

# POLICY FOR REPORTING VIOLATIONS AND COMPLAINTS ("WHISTLEBLOWER POLICY")

## I. Policy Statement

One of the most valuable assets WillScot Holdings Corporation ("Company") and their employees have is our collective integrity. Protecting this asset is the job of everyone in the Company. To that end, we have established a Code of Business Conduct and Ethics to help our employees comply with the law and regulations applicable to our business and to maintain the highest standards of ethical conduct. We expect and encourage employees to report any suspected violations or concerns as to compliance with laws, regulations, our Code of Business Conduct and Ethics or other Company policies to his/her supervisor or to our "Whistleblower" hotline or website.

## II. Obligation to Report Suspected or Actual Violations; Anonymous Reporting

## A. <u>Reporting Generally</u>

It is every employee's obligation to report suspected or actual violations of laws, government rules and regulations, the Company's Code of Business Conduct and Ethics or other Company policies. If an employee has reason to believe that there exists questionable or illicit conduct, including conduct related to the reporting of the Company's financial performance, the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters, the employee must immediately report those facts to his/her supervisor or manager or to the hotline by the procedures set forth below. As noted below, supervisors and managers are required to report to the Company's Vice President of Enterprise Risk or Chief Legal & Compliance Officer any time they receive a report of a concern about our compliance with laws, the Code of Business Conduct and Ethics or other Company policy, any notice of any suspected wrong-doing by any Company employee, officer or director, any complaint or concern about the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting controls, or auditing matters, the concern about the Company's Vice President of Enterprise Risk or Chief Legal & Compliance Officer any time they receive a report of a concern about our compliance with laws, the Code of Business Conduct and Ethics or other Company policy, any notice of any suspected wrong-doing by any Company employee, officer or director, any complaint or concern about the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

#### B. <u>Anonymous Reporting/"Whistleblower Hotline"</u>

If you are not comfortable talking to your supervisor, you may report any matters **anonymously** as follows:

• **By Mail**: mail a description of the suspected violation or other complaint or concern to:

Chief Legal & Compliance Officer WillScot Holdings Corporation 4646 East Van Buren, Suite 400 Phoenix, AZ 85008 Or

Chairman of the Audit Committee Board of Directors c/o WillScot Holdings Corporation 4646 East Van Buren, Suite 400 Phoenix, AZ 85008

- Internet: Submit a "Whistleblower" report online via our secure Ethics Point website at: <u>https://secure.ethicspoint.com/domain/media/en/gui/21342/index.html</u>
- **<u>Telephone</u>**: Call our toll-free Ethics Point Hotline:
  - Within the United States, Guam, Puerto Rico, and Canada, dial toll-free 888-399-0403
  - Within the United Kingdom:
    - From an outside line dial 0800-89-0011 (BT), or 0500-89-0011 (C&W)
    - At the prompt, dial 888-399-0403. This is a toll-free number. There is no need
    - to dial a '1' before this number.

After you complete your report you will be assigned a unique code called a "report key". Write down your report key and password and keep them in a safe place. After 5-6 business days, use your report key and password to check your report for feedback or questions.

Whistleblower complaints filed outside direct communication with the Vice President of Enterprise Risk, Chief Legal & Compliance Officer, or Audit Committee are coordinated through EthicsPoint, our third- party whistleblower vendor. Reports submitted anonymously to EthicsPoint will be routed to the Vice President of Enterprise Risk, Chief Legal & Compliance Officer and Audit Committee whistleblower representative only, and anonymity is protected via EthicsPoint security features.

# III. Role of Supervisors and Managers

Each supervisor and manager shall report any suspected violation, concern or complaint reported to such person by employees or other sources to the Company's Vice President of Enterprise Risk or Chief Legal & Compliance Officer to assure proper treatment and retention of complaints, concerns, or notices of potential violations. In addition, employees should take note that persons outside the Company may report complaints or concerns about suspected violations, or concerns regarding internal accounting controls, accounting or auditing matters. These concerns and complaints must be reported immediately on receipt to the Company's Vice President of Enterprise Risk or Chief Legal & Compliance Officer.

Supervisors and managers as well as the Chief Legal & Compliance Officer shall promptly consider the information, reports or notices received by them under this policy or otherwise. Each person shall take appropriate action, including investigation as appropriate, in accordance with applicable laws, governmental rules and regulations, the Company's code of Business Conduct and Ethics and otherwise consistent with good business practice.

Upon receipt by the Company's Vice President of Enterprise Risk or Chief Legal & Compliance Officer, all notices or reports of suspected violations, complaints or concerns received pursuant to this policy shall be recorded in a log, indicating the description of the matter reported, the date of the report and the disposition thereof, and the log shall be retained for five years. This log shall be maintained by the Company's Vice President of Enterprise Risk or Chief Legal & Compliance Officer.

# IV. Statement of Non-Retaliation

It is a federal crime for anyone to retaliate intentionally against any person who provides truthful information to a law enforcement official concerning a possible violation of any federal law. Moreover, the Company *will not permit* any form of intimidation, discrimination, retaliation or harassment by any officer, employee, contractor, subcontractor or agent of the Company against any employee because of any lawful act done by that employee to:

- Provide information or assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of laws, rules, regulations, the Company's Code of Business Conduct and Ethics, or any Company policies; or
- File, testify, participate in, or otherwise assist in a proceeding relating to a violation of any law, rule, or regulation

#### Any such action is a violation of Company policy and should be reported immediately under this policy. Persons who discriminate, retaliate or harass may be subject to civil, criminal, and administrative penalties, as well as disciplinary action, up to and including termination of employment.

#### V. <u>Statement of Confidentiality</u>

The Company will, to the extent possible, keep confidential both the information and concerns reported under this policy, and its discussions and actions in response to these reports and concerns. In the course of its investigation, however, the Company may find it necessary to share information with others on a "need to know" basis. The Company shall instruct those provided such information of the requirement to maintain confidentiality.

As Amended and Restated on November 1, 2024