **Trust & Respect:** We hold each other accountable for creating a safe, diverse, and inclusive work environment through active listening and communicating authentically, open-mindedly, and respectfully.
- **Integrity:** We believe in honesty, transparency and doing the right thing.
- **Partner Focus:** We always "go the extra mile" to deliver exceptional quality and results for our partners.
- **Innovation:** We fearlessly challenge the status quo through continuous improvement, to pioneer new creative ways of working, driving a quality-first mindset and improving the organisations overall capabilities, effectiveness, and efficiency.

## Guiding behaviours

Our guiding behaviours provide a framework of best-practice to deliver an environment where we can be at our best and get the best possible results. They are:

- **Meeting attendance:** Avoid unnecessary meeting attendance, consider who you invite to meetings and ensure your participation aligns with the meeting's objectives.
- **Purposeful meetings:** Be clear on the purpose of meetings and keep focus on that.
- **Face-to-face meetings:** Try to have meetings face-to-face when practical and appropriate.
- **Be present:** Give your full attention to what's being discussed in meetings.
- **Cross-training:** We cross-train our roles as much as possible so the job can get done when people are on holiday or out of the business.
- **Delegate:** We give opportunities to others.
- **Quick decisions:** We avoid procrastination and act fast.
- **Simplify recruitment:** We keep our recruitment processes efficient and are decisive.
- **Manage holidays:** We proactively manage our holiday roster to make sure the team is covered and no-one is left short.
- **Handover when absent:** We delegate and hand over necessary information to avoid disruption when on leave.

## Respect in the workplace

All individuals should respect their colleagues and communicate in a positive and supportive manner with one another. We won't allow any kind of discriminatory behaviour, harassment, or victimisation. Individuals should understand and conform with our Equal Opportunities, Diversity & Inclusion Policy in all aspects of their work. Below are some examples of how we expect this to be demonstrated:

- **Maintain a professional demeanour:** Avoid gossiping, complaining excessively, or negativity.
- **Be polite and courteous:** Use common courtesy phrases like "please," "thank you," and "excuse me". Disrespectful behaviour including shouting, swearing and gossiping about others will not be tolerated.
- **Be mindful of your tone:** Even if the content of your message is professional, a combative, harsh or condescending tone can be disrespectful.
- **Respect people's privacy:** Don't pry into personal matters or spread rumors.
- **Respect others' time:** Be punctual for meetings, stick to deadlines you set with colleagues, and avoid last-minute requests that could throw off their schedule.
- **Be inclusive:** Contribute to fostering an environment where everyone feels valued, respected, and empowered to contribute their best.
- **Respect diversity:** Respect and embrace diversity and the benefits that it brings.

## Professionalism

All individuals are expected to conduct themselves in a professional manner at all times. This includes:

- Dressing in a manner that is appropriate for your day. For example, if you have clients visiting then you would be expected to dress in a more formal and presentable manner than if you have a day in the labs
- Completing job duties with skill and in a timely manner
- Individuals are expected to be at work on time and to attend all scheduled meetings. Exceptions may be made for extenuating circumstances, but individuals should notify their supervisor in advance of any absences or tardiness

## Collaboration

Individuals are expected to work proactively and collaboratively with their colleagues and to support the goals of the company. This includes being respectful of others' ideas and opinions and sharing the appropriate information and resources with those who need it. It also includes sharing workload fairly, being willing to help others who need it and celebrating others' accomplishments.

## Communication

Individuals are expected to communicate clearly, openly, proactively and honestly with their colleagues, supervisors, and managers. This includes keeping them informed of their progress on projects, and raising any concerns that they may have.

## Conflict of interest

Individuals are expected to avoid any conflicts of interest that could interfere with their ability to perform their job duties. This includes avoiding any personal, financial, or other interests that could create a bias in their decision-making. They should speak with their supervisor and manager if there is any doubt. This includes, but is not limited to:

- Financial interests: Owning significant interests in a competitor, supplier, or customer.
- Family relationships: Having close family members employed by a competitor, supplier, or customer where business dealings could occur.
- Gifts and entertainment: Receiving gifts or entertainment from vendors or clients that could influence business decisions.
- Outside employment: Holding another job that could compete with the company's interests or create a time commitment that hinders your ability to fulfill your duties.

