



Code of Business Conduct and Ethics

Leadership Message

Our mission is to be life-changers. Freeline’s vision is to create better lives for patients suffering from inherited systemic debilitating diseases by developing functional cures through innovative gene therapy. It is therefore essential that we conduct our business upon sound principles and practices. One of our most valuable assets is our reputation for integrity, professionalism and fairness. Our actions are the foundation of our reputation and it is important that each of us adhere to this Code of Business Conduct and Ethics (the “**Code**”) and applicable laws.

The Code has been adopted by our Board of Directors and summarizes the standards to guide our behaviors, decisions and actions. Although these standards cover a wide range of business practices and procedures, they cannot and do not cover every issue that may arise or every situation in which ethical decisions must be made, but rather set forth key guiding principles that represent Freeline’s policies and establish conditions for employment at Freeline.

We are committed to a culture of honesty and accountability. Our commitment to the highest level of ethical conduct should be reflected in all of our business activities, including, but not limited to, relationships with employees, partners, suppliers, competitors, the government, the public and our shareholders. All of our employees, officers and directors must conduct themselves according to the language and spirit of this Code and seek to avoid even the appearance of improper behavior. Even well-intentioned actions that violate the law or this Code may result in negative consequences for Freeline and for the individuals involved.

This Code is a resource to guide us through our business activities. Advice and support are available to address any questions or concerns. Our collective commitment to this Code is vital to our success in developing cutting-edge innovative gene therapies to create better lives.

Review

The Board of Directors shall review this Code annually and make changes as appropriate.



Integrity

We commit to behaving ethically and with integrity. We will respect each other, those we work and engage with, and the environment and act as role models to those around us. All employees, officers and directors must comply with this Code.

Compliance with Laws, Rules and Regulations

We are strongly committed to conducting our business affairs with honesty and integrity and in full compliance with all applicable laws, rules and regulations. No employee, officer or director of Freeline shall knowingly commit an illegal or unethical act, or instruct others to do so, for any reason.

Public Disclosures

Freeline has a responsibility to provide shareholders with full and accurate information, in all material respects, about our financial condition and results of operations. Our reports and documents filed with or submitted to the United States Securities and Exchange Commission and our other public communications shall include full, fair, accurate, timely and understandable disclosure, and Freeline has established a Disclosure Committee consisting of senior management to assist in monitoring such disclosures.

Conflicts of Interest

Our employees, officers and directors have an obligation to conduct themselves in an honest and ethical manner and to act in the best interest of Freeline where patients and Freeline employees are top priorities. All employees, officers and directors should avoid situations that present a potential or actual conflict between their interest and the interest of Freeline.

A “conflict of interest” occurs when an employee’s personal interest interferes in any way, or even appears to interfere, with the interests of Freeline, including those of its subsidiaries and affiliates. A

conflict of interest can arise when an employee, officer or director takes an action or has an interest that may make it difficult for him or her to perform his or her work objectively and effectively, and includes the exploitation of any property, information or opportunity (whether or not Freeline could take advantage of such property, information or opportunity). Conflicts of interest may also arise when an employee, officer or director (or a member of his or her family) receives improper personal benefits as a result of the employee’s, officer’s or director’s position in Freeline.

Although it would not be possible to describe every situation in which a conflict of interest may arise, the following are examples of situations that may constitute a conflict of interest:

- Working, in any capacity, for a competitor, customer or supplier while employed by Freeline.
- Accepting gifts of more than modest value or receiving personal discounts (if such discounts are not generally offered to the public) or other benefits as a result of your position in Freeline from a competitor, customer or supplier.
- Competing with Freeline for the purchase or sale of property, products, services or other interests.
- Having an interest in a transaction involving Freeline, a competitor, customer or supplier (other than as an employee, officer or director of Freeline and not including routine investments in publicly traded companies).
- Receiving a loan or guarantee of an obligation as a result of your position with Freeline.
- Directing business to a supplier owned or managed by, or which employs, a relative or friend.

Situations involving a conflict of interest may not always be obvious or easy to resolve. You should report actions that may involve a conflict of interest to your Line Manager, Chief Financial Officer or General Counsel.

In the event that an actual or apparent conflict of interest arises between the personal and professional relationship or activities of an employee, officer or director, the employee, officer or director involved is required to handle such conflict of interest in an ethical manner in accordance with the provisions of this Code.



Anti-Money Laundering

We are committed to preserving our reputation in the financial community by assisting in efforts to prevent money laundering and terrorist financing. Money laundering is the practice of disguising the ownership or source of illegally obtained funds through a series of transactions to “clean” the funds, so they appear to be proceeds from legal activities.

