

Business Code of Conduct

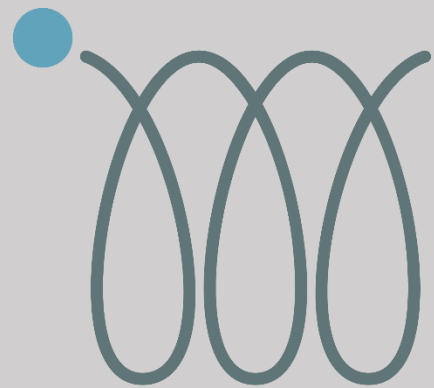
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INTRODUCTION

Good governance helps us to conduct our business responsibly, with openness and integrity and in accordance with the laws and regulations to which our business activities are subject. The Business Code of Conduct along with policies, training and robust processes and procedures all work towards upholding the highest standards of conduct and ethics among our business, our employees and our supply chain.

We expect all employees to abide by the business code of conduct and those working on our behalf to be aware of it. Making ethical business decisions is integral to the way in which we do business and underpins our core values of Integrity, Togetherness, Respect and Commitment.

Andrew Edmiston

Managing Director of IM Group

Business Code of Conduct

WHAT IS THE CODE OF CONDUCT?

The Code of Conduct provides a clear set of guidelines on the principles which should govern our conduct at work. It sets out how to comply with the Code, and where to get further advice or raise issues relating to the Code.

WHO IS COVERED BY THE CODE OF CONDUCT?

The Code of Conduct refers to all activities carried out by colleagues in the course of their employment. Colleagues is defined as any person working in a part time, casual, voluntary or full time capacity within IM Group and its subsidiaries.

It is also important that those who work on our behalf should also be aware of this Code and it should be made available to them at the tender and contract stage of any business relationship.

DOES THE CODE EXPLAIN ALL OF THE STANDARDS THAT I NEED TO KNOW?

The Code provides guidelines supported with examples where appropriate. However, it does not address every situation or law that may apply to you. If you are unsure as to whether a course of action is right or wrong, you should ask yourself the following questions:

- (i) Is the action consistent with our core values of Integrity, Togetherness, Respect and Commitment?
- (ii) Is it the right thing to do?
- (iii) Does it reflect well on IM and on the person involved?

- (iv) How would the action be reported in the media, and what would be the reaction of management, colleagues, friends or family?

circumstances, the results of an investigation may include disciplinary action up to and including dismissal. If a crime is found to have been committed, the investigation team will contact the police who may initiate legal proceedings.

OUR POLICIES, PROFESSIONAL STANDARDS AND SUPPORTING DOCUMENTS UNDERPIN OUR CODE OF CONDUCT:

- (i) Our Policies establish and define the internal rules with which everyone must comply with in order to conduct business effectively and to achieve success.
- (ii) Our policies explain how to execute a specific process in order to deliver well.
- (iii) Further information can be found on Cascade and the intranet home page. Make sure that you know all of those that apply to you.

REPORTING A BREACH

If you have a concern, or you think that a breach of the Code may be taking place, it is important to report this as soon as possible. Speaking up could avoid damage to the Group's reputation, save someone's life and protect you personally. We will not penalise anyone for reporting a breach in good faith, even if their suspicions prove to be unfounded.

There are a number of different ways in which you may raise a concern or get help. You may choose any of the below, depending on your preference and on the particular circumstance.

- (i) Report the issue to your line manager;
- (ii) Report the issue to the Group Human Resources team; All reported breaches will be treated in the strictest confidence and will be investigated Depending on the

Whether you are an employee or not our HR manager can be contacted on 0121 747 4000

The CODE

PERSONAL AND BUSINESS

1 | Laws and Regulations

OUR CODE:

"We shall comply with the laws and regulations applicable to our business in all of the countries in which we operate. Laws and regulations represent our minimum standards, but we constantly seek to go beyond these standards."

WHERE TO SEEK ADVICE:

If we are unsure about any law or regulation we shall seek advice from the HR or the Group Legal Counsel to clarify its meaning and to ensure compliance.

