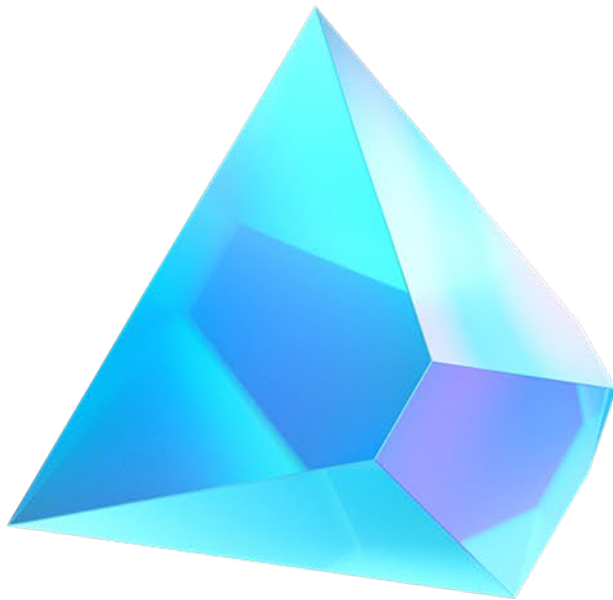


Impellam Group

Whistleblowing Policy

Date: June 2026



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1. WHISTLEBLOWING POLICY

This updated Whistleblowing Policy shall apply from June 2026.

1.1 INTRODUCTION

Impellam Group Limited (the “Company”) and all its subsidiary entities (“Group”) seeks to conduct its business honestly and with integrity at all times. However, we acknowledge that all organisations face the risk of their activities going wrong from time to time, or of unknowingly harbouring malpractice including corruption, unsafe practices and other misconduct. We have a duty to take appropriate measures to identify such situations and attempt to remedy them. By encouraging a culture of openness and accountability within the organisation, we believe that this supports a culture of openness and helps prevent such situations occurring.

We expect all employees and other individuals and organisations covered by this policy to maintain high standards and to report any wrongdoing that falls short of these fundamental principles. The aim of this policy is to ensure that employees and other individuals and organisations covered by this policy are confident that they can raise any matters of genuine concern without fear of reprisals, in the knowledge that they will be taken seriously and that the matters will be investigated appropriately and regarded as confidential.

1.2 SCOPE

This policy applies to all individuals who raise concerns about suspected wrongdoing within the Company and its Group.

This includes, but is not limited to:

- employees and former employees;
- temporary workers, agency workers and contractors;
- consultants and agents;
- shareholders and board members (including non-executives);
- volunteers, trainees and job applicants; and
- third parties with a business relationship with the Group, including suppliers, subcontractors, and other business partners.

For ease of reference, all individuals covered by this policy are referred to as “employees” unless otherwise specified.

This policy applies where an employee has reasonable grounds to believe that malpractice has occurred, is occurring, or is likely to occur in connection with the Company or its Group and wishes to report that concern through the available reporting channels.

This policy is designed to address concerns relating to suspected wrongdoing, misconduct, or breaches of law or regulation. It is not intended to be used for:

- routine employment-related concerns (which should be raised through the appropriate grievance procedure); or
- commercial, contractual, or service-related disputes raised by third parties in the ordinary course of business, which should be directed to the relevant business contact or contractual escalation route.

1.3 PURPOSE

The purpose of this policy is to provide a rapid mechanism under which genuine concerns can be raised without fear of adverse consequences for the individual and any third party helping the Discloser to report

at work. However, nothing in this policy prevents individuals from reporting to an external regulator or authority where permitted by applicable law.

The individual making a disclosure will be referred to as the Discloser throughout this document.

For the purposes of this policy "Regional" refers to the geography or business unit in which the concern arises. "Global" refers to matters impacting multiple regions or the Group as a whole.

1.4 KEY PRINCIPLES

- The Company and its Group will fully observe all applicable legislative requirements including (but not limited to) the UK's Public Interest Disclosure Act 1998, the EU's Whistleblowing Directive, the US's Whistleblower Protection Act and Whistleblower Protection Enhancement Act and Australia's Treasury Laws Amendment (Enhancing Whistle-blower Protections) Act 2019 (the "Acts").
- Any disclosure about suspected malpractice may be made, initially, to a member of the Global or Regional Standards Committee or the nominated service provider as set out below.
- Any disclosure to a member of the Standards Committees under this procedure should, as far as is practicable, be in writing. The Discloser should provide as much supporting written or other evidence as possible about the disclosure and the grounds for the belief of malpractice.
- If an investigation under this procedure concludes that a disclosure has been made maliciously, vexatiously, in bad faith or with a view to personal gain, the Discloser may be subject to disciplinary action.
- Any employee of the Company or its Group who hinders reporting or any investigation, or takes action against the Discloser as a result of the disclosure, may be subject to disciplinary action which may include summary dismissal. All employees are required to fully co-operate with any investigation under this policy.
- An employee may be protected in law against being dismissed or penalised by their employer if they publicly disclose information that falls into one of the categories known as "qualifying disclosures" and that information is disclosed in a manner that is permitted in the Acts.
- This policy is distinct from any of the Company's Grievance procedures. If an employee has a complaint relating to their personal circumstances in the workplace, the appropriate grievance procedure should be used. Additionally, this Policy may not be used to obtain a rehearing of matters that have already been addressed under other Company procedures such as grievance or disciplinary procedures.

