Whistleblowing policy

1. Policy statement

E Co. is committed to conducting business with the highest ethical standards. This Whistleblowing Policy establishes a secure, compliant, and supportive framework for employees and external stakeholders (clients, partners, collaborators, beneficiaries) to raise concerns about danger or illegality affecting others. It reflects our dedication to maintaining the highest degree of transparency and ethical conduct, which directly supports our commitment to **Human Rights (UNGC Principle 1)** and promoting **Peace, Justice, and Strong Institutions (SDG 16)**. Concerns can be reported anonymously at any time via the E Co. Integrity portal.

2. Purpose

The purpose of this Policy is to define the framework for managing whistleblowing at E Co. By aligning our operational requirements with our commitment to corporate responsibility, we aim to:

Example text:
The purpose of this Policy is to define the framework for managing Whistleblowing at E Co. By aligning our operational requirements with our commitment to corporate responsibility, we aim to:

a) **Establish Standards:** Define clear expectations and responsibilities regarding the reporting of organizational wrongdoing across all levels.
b) **Ensure Compliance:** Maintain full adherence to applicable laws, external regulations (including the Public Interest Disclosure Act 1998 in the UK), and E Co's rigorous internal standards.
c) **Drive Positive Impact:** Mitigate potential risks while proactively identifying and optimising opportunities for transparency to create a material positive impact on society and the environment, specifically contributing to **S**DG 16: Peace, Justice, and Strong Institutions.
d) **Promote Accountability:** Foster a culture of transparency, safety, and stakeholder accountability throughout our global operations, ensuring our actions uphold our commitments to Justice, Equity, Diversity & Inclusion (JEDI).

3. Application of this policy

Scope and Intent. This policy sets the minimum global standards for E Co. and is borderless in its application. It applies to all work conducted on behalf of the company, whether from a home office, a regional hub, or while on assignment in complex environments. Compliance with this policy is mandatory. Failure to comply will result in disciplinary action for employees or termination of the business relationship for third parties. T

Applicability by stakeholder group.

- **Internal Team (UK & Overseas):** Applicable for all employees and internal staff regardless of jurisdiction. This policy sets the baseline for our internal culture and operational conduct.

Positive Impact: This policy ensures our internal culture reflects our mission by establishing a robust, confidential channel, thereby safeguarding the employment rights and psychological safety of staff.

- **Direct Suppliers (External Consultants):** Adherence to this policy is a condition of engagement. External consultants are protected under these provisions and are required to uphold E Co.'s ethical standards whenever acting on behalf of the company.
  Positive Impact: By aligning with these standards, our consultants help scale ethical advisory practices across the sector by ensuring they can safely report wrongdoing on E Co. projects.

Jurisdictional Priority. As a global organisation, E Co. adheres to the following hierarchy:

- Where local laws are more lenient than this policy, this policy prevails.
- Where local laws are stricter, local law prevails.
- For UK-based employees, this policy complements statutory rights but does not form part of the employment contract.

Operational Mapping & Implementation. To ensure this policy is integrated into our daily consultancy operations:
Acknowledgment: Receipt and acknowledgment will be tracked via BambooHR, Dropbox Sign or the solutions on the Team/Talent portals.

4. Related documents and forms

To ensure a comprehensive approach to compliance, this policy should be read in conjunction with the related materials and frameworks listed below. The following table provides the specific tools, templates, and mandatory training required to effectively implement these standards in practice.
In the event of a conflict between these policies, the most specific policy applies, or consult the Head of HR for resolution. For general guidance, approval, or policy interpretation, please contact the Head of HR. If an issue involves the Head of HR or requires executive escalation, please contact the Managing Director.

