

Compliance

Policy

June 2025

PLS-POL-BM-005

1 INTRODUCTION AND PURPOSE

PLS Group Limited (**PLS or the Company**) and its subsidiaries (**PLS, the Group**) are committed to ensuring that all Group business activities and undertakings are conducted in accordance with established internal and external compliance requirements and obligations.

The Group aims to uphold high standards of integrity and accountability in all its operations through embedding a strong culture of compliance.

Compliance within the Group is broad and varied including both:

- internal Compliance – adhering to all applicable Policies, Processes and Procedures; and
- external Compliance – adhering to all applicable legal and regulatory requirements.

Consistent with the Group Risk Appetite, everyone has a responsibility and obligation as it relates to compliance.

To deliver on our commitments, we will as a minimum:

- establish, manage, and maintain a comprehensive compliance management system that is aligned to the principles of ISO 19600:2015 Compliance Management Systems – Guidelines;
- ensure appropriate resources are in place to monitor and meet internal and external compliance obligations and requirements;
- conduct regular training across all areas of the Group to ensure our people are aware of their obligations for the role they are employed;
- encourage and embrace a positive culture of escalating and communicating compliance matters so they can be proactively addressed in a collaborative manner, capturing learnings and lessons for continual improvement;
- proactively report performance, in accordance with the Group Compliance Management Framework reporting to the Board, and respond to compliance concerns, incidents and issues through the appropriate Group communication channels;
- investigate matters of non-compliance, and ensure that appropriate actions are taken to mitigate risk of recurrence; and
- review and improve the compliance system and processes at regular intervals to ensure continued adherence to applicable standards, regulations and frameworks.

2 REVIEW OF POLICY

This Policy will be reviewed by the Company's Audit and Risk Committee every two years, or otherwise earlier based on requirements, and requires Board approval.

3 PORTUGUESE TRANSLATION

A Portuguese version of this Policy will be made available on PLS website for convenience purposes only. In the event of any conflict, the English version of this Policy will prevail.

POLICY HISTORY

ESTABLISHED	14 February 2019
LAST REVIEWED	18 June 2025
FREQUENCY	Every two years