



Group Whistle-blowing Policy

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Group Whistle-blowing Policy

1. Background

Staffline Group PLC (“Staffline” or “the Group”) is committed to conducting its business in an honest and ethical manner at all times and to creating a culture that promotes transparency and accountability. However all organisations, including Staffline, are exposed to the risk of things going wrong, either unintentionally or through deliberate acts on the part of individuals.

So-called ‘whistle-blowing’ is a process by which individuals can raise legitimate concerns about certain forms of wrongdoing while enjoying certain protections against reprisals (e.g. discrimination, victimisation or harassment) by either the company or individuals for having done so.

In the UK, the main pieces of law in this area are the Public Interest Disclosure Act 1998 and the Enterprise and Regulatory Reform Act 2013. These Acts establish legal safeguards for workers (including trainees and agency workers) who report, in good faith, legitimate concerns about:

- Criminal activity e.g. bribery, fraud, tax evasion, money laundering or modern slavery offences;
- Other breaches of the law, such as failure to comply with National Living Wage regulations or Right to Work rules;
- Threats to health and safety;
- Actual or potential damage to the environment;
- Miscarriage/perversion of criminal or civil justice; or
- Concealment of wrongdoing.

Whilst it is not specifically provided for in the Acts, many organisations extend this list to include serious breaches of organisational policies and Staffline has adopted a similar position.

The main piece of Irish law in this area is the Protected Disclosures Act 2014 as updated by the Protected Disclosures (Amended) Act 2022), which transposed the EU Whistleblowing Directive into Irish law.

Concerns may relate to past, current or possible future incidents or events that have affected, or may affect, persons other than the individual raising the concern, which makes their disclosure in the public interest. Typically this might be fellow employees or the wider public.

It is important that it is clearly understood that whistle-blowing is separate and distinct from processes for dealing with complaints and grievances that relate to an individual’s personal circumstances as these do not meet the ‘public interest’ criterion.

Sources of further information and relevant links are set out in Appendix II.

2. Purpose and Scope

This policy document sets out Staffline’s commitment to protecting the interests of individuals who, in good faith, raise legitimate concerns about known or suspected wrongdoing within the Group. It also provides guidance on how to report concerns and explains how these will be investigated.

The policy applies to all entities within Staffline Group PLC regardless of the jurisdiction in which they are legally registered and/or operate and to all employees working for, or providing services to, any Staffline entity regardless of their position within the organisation. This includes permanent, fixed-term and temporary workers, seconded staff, trainees, interns, consultants, contractors, agency staff, homeworkers, casual workers, volunteers, agents, sponsors and any other person associated with the Group or any of its subsidiaries.

This policy should be read in conjunction with other policies such as the Group’s Anti-Fraud Policy, Anti-Bribery Policy and Conflicts of Interest Policy and relevant divisional policies.

3. Policy Statement

It is Staffline's policy to encourage individuals with legitimate concerns about wrongdoing within the Group to raise these concerns secure in the knowledge that the concerns will be taken seriously and that they are protected against reprisals, even if the concerns prove to be unfounded.

As an integral part of this, Staffline is committed to promoting awareness of whistle-blowing, to putting in place appropriate and accessible reporting channels by which concerns can be raised (anonymously if required) and to investigating thoroughly all reports made via these channels. Should a criminal offence or other breach of laws or regulations be identified as a result of such investigations, this will be reported to external agencies such as the police/An Garda Síochána where this is a legal requirement, or it is appropriate to do so.

The Group will take a zero-tolerance approach to reprisals against whistle-blowers and such behaviour may lead to action under the relevant Disciplinary Policy, as defined from time to time.

4. Overview of Whistle-Blowing

Definition

Whistle-blowing is the disclosure in good faith of information relating to known or suspected wrongdoing or dangers at work. Most day-to-day concerns should be resolvable by escalation to line management or via internal grievance/complaints processes. However, where the nature of the concern is such that it meets the definitions and standards outlined in this policy, or management are closely involved in the situation, the whistle-blowing process provides a way to raise genuine and reasonable concerns.

A genuine concern relating to a matter covered by relevant laws or company policies is referred to as a 'qualifying disclosure' in the UK or a 'relevant wrongdoing' in Ireland. For the avoidance of doubt, the whistle-blowing process applies only to matters falling within the categories set out in Section 1 above. It is not intended to be used to question operational or financial decisions taken by the Group, or to revisit matters already covered by disciplinary, grievance or similar processes.