We have adopted measures to reduce the extent to which Freeline’s facilities, products and services can be used for a purpose connected with market abuse or financial crimes. Additionally, where necessary, we screen partners, potential partners and suppliers to ensure that our activities and operations cannot be used to facilitate money laundering or terrorist activity. If you have any questions about our internal anti-money laundering process and procedure, consult the Chief Financial Officer or the General Counsel.

Insider Trading

Securities laws prohibit any person to buy or sell securities if he or she is in possession of material inside information. Information is material if there is a substantial likelihood that a reasonable investor would consider it important in making an investment decision. If it is not clear whether inside information is material, it should be treated as if it were material.

It is illegal for any officer, director or other employee in possession of material inside information to provide other people with such information or to recommend that they buy or sell the securities.

Freeline directors, officers or employees must not use inside information for personal benefit or to disclose it to others outside Freeline as this violates Freeline’s interests. More particularly, in connection with trading in Freeline’s securities, it is a fraud against members of the investing public and against Freeline. The mere perception that an employee or director traded with the knowledge of material inside information could harm the reputation of both Freeline and that employee or director. Please note this is only a summary and

not an exhaustive list of all of Freeline’s policies on this matter. We urge you to read our full Insider Trading Policy for further details.

Research Ethics

Our aim is to develop safe and effective therapies, which are based on sound scientific principles. With this in mind, we take research ethics seriously to minimize risk to research and clinical trial participants, research staff and clinical staff, third parties and Freeline itself.

The welfare of the animals we use is a top priority. A humane approach must be adopted in the care and treatment of all animals, and the greatest consideration must be given to their health and welfare, consistent with meeting the necessary scientific objectives. In line with this, all staff involved in handling animals must have the appropriate licenses and must undergo specific training.

Freeline is committed to a culture of transparency and openness about our use of genetically modified organisms (“GMOs”), where appropriate and non-proprietary. All GMO work (including work carried out by third parties on our behalf) must be conducted under appropriate levels of biosafety containment and in compliance with relevant safety, health and environmental laws and regulations. Where our research involves human biological samples, there is rigorous oversight of the sourcing of biological samples, their usage and management. We ensure compliance with relevant laws, and donor consent and data privacy requirements.

Trade Controls

Our business transactions may be subject to various sanctions or trade controls and laws, including:

- Government-imposed export or import controls and other trade restrictions
- Anti-boycott laws that prohibit companies from participating in or cooperating with an international boycott that is not



- approved or sanctioned by the local government
- Sanctions by different governments around the world that restrict activities with certain countries, entities, or individuals

We are committed to ensuring that these business transactions are accomplished in full compliance with applicable sanctions or trade controls and laws in the jurisdictions where Freeline operates. If you are involved in the transfer of goods or services across national borders on behalf of the Company, you must comply with these laws, regardless of where you are located. If you have any questions, consult the Chief Financial Officer or General Counsel.

Corporate Opportunities

Employees, officers and directors are prohibited from taking for themselves business opportunities that are discovered through the use of corporate property, information or position. No employee, officer or director may use corporate property, information or position for personal gain, and no employee, officer or director may compete with Freeline. Competing with Freeline may involve engaging in the same line of business as Freeline or any situation in which the employee, officer or director takes away from Freeline opportunities for sales or purchases of property, products, services or interests. Employees, officers and directors owe a duty to Freeline to advance its legitimate interests when the opportunity to do so arises.

Our Operations

We will ensure everything we do is compliant with applicable laws and regulations, that our record keeping and how we handle information facilitate such compliance and that our products are safe

and made to the highest quality standards.

Protection of Confidential Proprietary Information

Confidential proprietary information generated by and gathered in our business is a valuable Freeline asset. Protecting this information plays a vital role in our continued growth and ability to compete, and all proprietary information should be maintained in strict confidence, except when disclosure is authorized by Freeline or required by law.

Proprietary information includes all non-public information that might be useful to competitors or that could be harmful to Freeline, our partners or our suppliers if disclosed. Intellectual property such as trade secrets, patents, trademarks and copyrights, as well as business, research and new product plans, objectives and strategies, records, databases, salary and benefits data, employee medical information, customer, employee and suppliers lists and any unpublished financial or pricing information must also be protected.

