

# GLOBAL INDEMNITY GROUP, LLC

## **Reporting Procedures for Accounting and Auditing Matters**

Global Indemnity Group, LLC and its subsidiaries (“GBLI”) are committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices. To facilitate the reporting of complaints and concerns pursuant to Section 301 of the Sarbanes-Oxley Act of 2002, the Audit Committee of the Board of Directors has established the following procedures for: (1) the receipt, retention, and treatment of reports regarding accounting, internal accounting controls, or auditing matters (“Accounting and Auditing Matters”); and (2) the confidential, anonymous submission by employees of concerns regarding questionable Accounting and Auditing Matters. Any person with concerns regarding any Accounting and Auditing Matter may report their good faith concerns without fear of retaliation.

### **1. Scope of Matters Covered by These Procedures**

These procedures relate to all reports concerning any questionable Accounting and Auditing Matters, including, without limitation, the following:

- fraud or deliberate errors in the preparation, evaluation, review, or audit of any financial statement;
- fraud or deliberate errors in the recording and maintenance of financial records;
- deficiencies in or noncompliance with GBLI’s internal accounting controls;
- misrepresentations or false statements regarding a matter contained in GBLI’s financial records, financial reports, or audit reports; or
- deviations from full and fair reporting of GBLI’s financial condition.

### **2. Procedures for and Treatment of Reports of Questionable Accounting and Auditing Matters**

- Individuals may make reports of questionable Accounting and Auditing Matters on a confidential or anonymous basis at any time by:
  - Calling EthicsPoint, a toll-free telephone service provided by Navex, a 3<sup>rd</sup> party ethics hotline administrator. The toll-free US number is 1-844-774-0213. Those dialing from outside the US can use AT&T Direct Access. To determine your direct access number, log on to <http://www.business.att.com/bt/access.jsp>.
  - Accessing their website at <https://www.compliance-helpline.com/uaivaluesline.jsp>
- Information will be gathered and an electronic report will be forwarded (again, anonymously if an individual so requests) to the GBLI Senior Vice President of Human Resources, GBLI’s Senior Vice President & Senior Counsel, and GBLI’s Senior Vice President and Chief Audit Executive and the Chairperson of the Audit Committee of the Board of Directors (hereinafter collectively referred to as the “Compliance Person”).
- The Compliance Person will review the report and, if appropriate, conduct an investigation. All reports relating to Accounting and Auditing Matters will be addressed under the Audit Committee’s direction and oversight.
- Confidentiality and anonymity will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- GBLI’s Internal Audit Department will maintain a log of all reports that relate to Accounting and Auditing Matters, tracking their receipt, investigation, and resolution and will prepare and present a periodic summary report (without reference to names of the reporting person) to the Audit Committee.
- Copies of the reports and the Internal Audit Department’s log will be maintained for seven (7) years.

- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- GBLI, its directors, officers, employees, contractors, subcontractors or agents will not discharge, demote, suspend, threaten, harass, or in any other manner discriminate against any person, who in good faith reports questionable Accounting and Auditing Matters or otherwise, assists the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, in investigating a report of questionable Accounting and Auditing Matters. These prohibitions also apply to GBLI's subsidiaries and affiliates whose financial information is included in GBLI's consolidated financial statements.

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To be delivered annually or otherwise made available  
to all employees, officers, and directors of GBLI.