ONESPAWORLD HOLDINGS LIMITED

WHISTLEBLOWER POLICY

As adopted on March 19, 2019 and amended on July 22, 2026

PURPOSE

The Audit Committee of the Board of Directors (the "**Board**") of OneSpaWorld Holdings Limited (the "**Company**") has adopted the following policy and procedures for:

- the receipt, retention, and treatment of complaints regarding (i) accounting, internal accounting controls, or auditing matters, (ii) discrimination or harassment in the workplace, (iii) health, hygiene or security in the workplace, (iv) potential violations of laws, rules or regulations, (v) matters that could cause serious damage to the Company's brand or reputation, or (vi) matters that could result in a material liability to the Company (collectively, the "**Covered Matters**");

- the confidential, anonymous submission by employees of the Company of concerns regarding the Covered Matters; and

- to alert the Audit Committee to possible problems before they have serious consequences to the Company.

POLICY

These procedures relate to complaints or concerns regarding the Covered Matters ("**Complaints**") including, but not limited to, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;

- fraud or deliberate error in the recording or maintaining of financial records of the Company;

- deficiencies in or noncompliance with the Company's internal accounting controls;

- misrepresentations or false statements to or by a senior officer of the Company or an accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; and

- deviation from full and fair reporting of the Company's financial condition.

This policy applies to all employees, independent contractors and consultants who work for the Company (collectively, "**Covered Persons**").

RESPONSIBILITIES AND RIGHTS OF EMPLOYEE COMPLAINANTS AND INVESTIGATION PARTICIPANTS

Responsibilities

Covered Persons who submit Complaints ("**Employee Complainants**") have a responsibility to act in good faith and have a reasonable belief regarding the validity of a Complaint. The motivation of an Employee Complainant is irrelevant to the consideration of the validity of the Complaint. However, the intentional filing of a false Complaint, whether orally or in writing, may itself be an improper activity and one that may result in disciplinary action.

An Employee Complainant has a responsibility to be candid and set forth all known information regarding a Complaint. Covered Persons who are interviewed or asked to provide information or otherwise participate in an investigation of a Complaint, including employees who are the subject of the investigation ("**Investigation Participants**") have a duty to cooperate fully and assist in the investigation.

Employee Complainants are not to act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the Audit Committee or the General Counsel. An Employee Complainant shall refrain from obtaining evidence relating to a Complaint for which he or she does not have a right of access. Such improper access may itself be an illegal or improper activity and one that may result in disciplinary action.

The Company will use reasonable best efforts to provide each Employee Complainant with a prompt investigation and response to his or her Complaint and a summary of the outcome of any investigation based upon the Complaint, unless the General Counsel or the Audit Committee determines that there are overriding legal or other reasons not to do so.

These procedures are in no way intended to limit employee reporting of alleged violations relating to accounting or auditing matters to proper governmental and regulatory authorities.

Rights

Employee Complainants and Investigation Participants are entitled to protection from retaliation for having made a Complaint or disclosing information relating to a Complaint in good faith. The Company shall not discharge, demote, suspend, threaten, harass or in any manner discriminate against an Employee Complainant in the terms and conditions of employment based upon any lawful actions of such Employee Complainant with respect to good faith reporting of Complaints. It is a serious violation of the policies of the Company, and under certain circumstances a violation of federal or local law, for any supervisor, manager, director, or officer of the Company to initiate or encourage reprisal against an employee or other person who in good faith reports a known or suspected violation of criminal law or any other matter which may be reported under this policy. An Employee Complainant's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the Complaint or an ensuing investigation.

To the extent possible and permitted under law, Complaints, reports and investigations related to such Complaints, shall be kept confidential. Disclosure of such Complaints to individuals not connected to the investigation will be viewed as a serious disciplinary offense and may result in discipline, including dismissal.

REPORTING PROCEDURES

The Company allows submission of Complaints either orally or in writing. Employee Complainants may report Complaints anonymously to the OneSpaWorld Ethics Hotline 24 hours a day, 365 days a year. An Ethics Hotline report may be submitted via a secure portal in various languages at https://onespaworld.integrityline.com, or by calling the toll-free number shown on the Ethics Hotline home page.

Alternately, an Employee Complainant may report a Complaint to his or her supervisor, or in the case an Employee Complainant is not comfortable reporting the Complaint to his or her supervisor or believes the supervisor has taken no action, the General Counsel or the Chair of the Audit Committee.

To assist in the response to or investigation of a Complaint, the Complaint should be factual rather than speculative, and contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the Complaint. Without limiting the foregoing, the Complaint should, to the extent possible, contain the following information:

- the alleged event, matter or issue that is the subject of the Complaint;
- the name of each person involved;
- if the Complaint involves a specific event or events, the approximate date and location of each event; and
- any additional information, documentation or other evidence available to support the Complaint.

INVESTIGATION PROCEDURE

The General Counsel will collect the information and investigate the matter as appropriate based on the nature of the matter. All Complaints will be promptly evaluated and investigated, although the seriousness and complexity of the concern can affect the time needed to investigate the matter. The General Counsel shall forward a copy of each Complaint or report Complaints to the Audit Committee based on the nature of the Complaint and the urgency thereof. The General Counsel may also, in his or her discretion, bring the Complaint to the attention of the Company's full Board, Chief Executive Officer, Chief Financial Officer or any other party that the General Counsel deems necessary or appropriate. The investigation may include hiring outside advisors such as lawyers, accountants and auditors to conduct procedures under the direction of the Audit Committee. The Company will provide appropriate funding, as determined by the Audit Committee, to compensate any advisor engaged by the Audit Committee.

After completing an investigation of a Complaint, the Audit Committee may, in its sole discretion, request a written report or briefing by the General Counsel. The Audit Committee shall have full authority to determine the action to be taken in response to a Complaint and to direct additional investigation of any Complaint.

RETENTION OF COMPLAINTS

The General Counsel shall maintain a file for all Complaints. If the General Counsel receives an unwritten Complaint, he or she shall memorialize such Complaint in writing and place it in the Complaint file.