Unauthorized use or distribution of proprietary information violates Freeline policy and could be illegal. Such use or distribution could result in negative consequences for both Freeline and the individuals involved, including potential legal and disciplinary actions. We respect the valid and enforceable property rights of other companies and their proprietary information and require our employees, officers and directors to observe such rights.

Your obligation to protect Freeline's proprietary and confidential information continues even after you leave Freeline, and you must return all proprietary information in your possession upon leaving Freeline.

The provisions of this section are qualified in their entirety by the section entitled "Reporting Violations to Governmental Agencies."



Data Privacy and Protection

Freeline is entrusted with the personal and sensitive data of patients, healthcare professionals (“HCPs”), our employees, suppliers and various others. As we collect and use this personal data in the normal course of our business activities, it is vital that we safeguard it, especially sensitive data such as personal health information or genetic information. We operate under our privacy and security principles, adhering to applicable laws, regulations and Freeline policies. We are transparent about the personal data that we collect such as the purposes for collection, how it is used and shared, how we protect it and how long we keep it. We respect the rights of individuals to the personal data that we hold by fulfilling requests for access, rectification, erasure, objection/restriction, and portability.

If you suspect any loss or unintended disclosure of personal and/or confidential data, report the incident immediately to a Line Manager and IT Department.

Accuracy of Company Financial Records

We maintain the highest standards in all matters relating to accounting, financial controls, internal reporting and taxation. All financial books, records and accounts must accurately reflect transactions and events and conform both to required accounting principles and to Freeline’s system of internal controls. Records shall not be distorted in any way to hide, disguise or alter Freeline’s true financial position.

Retention of Records

All Freeline business records and communications shall be clear, truthful and accurate. Employees, officers and directors of Freeline shall avoid exaggeration, guesswork, legal conclusions and derogatory remarks or characterizations of people and companies. This applies to communications of all kinds, including email and informal notes or memos. Records should always be handled according to Freeline’s records retention policies, as part of broader records and document

management policies and practices. If an employee, officer or director is unsure whether a document should be retained, consult the General Counsel or Chief Financial Officer before proceeding.

Business Intelligence

It will be necessary for us, from time to time, to conduct some competitive intelligence, for example, to understand the dynamics of the market we operate in or how to position our products. It is acceptable to use information that is publicly available or obtained via ethical and legal means. It is against our core values, and damaging to our reputation, to obtain business intelligence through unethical means such as engaging in deception, providing inaccurate information or not disclosing honestly the purpose of our business intelligence research. It is critical that we know and trust any third party sources of intelligence and ensure that information provided is not protected or confidential.

Quality and Safety

All employees involved in non-clinical and clinical research and development (R&D), and manufacturing must understand the relevant policies and procedures relating to Good Laboratory Practices (“GLP”), Good Clinical Practices (“GCP”), Good Manufacturing Practices (“GMP”) and Good Pharmacovigilance Practices, (“GVP”) – collectively “Good Operating Practices” or “GxP”. We have implemented a robust Pharmaceutical Quality System to meet the relevant GxP standards and requirements.

We are committed to delivering safe, high-quality therapies to patients to help them live healthier lives. With accountability and integrity at the core of everything we do, we ensure that all our investigational compounds are rigorously tested for quality and reliability and that only treatments



of acceptable quality reach patients. We will report all safety related concerns and adverse events.

Sustainability

We strive to operate in a way that is respectful to and protective of the environment. We will endeavor to reduce and mitigate any negative environmental impacts resulting from the conduct of our operations wherever practicable. We care about minimizing any potential harm to the health and safety of our employees, partners and the public. We will assess environmental risks and opportunities periodically to help us improve our performance.

Supporting Our Employees

We provide a fair, safe, supportive environment for our employees where everyone feels they have the opportunity to learn, develop and to do their job well. We care about our employees' safety and wellbeing and we expect them to adhere to this Code. We encourage transparency and openness so that issues are raised and reported without hesitation.

Equal Opportunity, Non-Discrimination and Fair Employment

Freeline's policies for recruitment, advancement and retention of employees forbid discrimination on the basis of any criteria prohibited by law, including but not limited to race, gender, sexual orientation or age. Our policies are designed to ensure that employees are treated, and treat each other, fairly and with respect and dignity. In keeping with this objective, conduct involving discrimination or harassment of others will not be tolerated. All employees, officers and directors are required to comply with Freeline's policy on equal opportunity, non-discrimination and fair employment.

Safety, Health and Environment

We are committed to conducting our business in compliance with all applicable environmental and workplace health and safety laws and regulations. We strive to provide a safe and healthy work environment for our employees and to avoid adverse impact and injury to the environment and the communities in which we conduct our business. Achieving this goal is the responsibility of all officers, directors and employees.

