CITY & ESSEX

2026

Whistleblowing **Procedure**

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1. PURPOSE

City & Essex is committed to operating lawfully, ethically and transparently. We encourage employees, workers and relevant stakeholders to raise concerns about actual or suspected serious wrongdoing as early as possible, without fear of reprisal and, where possible, confidentially.

This procedure provides a clear route for reporting concerns that may amount to whistleblowing or serious malpractice. It is intended to support openness, protect individuals who raise concerns in good faith, and enable City & Essex to investigate and address issues promptly and fairly.

2. SCOPE

This procedure applies to City & Essex Limited and all affiliated subsidiaries. It applies to employees and workers, including agency workers, apprentices and trainees. It may also be used by contractors, consultants, suppliers, subcontractors, clients or other stakeholders where they have a concern relating to City & Essex operations, services, supply chain or business conduct.

This procedure is intended for concerns about serious wrongdoing or malpractice. Personal employment concerns that do not involve wider wrongdoing affecting others should normally be raised through the Grievance Procedure or other relevant HR process.

3. RELATIONSHIP WITH EXISTING PROCEDURES

This procedure is supported by the Employee Handbook and HR portal guidance, the Code of Ethics & Business Conduct Policy, Modern Slavery & Human Rights Policy, Responsible Information Management & Data Protection Policy, Equality, Diversity, Inclusion & Anti-Harassment Policy, Whistleblowing Procedure, grievance procedures, disciplinary procedures and investigation processes.

Where a concern relates to bullying, harassment, sexual harassment, discrimination, health and safety, modern slavery, fraud, bribery, corruption, environmental harm, information security or data protection, the relevant policy should be read alongside this procedure. This procedure does not remove any statutory rights or protections available to workers or other reporting parties.

4. FRAMEWORK & LEGISLATION

This procedure is informed by applicable UK legislation and guidance, including, where relevant:

- Public Interest Disclosure Act 1998.
- Employment Rights Act 1996.
- Bribery Act 2010.
- Fraud Act 2006.
- Modern Slavery Act 2015.
- Health and Safety at Work etc. Act 1974.
- Equality Act 2010.
- UK GDPR and Data Protection Act 2018, where information is handled during an investigation.
- City & Essex Code of Ethics & Business Conduct Policy and related HR procedures.

5. WHAT CAN BE REPORTED

1.It is not possible to list every matter that may amount to serious wrongdoing or malpractice. Concerns that should be reported under this procedure may include:

- Criminal offences, fraud, theft, bribery, corruption, money laundering or tax evasion.
- Failure to comply with legal or regulatory obligations.
- Miscarriages of justice.
- Actions that endanger the health and safety of employees, workers, clients, the public or any other individual.
- Actions that cause or may cause damage to the environment.
- Modern slavery, forced labour, human trafficking, child labour or exploitative labour practices.
- Bullying, harassment, sexual harassment, discrimination, victimisation or serious workplace misconduct.
- Misuse, loss, unauthorised disclosure or concealment of confidential information, personal data or information security concerns.
- Conduct by suppliers, subcontractors, workers, managers or other stakeholders that is inconsistent with City & Essex policies or legal obligations.
- Attempts to conceal any of the above.

A person raising a concern does not need to prove the wrongdoing. They should have a reasonable belief that the concern has occurred, is occurring or is likely to occur.

6. HOW TO RAISE A CONCERN

Concerns should be raised as soon as possible. Reports may be made verbally or in writing. Where possible, the reporting person should explain the nature of the concern, the people involved, relevant dates, locations, evidence available and any immediate risk to people, the environment, information, clients or the business.

Concerns may be raised through one or more of the following channels:

- Line Manager, where appropriate.
- Another Manager or Authorised Manager, where the Line Manager is not appropriate or may be involved.
- A Director or member of the Senior Leadership Team.
- Head of People & Culture or relevant HR contact.
- Managing Director.
- Dedicated Confidential Reporting Form maintained through the HR portal / YourHR.space, monitored or escalated by authorised HR or senior management roles in line with confidentiality and investigation requirements.
- Relevant external regulator or prescribed person where the reporting party reasonably believes external reporting is appropriate.

Where a report is made verbally, the person receiving the concern should make a written record of the key points, confirm understanding where appropriate, and escalate the matter in line with this procedure.

7. CONFIDENTIALITY

City & Essex will handle whistleblowing concerns seriously, sensitively and securely. Information relating to a concern will be shared only on a need-to-know basis for the purpose of assessing, investigating and addressing the matter, subject to legal, regulatory and procedural requirements.

Every reasonable effort will be made to maintain confidentiality where requested. If confidentiality cannot be maintained, for example because an investigation, disciplinary process, legal process or regulatory disclosure requires further sharing, this will be explained to the reporting person where possible and appropriate.

8. NON-RETALIATION AND PROTECTION

City & Essex will not tolerate harassment, victimisation, retaliation or detrimental treatment against anyone who raises a genuine concern in good faith under this procedure, even if the concern is not ultimately substantiated.

Employees and workers must not discourage another person from raising a concern or apply pressure to prevent a concern being reported. Retaliation, victimisation or discouraging someone from raising a concern may be treated as a disciplinary matter.

Protection does not apply where a concern is raised maliciously, in bad faith, or with knowledge that the information is false. Such conduct may be dealt with under the disciplinary procedure.

9. INVESTIGATION AND RESPONSE

Once a concern is raised, City & Essex will assess the information provided and determine the appropriate next steps. This may include initial fact-finding, discussion with the reporting person, preservation of evidence, referral to a responsible manager or director, involvement of HR, HSEQ, Finance, ESG, IT, external advisers or regulators, and formal investigation where required.

