

PURPOSE

City Facilities Management (US) LLC and its subsidiaries including City Facilities Management (FL) LLC, City Facilities Management (MA) LLC, and City Building and Engineering Services (CBES) (LLC) (together "we", "us", "our" or "City Group") are committed to the highest standards of conduct and ethical behavior.

The standards of conduct and behavior expected by City Group are outlined in the City Team Member Handbook and Code of Conduct ("Code of Conduct") and other policies adopted by City Group which have been developed to ensure that City Group observes the highest standards of fair dealing, honesty and integrity in its business activities.

SCOPE

This policy is designed to provide a mechanism which encourages concerns to be raised about misconduct, malpractice, irregularities or any other behavior which is corrupt, illegal or inconsistent with any of City Group's values or policies (including the Code of Conduct), without the person raising the concern being subject to detrimental treatment.

This policy outlines the process for individuals to raise concerns about Reportable Conduct (as defined below) and the protections that are available for individuals who make these reports.

POLICY

WHO DOES THIS POLICY APPLY TO?

This Policy applies to an individual who is (or has been):

- a team member or officer of an entity in City Group
- a supplier of services or goods (whether paid or unpaid) to an entity in City Group including an individual who is or has been employed by such a supplier.

A disclosure made by a relative, spouse or dependent of an individual identified above will also be handled in accordance with this policy and the protections in this policy will apply to such individuals.

An individual covered by this paragraph is described as an "Eligible Whistleblower" in this Policy.

MATTERS THAT SHOULD BE REPORTED

Reportable Conduct

It is not possible to provide an exhaustive list of the activities that should be reported for the purposes of this Policy (“Reportable Conduct”).

However, by way of general guidance, Reportable Conduct includes any conduct of any entity in City Group or any team member or officer of an entity in City Group, which an Eligible Whistleblower has reasonable grounds to suspect is:

- misconduct or an improper state of affairs (for these purposes misconduct includes fraud, negligence, default, breach of trust and breach of duty) in relation to an entity in City Group
- dishonest, corrupt or illegal (including theft, drug sales/use, violence or threatened violence and criminal damage against property)
- misleading or deceptive conduct (including practices or representations which amount to improper or misleading accounting or financial reporting practices)
- an offence under US Federal or State laws which is punishable by imprisonment for a period of 12 months or more
- a contravention of US Federal or State laws including (without limitation) the US Foreign Corrupt Practices Act 1977 (FCPA), any laws administered by the United States Securities and Exchange Commission (“US SEC”) or the US Federal Trade Commission (FTC), the US Internal Revenue Service (IRS), and anti-bribery or anti-money laundering laws
- unethical behavior (either representing a breach of the Code of Conduct or generally)
- an unsafe work practice which presents a serious health and safety risk and/or violations of policies administered by the US Department of Labor’s Occupational Safety and Health Administration (OSHA)
- a danger to the public or the financial system
- likely to cause financial or non-financial loss to any entity in City Group or that is otherwise detrimental to the interests of any entity in City Group.

Personal Work-Related Grievances

Personal work-related grievances are not generally considered Reportable Conduct under this Policy and should be reported through the other mechanisms City Group has established to receive these complaints (see below). Personal work-related grievances are issues or concerns which have or tend to have implications for the discloser personally.

Examples include:

- an interpersonal conflict between the discloser and another team member
- a decision relating to the engagement, transfer or promotion of the discloser
- a decision relating to the terms and conditions of engagement of the discloser
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

These types of complaints should be raised with the People and Safety team and addressed in accordance with the applicable policy - (e.g. grievance policy, bullying policy, harassment policy).

There may be some instances where a personal work-related grievance also has significant implications for an entity in City Group. When this is determined to be the case, your report will be considered to be Reportable Conduct and handled in accordance with this Policy.

Further, any complaint of alleged detriment or victimization against a person in contravention of this Policy or the statutory protections outlined in section 3.7 below, should be made under this Policy and will be considered to be Reportable Conduct and addressed in accordance with this Policy.

City Group is committed to ensuring that an Eligible Whistleblower making a report in accordance with this Policy (“Whistleblower Report”) will not suffer detrimental treatment or be disadvantaged as a result of making that report, even if the report is subsequently determined to be incorrect or is not substantiated provided there were reasonable grounds for making the report.