Specific situations, such as safeguarding issues in relation to children and young people, may be covered by separate reporting and escalation processes and should not usually be raised through the whistle-blowing process unless there is a legitimate public interest aspect.

Confidentiality and Anonymity

All whistle-blowing reports will be treated as confidential. The identity of the whistle-blower will be known only to those individuals who receive the initial report and will only be shared with those charged with investigating the concerns raised. If it becomes clear that the identity of the whistle-blower must be shared with others to ensure that any investigation is efficient and effective, the whistle-blower's consent will be sought.

Whistle-blowing concerns may be raised anonymously, but this may hamper investigations and will prevent feedback to the whistle-blower. Whilst all reports will be considered objectively, anonymous reports may be deemed less credible.

Any potential whistle-blower who has concerns about safeguarding their confidentiality should seek advice from the People/HR Team or an external source such as the whistle-blowing charity Protect (see Appendix II), which provides advice free of charge.

Investigations and Outcomes

Concerns raised through the whistle-blowing process will go through an initial assessment to determine the nature and scope of the appropriate response. Provided the report was not made anonymously, the whistle-blower may be asked to provide clarification of certain details or further information. If the matter raised does not qualify as a legitimate public interest disclosure it may be diverted to a more appropriate process e.g. grievance process.

It may be necessary and appropriate to appoint an investigator or team of investigators with experience of investigations and/or specialist knowledge of the subject matter to ensure that concerns are fully investigated and appropriate recommendations for change are made to enable Staffline to minimise the risk of future wrongdoing.

Whistle-blowers will be kept informed of the progress of investigations if they have so requested, but commercial and/or personal confidentiality considerations may prevent the sharing of specific details including any disciplinary action to be taken against individuals as a result of investigations.

As a general principle, no decision to seek external legal advice on matters raised via the whistle-blowing process or to report such matters to external agencies should be taken without prior reference to Group executive management.

Whilst the Group is committed to thorough and objective investigation of all whistle-blowing reports it recognises that a satisfactory outcome for the whistle-blower may not be achievable in all cases. Should this happen, the matter should be raised with the Group Head of Internal Audit or the Chair of the Group Audit Committee (see Appendix II for contact details).

Protection for Whistle-blowers

The relevant laws in both the UK and Ireland provide whistle-blowers with protection from detrimental treatment as a result of raising a concern in good faith. Such detrimental treatment might include threats, victimisation, harassment, discrimination in relation to pay rises or promotions or even dismissal. However, where a clear whistle-blowing policy has been defined and communicated employees are required to follow it to claim these protections.

Any whistle-blower who feels they are suffering detrimental treatment as a result of having raised a concern via the defined process should immediately raise the matter with the People/HR Team. Any Staffline employee found to have engaged in such conduct may be subject to disciplinary action. If the situation is not satisfactorily remedied, the Grievance Policy should be followed.

Financial and Other Incentives

Whilst financial incentives to encourage whistle-blowing are not common in the UK and Ireland, bodies including the Competition and Markets Authority and HMRC do operate incentive schemes to encourage reporting of specific offences, such as illegal cartel activity and tax fraud. Further schemes, including incentives for reporting of significant economic crime falling under the remit of the Serious Fraud Office, have been under discussion in the UK but have not yet been implemented.

Other potential incentives, which are unlikely to apply in relation to Staffline, include witness protection and sentencing discounts for whistle-blowers who cooperate in the investigation of a crime in which they were involved.

The Board has considered the use of financial incentives within Staffline and believes that it is neither necessary nor appropriate in the context of the Group's business.

The prospect of some form of incentive for whistle-blowing, where available, does not in any way diminish the need for reports to be made in good faith based on a genuine and reasonable concern.

External Disclosures

The law recognises that in certain circumstances it may be appropriate to report concerns to an external regulator, or even the media (it is unlikely that this will ever be appropriate if the procedures outlined in this policy are followed). As most whistle-blowing concerns are likely to relate to Staffline employees, or to Staffline as a company, reporting such concerns internally first and/or seeking advice from organisations such as Protect (see Appendix II) is strongly encouraged.