All concerns will be treated seriously and sensitively. Where practicable, immediate steps will be taken to reduce risk or prevent further harm while the matter is being assessed. The nature and length of any investigation will depend on the complexity and seriousness of the concern.

Where possible and subject to legal and confidentiality constraints, the reporting person will be informed of the outcome or the action taken. Where no action is taken, an explanation will be provided where appropriate. City & Essex will also consider whether further actions are required to reduce the risk of recurrence.

Reports will normally be acknowledged within 5 working days where contact details are available and acknowledgement does not compromise confidentiality, safety or legal obligations. Where appropriate, a progress update will normally be provided within 30 days, subject to confidentiality, investigation requirements and the rights of others.

10. EXTERNAL REPORTING AND ADVICE

City & Essex encourages concerns to be raised internally where possible so that matters can be reviewed and addressed promptly. However, individuals may raise concerns externally with an appropriate prescribed person, regulator or public body where they reasonably believe this is appropriate and the disclosure meets the relevant legal requirements.

Individuals may also seek independent advice before raising a concern. Protect, the whistleblowing charity, provides advice on serious workplace malpractice and can be contacted through www.protect-advice.org.uk.

11. RECORDS, MONITORING AND REPORTING

City & Essex will keep proportionate records of whistleblowing concerns, investigations, outcomes and actions taken, subject to confidentiality, data protection and legal requirements. Records will be used to identify patterns, lessons learned, corrective actions and opportunities to strengthen controls.

Whistleblowing data used for management review, EcoVadis, ESG reporting or client assurance will be aggregated or anonymised where appropriate. City & Essex will not publish confidential, personal, legally privileged or sensitive investigation information.

12. TARGETS AND MEASUREMENT

City & Essex will use 2024 as its ESG baseline year unless a more specific baseline is stated.

Area	Baseline/Context	Target	Deadline
Dedicated reporting routes	Confidential Reporting Form / HR route and management escalation routes in place	Maintain accessible whistleblowing and confidential reporting routes for employees, workers and relevant stakeholders, including the HR portal Confidential Reporting Form	Ongoing
Response timeframe	No previous formal timeframe stated	Acknowledge reports normally within 5 working days where contact details are available and it is appropriate to do so	From policy issue

Area	Baseline/Context	Target	Deadline
Review timeframe	No previous formal timeframe stated	Provide a progress update normally within 30 days where appropriate and subject to confidentiality / legal constraints	From policy issue
Manager awareness	Managers may receive concerns directly	Ensure relevant managers understand how to receive, escalate and handle whistleblowing concerns sensitively and confidentially	End 2026
Records and trends	Records kept subject to confidentiality and data protection	Review whistleblowing records or nil returns annually for trend, risk and corrective action purposes	Annual

Whistleblowing data used for EcoVadis, ESG reporting or client assurance will be aggregated or anonymised where appropriate and will not disclose confidential or legally sensitive investigation details.

13. RESPONSIBILITIES

Managing Director

The Managing Director has ultimate accountability for this procedure and for ensuring that serious concerns are treated appropriately and escalated where required.

Head of People & Culture

The Head of People & Culture is the procedure owner and is responsible for maintaining this procedure, supporting managers, coordinating HR involvement where required, and ensuring that employee-facing whistleblowing routes remain accessible.

Senior Leadership Team

The Senior Leadership Team is responsible for supporting a culture where concerns can be raised openly and safely, ensuring appropriate investigation of serious matters and reviewing lessons learned where relevant.

Managers and Supervisors

Managers and authorised supervisors are responsible for receiving concerns sensitively, maintaining confidentiality, avoiding retaliation and escalating matters promptly through the correct route.

Head of ESG, Head of HSEQ, Finance and Data Protection Leads

Relevant functional leads will support investigations or corrective actions where concerns relate to environmental harm, health and safety, modern slavery, fraud, bribery, corruption, supplier conduct, information security, data protection or ESG matters.

Employees, Workers and Stakeholders

Employees, workers and relevant stakeholders are encouraged to raise genuine concerns at the earliest opportunity and to cooperate honestly with any investigation. They must not victimise or retaliate against anyone who raises a concern.

14. SUPPORTING PROCEDURES AND EVIDENCE

This procedure is supported by relevant policies, guidance, reporting channels and records. Supporting documents and evidence may include:

- Code of Ethics & Business Conduct Policy.
- Modern Slavery & Human Rights Policy.
- Responsible Information Management & Data Protection Policy.
- Equality, Diversity, Inclusion & Anti-Harassment Policy.
- Bullying & Harassment, Sexual Harassment and Equal Opportunities procedures.
- Grievance and disciplinary procedures.
- Confidential Reporting Form and whistleblowing reporting route evidence.
- Whistleblowing logs, investigation records, corrective actions and annual review records, where available and appropriate.

15. REPORTING AND REVIEW

This procedure will be reviewed annually, or sooner where required by legislation, HR guidance, client requirements, EcoVadis reassessment, significant whistleblowing findings, changes to reporting routes or material changes to City & Essex operations.

The effectiveness of this procedure will be reviewed through whistleblowing records, employee and manager feedback, investigation outcomes, corrective actions, HR review, senior leadership review and any relevant ESG or client assurance requirements.

Business Name: **City & Essex Ltd**
Approved and Signed By: **Ian Hookway, Managing Director**
Approval Date: **October 2026**

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