1.5 A QUALIFYING DISCLOSURE

Qualifying disclosures may be dictated by the Acts in the relevant jurisdiction but in general they will be where the Discloser reasonably believes:

- that a criminal offence, misconduct or violation of the law, rules and regulations has been committed, is being committed or is likely to be committed;
- that an abuse of power or miscarriage of justice has occurred, is occurring or is likely to occur such as gross mismanagement or waste of funds;
- that there is specific danger to public health or safety or any individual has been, is being or is likely to be endangered;
- that the environment has been, is being or is likely to be damaged; or
- there are reasonable grounds of suspicion to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed.

The belief need not be correct - it might be discovered subsequently that the Discloser was in fact wrong - but the Discloser must show that they held the genuine belief, that it was a reasonable belief in the circumstances at the time of disclosure and that the qualifying disclosure was made in the public interest and in good faith.

1.6 PROCEDURE

Reporting

We would always recommend that in the first instance you raise any concern with your local management team. However, if you do not feel comfortable doing this you can raise the matter in accordance with the reporting procedure which is as follows.

Any disclosure may be made by phone to the Group Confidential Disclosure facility provided by an external, independent specialist, SafeCall, on:



Country	Telephone Number	Country	Telephone number
Australia	1 800 312928	Poland	00 800 7233 2255
Belgium	00 800 7233 2255	Mexico	01800 123 1758
Canada	1877 599 8073	Netherlands	00800 7233 2255
France	00 800 7233 2255	Norway	00800 7233 2255
Germany	00 800 7233 2255	Switzerland	00800 7233 2255
Ireland	1800 812740	UK	0800 915 1571
Luxemburg	800 58502	USA	1 866 901 3295

at any time, 24 hours a day, 7 days a week or via the web at www.safecall.co.uk/report

When contacting SafeCall, you will be put in touch with someone who is trained to receive disclosures about concerns in the workplace. We assure you, that calls received by SafeCall will be treated confidentially and will not be tape recorded. Should you wish, SafeCall will maintain your anonymity.

It is preferable for whistleblowers to reveal their identity to SafeCall, who will only pass it on to the relevant Standards Committee should you give their permission for your identity to be disclosed. They will collect all the information you wish to disclose and make the disclosure on your behalf, taking measures to preserve confidentiality if necessary. If appropriate, SafeCall will continue to liaise with you and feedback any resolution.

If you do not want to contact Safecall you can report your concern directly to a member of the Global or Regional Standards Committee, who will require similar information to Safecall in order to progress.

Routing of disclosures

Disclosures should be raised with the relevant Regional Standards Committee where the concern relates to a specific country, business unit or region.

The Global Standards Committee should only be contacted where:

- the matter has a cross-border or group-wide impact,
- the concern involves senior regional leadership, or
- the discloser reasonably believes that the regional process may not be appropriate or independent.

Where a disclosure is submitted to the Global Standards Committee that is more appropriately handled at a regional level, it will be referred to the relevant Regional Standards Committee (subject to confidentiality considerations).

Investigation

We regret that we cannot guarantee to investigate all anonymous allegations.

After receiving the initial 'disclosure', the applicable Standards Committee will, or will nominate a senior member of staff to, investigate the allegation in accordance with the Company's whistleblowing investigation procedures (and, where applicable, aligned with relevant HR processes). An acknowledgement will be provided within seven (7) days of the initial 'disclosure' for those Disclosers who are not anonymous. Where a disclosure has been made to the Global Standards Committee that is solely relevant to a geographical region the Global Standards Committee may delegate management of the disclosure to the relevant Regional Standards Committee.

As part of the investigation, the relevant Standards Committee or nominated senior member may hold a confidential interview with the Discloser (the "Investigator"). The purpose of this interview will be to obtain as much information as possible about the grounds that support the believed malpractice and to consult with the Discloser about further steps which could be taken. Proper investigation may prove impossible if the Investigator cannot obtain further information from you, give you feedback, or ascertain whether your disclosure was made in good faith.

The Discloser will have the right to be accompanied by a work colleague at any interview. The companion of the Discloser will be asked to respect the confidentiality of the qualifying disclosure and any subsequent investigation. In addition, a note taker may accompany the member of the Standards Committee.

Further interviews with other relevant people, gathering of information or more enquiries may take place in order that the allegation can be properly investigated and assessed by the Investigator.

If in the opinion of the Standards Committee the matter raised is not a whistleblowing matter within the meaning of the Act, they may either:

- (a) notify the Discloser and no further action will be taken and the matter closed;
- (b) appoint an Investigator and ask for them to report back to the Standards Committee; or
- (c) request the matter is handled outside of this policy and in line with the relevant policies and procedures regarding grievances and/or complaints (as applicable).