## Protection of company property

All individuals are responsible for the protection of company property, both tangible and intangible. This includes:

- Using company equipment and facilities in a responsible and respectful manner
- Not misusing company property
- Protecting company information and intellectual property
- Reporting any damage or loss of company property immediately

## Sustainability

We are committed to conducting our business in a sustainable way – minimizing our environmental footprint; delivering social impact for our employees, patients, and communities; acting as responsible citizens, and promoting good governance. You play an important role in helping us achieve our business sustainability goals.

Here are some ways you can help:

- Review our business [sustainability strategy](#) and familiarise yourself with our goals, and in particular our [business carbon footprint](#)
- Think about how you can reduce carbon emissions through small actions:
- Recycle waste properly, and look for ways to reduce waste altogether. Could we replace a single use item for a reusable equivalent? Could we reduce what we buy?
- Conserve energy – shut down laptops and PCs at the end of the working day
- Travel sustainably – car share, use public transport or walk/cycle where possible
- Think about how we could conserve energy and waste in our operations and at home
- Participate in e sustainability training
- Add sustainability to your team meetings
- Consider becoming a RoslinCT STEM ambassador



## Policies

All individuals are expected to read and understand the company's policies. If they have any questions, they should ask their supervisor or the Human Resources department. Those relevant to the Code of Conduct include:

- Equal Opportunities, Diversity & Inclusion Policy
- Harassment and Bullying Policy
- Anti-Bribery and Corruption Policy
- Personal Relationships at Work Policy

## Reporting and questions

Individuals who have questions or believe that they have witnessed or been the victim of a violation of the Code of Conduct should speak to their supervisor or to someone in the Human Resources department at the earliest opportunity.

## Enforcement

The company will take necessary steps to enforce the code of conduct.

Possible consequences may include:

- Formal Warning
- Suspension or termination for more serious offenses

We may take legal action in cases of corruption, theft, embezzlement or other unlawful behaviour.

The following are some specific examples of conduct that is prohibited under the code of conduct:

- Harassment or discrimination of any kind, including on the basis of race, colour, religion, sex, national origin, age, disability, or sexual orientation.
- Theft, fraud, or other illegal activity.
- Misuse of company property or resources.
- Conflicts of interest.
- Breaches of confidentiality.
- Whistleblowing retaliation.


## Acknowledgement

I hereby certify that I have received the Code of Conduct of RoslinCT and have read the document prior to executing this acknowledgement. I acknowledge the importance of the Code of Conduct and understand my obligations outlined in the document. I commit to conduct myself in accordance with the Code at all times.

.....  
Signature



## 2. STEM & Volunteering Policy



your advanced therapy solution

Page 1 of 2

STEM & Volunteering Policy

STEM & Community|Volunteering Policy

**Policy Statement**

RoslinCT is committed to actively promoting the advancement of STEM (Science Technology Engineering & Maths) education and volunteering in our communities. This is a core part of our Sustainability and People strategies. We encourage and provide all our employees with the opportunity to participate in this commitment by volunteering to share their knowledge of Science, Technology, Engineering, and Maths, and supporting local and charitable organisations that mutually benefit our communities, employees, and the business.

The aim of this policy is to set out our position in relation to how and when employees can take time to support STEM and community volunteering activity.

The purpose of employee volunteering and STEM engagement is for RoslinCT to give back to our communities and help others. By giving your time you're inspiring the next generation to follow a career in science, and in turn helping the people and local communities become more prosperous and self-reliant.

**Eligibility**

RoslinCT employees are encouraged to speak with their line manager and apply to participate in STEM and community volunteering activities.

Employees must obtain line manager approval before participating, and submit a STEM/Volunteering Approval Form to RoslinCT's Training Manager (UK)/Head of People (US).

Before participating, you must demonstrate:

- Participation is coordinated with the needs of our clients and business operations
- Satisfactory attendance rate
- No performance/disciplinary-related issues in the previous 12 months
- 100% timesheets submitted at time of approval request
- Participation does not impact client expectations and/or QMS closures


Should a request be declined, your manager will discuss the reasons for the refusal. Receiving a refusal does not prevent you from requesting time to volunteer in the future, up to a maximum of three requests per calendar year.

**Scope of Engagement**

RoslinCT supports national STEM coordination, and encourages employees to participate in activities organised through regional and national delivery bodies, such as colleges, chambers of commerce, and charities supported by the business.