In some circumstances the law will protect whistle-blowers who raise concerns about a client, supplier or other third party with that third party directly. However, reporting such concerns internally within Staffline first is strongly encouraged.

NOTE: For the purposes of this policy the Safecall whistle-blowing hotline (see Section 5 – Making a Whistle-blowing Report below) is considered an internal reporting channel.

False Allegations

The protections afforded to whistle-blowers apply only if concerns are raised in good faith. If an allegation is found to have been made maliciously or with a view to personal gain they do not apply and the whistle-blower in such cases may be subject to disciplinary action under the relevant policies in place at that time.

5. Making a Whistle-blowing Report

As noted above, employees should always consider raising concerns with their line manager or line director in the first instance, making clear that they wish to have the matter treated as a whistle-blowing issue.

If this is not possible or appropriate, employees should follow the process set out in Appendix I, which reflects the particular arrangements in place within each division in Staffline Group.

The Group provides a confidential whistle-blowing hotline via Safecall, an independent call handling service through which reports can be made, anonymously if preferred. Reports are relayed to a small group of senior managers within the relevant division who are responsible for ensuring that all reports are investigated thoroughly. Links to further information about Safecall can be found in Appendix II.

6. Responsibility and Accountability Framework

The Group Board, via divisional senior management, is responsible for promoting a culture of ethical behaviour, transparency and accountability across the Group and encouraging employees to raise legitimate concerns. It does this by:

- Defining and communicating clear policy statements setting out the Group's position in relation to matters such as fraud, bribery, tax evasion, money laundering and competition;
- Providing employees with appropriate training and guidance on these policies and how they should be implemented and providing the means by which legitimate concerns about these and other matters can be raised;
- Putting in place risk-based preventative measures that are proportionate to the Group's business and exposure to risk; and
- Allocating sufficient and appropriate resources to implement policies effectively and ensure compliance.

Line managers are responsible for:

- Ensuring that their teams are aware of the provisions of this policy and the importance of raising concerns in accordance with the defined process; and
- Ensuring that all reports made under this policy are dealt with in accordance with the procedures set out in this policy document and appendices; and
- Respecting whistle-blowers' confidentiality and ensuring that they do not suffer any form of recrimination as a result of making a whistle-blowing report.

Recipients of whistle-blowing reports and those charged with investigating such reports are responsible for:

- Acting promptly to ensure that reports are investigated thoroughly while taking appropriate steps to protect the confidentiality of the whistle-blower;
- Objectively assessing information assembled during investigations and reporting findings and any recommendations that arise to senior management quickly and concisely; and
- Reviewing this policy and any supporting procedures or guidelines as required by legal, regulatory or contractual considerations or otherwise at least annually and proposing amendments for consideration by the Board.

All employees (as defined in Section 2 – Purpose and Scope above) are responsible for:

- Reading this policy and ensuring clear understanding of its contents;
- Complying with the requirements of the policy; and
- Reporting genuine concerns through the appropriate channels and in accordance with the procedures set out in this policy document and appendices.

7. Practical Implementation of This Policy

If clarification of any aspect of this policy is required, advice should be sought from the Group Head of Internal Audit in the first instance.

It may occasionally be necessary to issue interpretations of various provisions of this policy or guidance in respect of items not covered as unanticipated facts and circumstances arise that are not specifically addressed in this document. Any such interpretations shall be in writing and shall be approved by the Group CFO and Group Head of Internal Audit.

Links to further information and other relevant documents are provided in Appendix II.

8. Policy Review

The Board or its delegated sub-committee will review this policy at least annually and communicate any changes accordingly.

Reporting Concerns – Process in Staffline Ireland Business

Procedures for Making a Disclosure

On receipt of a complaint of malpractice, the member of staff who receives and takes note of the complaint must pass this information as soon as is reasonably possible to the appropriate designated investigating officer as follows:

- Complaints of malpractice will be investigated by the appropriate Director unless the complaint is against the Director or is in any way related to the actions of the Director. In such cases, the complaint should be passed to the Finance Director or HR Director for referral.
- In the case of a complaint, which is in any way connected with but not against a Director, the in-country CEO/ Finance Director/ HR Director may nominate a Senior Manager or an external party to act as the alternative investigating officer.
- Complaints against the Finance Director or HR Director should be passed to the in-country CEO who will nominate an appropriate internal / external investigating officer.
- The investigating officer will be accompanied by the HR Director. Where the HR Director is alleged to be involved in a claim, another responsible Manager will be appointed to assist.