Recommendations

After considering the information provided, the Investigator will recommend to the Standards Committee what further steps should be taken, if any. The following list is not exhaustive, but these may include one or more of the following:

- that the matter should be reported to the police or other appropriate public authority;
- that the matter should be investigated, either internally by the Company or by some other external Investigator appointed by the Company;
- proposed actions which may need to be taken as a result of the disclosure or outcome of the investigation including amendments to policies and procedures, further training or implementing any "lessons learnt" as a result of the disclosure;
- that an employee should be given the opportunity to seek redress in connection with the disclosure through the Company's Grievance procedures.

The grounds on which the member of the Investigator may recommend that no further action by the Company should be taken are as follows:

- there are no grounds to the complaint;
- that the Discloser has not demonstrated a reasonable basis for alleging that malpractice within the meaning of this procedure has occurred, is occurring or is likely to occur;
- that the Investigator is satisfied that the Discloser has not acted in good faith;
- that the matter concerned is already the subject of legal proceedings, or has already been referred to the police or other public authority;
- that the matter is already (or has already been) the subject of proceedings under one of the

Company's other procedures relating to staff.

An individual nominated by the Standards Committee, will take all steps necessary to ensure that the decisions of the Standards Committee are implemented including any internal actions or sharing of lessons learnt, except in instances when in their opinion there are good reasons for not doing so. In such circumstances that decision, together with the reasons to support it, will be notified in writing to the Global CEO as soon as practicable by the Standards Committee.

Conclusion

Once the further steps (if any) to be taken have been agreed, the Discloser will be notified of the outcome and the reasons behind it within three (3) months from the date of the acknowledgement of the disclosure subject to them having provided contact details.

If, having followed the above procedure, the Discloser is not satisfied with either the decision reached or the associated outcome, or if they have reasonable grounds for believing that all of the available members of the Standards Committee are or were involved in the alleged malpractice, or that the Discloser will be subjected to a detriment as a result of making the disclosure they may raise the matter concerned on a confidential basis directly with the Group CEO or a director of the legal entity to which the Disclosure relates.

1.7 THE DISCLOSER

The Company will treat all disclosures under this Policy in a confidential and sensitive manner. Any report or recommendations will not identify the Discloser unless written consent is given or unless there are grounds to believe that the Discloser has acted maliciously.

In the absence of such consent or grounds, the member of the Standards Committee will not reveal the identity of the Discloser, other than to the Investigator, under this procedure unless:

- where the member of the Standards Committee is under a legal obligation to do so; or
- where the information is already in the public domain; or
- on a strictly confidential basis to a member of the Standards Committee's secretary or administrative team; or
- on a strictly confidential basis to a professionally qualified lawyer for the purpose of obtaining legal advice.

1.8 NAMED INDIVIDUAL

Whenever an allegation is made as part of this procedure against a named individual, that person will be told of the allegation and of the evidence supporting it, and will be allowed to respond before any investigation, or further action, is concluded. The point at which the individual is informed will depend on the nature of the case.

1.9 SAFEGUARDS

Any documentation kept by the Investigator or member of the Standards Committee relating to the matter will be kept secure. As far as practicable, only the Investigator and members of the Standards Committee and their administrative assistant and any legal adviser shall have access to it.

The Discloser will not be required by the Company, without his or her consent, to participate in any further enquiry or investigation into the related matter. Participation at this later stage will usually be required to be on an open rather than a confidential basis, although the obligations under this procedure will remain in relation to the identity of the original Discloser of information. This principle does not apply if there are grounds to believe that the Discloser may have been involved in misconduct or malpractice.

The Company will not (and it will use all reasonable endeavours to ensure that its employees do not) subject the Discloser to any detriment, on the grounds of the disclosure of information under this procedure. The individual should report any complaints of such treatment to a member of the Standards Committee. If they request the member of the Standards Committee to take action in relation to such

complaints, the Discloser may be asked for written consent to reveal their identity for the purposes of any such action.

1.10 REPORTS

The Standards Committee will be notified of all qualifying disclosures promptly and the outcome of any investigation.

An annual report on whistleblowing activity will be provided to the Standards Committee in the first quarter of each calendar year. Where applicable a nil report will be provided.

QUESTIONS?

If you have any concern regarding this document contact your local Legal team:-

UK, Europe & APAC - legal@impellam.com

US – legalrequest.us@impellam.com

Standards Committee Members

Global

Group General Counsel

Group Chief Strategy Officer or Chief People Officer

Group Chief Financial Officer

Regional

Regional CEO

Regional Finance Director

Regional General Counsel or Regional HR Director

If members of the Regional Standards Committee are alleged to be involved in a whistleblowing incident then other members of the Global Standards Committee may substitute for committee members.

If members of the Global Standards Committee are alleged to be involved in a whistleblowing incident then members of the Board of Directors of the Company's parent company Headfirst Global Plc may substitute for committee members.