You should not participate in any activities that could be in conflict to your RoslinCT role or one which may impact on your health and wellbeing.

February 2024



## STEM & Volunteering Policy

### Timesheet and Expenses

All time spent on STEM and community volunteering activities must be recorded against the appropriate timesheet code.

RoslinCT reviews and approves in advance any reasonable travel expenses you incur, over and above your daily commute. Use of company equipment to support delivery of a STEM activity will be considered, but this should be discussed and approved with your line manager in advance.

### Business Representation

Employees representing RoslinCT during any event, regardless of type or purpose, are expected to uphold the highest standards of professional conduct that reflect positively on the company and its values. This applies to all interactions with clients, competitors, colleagues, and the general public.

This includes, but is not limited to, the following:

- Maintaining a professional demeanour and appearance, adhering to dress code guidelines provided for the event.
- Engaging in courteous and respectful communication, avoiding discriminatory or offensive language or behaviour.
- Providing accurate and reliable information about the company and its products or services.
- Complying with all event rules and regulations.
- Protecting the company's confidential information and intellectual property.
- Reporting any observed violations of this policy or other inappropriate behaviour to a supervisor immediately.

### Health & Safety

It is your responsibility to ensure you are meeting all health and safety standards, no matter the type of volunteering arrangement you choose to do. Please refer to our HSE policy.

February 2024

### 3. RoslinCT 2024 Social Metrics (Excel)

Reporting Metric		Reporting Standard Reference	Definition and guidance	Calendar Year 2024		
Headcount				Total	UK	US
Total number of employees		GRI 102-8	Total individuals who are in an employment relationship with the organization according to national law or practice.	379		
Total number of full time employees		GRI 102-8	Full time employees are employees whose working hours per week, month, or year are defined according to national law or practice regarding working time.	358	262	96
Total number of part time employees		GRI 102-8	Part-time employee are employees whose working hours per week, month, or year are less than the number of working hours for full-time employees.	21	21	0
Total number of Full Time Equivalents (FTE)		EDCI	The Full Time Equivalent (FTE) is a unit of measurement used to figure out the number of full-time hours worked by all employees in a business. It converts the hours worked by part-time employees into hours worked by full-time employees. For example, an FTE calculation of 1.0 corresponds to the hours worked in a day for a full-time employee.	Total	-	-
				375.5	279.5	96
Total FTEs at the end of previous year			Total full time equivalents (FTE) who were employed by your organisation at the end of the <u>previous</u> reporting period (2023). This information is required to calculate percent turnover.	353.5	232.5	121
Net change in FTEs due to M&A #		EDCI	Any FTE growth or decline due to a business acquisition or business unit divestiture.	0		
Diversity & Inclusion						
Total employee composition (number)	Male	GRI 405-1	Employees in this case is defined as any individual who is in an employment relationship with the organization, according to	173	123	50
	Female	GRI 405-1		202	156	46

	<b>Other</b>	GRI 405-1	national law or its application. Includes both full time and part time employees.
<b>Total C-1 Level (number)</b>	<b>Male</b>	GHO	C-1 Level refers to senior management that reports to and sits immediately below top management (C-Suite). They're responsible for developing and implementing activities and allocating the resources needed to achieve the objectives set by C-Suite.
	<b>Female</b>	GHO	
	<b>Other</b>	GHO	
<b>Total C-Suite (executive) composition (number)</b>	<b>Male</b>	SFDR informed	The C-Suite, or executive committee, is defined as high-ranking members of the management of the organisations, whose job title typically starts with 'Chief'. They are responsible for the strategic guidance of the organization, setting organisational objectives, the effective monitoring of management, and the accountability of management to the Board, broader organization and its stakeholders.
	<b>Female</b>	SFDR informed	
	<b>Other</b>	SFDR informed	

	4	4	0
	7	6	1
	16	10	6
No.	4		
	<b>Full Name</b>	-	-
Names	Peter Coleman	Male	
	Lee Warren	Male	
	Kevin Bruce	Male	
	Dean Morris	Male	
No.	2		
	<b>Full Name</b>	-	-
Names	Jane Fraser	Female	
	Jessica Carmen	Female	
No.			
	<b>Full Name</b>	-	-
Names			

Total Board Members (number)	Male	GRI 405-1	Board of Directors is defined as the administrative, management or supervisory body of a company responsible for the overall guidance of the organization, the effective monitoring of management, and the accountability of management to the broader organization and its stakeholders.
	Female	GRI 405-1	
	Other	GRI 405-1	