2 | Health and Safety

OUR CODE:

“We shall not compromise the safety of anyone involved in, or affected by, our activities. Health and safety, and a zero-harm culture are our first priority.”

WHAT IS “ZERO HARM”?

Zero harm means (in relation to all those who work for us or with us, or to any member of the public): no deaths, no injuries, no accidents and no long-term harm to health. We are committed to eliminating the risk of serious harm from all of our activities, and to keeping our people healthy. Senior managers have a responsibility to provide strong leadership on health and safety. However, responsibility for safety lies with each and every one of us.

WE SHALL:

- (i) Protect the health and safety of everyone involved in, or affected by, our activities;
- (ii) Follow the rules, policies and procedures set out on health and safety;
- (iii) Only undertake work for which we are trained, competent, medically fit and sufficiently alert to carry out;
- (iv) Understand our health and safety roles and responsibilities;
- (v) Challenge and report anything that we believe is or could become unsafe by reporting to HR
- (vi) Lead by example, demonstrating our commitment to safety and inspiring others to do the same;
- (vii) Familiarise ourselves with the emergency procedures where we work;
- (viii) Recognise our personal responsibility for our own safety and that of others.

WE SHALL NOT:

- (i) Carry out any task which is not safe, or which could adversely impact our health, or the health of others;
- (ii) Prioritise other objectives over health and safety;
- (iii) Walk past or ignore a potential health and issue, or assume that it is someone else’s responsibility.

WHERE TO SEEK ADVICE:

- (iv) Further details regarding support and guidance are contained within our [policy](#).
- (v) Any queries regarding this Code may be addressed to our HR team.

EXAMPLES:

- (i) Question: I have seen something on a site that may potentially be a risk to safety, but I am not sure. What should I do?
Answer: If you are not sure, challenge and ask. You have a personal responsibility for your own safety and that of others.
- (ii) Question: I have been asked to carry out a task which is intended to save time and money, but which I think could potentially be at the expense of health and safety. What should I do?
Answer: All those who work with us and for us may refuse to carry out any task that is not safe, or which could adversely

impact health. Challenge and report anything that you believe is, or could become unsafe by reporting to HR

3 | Drugs and Alcohol

OUR CODE:

“We do not tolerate any IM people, including those working with us or for us, or any other person connected with our work activity, reporting for work at any of our premises whilst under the influence of drugs or alcohol.”

It is important to notify your line manager in advance where prescribed medication or over the counter drugs may impact your ability to perform your job safely.

Further details regarding support and guidance are contained within our [policy](#).

4 | Bribery and Corruption

OUR CODE:

“We shall not offer, give or receive bribes or improper payments or participate in any kind of corrupt activity, either directly, or to or from agents or employees of our suppliers, our competitors, our customers or any government official.”

WHAT IS BRIBERY AND WHAT IS CORRUPTION? Bribery is to offer, provide or receive something of value, including cash, gifts, hospitality or

entertainment as an inducement or reward for something improper. Corruption involves any of these activities: bribery, extortion, fraud, deception, collusion, cartels, abuse of power, embezzlement, and money laundering.

WE SHALL:

- (i) Only use the group’s funds for lawful, ethical and proper purposes;
- (ii) Comply with all of the laws and regulations that prohibit bribery and corruption (including the Bribery Act 2010) and do everything that we can to ensure that any third parties that we deal with do the same;
- (iii) Report any attempts at bribery, blackmail or extortion;
- (iv) Seek to avoid even the appearance of wrongdoing. Even an allegation of bribery may seriously damage the Group’s reputation.
- (v) Record gifts, hospitality and financial transactions accurately, completely and transparently. See our [Policy](#) for further guidance on this.

WE SHALL NOT:

- (i) Be involved in any form of corrupt behaviour;
- (ii) Offer or give anything of value to a public official (or their representative) to induce them to, or reward them for acting improperly in the course of their public duties;
- (iii) Pay more than the fair market value for goods and services as a favour or for something in return.