All reasonable steps will be taken by City Group to ensure that an Eligible Whistleblower who makes a Whistleblower Report (“Reporting Person”) does not suffer detrimental treatment and is not subject to any form of victimization because they have made a report in accordance with this Policy.

Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavorable treatment because the Reporting Person made a Whistleblower Report.

A person who subjects a Reporting Person to detrimental treatment because they have made a Whistleblower Report will be in breach of this Policy and will be dealt with under City Group’s disciplinary procedures. This is a serious matter which may expose the person to civil and criminal sanctions under the legislation discussed in the next section.

Support for Eligible Whistleblowers

City Group is committed to providing appropriate support to Reporting Persons. The nature of the support that may be offered will depend on the nature of the Reportable Conduct reported and the personal circumstances of the Reporting Person. However, examples of the support provided for Reporting Persons include:

- a fair and objective investigation process in accordance with the “Investigating Report” Section below
- supporting anonymous Whistleblower Reports
- handling Whistleblower Reports on a confidential basis in accordance with the “Confidentiality” Section below
- access to City Group’s Employee Assistance Program
- support from human resources where reasonably required by a Reporting Person.

If you have any further questions about the support available, you should contact the Head of Human Resources.

Statutory Protection

The Sarbanes-Oxley Act of 2002, (SOX), and False Claims Act (FAC) Updated in 1986, provide special protections for Eligible Whistleblowers in respect of disclosures which qualify for protection under each Act. These protections, as well as others are summarized in “Statutory Protections” Section below. City Group is committed to ensuring these legislative protections are complied with.

MAKING A REPORT

How to make a report

A Reporting Person may make a Whistleblower Report in the following ways:

- via email: whistleblower@cfm-us.com
- via post: addressed to The Compliance Officer – Human Resources, City Facilities Management (US) 8120 Nations Way, Jacksonville FL 32256. The heading of the letter should make it clear that the letter is being sent as a report made under this Policy
- to an appropriate person: A Reporting Person may also make a report to any officer or senior manager of an entity in City Group. The senior managers designated for receiving reports include the US Head of Human Resources, the US CEO and any US

Company Director. The subject of any email to one of these senior managers should make it clear that the email is being sent as a report made under this Policy.

Information received from a Reporting Person will be kept confidential to the extent possible in accordance with the 'Confidentiality' Section below, subject to the need to meet legal and regulatory requirements. City Group may disclose the information received to appropriate regulatory authorities, such as the Securities and Exchange Commission (SEC), the Internal Revenue Service (IRS), the Federal Bureau of Investigation (FBI), or other governmental agencies. City Group may also disclose the information received to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of the statutory whistleblower protections.

Supporting documentation

While City Group does not expect a Reporting Person to have absolute proof of Reportable Conduct, a report should show the reasons for their concerns and make full disclosure of the relevant details and supporting documentation.

Anonymous reports

A Reporting Person may elect to make a report anonymously. City Group will respect the Reporting Person's right to not identify themselves. However, electing to make a report anonymously may hinder City Group's ability to fully investigate the matter. While Reporting Persons can choose to make an anonymous report City Group encourages Reporting Persons to disclose their identity so their report can be fully investigated, and City Group can ensure the person is provided with the support and protections contemplated by this Policy.

INVESTIGATING A REPORT

Process for investigating reports

All investigations will be conducted in a thorough and fair manner. The investigator will be independent of the Reporting Person and other persons alleged to be involved in the Reportable Conduct.

The team member who receives and takes note of a report under this policy must pass the information in the report (without disclosing the identity of the Reporting Person without that individual's consent) as soon as is reasonably possible to the appropriate designated investigating officer as follows:

- Complaints against a particular Team Member will be investigated by an independent senior manager.
- Complaints against a senior manager should be passed to a Director for referral.
- In the case of a complaint which is any way connected with, but not against a senior manager, the People & Safety Director will nominate a senior manager to act as the alternative investigating officer.
- Complaints against a Director should be passed to the Head of Human Resources or CEO, who will nominate an appropriate investigating officer.
- The Reporting Person has the right to bypass the line management structure and take their complaint direct to the Head of Human Resources or CEO. The People & Safety Director or CEO has the right to refer the complaint back to line management if they feel that the manager, without any conflict of interest, can more appropriately investigate the complaint.
- There may be occasions where external advisers are used to conduct investigations.