The complainant has the right to bypass the line management structure and take their complaint direct to the in country CEO (or Business Owner). The CEO (or Business Owner) has the right to refer the complaint back to management if he/she feels that the management without any conflict of interest can more appropriately investigate the complaint.

Should none of the above routes be suitable or acceptable to the complainant, then the complainant may approach one of the escalated contacts named in Appendix II.

If there is evidence of criminal activity, then the investigating officer should inform the police. The Company will ensure that any internal investigation does not hinder a formal police investigation.

Timescales

Due to the varied nature of these sorts of complaints, which may involve internal / external investigators and / or the police, it is not possible to lay down precise timescales for such investigations. The investigating officer should ensure that the investigations are undertaken as quickly as possible without affecting the quality and depth of those investigations.

The investigating officer, should as soon as practically possible, send a written acknowledgement of the concern to the complainant and thereafter report back to them in writing the outcome of the investigation and on the action that is proposed. If the investigation is a prolonged one, the investigating officer should keep the complainant informed, in writing, as to the progress of the investigation and as to when it is likely to be concluded.

Appendix I –Reporting Concerns

All responses to the complainant should be in writing and sent to their home address marked “confidential”.

Investigating Procedure

The investigating officer should follow these steps:

- 1) Full details and clarifications of the complaint should be obtained.
- 2) The investigating officer should inform the member of staff against whom the complaint is made as soon as is practically possible. The member of staff will be informed of their right to be accompanied by a trade union or work colleague at any future interview or hearing held under the provision of these procedures.
- 3) The allegations should be fully investigated by the investigating officer with the assistance where appropriate, of other individuals / bodies.
- 4) A judgement concerning the complaint and validity of the complaint will be made by the investigating officer. This judgement will be detailed in a written report containing the findings of the investigations and reasons for the judgement. The report will be passed to the in-country CEO and/or Head of Internal Audit as appropriate.
- 5) The Finance Director or HR Director will decide what action to take. If the complaint is shown to be justified, then they will invoke the disciplinary or other appropriate Company procedures.
- 6) The investigating officer should consider the involvement of the Company auditors and the Police at this stage and should consult with the Finance Director or HR Director if appropriate.
- 7) The complainant should be kept informed of the progress of the investigations and, if appropriate, of the final outcome.
- 8) If appropriate, a copy of the outcomes will be used to enable a review of Company procedures.

If the complainant is not satisfied that their concern is being properly dealt with by the investigating officer, they have the right to raise it in confidence with the in-country CEO/ Finance Director/ HR Director, or one of the escalated contacts in Appendix II.

If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the complainant is not satisfied with the outcome of the investigation, Staffline Recruitment recognises the lawful rights of employees and ex- employees to make disclosures to another prescribed persons or body.

Untrue Allegations

In line with Section 4 of this Policy, if an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against that individual.

Appendix II – Further Information and Contact Details

Sources of Advice and Further information

People Team	0115 950 0885 peopleteam@staffline.co.uk
AVIVA Employee Assistance Programme Confidential counselling hotline available 24/7	0800 404 9452
Protect Independent whistle-blowing charity providing free confidential advice	0203 117 2520 whistle@protect-advice.org.uk https://protect-advice.org.uk

Whistle-blowing Hotline

Safecall Independent reporting hotline available 24/7	0191 516 7720 https://www.safecall.co.uk
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Escalation Contacts

Head of Internal Audit - Staffline Group PLC	Andy Mulder andy.mulder@staffline.co.uk
Chair of Audit Committee - Staffline Group PLC	Amanda Aldridge Amanda.Aldridge@staffline.co.uk

Group Whistle-blowing Policy - Version Control

Policy Owner: Group Board via Audit Committee

Version	Date	Description	Changes	Author
1.0	21-Jun-21	Approved by Audit Committee	-	ACM
2.0	10-Dec-24	Approved by Audit Committee	Minor re-wording of Sections 1 and 4 for clarity and Ireland legislation changes	ACM
3.0	31-Mar-25	Approved by Audit Committee	Addition of commentary re incentives to Section 4	ACM

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