EXAMPLES:

- (i) Question: I have a suspicion that someone may be attempting to bribe me. Answer: Speak to HR or the Group Legal Counsel if you are in any doubt as to what is acceptable

5 | Facilitation Payments

OUR CODE:

“We shall not make facilitation payments in any country in which we do business, and we shall not allow others who work for us to make them. We make no distinction between facilitation payments and bribes. Any type of facilitation payment is prohibited, large or small.”

WHAT IS A FACILITATION PAYMENT?

These are payments or gifts made to public officials in order to speed up or “facilitate” actions that the officials already have a duty to perform. Even though the sums involved may usually be small, and even though the payment of these are often regarded as part of local custom or culture, these payments are illegal in most of the countries in which we operate, including the United Kingdom. Sometimes a legitimate fee is payable for a speedy service provided by the government (for example, a published amount to get a visa or a new passport more quickly from a consulate). Payment of such fees is acceptable, provided that there is a business need, that the payment is transparent and open, that a receipt is obtained, and that the expense is properly recorded in our financial books.

WE SHALL NOT:

Offer or give anything of value to a public official (or their representative) to induce or reward them for acting improperly in the course of their public responsibilities.

EXAMPLE:

Question: A supplier or agent has suggested that I need to make a special private payment to get something done that I know is included in the contract.

Answer: Any facilitation payments will be in breach of the Code. Seek the advice of the HR team or Group Legal Counsel if you are in any doubt as to what is acceptable

6 | Gifts, Gratuities and Entertainment

OUR CODE:

“We shall ensure that all gifts and hospitality are within reasonable, proportionate limits and we shall never offer or accept anything that could be perceived as a bribe or as an attempt to inappropriately influence a business decision.”

The exchange of gifts and hospitality can build goodwill in business relationships. However, the value of these must be proportionate, reasonable, transparent and auditable, and the intent and timing of any gift or hospitality must also be considered.

Use your judgement and good sense. Ask yourself: would I be happy for the details of any gift or hospitality received or offered by me to be

published on the internet or in the local newspaper? If not, the gift or hospitality is probably not acceptable.

WE SHALL:

- (i) Record gifts, hospitality and financial transactions accurately, completely and transparently. Gifts and hospitality must be registered on our Gifts and Hospitality Record attached to our [policy](#);
- (ii) Ensure that any gifts or hospitality that we receive, or offer are reasonable and proportionate in value and frequency.

WE SHALL NOT:

- (i) Offer or accept gifts or hospitality if we think that they might impair our or others' objective judgement, improperly influence a decision or create a sense of obligation, or if there is a risk that they could be misconstrued or misinterpreted by others;
- (ii) Accept any gift or hospitality which is offered for something in return;
- (iii) Give or accept gifts of cash, or cash equivalent (such as gift cards or gift vouchers).

EXAMPLE:

Question: I have received a gift that seems 'too good to be true' and/or or which makes me feel obliged to do something in return.

Answer: Always ask if you are not sure as to whether to accept a gift. Make a record of any gift you receive on the Gifts and Hospitality Record.

7 | Fraud, Deception, Dishonesty and Money Laundering

OUR CODE:

"We shall not defraud or deceive anyone or act dishonestly, or allow anyone else to do so, and we shall protect the group against fraud and money laundering."

WHAT IS FRAUD?

The term 'fraud' is commonly used to describe dishonestly doing or omitting to do something, intending as a result to gain for oneself or someone else, or to cause loss to someone (or exposure to a risk of loss). The gain or loss does not actually have to occur as long as the intention exists. Fraud can include:

- › Knowingly making false representations (for example, by providing false information to our customers, or by providing false information internally, such as when making expense claims);
- › failing to disclose information when under a duty to do so (for example, when under a legal duty to disclose information under a contract); and
- › abusing one's position to protect the financial interests of another where the relevant intention exists (for example, when someone in a position of trust commits fraud or embezzlement).

