



Corporate Policy	
Whistleblower Policy	
Reference (Version): CPOL-005 (v1.0p)	Effective Date: 06-Aug-2020
Division: Global	Department: Corporate

1 Purpose

This policy outlines the requirements for reporting concerns and issues related to accounting, auditing and ethical violations.

The Audit Committee of the Board of Directors of Freeline Therapeutics Holdings plc (“Freeline” or the “Company”) has adopted this policy to establish procedures for the receipt and handling of complaints, including those submitted by employees, as to accounting or auditing matters. This policy also includes means for interested parties, including employees, to raise concerns with respect to violations of Freeline’s Code of Business Conduct and Ethics (the “Code”).

While the list below provides examples of the types of subjects covered by this policy, this list is not intended to be exhaustive and any person with related concerns should raise those issues in accordance with this policy.

2 Scope

This policy applies globally to all Freeline employees and third parties acting on Freeline’s behalf. All Freeline entities must abide by the principles in this policy and any associated procedures. Where required, local policies and procedures may be written in accordance with local requirements.

3 Policy on Employee Complaints

Any employee of Freeline may submit a good faith complaint regarding financial statement or other disclosures, accounting, internal accounting or disclosure controls, auditing matters or violations of law or violations of the Code to the management of Freeline without fear of dismissal or retaliation of any kind. Freeline is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. Employees are encouraged to follow these procedures and report any possible violations or questionable matters that have occurred, are ongoing or are about to occur. Freeline’s Audit Committee will oversee treatment of employee concerns in this area.

3.1 Receipt of Employee Complaints

Employees with concerns regarding accounting and other matters or violations of the Code may report their concerns to their Line Manager, the General Counsel or the Chief Financial Officer or as follows:

- On a confidential or anonymous basis to the General Counsel or the Chief Financial Officer;
- On a confidential or anonymous basis by contacting +1 877 305 8027 where a recorded message can be submitted, or in writing via the Freeline Intranet.

The concerns raised through these channels should include sufficient information and detail to enable Freeline to conduct a thorough investigation.

3.2 Scope of Matters Covered by the Whistleblower Procedures

These procedures relate to employee complaints relating to any questionable accounting and other matters or violations of the Code, including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Freeline;
- Fraud or deliberate error in the recording and maintaining of financial books and/or records of Freeline;
- Deficiencies in or noncompliance with Freeline's internal controls;
- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of Freeline;
- Any attempts to mislead or improperly influence Freeline's independent auditor in the course of the performance of their audit;
- Deviation from full and fair reporting of Freeline's financial condition, such as material misrepresentations or omissions with respect to Freeline's business, financial condition, results of operations or cash flows, in public disclosures of the Freeline's financial position and prospective reports;
- Improper expenditure of Company funds;
- Improper use of Freeline property (including disclosure of proprietary information);
- Use of non-public Freeline, contractor or supplier information to trade in securities;
- The health and safety of any individual has been, is being or is likely to be damaged;
- The environment has been, is being or is likely to be damaged;
- Any criminal activity, breach of legal obligations or miscarriages of justice, has, is or is likely to occur; or
- Any other violations of Freeline's Code.

3.3 Reporting Complaints to Governmental Agency

All employees have the right to:

- Report possible violations of state or federal law or regulation that have occurred, are occurring, or are about to occur to any governmental agency or entity, or self-regulatory organization;
- Cooperate voluntarily with, or respond to any inquiry from, or provide testimony before any self-regulatory organization or any other federal, state or local regulatory or law enforcement authority;
- Make reports or disclosures to law enforcement or a regulatory authority without prior notice to, or authorization from, Freeline; and
- Respond truthfully to a valid subpoena.

Every employee has the right to not be retaliated against for reporting, either internally to Freeline or to any governmental agency or entity or self-regulatory organization, information which he or she reasonably believes relates to a possible violation of law. It is a violation of (i) United States (U.S.) federal law to retaliate against anyone and (ii) the British Public Interest Disclosure Act 1998 to retaliate against any employee who has reported such potential misconduct either internally or to any governmental agency or entity or self-regulatory organization.

Retaliatory conduct includes discharge, demotion, suspension, threats, harassment, and any other manner of discrimination in the terms and conditions of employment because of any lawful act the employee may have performed. It is unlawful for Freeline to retaliate against an employee for reporting possible misconduct either internally or to any governmental agency or entity or self-regulatory organization.

