



Audit Committee Whistleblower Procedures

Information Services Group, Inc.

Author: Legal
Version: 1.0
Date: April 08, 2026



© 2026 Information Services Group, Inc. All Rights Reserved.

Proprietary and Confidential. No part of this document may be reproduced in any form or by any electronic or mechanical means, including information storage and retrieval devices or systems, without prior written permission from Information Services Group, Inc.

Revision History

Date	Description	Contributor
3-21-2024	Placed on 2024 template.	Legal
4-8-2026	Placed on 2026 template & updated Headquarters Address	Legal



Table of Contents

1	RESPONSIBILITIES OF AUDIT COMMITTEE	1
2	PROCEDURES FOR RECEIVING AND INVESTIGATING REPORTS	2
3	PROTECTION OF WHISTLEBLOWERS	5
4	CONFIDENTIAL AND ANONYMOUS REPORTS BY EMPLOYEES	5
5	RECORDS; ATTORNEY-CLIENT PRIVILEGE.....	5
6	EXTERNAL DISCLOSURES	6
7	AMENDMENTS.....	6
8	PUBLICATION OF PROCEDURES	6

1 Responsibilities of Audit Committee

1. The Audit Committee of the board of directors of Information Services Group, Inc., (together with its subsidiaries, the “Company”) has overall responsibility for the effective operation of these procedures, and for reviewing the effectiveness of actions taken in response to concerns raised under this procedure. It has established the following procedures to receive, retain, investigate and act on complaints and concerns of directors, officers, employees, workers, stockholders and others regarding:
 - a. A criminal activity (a “criminal allegation”);
 - b. A miscarriage of justice (a “miscarriage of justice allegation”);
 - c. Health and safety (a “health and safety allegation”);
 - d. Damage to the environment (an “environment allegation”);
 - e. Accounting, internal accounting controls and auditing matters, including complaints regarding attempted or actual circumvention of internal accounting controls or complaints regarding violations of the Company’s accounting policies (an “accounting allegation”);
 - f. Financial fraud or mismanagement (“financial fraud allegation”);
 - g. Bribery (“bribery allegation”);
 - h. Facilitating tax evasion (“tax evasion allegation”);
 - i. Unauthorized disclosure of confidential information (“disclosure of confidential information allegation”);
 - j. Violations of, or noncompliance with, legal and regulatory requirements (a “legal allegation”);
 - k. Violations of the Company’s Code of Ethics and Business Conduct for directors, officers and employees (an “ethics allegation”);
 - l. Retaliation against directors, officers or employees who make reports concerning accounting allegations, legal allegations or ethics allegations or any director, officer or employee who participates in an investigation of any such reports (a “retaliatory act”); or
 - m. The deliberate concealment of any of the above matters (collectively “reports”).
2. At the discretion of the Audit Committee, the Audit Committee’s responsibilities created by these procedures may be delegated to the Chairman of the Audit Committee or to a subcommittee of the Audit Committee.

3. These procedures apply to all employees, officers, consultants, self-employed contractors, casual workers, agency workers, volunteers and interns.
4. A whistleblower is a person who raises a genuine concern relating to any of the above reports. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities, you should report it under these procedures.
5. If you are uncertain whether something is within the scope of this procedure you should seek advice from the General Counsel or the Audit Committee.

For information on the composition of the Audit Committee, please visit <https://ir.isg-one.com/corporate-overview/committee-composition/default.aspx>

2 Procedures for Receiving and Investigating Reports

1. The General Counsel is authorized to receive and investigate reports. In this capacity, the General Counsel provides counsel to, and acts under the authority of, the Audit Committee. Reports may be made by email (sent to whistleblower@isg-one.com), or by phone or in writing to the attention of the General Counsel, Information Services Group, Inc., 400 Atlantic Street, Sixth Floor, Stamford, CT 06901-3512. We will aim to acknowledge all reports received within seven days.
2. Any report received by a Company officer, director or employee or worker from any source inside or outside the Company should be forwarded immediately to the General Counsel.
3. Reports also may be made directly to the Chairman of the Audit Committee in writing to the attention of Information Services Group, Inc. Audit Committee Chairman, c/o General Counsel, 400 Atlantic Street, Sixth Floor, Stamford, CT 06901-3512. Such correspondence will be forwarded to the Chairman by the General Counsel's office and be marked as an urgent matter for consideration by the Audit Committee. The Chairman may, in his discretion, return any such report to the General Counsel for scheduling and investigation in accordance with paragraphs 4 and 6 below, or retain the matter for investigation by the Audit Committee in accordance with paragraph 8 below. Ordinarily, the practice of the Chairman will be to forward the report to the General Counsel for investigation.
4. Promptly upon receipt, the General Counsel will evaluate whether a complaint constitutes a report. If the General Counsel deems the complaint a report, he or she will include the report on a written docket, summarizing in reasonable detail the nature of the report (including any specific allegations made and the persons involved); the date of receipt of

the report; the current status of any investigation into the report; and any final resolution of the report. The General Counsel will report any recent developments of items listed on the docket in reasonable detail to the Chairman of the Audit Committee (and, if the Chairman so directs, to the full Audit Committee) at or in advance of each regularly scheduled meeting, or more frequently, if warranted. All members of the Audit Committee will be provided full access to the docket and all information related to any reports received however, the identity of the individual complainant will not be disclosed to preserve their confidentiality unless their explicit consent is obtained.