No.	8	
Names	Full Name	-
	Andrea Ponti	-
	Alan MacKay	
	Geoffrey Hamilton-Fairley	
	Peter Crowley	
	Christopher J. Burnes	
	Alexander Vos	
	Sir Peter Mathieson	
	Ian McCubbin	
No.	0	
Names	Full Name	-
No.	0	
Names	Full Name	-

<b>Average gross hourly earnings of male paid employees</b>		Male	SFDR PAIs and adapted from GRI 405-2	Average gross hourly earnings of all male employees is calculated by summing the hourly pay of all male employees and dividing by the total number of male employees.
<b>Average gross hourly earnings of female paid employees</b>		Female	SFDR PAIs and adapted from GRI 405-2	Average gross hourly earnings of all female employees is calculated by summing the hourly pay of all female employees and dividing by the total number of female employees.
<b>Unadjusted gender pay gap</b>			SFDR PAIs and adapted from GRI 405-2	<p>Gender Pay gap is the difference between average gross hourly earnings of male paid employees compared to female paid employees as a percentage of average gross hourly earnings of male paid employees. It is calculated using the following methodology:</p> <ol style="list-style-type: none"> <li>1. Sum the hourly pay of all male employees, and divide by the number of male employees to give average gross male hourly earnings.</li> <li>2. Repeat this step for female employees to give average gross female hourly earnings.</li> <li>3. Take the average gross hourly pay for male employees and subtract the average gross hourly pay for female employees.</li> <li>4. Divide by the average gross hourly pay for male employees.</li> <li>5. Multiply by 100.</li> </ol>
<b>Recruitment, Retention, and Development</b>				
<b>Turnover of permanent employees, split by:</b>	<b>Voluntary</b>	GRI 401-1	Employees who leave the organisation voluntarily	
	<b>Involuntary</b>	GRI 401-1	Employees who leave the organisation involuntarily e.g, due to dismissal, retirement or death in service	
<b>Percent turnover</b>	<b>Total</b>	ILPA ESG Framework	Attrition (the number of FTE leaving the business) over the course of the year divided by the total FTEs at the end of the previous year (2023).	

£	£	\$
28.62	21.80	55.71
£	£	\$
28.03	20.10	66.76
2%		
59	46	13
17	9	8
21%		

Average employee tenure		GHO ask	Sum total of tenure for all employees divided by the total number of employees. 1. Employees tenure is calculated by subtracting their employment start date from the current date or termination date. 2. These figures are then added together to give sum total tenure for all employees. 3. Divide the sum total by the total number of (current) employees to give the average employee tenure.	UK	2.2	2.2	
				US	2.2		
Average training and development expenditure per full time employee		SASB HealthCare 101-15	Total cost of training provided to employees divided by the number of employees. ‘Training’ refers to: • all types of vocational training and instruction; • paid educational leave provided by an organization for its employees; • training or education pursued externally and paid for in whole or in part by an organization; • training on specific topics. Training does not include on-site coaching by supervisors.	UK	£	611.00	
				US	\$ 630.00		
Employee Engagement							
Did you undertake an employee engagement survey in the financial year in question? If not, what year did you last undertake the survey?	Year	GHO ask	Employee engagement surveys are usually delivered in questionnaires that ask employees to rate their agreement or satisfaction with various aspects of their work.		Yes/No	Yes	No
Overall employee engagement survey score	%	GHO ask	An employee engagement score is a measure of how committed and satisfied employees are with their work and organization. It can be calculated by using a survey that asks employees questions about their feelings and attitudes towards their job, such as satisfaction, motivation, loyalty, and advocacy.	UK	74%		
				US			
Participation rate	%	GHO ask	Overall rate of participation in the engagement survey as a percentage (%)	UK	87%		
				US			