Physical Security

We provide a secure workplace for our employees, contractors, and visitors. Security is a shared responsibility and as such any situation that may pose a security risk such as noticing a suspicious persons or activity, loss or theft of ID card, or witnessing or being threatened with violent behavior, must be reported immediately.

Protection and Proper Use of Company Assets

Protecting Freeline assets against loss, theft or other misuse is the responsibility of every employee, officer and director. Loss, theft and misuse of Freeline assets may directly impact our profitability. Any suspected loss, misuse or theft should be reported to a Line Manager and the IT Department.

The sole purpose of Freeline's equipment, supplies and electronic resources (including hardware, software and the data thereon) is the conduct of our business. They may only be used for Freeline business consistent with our guidelines.

Drug-Free, Violence-Free Workplace

The use of alcohol and drugs can impair your ability to work effectively and productively. Except at approved Freeline-organized events, or with appropriate authorization, you may not drink alcohol on Freeline premises. You are prohibited from working while your performance is impaired by alcohol or any other drug whether legal or illegal. Additionally, you may not possess any non-



pharmaceutical drugs on Freeline premises or at work-related functions.

We strictly prohibit acts of bullying, harassment, or violence towards others in the workplace and in places where our business is conducted. You may not bring firearms, explosives or any other weapons onto Freeline premises, or to any work-related setting, regardless of whether you are licensed to carry such weapons.

Doing Business with Others

We interact with organizations and individuals outside our company and we commit to engaging with others the way with which we want to be engaged: with respect, honesty, clarity of communication and fairness. We strive to promote the application of the standards of this Code by those with whom we do business. All our interactions with external parties must be ethical, legal and compliant with all applicable laws and regulations. Our policies, therefore, prohibit the engaging of a third party to perform any act prohibited by law or by this Code, and we shall avoid doing business with others who intentionally and continually violate the law or the standards of this Code.

Fair Dealing

Each employee, officer and director of Freeline should endeavor to deal fairly with partners, suppliers, competitors, the public and one another at all times and in accordance with ethical business practices. No one should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing practice. No bribes, kickbacks or other similar payments in any form shall be made directly or indirectly to or for anyone for the purpose of obtaining or retaining business or obtaining any other favorable action. In the event of a violation of these provisions, Freeline and any employee, officer or

director involved may be subject to disciplinary action as well as potential civil or criminal liability for violation of this policy.

Compliance with Antitrust Laws

The antitrust laws prohibit agreements among competitors on such matters as prices, terms of sale to customers and the allocation of markets or customers. Antitrust laws can be complex, and violations may subject Freeline and our employees to criminal sanctions, including fines, jail time and civil liability. If you have any questions about our antitrust compliance policies, consult the Chief Financial Officer or the General Counsel.

Dealings with the Community

We are committed to being a responsible member of, and recognize the mutual benefits of engaging and building relationships with, the communities in which we operate. Wherever Freeline operates, we strive to make a positive and meaningful contribution to the surrounding community and to ensure the distribution of a fair share of benefits to all stakeholders impacted by its activities, including the surrounding community. We strongly encourage our employees to play a positive role in the community.

Professional Networking

Online networking on professional or industry sites, such as LinkedIn, has become an important and effective way for colleagues to stay in touch and exchange information. Employees, officers and directors should use good judgment when posting information about themselves or Freeline on any of these services.

What you post about Freeline or yourself will reflect on all of us. When using professional networking sites, you should observe the same standards of professionalism and integrity described in our Code and follow the social media guidelines outlined below.



Social Media

Unless you are authorized by Corporate Communications, you are discouraged from discussing Freeline as part of your personal use of social media. While business should only be conducted through approved channels, we understand that social media is used as a source of information and as a form of communicating with friends, family and workplace contacts.

When you are using social media and identify yourself as a Freeline employee, officer or director or mention Freeline incidentally, for instance on a Facebook page or professional networking site, please remember the following:

- Never disclose confidential information about Freeline or our business, partners or suppliers.
- Make clear that any views expressed are your own and not those of Freeline.
- Remember that our policy on Equal Opportunity, Non-Discrimination and Fair Employment applies to social media sites.
- Be respectful of your colleagues and all persons associated with Freeline, including partners and suppliers.
- Promptly report to Corporate Communications any social media content which inaccurately or inappropriately discusses Freeline.
- Never respond to any information, including information that may be inaccurate about Freeline.
- Never post documents, parts of documents, images or video or audio recordings that have been made with Freeline property or Freeline treatments, services or people or Freeline functions or events.