5. In the event a report involves or implicates the General Counsel, the General Counsel will promptly recuse himself or herself from the investigation and inform the Chairman of the Audit Committee in writing. The Audit Committee may thereafter promptly appoint impartial attorneys to investigate the report. Those attorneys will conduct an investigation of the report and report their conclusion to the Audit Committee consistent with this procedure.
6. If the General Counsel determines that a complaint is a report, he or she will promptly investigate the report and communicate the results of the investigation in reasonable detail to the Audit Committee, including a description of the report, the steps taken in the investigation, any factual findings and the recommendations for corrective action, if applicable. The General Counsel shall provide such information regarding reports to the Audit Committee in addition to the regular updates on the status of the docket. The General Counsel will have free discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results. The General Counsel may delegate investigatory responsibility to one or more persons, including persons who are not employees of the Company. All investigations will be conducted in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation or otherwise as required by law. The General Counsel or designees may, if they deem it reasonably necessary, require the assistance of the chief financial officer, the controller, the general auditor, any of their staffs, or any other employees of the Company in investigating and resolving any report. The parameters of any investigation will be determined by the General Counsel or that individual's designee, and the Company and its employees will cooperate as necessary.
7. The Audit Committee may, in its discretion, consult with any member of the Company's management who may have appropriate expertise to assist in the evaluation of a report. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the evaluation of any results of any investigation into a report, and the Company will pay all fees of such auditors, counsel and experts.

8. At any time the Audit Committee may, in its discretion, determine that it, and not the General Counsel, should initiate and/or assume the investigation of any report. In such instances, the Audit Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation of any report and in the analysis of results, and the Company will pay all fees of such auditors, counsel and experts. In determining that it, and not the General Counsel, should investigate any report, the Audit Committee may consider such matters as the identity of the alleged wrongdoer, the severity and scope of the alleged wrongdoing, the credibility of the allegations made, whether the allegations are mirrored in media or analyst complaints and any other factors that are appropriate under the circumstances. The Audit Committee or its designees may require the assistance of the General Counsel, the chief financial officer, the controller, any of their staffs, or any other employees of the Company in investigating and resolving any report.
9. The individual who has raised the concern may be required to attend additional meetings to provide further information.
10. The Company will respond to reports as appropriate under the circumstances. The Audit Committee will have the authority to direct that the appropriate corrective action be taken by the Company in response to any particular report.
11. The Company will aim to keep the individual informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent us from giving the individual specific details of the investigation or any disciplinary action taken as a result. The individual should treat any information about the investigation as confidential.
12. Whilst we cannot always guarantee the outcome which the individual complainant is seeking, we will try to deal with their concerns fairly and in an appropriate way. By using this procedure, staff members can help us to achieve this.
13. If an individual who has raised a concern under this procedure is not happy with the way it has been handled, he or she can raise it with the General Counsel. Alternatively, they may contact the Chairperson of the Audit Committee or our external auditors. Contact details are set out at the end of this document.
14. We will aim to respond to any concerns within three months, or six months in the most complex cases.

3 Protection of Whistleblowers

Consistent with the policies of the Company, the Audit Committee, the General Counsel and the Company's management will not retaliate or attempt to retaliate, and will not tolerate any retaliation or attempted retaliation by any other person or group, directly or indirectly, against anyone who, in good faith, makes a report or provides assistance to the Audit Committee, the General Counsel or the Company's management or any other person or group, including any governmental, regulatory or law enforcement body, investigating or otherwise helping to resolve a report.

We aim to encourage openness and will support staff who raise genuine concerns under this procedure, even if they turn out to be mistaken.

Whistleblowers must not suffer any detrimental treatment as a result of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If a staff member believes that he or she has suffered any such treatment, they should inform the General Counsel immediately.

4 Confidential and Anonymous Reports by Employees

Staff members of the Company are expressly authorized to make reports using the procedures described in Section 2.0 on a confidential basis and their identity will be kept confidential to the extent possible, unless their explicit consent is obtained. All reports received from employees will be treated confidentially, as applicable, to the extent reasonable and practicable under the circumstances.

5 Records; Attorney-Client Privilege

The General Counsel will retain on a strictly confidential basis for a period of five years all records relating to any report and to the investigation its resolution. All such records are confidential to the Company and are protected by attorney-client privilege and/or the attorney work-product doctrine. Such records will be considered privileged and confidential.

6 External Disclosures

The aim of this procedure is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases staff members should not find it necessary to alert anyone externally.

The law recognizes that in some circumstances it may be appropriate for staff members to report their concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. We strongly encourage all staff members to seek advice before reporting a concern to anyone external.

Whistleblowing concerns usually relate to the conduct of our staff, but they may sometimes relate to the actions of a third-party, such as a client, supplier or service provider. In some circumstances the law will protect staff members if they raise the matter with the third-party directly. However, we encourage all staff members to report such concerns internally first. Staff should contact their line manager, or the General Counsel or Audit Committee for guidance.

7 Amendments

These procedures do not form part of any employee's contract of employment and the Company may amend it at any time.

8 Publication of Procedures

The Company will communicate these procedures to all employees and post them in OneX.