Fraud can also include wider offences like theft, the misuse of funds or other resources, forgery, creating false documents or other articles for use in a fraud and false accounting. It can also occur when information technology is used dishonestly to manipulate programmes or data (for example by altering, substituting or destroying records, or creating spurious records).

Fraud is a criminal offence in the UK, and you may in certain circumstances be prosecuted where you encourage or assist someone else to carry out that fraud or conspire with them that it should be carried out, even if you do not participate in the fraud yourself.

WE SHALL (IN RESPECT OF FRAUD, DECEPTION AND DISHONESTY):

- (i) Act honestly, fairly and openly;
- (ii) Ensure that our invoices are based on clear and complete information and that they comply with our contractual obligations;
- (iii) Accurately record all time spent, and expenses, materials and services provided.

WE SHALL NOT (IN RESPECT OF FRAUD, DECEPTION AND DISHONESTY):

- (i) Falsify expenses, or claim for expenses which were not properly incurred in carrying out legitimate group business;
- (ii) Use the group's money or resources for an improper purpose;
- (iii) Withhold payment when we do not honestly believe that we are entitled to do so;
- (iv) Conceal defects or fabricate evidence;
- (v) Make payments in cash or cash equivalents

WHAT IS MONEY LAUNDERING?

Money laundering is concealing the proceeds of criminal activity through a series of otherwise legitimate business transactions. It is closely linked to fraud as well as bribery and corruption.

Watch out for the following, which are key indicators of money laundering taking place:

- › any situation in which the counterparty will not provide details of its ownership, or where you cannot identify its ownership;
- › irregularities in the way payments are being made;
- › requests to make payments in cash or cash equivalents;
- › requests to make payment in currencies other than those specified in the invoice or contract;
- › requests to make payments involving unknown or unnecessary intermediaries unless you are clear about their role;
- › where the counterparty makes regular overpayments.

WE SHALL (IN RESPECT OF MONEY LAUNDERING):

- (i) Assess the integrity of potential customers and partners and conduct appropriate risk-based due diligence enquiries about any counterparties and any funds, goods or services that we are to receive;
- (ii) Report any concerns about money laundering to Gary Hutton the Executive Director.

WE SHALL NOT (IN RESPECT OF MONEY LAUNDERING):

- (i) Discuss any suspicions of money laundering that we may have with a counterparty unless we are authorised by the Executive Director to do so. We could impede a proper investigation and/or commit an offence of 'tipping off' if we fail to get prior approval from the Executive Director;
- (ii) Conceal or disguise monies that may be the proceeds of crime.

WHERE TO SEEK ADVICE:

If we require further guidance in relation to fraud, deception, dishonesty or money laundering we shall seek advice from the Group Legal Counsel.

The Group Money Laundering Regulations Officer (MLRO) is the Executive Director ghutton@imgroup.co.uk, if he is not available the following individuals are to be contacted:

SMF – Suzette Shipton Suzette.Shipton@smfmotor.com

IMP & Group – Adrian Clarke Adrian.Clarke@improperties.co.uk

EXAMPLES:

- (i) Question: a supplier has asked for all future payments to be made in cash. What should I do? Answer: this is suspicious money laundering behaviour. You should seek the advice of the Group Legal Counsel as soon as possible, and you should only take further steps in the transaction after the Group Legal Counsel or Executive Director has advised you as to how to proceed.
- (ii) Question: I have been asked by a colleague to inflate costs on a client invoice.
Answer: We always charge our clients in a fair and transparent manner according to agreed contract terms. You should seek the advice of the Group Legal Counsel as soon as possible.
- (iii) Question: I have been asked by a colleague to be involved in a scheme for personally accepting money for scrap or items removed from site. Is this acceptable?

Answer: no. This would be a clear abuse of your position to make a gain for yourself.

8 | Political Donations and Contributions

OUR CODE:

“Other than when explicitly approved by the Group Board, or for an individual in a private capacity, IM Group does not participate in any party political activities, or make political donations or contributions.”

WHAT IS A POLITICAL DONATION OR CONTRIBUTION?

