WISE GROUP PLC
CORPORATE GOVERNANCE GUIDELINES

INTRODUCTION

The Board of Directors (the "Board") of Wise Group plc (the "Company") has adopted these corporate governance guidelines, which describe the principles and practices designed to guide the Board in carrying out its responsibilities. These guidelines are subject to review by the Nominating and Corporate Governance Committee of the Board from time to time to ensure that they effectively promote the best interests of both the Company and the Company's shareholders and that they comply with all applicable laws, regulations and stock exchange requirements.

These guidelines should be interpreted in the context of all applicable laws, the Company's Articles of Association and any other Company corporate governance documents.

A. Role and Responsibility of the Board

The Board oversees the business and affairs of the Company in a manner consistent with the law and the best interests of the Company and its stakeholders, including the Company's shareholders. The Board's responsibility is one of oversight and in performing its oversight role, the Board serves as the ultimate decision-making body of the Company, except for those matters reserved to or shared with the shareholders.

B. Board Composition, Structure and Policies

1. ***Board Size***. Consistent with the Company's Articles of Association, the number of directors shall be determined and fixed from time to time by the Board in its sole discretion. The Nominating and Corporate Governance Committee shall consider and make recommendations to the Board concerning the appropriate size and needs of the Board. The Nominating and Corporate Governance Committee shall also recommend to the Board the class of directors in which a director should serve in accordance with the applicable provisions of the Articles of Association. The Nominating and Corporate Governance Committee shall also consider candidates to fill new positions on the Board created by expansion and vacancies that occur by retirement, resignation or for any other reason.

2. ***Independence of Directors***. A majority of the Board shall be comprised of directors meeting the independence requirements of the Nasdaq Stock Market ("Nasdaq") at a minimum.

   The Board shall make an affirmative determination at least annually as to the independence of each director and shall specify the outcome of that determination in accordance with applicable disclosure requirements. The Company defines an "independent" director in accordance with Nasdaq Listing Rule 5605(a)(2). The Nasdaq independence definition includes a series of objective tests, such as that the director is not and has not been an employee of the Company in the past three (3) years and has not engaged in various types of business dealings with the Company.

Because it is not possible to anticipate or explicitly provide for all potential conflicts of interest that may affect independence, the Board is also responsible for determining affirmatively, as to each independent director, that no material relationships exist that, in the opinion of the Board, would interfere with the exercise of independent judgment in carrying out the responsibilities of a director. In making these determinations, the Board will broadly consider all relevant facts and circumstances, including information provided by the directors and the Company with regard to each director's business and personal activities as they may relate to the Company and the Company's management and any persons or organizations with which the director has an affiliation and any other interest required to be disclosed by a director to the Board by applicable law or the Company's Articles of Association. Material relationships can include commercial, industrial, banking, consulting, legal, accounting, charitable and familial relationships, among others.

Each director must disclose to the Chair of the Board (the "Chair") any existing or proposed relationships with the Company (other than service as a Board member or on Board committees) which could be required to be disclosed, or could affect the independence of the director, including direct relationships between the Company and the director and/or such director's family members, and indirect relationships between the Company and any business, nonprofit or other organization in which the director is a general partner or manager, officer, or significant shareholder, or is materially financially interested. Questions of possible conflicts of interest of members of the Board may be referred to the Nominating and Corporate Governance Committee.

Additional requirements for the Audit Committee and Compensation Committee apply. No director may serve on the Audit Committee or Compensation Committee of the Board unless such director meets all of the criteria established for service in each such committee by SEC and Nasdaq rules, Jersey law and any other applicable rules or laws.

The Nominating and Corporate Governance Committee may nominate one or more of the independent directors as candidates to serve as Senior Independent Director of the Board (the "Senior Independent Director").

3. ***Director Qualification Standards.*** The Nominating and Corporate Governance Committee is responsible for reviewing the qualifications of potential director

candidates and recommending to the Board those candidates for election in accordance with its charter.

4. ***Director Time Commitments and Other Board Service***. Directors are expected to spend the time needed and meet as often as necessary to discharge their responsibilities properly. The Chair reviews the time commitment of each director annually and the Chair's own time commitment is reviewed by the Nominating and Corporate Governance Committee, in conjunction with the Chair.

   In determining each director's or director candidate's ability to provide the Company sufficient time and attention to faithfully execute his or her duties, the Chair and/or the Nominating and Corporate Governance Committee shall take into consideration the number of public company boards on which each director serves, as well as their obligations to the Company as an employee, if any. In addition, directors must notify the Chair and/or the Nominating and Corporate Governance Committee (as applicable) before accepting membership on other boards of directors during their tenure.