Related document/form/tool	Type	Description/ Comment
Code of Conduct	Policy	Primary document outlining the ethical standards, behavioral expectations, and core principles of E Co. for all employees and associates.
Human Rights and Modern Slavery Policy	Policy	Outlines our commitment to respecting human rights, preventing modern slavery and human trafficking, and implementing due diligence across our operations and supply chains.
Anti-corruption policy	Policy	Detailed rules on bribery, money laundering, and terrorism financing.
E Co. Integrity Portal	Tool	Secure platform for anonymous reporting of actual or suspected violations or ethical concerns.
Grievance mechanisms policy	Policy	Defines the operational framework for managing and resolving internal and external workplace concerns and

		grievances to ensure transparency, compliance, and procedural fairness.
Disciplinary policy	Policy	Outlines the standards of conduct and procedures for addressing performance or behavioral issues fairly and consistently.
Appeals policy	Policy	Framework for reviewing and appealing formal decisions to ensure procedural fairness and transparency.
Incidents and whistleblowing tracking and response log	Tool	Alternative confidential register for tracking and managing reports of corruptive activities, incidents, or grievances (received outside the E Co. Integrity Portal)
Extortion incident reporting form	Form	Standard form to be utilised in case of extortion incident

5. Principles

Our approach to **Whistleblowing** is governed by the following core principles, designed to ensure ethical excellence, social equity, and long-term value creation for all stakeholders:

- **Gender Equality & Inclusive Design (WEPs):** By applying a proactive gender lens and honouring social criteria, we ensure this policy promotes equality and reflects the varied perspectives of the communities we serve. This includes recognizing that women may face different barriers to reporting than men.
- **Empathetic Engagement & Safeguarding:** We prioritise safeguarding to prevent harm or exploitation, particularly when operating in complex environments or with local communities. We operate with radical transparency and take full ownership of our impacts, ensuring our honesty and openness build trust with all stakeholders.
- **Connected Collaboration:** Our operational standards rely on teamwork and personal relationships to ensure that our global commitments are met through collective accountability and partnership in addressing reported concerns.
- **Driven to Deliver Excellence:** We are persistent in our pursuit of international benchmarks. We aim to exceed the ethical standards set by the UNGC and SDGs by fostering a non-retaliatory environment for reporting.

E Co. commits to recognising, recording, and where appropriate mitigating, circumstances where any unlawful or unethical behaviour may happen, and commits to revising this policy in line with the information and insights obtained in practice, as well as applying tools and processes that encourage whistleblowing and give a safe way for anyone who wants to report unlawful or unethical behaviour.

6. Policy provisions

The Public Interest Disclosure Act 1998 (PIDA) was passed when a series of official enquiries revealed that disasters and scandals, such as the Bristol Royal Infirmary heart operations scandal in the 1990s or the Zeebrugge ferry disaster in 1987, may have been prevented if workers who knew about the dangers had not been too scared to blow the whistle and report wrongdoing. More recent scandals have included MPs' expenses and failings in various NHS trusts.

Whistleblowing occurs when employees or workers raise a concern about organisational wrongdoing, which includes the alleged wrongful conduct of the employer, a colleague, client, or any third party.

The Department for Business, Energy and Industrial Strategy (BEIS) has published a list of the prescribed bodies to whom employees and workers can make a protected disclosure.

The provisions in the PIDA dealing with the definition of protected disclosure and the employment rights that arise from them have been inserted into the Employment Rights Act 1996 which also deals with claims in connection with making a protected disclosure.

6.1 Protected Disclosures

The external disclosure must usually be raised with the employer or a prescribed person first. In some circumstances it may be acceptable that the disclosure has not been raised internally, for example, because the worker believes their evidence would be destroyed or they would be penalised in some way.

Some examples of the type of wrongdoing which could legitimately be raised by a whistleblower include:

- criminal offences or activities
- exposing fraud
- financial mismanagement or corruption
- mis-selling of pensions or financial products
- physical or emotional abuse of prisoners, children or the elderly in care
- health and safety issues concerning transport that puts the safety of passengers at risk
- health and safety issues concerning the workplace that puts the safety of workers or visitors at risk
- failure to investigate allegations of sexual assault by one employee against another
- failure to comply with legal obligations, or likelihood of failure to comply with legal obligations
- breaches of legislation, for example the Data Protection Act 2018
- medical negligence in a health care establishment
- payments in exchange for awarding contracts
- risks to the environment.

6.2 Confidentiality and Non-Retaliation

To be protected, the information supplied by the whistle-blower must be properly based in fact and have sufficient detail in it to cover one of the types of wrongdoing referred to in the legislation. An opinion or an observation is unlikely to amount to a protected disclosure.

The whistle-blower does not necessarily have to be directly personally affected by the danger or illegality. Whistleblowing that falls within the legal definition usually occurs when a worker raises a concern about danger or illegality that affects others, for example, members of the public. The disclosure does not have to be about the alleged illegal conduct of the employer, although it often is. The disclosure could be about the conduct of a fellow employee, client, or a third party.