A political donation or contribution may involve cash and non-cash benefits, such as the use of corporate facilities, services or materials, or employee time in order to support a political organisation, party or candidate. Everyone who works for us has the right to participate in politics in their personal capacity, and to pay political contributions out of their own pocket, so long as this does not lead them into a conflict of interest within the group. However, you may not use the group’s time or resources to do so, and you may not appear to represent the group or its views when engaging in personal political activities.

WE SHALL NOT, OTHER THAN WHEN EXPLICITLY APPROVED BY THE GROUP BOARD, OR IN A PRIVATE CAPACITY:

- (i) Make any political donation, whether in cash or in kind, of any amount on behalf of the group;
- (ii) Host or underwrite fundraising events for political parties or individuals holding or standing for elective office on behalf of the group;
- (iii) Make or solicit payments to non-profit or other organisations which predominantly act as conduits for funds to political

- parties, or individuals holding or standing for elective office on behalf of the group;
- (iv) Appear to represent the Group or its views when engaging in personal political activities.

WHERE TO SEEK ADVICE:

If we are unsure about what is acceptable, we shall seek advice from the Executive Director.

9 | Charitable Donations, Contributions and Sponsorship

OUR CODE:

“We shall actively support and sponsor appropriate charities and other non-profit organisations in line with our purpose and values.”

WHAT IS AN “APPROPRIATE” CHARITY AND NON-PROFIT ORGANISATION?

If we are making a charitable donation or commitment of support using the group’s resources, we need to check whether the organisation is appropriate and suitable. It must be genuine and correctly registered. Its purpose must align with IM Groups purpose and values in Giving something back to the communities in which we operate.

WE SHALL:

- (i) Actively support charitable and other non-profitable organisation initiatives;
- (ii) Ensure that the charity or non-profit organisation is appropriate and obtain the approval of, the Executive of the

Executive office (scoughlan@imgroup.co.uk) or Tim Wooldridge if part of IM Properties , in advance of a charitable donation of any value, clearly stating which part of IM Group wishes to fund this donation and why it wants to support the particular charity or non-profit organisation. Further details may be found on the [CSR website](#).

- (iii) Assess any potential conflict of interest before committing to a charitable cause.
- (iv) Ensure that we never offer or make any charitable contribution as an incentive or reward for obtaining or retaining business or for any other improper purpose

WHERE TO SEEK ADVICE:

If we are unsure about what is acceptable we shall seek advice from the Group Sustainability Director – Andrew Swain or Social Value Manager if part of IM Properties (kerry.amory@improperties.co.uk).

10 | Conflict of Interest

OUR CODE:

“We shall avoid any act in which we may come into conflict or appear to come into conflict with the interests of the group. We shall declare and resolve any potential conflicts as soon as we become aware of them.”

WHAT IS A CONFLICT OF INTEREST?

A conflict of interest arises when two or more interests compete, potentially compromising our judgement, loyalty or independence. Often,

a perception of a possible conflict of interest may be as damaging as an actual conflict of interest. A conflict of interest (or a perceived conflict of interest) may involve:

- › Your employment or relationship with an organisation that is (or is seeking to become) a competitor, or a supplier of goods and services;
- › Your relative or friend having a business dealing with IM;
- › An investment that could affect, or appear to affect, your decision-making on behalf of IM ;
- › You are being asked to serve on the Board of Directors of another organisation.

As soon as you realise that there may be a potential conflict, you should disclose it and seek approval or guidance. If in doubt, consult the Executive Director. Failure to disclose a conflict may result in disciplinary action.

You should consider the following questions in assessing whether there may be a conflict of interest: › Are the decisions that you make in your capacity as a group employee affected or potentially affected? › How would your situation appear to your colleagues and to the media?

WE SHALL:

- (i) Notify the Group HR team of any conflict of interest or potential conflict of interest and remove ourselves from the decision-making process.
- (ii) Seek approval before accepting any outside employment, advisory position or directorship

WE SHALL NOT:

- (i) Use our position, contacts or knowledge gained at IM Group for personal gain, or to benefit family or friends;
- (ii) Do anything that might create the impression that customers, suppliers or the client have a contact at IM Group who may exert influence on their behalf;
- (iii) Accept gifts and hospitality or offer a charitable donation that could impair our judgement or independence or be open to misinterpretation.