Responsible Communications

Freeline is committed to advancing scientific and medical knowledge, pursuing clinical and research objectives and maintaining transparency in its research and development efforts through appropriate engagement with stakeholders. To this end, from time to time, Freeline will communicate with external parties including investors and scientific community, the necessary and

appropriate information about Freeline company, investigational compounds and pipeline programs.

All information provided to the public (such as non-prescribing research scientists, the media, investors and patients) must be non-promotional, accurate, fair, balanced and not misleading as all external communications are likely governed by the applicable laws, regulations and industry codes of practice.

Interactions with Healthcare Professionals

Freeline may engage with HCPs in research, clinical, medical or other activities. We are committed to full integrity and compliance with applicable laws, regulations and codes. We will exercise necessary diligence when engaging with an HCP who is a government official or key decision maker.

The interactions must be objective and non-promotional in nature for the purpose of scientific exchange or education. All promotional activities are prohibited prior to market authorization. Any information regarding Freeline treatments must be accurate, balanced and fair. We will not directly or indirectly interfere with an HCP's independent decisions about patient care, diagnosis or treatment. HCPs who provide consultancy or advisory services must have the relevant qualifications, expertise and/or knowledge. Such arrangements must meet a legitimate Freeline business need, are compensated at fair market value and have a written agreement in place. Interactions will be conducted in appropriate business settings. Any associated expenses such as meals, travel and lodging cannot be perceived as lavish or excessive and must comply with local laws/regulations.

Interactions with Patients and Patient Organizations

Interactions with patients and patient organizations are critical to our success in delivering therapies that improve patients' lives. Interactions with patients, patient organizations



and patient advocacy groups must be conducted in a respectful manner and be consistent with any applicable laws, regulations and codes.

We will ensure any interactions with patients and patient organizations have a clear legitimate purpose, remain transparent throughout, and maintain the independence and thus credibility of the patient, the organization, and/or the advocacy group.

Gifts, Entertainment and Hospitality

Occasional business gifts to, or entertainment of, non-government employees in connection with business discussions or the development of business relationships are generally deemed appropriate in the conduct of Freeline business. However, these gifts are subject to exception approval, and should be given infrequently and of modest value. Gifts or entertainment in any form that would likely result in a feeling or expectation of personal obligation should not be extended or accepted.

Practices that are acceptable in a commercial business environment may be against the law or the policies governing national or local government employees. Therefore, no gifts or business entertainment of any kind may be given to any government employee without the prior approval of the Chief Financial Officer.

Except in certain limited circumstances, the United States Foreign Corrupt Practices Act (the “FCPA”) prohibits giving anything of value directly or indirectly to any “non-U.S. official” for the purpose of obtaining or retaining business. In addition, the UK Bribery Act 2010 (the “Bribery Act”) makes it a criminal offense for companies as well as their officers, directors, employees, and agents, to pay, promise, offer or authorize the payment of anything of value to a foreign official, foreign political party, officials of foreign political parties, candidates for foreign political office or officials of public international organizations for the purpose of obtaining or retaining business. Similar laws have been or are being adopted by other countries. When in doubt as to whether a contemplated payment or gift may violate the FCPA, the Bribery Act or any similar law, contact the Chief Financial Officer, General Counsel or

Corporate Compliance before taking any action. In no way should the giving or receiving of any permitted gifts, entertainment or hospitality be perceived as compromising our judgement or influencing the outcome of a business relationship.

Grants, Donations and Sponsorships

Freeline recognizes the importance of improving patient care through disease awareness and enhanced knowledge from professional and public programs. We are proud to provide direct and indirect funding and involvement in such bona fide activities that aim to support HCPs, patients, caregivers and patient advocacy groups.

We are committed to operating according to the highest ethical standards, with transparency and in compliance with the applicable laws, regulations and codes. For engagements with a healthcare organization, patient organization or charity, we will adhere to the local requirements of the organization making the funding request.

An internal Freeline committee will consider provision of grants, donations and sponsorships in response to funding requests from organizations that are aligned to our disease areas. It is unacceptable to target grants, donations or sponsorships to be offered as any kind of inducement whatsoever; they must not be connected with or conditioned upon any recommending of Freeline treatments.