Good Governance				
% of employees whose basic salary is equal to the legal minimum wage	%	UN PRI Human Rights	The percentage of employees who are being paid minimum wage in your organisation (based on the location in which the employee is based). Minimum wage is defined as “the minimum amount of remuneration that an employer is legally required to pay wage earners for the work performed during a given period, which cannot be reduced by collective agreement or an individual contract”. They are set by governments (statutory) or can result from a collective agreement between employers’ and workers’ organizations (negotiated) that is made legally binding.	0%
Latest EcoVadis Score		GHO ask	Latest EcoVadis score achieved from an EcoVadis assessment.	n/a - pending for 2025
ESG-related Policies	Current policies	GHO ask	Please provide a list of ESG-related policies that are currently in place (such as Human Rights, Modern Slavery, Environmental, etc)	Sustainability, Human Rights, HSE, DEI, Sustainable Procurement, Travel & Expenses, ABC
	Additional policies implemented in 2024	GHO ask	Please indicate which policies the company has put in place during this calendar year (such as a sustainable procurement policy, human rights in the supply chain, etc)	Sustainable Procurement, ABC
Health and Safety				
The number of fatalities as a result of a work-related injury	Employees	GRI 403-9 & 10	A work related fatality is a fatality that is caused as a result of exposure to hazards at work. Employees refer to individuals who are in an employment relationship with the organization according to national law or practice. Contractors refer to persons or organizations working onsite or offsite on behalf of an organization. Third parties refers to an individual or group that is not an employee or contractor for relevant organisation, but is involved in the incident.	0 (US); 0 (UK)
	Contractors	GRI 403-9 & 10		0 (US); 0 (UK)
	Third Parties	GRI 403-9 & 10		0 (US); 0 (UK)

<b>The number of recordable work-related injuries</b>	<b>Employees</b>	GRI 403-9 & 10	Recordable work-related injury or ill health is not a fatality or high-consequence work-related injury but results in any of the following: More than 1 day away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury diagnosed by a physician or other licensed healthcare professional.
	<b>Contractors</b>	GRI 403-9 & 10	
<b>Total number of incidents reported</b>	<b>Employees</b>	GRI 403-9 & 10	The total number of incidents that occurred during the reporting period that result in injury or ill health, including all minor incidents (treatable by first aid).
	<b>Contractors</b>	GRI 403-9 & 10	
<b>The total number of days lost due to a work related accident or ill health</b>	<b>Employees</b>	GRI 403-9 & 10	Lost work days are the total amount of days off work due to work-related injury or illness. This excludes the day of the incident, planned leave, weekends, scheduled vacation days, public holidays. It also excludes “sick days” allotted in advance by the employer.
	<b>Contractors</b>	GRI 403-9 & 10	
<b>The total number of hours lost due to a work-related accident or ill health (employees, contractors)</b>	<b>Employees</b>		Lost hours are the total amount of hours off work due to work-related injury or illness, excluding the day of the incident, planned leave, weekends, scheduled vacation days and public holidays. It also excludes “sick days/hours” allotted in advance by the employer.
	<b>Contractors</b>		
<b>The total number of hours worked during the reporting period</b>	<b>Employees</b>	GRI 403-9 & 10	The total number of hours that employees worked by employees and contractors during the reporting period. If the organization cannot directly calculate the number of hours worked, it may estimate this on the basis of normal or standard hours of work, taking into account entitlements to periods of paid leave of absence from work (e.g., paid vacations, paid sick leave, public holidays) and explain this in the report.
	<b>Contractors</b>	GRI 403-9 & 10	

1 (US); 1 (UK)		
0 (US); 0 (UK)		
2 (US); 3 (UK)		
0 (US); 0 (UK)		
<b>Input</b>	-	-
4	4	0
0	0	0
0 (US); 30 (UK)		
0 (UK)		
<b>Input</b>	-	-
711382	496782	214600
7578		

## 4. Sustainable Procurement Policy



Page 1 of 1

### RoslinCT

#### Sustainable Procurement Policy

We place a focus on good governance and transparency of best practice in our supply chain, and we expect all of our suppliers to observe all laws and regulations and act in a socially and environmentally responsible manner.

To ensure our procurement practices result in outcomes that benefit society and the environment, we observe the following guiding principles:

- We place a high priority on procuring materials and services from suppliers that can demonstrate a commitment to ethical business practices
- Where possible we will not contract with suppliers who operate in a high-risk CPI (Corruption Perception Index) jurisdiction
- We expect our suppliers to observe all environmental laws and regulations, to make voluntary reductions in greenhouse gas emissions, and to prevent any major spills and pollution to the natural environment
- Employees engaged in procurement activities will not have any personal conflict of interest with any supplier
- Employees will not accept gifts or rewards from suppliers that could be considered bribes
- Employees will undertake Anti-Bribery and Corruption training annually

*Peter Coleman*  
CEO

## 5. Anti-Bribery & Corruption Policy



Page 1 of 2

### Anti-Corruption Policy

RoslinCT (inclusive of its subsidiaries, the “**Company**”), is committed to conducting all aspects of its business in keeping with the highest legal and ethical standards and expects all employees and other persons acting on its behalf to uphold this commitment.