EXAMPLE: Question: I am involved in the selection of a subcontractor. The management team of one of the subcontractors that we are considering is my father-in-law. What shall I do?

Answer: You must declare and report to the Group HR team any relationship where there may be a potential conflict of interest and remove yourself from the decision-making process in relation to the selection of the sub-contractor.

11 | Competition Law Compliance

OUR CODE:

“We shall trade fairly, openly and honestly in all of our markets, and shall not act in a way which prevents, restricts or distorts competition, or seek an unfair competitive advantage.”

WHAT IS COMPETITION LAW?

Competition law prohibits business practices that restrict free and fair competition, such as:

- › Bid rigging;
- › Price fixing;
- › Agreements between competitors to share in, or not to compete in particular markets or for particular customers;
- › Agreements to avoid certain sub-contractors or suppliers;
- › Using one's size or position to unfairly keep out competitors or to exploit customers or third parties;
- › Cover pricing, or soliciting information about a competitor's bid. Any agreement with our competitors may potentially raise competition issues. An agreement does not have to be in writing to be illegal. An informal, tacit 'understanding' with a competitor in relation to a commercial behaviour may also potentially be deemed to be inappropriate. Violations of competition law may result in prison for the individual, and in very large fines being levied against the group.

WE SHALL:

- (i) Keep sensitive information such as pricing confidential;
- (ii) Take care when dealing with our sub-contractors, suppliers and other contractors, since any agreement with them (whether in writing or merely by tacit approval) may potentially raise competition concerns;
- (iii) Inform the Group HR team, immediately if we receive any confidential information that we should not have obtained (if, as part of a tender process for example, we are accidentally sent a competitor's tender by the group who is running the tender);
- (iv) Report any suspicions of possible anti-competitive behaviour to the group HR team.

WE SHALL NOT:

- (i) Disclose to or exchange with our competitors any non-public, commercially sensitive information such as price, contract negotiations, capacity, bidding intentions, commercial strategies or customers.

EXAMPLES: (i) Question: I have been offered sensitive and confidential information about a competitor's tender.

Answer: You should not accept this offer, and you should immediately inform the Group HR team.

(ii) Question: A competitor has asked me a question over lunch about IM Groups bidding intentions in respect of an upcoming tender. How should I respond?

Answer: You should not pass on IM Groups' bidding intentions to a competitor. Any kind of agreement or discussion with a competitor in respect of bidding intentions or commercial strategy could potentially raise competition concerns

12 | Tax Evasion

OUR CODE:

"We shall act honestly and openly and never engage in tax evasion or assist anyone in tax evasion. We shall never make a fraudulent non-payment or underpayment of tax, or assist anyone in doing so, or fail to disclose our tax liabilities to the authorities."

WHAT IS TAX EVASION?

Tax evasion is the illegal practice of the non-payment or underpayment of tax, of failing to pay taxes that are owed, or of dishonest tax reporting. This includes providing false information to, or failing to fully disclose, tax liabilities to the tax authorities. Tax evasion is a criminal offence. It can be committed by an individual (for example, in relation to income tax or VAT) or by a legal entity (for example, in relation to corporation tax).

However, tax evasion does not cover tax planning or tax mitigation to legally reduce current or future tax liabilities. It is important to understand the difference between tax evasion and tax planning/tax mitigation. The Criminal Finances Act 2017 (CFA 2017) includes a corporate offence of failure to prevent the criminal facilitation of tax evasion. This corporate offence can be committed regardless of whether the tax evaded is owed in the UK or in a foreign country. There is only one defence: when the tax evasion facilitation offence was committed, IM Group has reasonable prevention procedures in place.

Involvement in the criminal facilitation of tax evasion exposes IM Group and the individual facilitating the evasion to a criminal offence. It will also damage our reputation and the confidence of customers, suppliers and business partners.