5. ***Evaluation***. The Board, acting through the Nominating and Corporate Governance Committee, shall regularly conduct a self-evaluation to determine whether it and its committees are functioning effectively.

6. ***Delegation of Authority***. The Board may delegate its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more committees as the Board may deem appropriate in its sole discretion.

C. Board Meetings

1. ***Frequency of Meetings***. The Board plans to meet at least quarterly each year, with further meetings to occur (or action to be taken by unanimous written resolutions) at the discretion of the Board. In addition to Board meetings, each Board committee will meet periodically (and in accordance with any relevant provisions of its charter) as circumstances require throughout the year and regularly report on its activities to the Board.

2. ***Quorum for Meetings.*** The Board shall set the quorum for its meetings in accordance with all applicable laws, rules, and regulations. A meeting of the Board will not meet quorum requirements unless the Chair is in attendance or, if the Chair cannot attend, the Senior Independent Director. Directors may participate in meetings in person or by electronic means that enable all participants to communicate with one another simultaneously. No business shall be transacted at any Board meeting unless a quorum is present throughout the consideration of the relevant matter.

3. ***Executive Sessions.*** To ensure free and open discussion and communication among the non-executive directors of the Board, the non-executive directors may meet in executive session with no members of management present. The Chair, if independent, or the Senior Independent Director if the Chair is not independent, will preside at the executive sessions.

D. Committees of the Board

Each Board committee has a written charter and reports regularly to the Board summarizing the committee's actions and any significant issues considered by the committee. The Board may form new committees and disband such existing committees as appropriate and as permitted by the Company's Articles of Association, applicable law and any other applicable rules or standards of any relevant stock exchange.

Each of the Audit Committee, the Compensation Committee and the Nominating and Corporate Governance Committee shall be comprised of no fewer than three members. In addition, each committee member must satisfy the membership requirements set forth in the relevant committee charter and applicable law. A director may serve on more than one committee.

The Nominating and Corporate Governance Committee shall be responsible for identifying Board members qualified to fill vacancies on any committee and recommending that the Board appoints the identified member or members to the applicable committee. The Board, taking into account the views of the Chair and the Nominating and Corporate Governance Committee, shall designate one member of each committee as chairperson of such committee.

E. Expectations of Directors

The business and affairs of the Company shall be managed by or under the direction of the Board in accordance with applicable laws and regulations. In performing their duties, the primary responsibility of the directors is to act in good faith and in a manner they reasonably believe to be in the best interests of the Company. The Board has developed a number of specific expectations of directors to promote the discharge of this responsibility and the efficient conduct of the Board's business, including but not limited to, the following items:

1. ***Attendance***. All directors are expected to make every effort to attend all meetings of the Board, meetings of the committees of which they are members and the annual general meeting of the Company.

2. ***Participation in Meetings***. Each director must be sufficiently familiar with the business of the Company, such as its products, its financial performance and relevant regulations, to facilitate active and effective participation in the

deliberations of the Board and of each committee on which he or she serves. Directors shall also review the materials provided by management and advisors in advance of the meetings of the Board and its committees and be prepared to discuss the issues presented.

3. ***Loyalty and Ethics***. In their roles as directors, all directors owe a duty to act honestly and responsibly in relation to the conduct of the affairs of the Company and to avoid conflicts between a director's duties to the Company and such director's other interests. The Company has adopted a Code of Conduct (the "Code") and directors are expected to adhere to the Code.

4. ***Contact with Management***. All directors are invited to contact the Chair and CEO to discuss any aspect of the Company's business. Directors shall also have access to other members of management to answer any questions a director may have about any aspect of the Company's business.

5. ***Confidentiality***. The proceedings and deliberations of the Board and its committees are confidential. Each director shall maintain the confidentiality of information received in connection with his or her service as a director, including after such director ceases to be a member of the Board.

F. Succession Planning

The Board, through the Nominating and Corporate Governance Committee, shall regularly review plans for orderly succession to the board of directors and key members of management as the Board deems necessary.

G. Board Compensation

The Compensation Committee will from time to time review and recommend to the Board, for decision by the Board, the form and amount of non-executive director compensation. The Board, acting through the independent directors or the Compensation Committee, will from time to time review and approve any modifications to the Company's executive director compensation programs and determine the compensation level of any executive directors from time to time.

H. Communications with Interested Parties

The Company and Board are responsible for establishing effective communications with all interested parties, including shareholders of the Company. It is the policy of the Company that management speaks for the Company. This policy does not preclude non-executive directors from meeting with shareholders or other interested parties, but it is expected that, in most circumstances, any such meetings be held with management present, and in all cases be subject to applicable law and / or policies in relation to confidential, sensitive, or inside information.