Employees whistleblowing about problems arising from their own employment contract is less likely to satisfy the public interest test (see In the public interest below) and, therefore, less likely to be protected. For more information on whistleblowing regulation, visit https://www.gov.uk/whistleblowing

The Company maintains a zero-tolerance policy towards retaliation against any individual who reports a concern in good faith or refuses to engage in unethical practices (including refusing bribes or reporting safety risks). Any employee or worker who makes a

'protected disclosure' is protected from being treated badly or dismissed. All reports will be dealt with seriously and confidentially, with every effort made to protect the identity of the whistle-blower who requests confidentiality.

Reports are made via approved channels (Section 11), specifically the E Co. Integrity portal. The Integrity Portal serves as the primary system for case tracking and management, replacing legacy manual tracking sheets and email logs.
In line with international donor standards, we are committed to the safety of the communities we serve. A disclosure that involves interaction with local communities or vulnerable populations (including women and children) will trigger an immediate safeguarding investigation to prevent exploitation or harm.

6.3 Reporting and Investigation

Such reports should be made promptly so that investigation may proceed, and any action taken expeditiously. The Company reserves the right to arrange for another manager or competent professional committee to conduct the investigation other than the manager with whom the employee raised the matter. Once the investigation has been completed, the employee will be informed in writing of the outcome and the Company's conclusions and decision as soon as possible. The Company is committed to taking appropriate action with respect to all complaints. If appropriate, disciplinary proceedings will be brought against the person/s who committed wrongdoing.

7. Required actions to address risks

To ensure policy compliance and effective risk mitigation, responsibilities are assigned as follows. This policy defines the rules of engagement. For the specific "How-to" instructions regarding the submission, review, and approval process, refer to the Handbook.

Stakeholder Group	Responsibility
Employees	Responsible for adhering to the policy principles in their daily work, completing mandatory training, and reporting any potential breaches or risks through the approved channels
Line Managers	Responsible for overseeing compliance within their teams, approving related requests or expenses in line with policy thresholds, and ensuring staff have time to complete required training.
ESG Experts	Responsible for providing specialist guidance on sustainability and social impact, interpreting ESG policy requirements for complex cases, and maintaining the environmental and social governance tools and templates referenced in this document.

8. Exceptions and waivers

N/A

9. Training and support

All relevant personnel are required to complete the designated training modules regarding this policy upon induction and during subsequent refresher cycles. The Company will provide training to all employees to help them understand their rights and

responsibilities under this policy and what they can do to create a work environment that is free of malpractice and unlawful or unethical behaviour within the workplace. The Company will also take such measures as may be necessary to ensure the proper training, supervision and instruction to enable staff to deal more effectively with complaints of unlawful or unethical behaviour. It is the individual responsibility of every employee to fully understand the requirements relevant to their role. If an employee identifies a gap in their training or requires clarification on any aspect of this policy, they must report this to their O3 manager or the Head of HR immediately to ensure they do not operate without proper guidance.

10. Monitoring and compliance

E Co. reserves the right to conduct regular assessments, audits, and reviews to verify compliance with this policy. All monitoring activities, including the collection and analysis of data, will be conducted in accordance with E Co.'s Data Protection Policy and relevant Privacy Notices. Employees are encouraged to proactively raise concerns or ask questions regarding compliance by contacting Head of HR `vedrana@ecoltdgroup.com` . We are committed to open communication and continuous improvement. **Reporting obligations:** data gathered through these monitoring activities will be used to assess policy effectiveness. Where applicable, data will be disaggregated by gender and other relevant diversity metrics to ensure equitable outcomes in alignment with the Women's Empowerment Principles UNGC and B Corp. Such data will be pseudonymised where possible to protect individual privacy and used strictly for the purpose of assessing policy impact.

11. Grievance mechanism & remediation

We foster a culture of psychological safety where all stakeholders — including employees, contractors, suppliers, and community members — are encouraged to raise concerns without fear of reprisal. Actual or suspected violations should be reported through our established channels. To ensure accessibility and overcome systemic barriers to reporting, individuals may submit disclosures through both internal and external mechanisms.