To avoid jeopardizing an investigation, a Reporting Person is required to keep the fact that they have made a Whistleblower Report and the information contained in the report strictly confidential (subject to any legal requirements).

Due to the varied nature of these type of events, which may involve internal or external investigators and/or the Police, it is not possible to prescribe precise timescales for such investigations. The investigating officer will ensure that the investigations are undertaken as efficiently as possible without affecting the quality and depth of those investigations.

The investigating officer will send a written acknowledgement of receipt of the concern to the Reporting Person and thereafter report back to them, in writing, the outcome of the investigation and the action that is proposed. If the investigation is prolonged, the investigating officer will advise the Reporting Person when it is likely to be concluded.

Fair treatment of team members

City Group is committed to ensuring the fair treatment of any City Group officer or team member who is mentioned in a disclosure made pursuant to this Policy by:

- maintaining the confidentiality of information contained in Whistleblower Reports in accordance with the requirements of this Policy;
- applying the investigation process in the aforementioned section, and

- providing access to human resources support or City Group's Employee Assistance Program as necessary.

CONFIDENTIALITY

City Group is committed to ensuring that Whistleblower Reports are managed with appropriate confidentiality and in accordance with statutory confidentiality regimes (as outlined in the "Statutory Protections" section of this document) where applicable.

Subject to compliance with any legal reporting requirements, when implementing any process under this Policy, City Group will:

- not disclose the identity of a Reporting Person other than in accordance with this Policy
- ensure that information contained in a Whistleblower Report is only disclosed to the extent necessary to conduct an investigation or administer this Policy or where required for the purpose of obtaining legal advice; and
- take reasonable steps to reduce the risk that the Reporting Person will be identified as part of any process conducted under this Policy.

If a Reporting Person discloses their identity, the only people who will know their details will be the designated investigating officer, any team member who (with the Reporting Person's consent) has been designated to ensure compliance with the protections and supports for Eligible Whistleblowers outlined in the "Resources and Protections" Section of this document, and a restricted number of other people who have access to information recorded under this Policy as outlined in this section. All information received from a Reporting Person, as well as the fact that a Reporting Person has made a disclosure and any record produced as part of an investigation, is held securely. Access will be restricted to those persons required to access the records for the purpose of this Policy or as part of City Group's information technology processes necessary to administer its IT platform or any third party hosting these records. By making a report under this Policy a Reporting Person consents to their information being recorded and being accessible by these people including their identity (unless the Reporting Person elects to remain anonymous).

If a Reporting Person chooses to disclose their identity, their identity will not be disclosed to anyone else unless:

- an entity in City Group is legally obliged to disclose their identity;
- disclosure is necessary to prevent or lessen a threat to a person's health, safety or welfare;
- the Reporting Person consents to the disclosure.

Other than in circumstances required by law, any unauthorized disclosure of information without consent of the Reporting Person will be a breach of this Policy and will be dealt with under City Group's disciplinary procedures. It may also be an offence subject to penalties under the legislation addressed in the "Statutory Protections" section of this document.

STATUTORY PROTECTIONS AND COMPLIANCE

Overview

There are several federal government entities that afford protection(s) under whistle blower initiatives. City Facilities Management (US) policies comply with the rules and regulations of the U.S. Federal Government as well as State, Municipal and International Laws. Please see the following links for specific questions and clarifications

- Whistleblower Protection: <https://www.whistleblowers.gov/about-us>
- Commodity Futures Trading <https://www.whistleblower.gov/>
- Dodd-Frank Wall Street Reform and Consumer Protection Act: <https://www.sec.gov/spotlight/dodd-frank/whistleblower.shtml>
- Foreign Corrupt Practices Act: <https://www.whistleblowers.org/wp-content/uploads/2018/10/fcpa.pdf>
- IRS Whistleblower: <https://www.irs.gov/compliance/criminal-investigation>
- Federal Trade Commission: <https://www.ftc.gov/>
- Antitrust and the Sherman Act: <https://www.ftc.gov/tips-advice/competition-guidance/guide-antitrust-laws/antitrust-laws>
- OSHA Violations: https://www.osha.gov/workers/file_complaint.html