Our commitment is to:

- conduct our activities in full compliance with local law and the laws of other jurisdictions in which the Company conducts business, including all applicable anti-bribery and anti-corruption laws;
- assess and take action to address the risk of corruption in all aspects of our business operations; and
- manage our business operations with a view to preventing and detecting corrupt practices, and ensuring that anti-bribery and anti-corruption criteria are considered in the provision and/or procurement of goods and services.

To meet our commitments, we will:

- adopt and enforce a zero tolerance approach to bribery, kickbacks, or corruption of any kind, directly or through third parties, whether or not explicitly prohibited by this policy or by law;
- establish, monitor, and maintain internal controls, rules, and procedures designed to prevent bribery from occurring, detect improper or corrupt conduct, and avoid the appearance of wrongdoing;
- prohibit all directors, officers, employees, agents, representatives and other associated persons of the Company and its subsidiaries (collectively “**Relevant Personnel**”) from:
  - o giving or offering anything of value<sup>1</sup> (including facilitation payments), directly or indirectly, to any business partner, private party, or Government Official<sup>2</sup> for the purpose of improperly obtaining or retaining a business advantage for the Company;<sup>3</sup>
  - o soliciting or accepting anything of value, including such improper payments or benefits; and
  - o making political donations by or on behalf of the Company;

<sup>1</sup> “Anything of value” includes cash (or cash-equivalents (e.g., gift cards, store cards, vouchers, gambling chips or credit)), gifts, forgiveness of a debt, loans, personal favours, meals and entertainment, travel support, political and charitable contributions, business opportunities, medical care, employment and (paid or unpaid) internship opportunities.

<sup>2</sup> “Government Official” includes all officers or employees of a government department, agency or instrumentality; permitting agencies; customs officials; candidates for political office; and officials of public international organisations (e.g., the Red Cross). This term includes officers or employees of government-owned or controlled commercial enterprises such as state-owned or controlled universities, airlines, oil companies, health care facilities or other vendors.

<sup>3</sup> The prohibition also includes family members and close associates of such individuals (e.g., it is not permissible to give a gift to the sibling, spouse or child of an individual if a gift to the individual themselves would be prohibited under this Policy).

- ensure that Relevant Personnel carry out appropriate checks and precautions before engaging third parties to act on behalf of the Company;<sup>4</sup>
- communicate the importance of anti-corruption compliance to Relevant Personnel, including by documenting our policy and procedures and requiring and encouraging the reporting of misconduct or suspicion of misconduct in line with the Company's whistleblowing policy and procedures;
- sanction Relevant Personnel who violate our anti-corruption policy with disciplinary action up to and including dismissal/termination;
- provide regular training to Relevant Personnel on the Company's anti-corruption policy and procedures;
- maintain full and accurate financial records of all expenditures made by the Company and follow all applicable standards, principles, laws and practices for accounting and financial reporting;
- engage with stakeholders, including if necessary, communicating internally and externally our anti-corruption policy and performance on a regular basis; and

at least annually review the Company's performance against our anti-corruption policy and review our anti-corruption policy and update it as/when appropriate. This anti-corruption compliance policy represents our position on anti-corruption issues and the policies and practices we will apply in conducting our business.

*Peter Coleman*

Peter Coleman, CEO

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<sup>4</sup> Such precautions may include conducting an integrity due diligence review, inserting appropriate anti-corruption compliance provisions in the third party's contract, requiring the third party to certify that it has not violated and will not violate our anti-corruption policy or any applicable anti-bribery or anti-corruption laws during the course of its business with the Company, and monitoring the reasonableness and legitimacy of the services provided by, and the compensation paid to, the third party during the course of the engagement.