11.1 Internal reporting

Internal concerns can be raised with the Head of HR `vedrana@ecoltdgroup.com` or anonymously via E Co. Integrity Portal. Anonymous internal whistleblowing will prompt an investigation, but note that this may require evidence, and in some cases, the whistleblower may be asked to step out of anonymity to support the process.

11.2 External reporting

External partners and stakeholders may use the E Co. Integrity Portal (https://reporting.ecoltdgroup.com/) for anonymous reporting.

11.3 Gender-sensitive approach

In alignment with the Women's Empowerment Principles (WEPs), our reporting channels are designed to be gender-responsive. We recognise that power imbalances can discourage reporting; therefore, complainants or victims may request a point of contact or investigator of a specific gender to ensure comfort and safety.

11.4 Impartial investigation

All reports will undergo a prompt, impartial, and thorough investigation by [e.g. HR Department]. Investigations involving harassment, discrimination, or gender-based violence will be handled sensitively.

11.5 Remediation & Redress

If a breach is substantiated, E Co. is committed to providing timely and appropriate remediation. This may include corrective actions, policy changes, or restitution to affected parties. We maintain a zero-tolerance policy toward retaliation against any individual who reports a concern in good faith.

11.6 Non-retaliation

We maintain a zero-tolerance policy toward retaliation. Any individual who reports a concern in good faith or refuses to engage in unethical practices (including refusing bribes or reporting safety risks) will be protected from any form of reprisal, harassment, or negative employment consequence.

Any employee of the Company who is found to have committed a violation of the Company's policies or other wrongdoing covered by this policy will be subject to appropriate disciplinary action under the Company's disciplinary procedure. Such behaviour may be treated as potential gross misconduct and could render the employee liable to summary dismissal.

In addition, staff who had knowledge that such wrongdoing had occurred but who had taken no action to eliminate it may also be subject to disciplinary action under the Company's disciplinary procedure.

12. Glossary

- **ACAS** - Advisory, Conciliation and Arbitration Service (a UK non-departmental public body providing free advice on workplace relations).
- **Gender-Responsive** - An approach that identifies and acknowledges the different needs and constraints of individuals based on their gender and takes active steps to address them.
- **Material Positive Impact** - A significant and measurable beneficial effect on a social or environmental issue, moving beyond "doing no harm" to actively improving conditions.
- **PIDA 1998** - Public Interest Disclosure Act 1998, the UK legislation protecting individuals who ‘blow the whistle’ in the public interest.
- **Protected Disclosure** - A disclosure of information which, in the reasonable belief of the worker, tends to show wrongdoing (e.g., criminal offence, risk to health/safety, environmental damage).
- **Stakeholders** - Any individual or group affected by E Co.’s operations, including employees, customers, suppliers, local communities, and the environment.
- **UNGC** - United Nations Global Compact.
- **Whistleblowing** - When a worker provides certain types of information to raise a concern about danger or illegality that affects others.

13. Oversight and governance

Policy owner: Head of HR (vedrana@ecoltdgroup.com)

The Policy owner is responsible for the daily implementation, governance, and maintenance of this policy. Their duties include

authorising exceptions, overseeing training programmes, and updating compliance tools. The Head of HR serves as the primary point of contact.

Executive Approval & Escalation: Managing Director (Rowan Putman) is designated for top-level approval, executive escalation, and final-stage appeal decisions.

Contact: For general guidance, approval, or policy interpretation, please contact the Head of HR. If an issue involves the Head of HR or requires executive escalation, please contact the Managing Director.

This policy is a living document. It will be reviewed Annually by the HR and ESG Governance Team to ensure it remains relevant and effective. Updates may occur more frequently if necessary to adapt to evolving legal frameworks, technological advancements, or industry best practices.

14. Distribution record

Distribution group	Method of distribution	Date of record/announcement
Internal team	Staff Handbook update	24/09/2026
Externally: Collaborators	E Co. Website / Associate Handbook	30/09/2026
Public disclosure, Clients, Partners	E Co. Website	30/09/2026

15. Document control & review

Policy owner	Head of HR
Approved by:	Managing director
Original approval date:	31/10/2022
Date of last revision and approval:	28/09/2026
Revision number:	2.0 (Second Revision)
Date of next revision:	01/10/2027

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