



Whistle Blower Policy

Each Company director, officer and employee has an obligation to report in accordance with this reporting Policy (a) any questionable or improper accounting, auditing or financial matters or procedures relating to the Company, (b) conflicts of interest, (c) vendor fraud, (d) misuse of Company assets or property, including, without limitation, expense account abuse, credit card fraud or other theft, (e) safety or security concerns, or (f) violations or suspected violations of any Company policy or any applicable law or regulation, including, without limitation, any retaliation prohibited by this reporting Policy (collectively "Concerns" or individually a "Concern").

An employee or officer should first report a Concern to the employee's or officer's immediate supervisor. However, if the employee or officer is uncomfortable reporting the Concern to the employee's or officer's supervisor, or is not satisfied with the action taken by the supervisor in response to the report, the employee or officer should report the Concern to Alicia Barker, Chief Operating Officer. If the employee or officer is uncomfortable reporting the Concern to Alicia Barker, or is not satisfied with the action taken by Alicia Barker in response to the report, the employee or officer should report the Concern to Brendan Flood, Chairman & CEO.

Concerns also may be submitted anonymously in writing to audit@staffing360solutions.com. Please note that Concerns submitted anonymously should contain sufficient information to allow the Company to understand the Concern and to investigate the Concern, as an anonymous submission without sufficient detail can prevent the Company from being able to understand or to conduct any investigation of the Concern.

The Company will review all reports of Concerns and will investigate and take corrective action as appropriate.

The Company prohibits unlawful retaliation for good faith reporting of Concerns or participating in an internal or governmental investigation of possible misconduct.

Any employee or officer who retaliates against someone in violation of this Reporting Policy is subject to discipline up to, and including, termination of employment.

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential by the Company to the extent possible, consistent with the need to conduct an adequate investigation.

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the reported conduct is improper or illegal. Making internal false allegations maliciously or not in good faith may result in discipline up to, and including, termination of employment.