Notwithstanding anything contained in this policy or otherwise, an employee may disclose confidential Company information, including the existence and terms of any confidential agreements between the employee and Freeline (including employment or severance agreements), to any governmental agency or entity or self-regulatory organization.

Freeline cannot require an employee to withdraw reports or filings alleging possible violations of law or regulation and may not offer an employee any kind of inducement, including payment, to do so. An employee's rights and remedies as a whistleblower are protected under applicable whistleblower laws, including a monetary award, if any, may not be waived by any agreement, policy form, or condition of employment, including by a predispute arbitration agreement.

Even if an employee has participated in a possible violation of law, he or she may be eligible to participate in the confidentiality and retaliation protections afforded under applicable whistleblower laws and may also be eligible to receive an award under such laws.

4 Procedure

4.1 Treatment of Complaints

- 4.1.1 Upon receipt of a complaint, the General Counsel or the Chief Financial Officer will (i) determine whether the complaint pertains to an accounting or auditing matter, or whether it pertains to violations of the Code or other relevant matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- 4.1.2 Complaints relating to accounting and auditing matters will be reviewed under Audit Committee direction and oversight by the General Counsel or Chief Financial Officer, or such other persons as the Audit Committee determines to be appropriate.
- 4.1.3 Complaints relating to violations of the Code or any other matters will be reviewed initially by the General Counsel or the Chief Financial Officer who may delegate the oversight of any complaint to Internal Audit or such other persons determined to be appropriate.
- 4.1.4 After initial review, the Audit Committee or its designee, as applicable, will oversee investigations of all complaints. If the matter appears to be significant, the designee will discuss at any time the concerns raised with the Audit Committee or the Chair of the Audit Committee.
- 4.1.5 The person(s) authorized to conduct the investigation will report to the Audit Committee in a timely manner all findings of fact, conclusions and proposed recommendations for remedial actions, if any.

- 4.1.6 Prompt and appropriate corrective action will be taken as and when warranted in the judgment of the Audit Committee or the designee, as applicable.
- 4.1.7 Freeline will not directly or indirectly, discharge, demote, suspend, threaten, harass, victimize or in any manner discriminate against or act to the detriment of any employee (including with respect to his or her terms and conditions of employment) based upon any lawful complaint made by such employee in good faith with respect to accounting and auditing matters or violations of the Code or other relevant matters.
- 4.1.8 Confidentiality will be maintained to the fullest extent possible, unless otherwise consented to by the employee, as may be necessary to conduct a thorough investigation or as required to be disclosed by law.

4.2 Reporting and Retention of Complaints and Investigations

- 4.2.1 The General Counsel or the Chief Financial Officer will maintain a log of all complaints, tracking their receipt, all investigations and resolutions thereof and shall prepare a periodic summary report on at least a semi-annual basis for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Records Retention Policy.

5 Specific Responsibilities & Training

Role	Responsibility
Freeline Leadership Team (LT), Department Heads and Line Managers	<ul style="list-style-type: none"> • Establish high standard of business conduct through Freeline’s core values • Encourage and support staff in reporting concerns and misconduct
Audit Committee	<ul style="list-style-type: none"> • Provide governance in complaints handling and whistleblower investigations • Review and update the policy from time to time
HR	<ul style="list-style-type: none"> • Escalate concerns and issues on matters covered by this policy • Support handling of whistleblower reports and investigations
General Counsel	<ul style="list-style-type: none"> • Provide oversight of whistleblower reports, investigations, logging and tracking
Chief Financial Officer	<ul style="list-style-type: none"> • Provide oversight of whistleblower reports, investigations, logging and tracking related to accounting and auditing matters
Corporate Compliance	<ul style="list-style-type: none"> • Support handling of whistleblower reports and investigations • Escalate concerns and issues on matters covered by this policy
Freeline Staff	<ul style="list-style-type: none"> • Adhere to the requirements of this policy

Training Level Required	Role
Level 1 (read and understood)	<ul style="list-style-type: none"> All Freeline Staff
Level 2 (additional practical training)	<ul style="list-style-type: none"> Line Managers, HR, Legal and Compliance staff involved in the handling of complaints, conducting investigations and/or corrective actions

6 Definitions

Key terminology is defined in the Scope section of this policy.

7 Administration

7.1 Document History

Previous Version	Summary of Changes
This is the first version of this policy	n/a

7.2 Signature Record

Role	Name and Title	Signature	Date
Approver	Freeline Board of Directors	n/a	Board approved on 06-Aug-2020

8 Appendices

The Audit Committee may revise or amend this policy as necessary or appropriate.