Political Contributions and Activities

Political contributions made by or on behalf of Freeline are not permitted. This policy is not intended to discourage or prevent individual employees, officers or directors from making political contributions or engaging in political activities on their own behalf. No one may be reimbursed directly or indirectly by Freeline for personal political contributions.

Government Inquiries

Freeline cooperates with government agencies and authorities. Forward all requests for information other than routine requests to the



Chief Financial Officer, General Counsel or Head of Quality immediately to ensure that we respond appropriately.

All information provided must be truthful and accurate. Never mislead any investigator. Do not ever alter or destroy documents or records subject to an investigation.

Resources and Support

A culture of openness and accountability is essential in order to prevent situations of misconduct from occurring and to address them when they do occur. We want our employees to feel encouraged and supported when asking questions, raising concerns and reporting potential misconduct. Open communication of issues and concerns by all our employees without fear of retribution or retaliation is vital to the successful implementation of this Code.

Questions about this Code or Raising Concerns

Contact your Line Manager for any questions about this Code and associated Corporate and local policies. Should your Line Manager not be able to address your questions, you can contact Human Resources (HR), Corporate Compliance, the Chief Financial Officer or the General Counsel.

Reporting Misconduct

All employees, directors and officers are expected to comply with all provisions of this Code. The Code will be strictly enforced, and violations will be dealt with immediately, including by subjecting persons who violate its provisions to corrective and/or disciplinary action such as dismissal or removal from office. Violations of the Code that involve any illegal or unethical behavior will be reported to the appropriate authorities.

Situations which may involve a violation of ethics, laws, rules, regulations or this Code may not always be clear and may require the exercise of judgment or the making of difficult decisions. Employees, officers and directors should promptly report any concerns about a violation of ethics, laws, rules, regulations or this Code to their Line Manager, HR, Corporate Compliance, Chief Financial Officer or General Counsel. In the case of accounting, internal accounting controls or auditing matters, concerns should be raised to the Audit Committee of the Board of Directors.

Any concerns about a violation of ethics, laws, rules, regulations or this Code by any senior executive officer or director should be reported promptly to the Chief Financial Officer, General Counsel or Corporate Compliance who shall notify the Board of Directors. Any such concerns involving the Chief Financial Officer, General Counsel or Corporate Compliance should be reported to the Board of Directors. Reporting of such violations may also be done anonymously by contacting +1 877 305 8027 where you can leave a recorded message, or in writing via the Freeline Intranet. An anonymous report should provide enough information about the incident or situation to allow Freeline to investigate properly. If concerns or complaints require confidentiality, including keeping an identity anonymous, Freeline will endeavor to protect this confidentiality, subject to applicable laws, regulations or legal proceedings.

Freeline encourages all employees, officers and directors to report any suspected violations promptly and intends to thoroughly investigate any good faith reports of violations. Freeline will not tolerate any kind of retaliation for reports or complaints regarding misconduct that were made in good faith. All employees, officers and directors are required to cooperate in any internal investigations of misconduct and unethical behavior.

Freeline recognizes the need for this Code to be applied equally to everyone it covers. The Chief Financial Officer and the General Counsel will have primary authority and responsibility for the enforcement of this Code, subject to the supervision of the Nominating and Corporate Governance Committee of the Board of Directors, or, in the case of accounting, internal accounting



controls or auditing matters, the Audit Committee of the Board of Directors, and Freeline will devote the necessary resources to enable the Chief Financial Officer and the General Counsel to establish such procedures as may be reasonably necessary to create a culture of accountability and facilitate compliance with this Code.

The provisions of this section are qualified in their entirety by reference to the following section.

Reporting Violations to a Governmental Agency

You have the right under U.S. federal law and, to the extent you are employed in Great Britain, under the British Public Interest Disclosure Act 1998, to certain protections for cooperating with or reporting legal violations to governmental agencies or entities and self-regulatory organizations. As such, nothing in this Code is intended to prohibit you from disclosing or reporting violations to, or from cooperating with, a governmental agency or entity or self-regulatory organization, and you may do so without notifying Freeline. We may not retaliate against you for any of these activities, and nothing in this Code or otherwise requires you to waive any monetary award or other payment that you might become entitled to from a governmental agency or entity, or self-regulatory organization.

Waivers and Amendments

Any waiver (including any implicit waiver) of the provisions in this Code for executive officers or directors will be disclosed to Freeline's shareholders in Freeline's annual report on Form 20-F. Any waiver of this Code for other employees may only be granted by the Chief Financial Officer or the General Counsel. Amendments to this Code will also be disclosed in Freeline's annual report on Form 20-F.