## 6. Board Effectiveness Charter

### Board Charter

#### Dolly Topco (Jersey) Limited

Adopted by the Board on 28 March 2024

#### 1. Purpose

- 1.1 The board of directors/officers of the Company (the "**Board**") is the ultimate decision-making body of the Company. The Board has authority to organise and direct the affairs of the Company in the best interests of the Company and its subsidiaries (together, the "**Group**"). The purpose of this Board Charter is to set out clearly the role, composition and responsibilities of the Board.
- 1.2 The conduct of the Board and of individual directors is also governed by the Investment Agreement relating to the Company dated 19 January 2024 (a copy of which is attached to this Charter) (the "**IA**"). The IA also includes a number of operational matters relating to the Board and therefore should read alongside this Charter.

#### 2. Composition of the Board

- 2.1 The Board shall be constituted in accordance with the IA and the Company's constitution. The Board will take into consideration the Company Diversity Policy in determining its composition.
- 2.2 The Board shall ensure that it comprises the appropriate balance of skills, experience and diversity required for effective oversight of the management of the Company (having regard to the size and nature of the Group and its business).
- 2.3 The Board will appoint a Chairperson with the requisite experience, skills and leadership abilities to facilitate the Company's governance processes. The Chairperson shall ensure the Board fulfils its obligations under this Charter.

#### 3. Responsibilities of the Board

The Board is responsible for providing effective leadership that results in achieving strategic objectives and positive outcomes over time. This includes collaborating with management to:

- a) set an appropriate vision and mission for the strategic direction of the Company and the Group as a whole;
- b) support the creation and adoption of strategic plans, priorities, policies and processes that ensure the integrity of the Company's risk management and internal controls;
- c) institute a sound system of internal controls for the Company and oversee the corporate governance framework of the Group;
- d) ensure the implementation of, and monitor the progress of, the Company's approved policies, objectives and strategy;
- e) delegate clearly defined responsibilities and authorities to management and specific directors;
- f) actively cultivate a culture of ethical and social responsibility, and set the values to which the Group will adhere; and
- g) ensure that the Group operates in accordance with all applicable laws, guidelines, and regulations and establish systems to effectively monitor and control their compliance across the Group.

#### 4. Board effectiveness and culture

- 4.1 In order to assess the extent to which requisite skills, experience and diversity are represented on the Board, the Board shall regularly assess whether the directors have the skills and access

to the necessary tools required for the effective performance of their duties, and shall act promptly to fill any gaps identified. To support this aim, the Chairperson will be responsible for conducting an independent annual Board effectiveness review, and ensuring the review process meets contemporary good practice guidelines for Board and director assessment.

- 4.2 The Board seeks to ensure that directors are actively engaged in oversight and governance of the Group, and to foster a culture that is characterised by candour, openness and willingness to challenge.
- 4.3 Board meetings should therefore be designed to ensure that:
  - a) discussions are open, honest and constructive;
  - b) directors have the opportunity to contribute, question and challenge (including seeking the views of third parties, including management); and
  - c) sufficient time is allocated to each topic to be discussed.
- 4.4 The Chairperson should ensure that the culture of the Board promotes:
  - a) mutual respect among directors;
  - b) active participation in the governance of the Group;
  - c) responsibility towards shareholders, employees and other key stakeholders;
  - d) accountability for the actions and behaviours of those within the Group; and
  - e) responsibility for the reputation and standing of the Group.

## **5. Relationship with management**

There is a distinct separation of responsibilities between the Board and management to ensure a balance of power and authority within the Company. The CEO and senior management are responsible for:

- a) the policy direction and day-to-day management of the Group;
- b) the efficient and effective operation of the Group; and
- c) bringing relevant matters to the attention of the Board in an accurate and timely manner.

It is the responsibility of the Board to oversee the activities of management in carrying out these duties, including, whenever required, challenging management and holding it to account.

## **6. Reporting**

- 6.1 Detailed agendas or Board papers must be provided to directors sufficiently in advance of meetings to ensure that the Board has all the information it needs to carry out its duties effectively.
- 6.2 Records must be kept of all Board and Board committee meetings and decisions (whether in the form of minutes or written resolutions). Directors should ensure that all copies of minutes and resolutions are signed (by the Chair of the relevant meeting or the directors voting on the resolution, as applicable) and stored in an easily accessible format.

## **7. Board Charter review**

- 7.1 The Board shall review this Charter at least annually to ensure that it remains consistent with the Board's objectives and responsibilities.
- 7.2 Any review of this Charter shall take into account the results of the annual Board effectiveness review and any other matters the Board considers relevant.



Roslin<sup>CT</sup>