WE SHALL:

- (i) Disclose our tax liabilities to the tax authorities;
- (ii) Understand our tax affairs and the difference between tax evasion and tax planning/mitigation, and ask for help if we need guidance;
- (iii) Report any actual or suspected instances of tax evasion or the criminal facilitation of tax evasion to the IM Group Head of Tax (ogarner@imgroup.co.uk) or the Executive Director ghutton@imgroup.co.uk
- (iv) Avoid even the appearance of wrong doing.

WE SHALL NOT:

- (i) Engage in tax evasion;
- (ii) Assist others in engaging in tax evasion;
- (iii) Engage with others who do not have reasonable prevention procedures in place.

WHERE TO SEEK ADVICE:

Please contact IM Group Head of Tax (ogarner@imgroup.co.uk) or the Executive Director ghutton@imgroup.co.uk if you have any questions at all on this complex area.

WORKING RELATIONSHIPS

13 | Equality, Diversity and Inclusion

OUR CODE:

“We believe that everyone should be employed and promoted solely on the basis of their personal merit and contribution. We are committed to eliminating discrimination among our workforce and to treating everyone with fairness and respect.”

WE SHALL:

- (i) Provide equal opportunity and respect for all;
- (ii) Maintain a supportive work environment
- (iii) Comply with all employment laws in respect of diversity and inclusion, and comply with the Equality Act 2010;
- (iv) Hire on the basis of talent, merit and potential;

- (v) Reward using market rates for our industry, and ensure that we apply these fairly and consistently to all of our people;
- (vi) Ensure that our decisions are made fairly and without discrimination;

WHERE TO SEEK ADVICE:

Any queries regarding this Code may be addressed to our Human Resources team. See our [Policy](#) for further guidance on this.

14 | Harassment, Bullying and Discrimination

OUR CODE:

“We shall not tolerate any kind of harassment, bullying or discrimination by anyone or against anyone who works for us or with us. We believe that everyone should be provided with a safe and secure environment and behave in a professional and respectful manner towards one another.”

WHAT IS HARASSMENT AND BULLYING, AND WHAT IS DISCRIMINATION?

Harassment and bullying refers to any action or behaviour which an individual or group finds unwelcome, which violates their dignity, or which has a humiliating, intimidating, threatening, violent, hostile, degrading, offensive or discriminatory effect, even if this was not intended by the person responsible for the action or behaviour.

We should be particularly sensitive to actions or behaviour that may be acceptable in one culture, but not in another.

Discrimination refers to the treatment of a person or group based on factors relating to characteristics such as age, disability unrelated to the task in hand, gender re-assignment, marriage and civil partnership,

pregnancy and maternity, race, religion or belief, sex or sexual orientation, union membership or political affiliation.

Harassment, bullying and discrimination could include the following:

- (i) unwanted nicknames or demeaning comments relating to any of the characteristics mentioned above;
- (ii) unwelcome jokes or comments;
- (iii) the use of obscene gestures;
- (iv) excluding an individual on the basis that they have a characteristic referred to above, or are associated or connected with someone with a characteristic referred to above (whether or not such individual does, in fact have such characteristic);

WE SHALL:

- (i) Speak up about harassment, bullying or discrimination;
- (ii) Encourage and support those who challenge or report such behaviour.
- (iii) Intervene to stop bullying, harassment or discrimination;
- (iv) Ensure that there is a supportive working environment for all.

WE SHALL NOT:

- (i) Tolerate any action or behaviour that could be viewed as harassment, bullying or discrimination.
- (ii) Make inappropriate jokes, try to humiliate a colleague, or spread gossip and rumours that might be, or could be perceived as being, hurtful and disruptive;
- (iii) Threaten a colleague with physical or verbal violence.

WHERE TO SEEK ADVICE: Any queries regarding this Code may be addressed to the Human Resources team. Remember, you may be able to resolve matters informally yourself. If an informal approach does not resolve matters, or you feel that the situation is too serious to be dealt with informally, you may make a formal complaint as set out in the [policy](#).

OUR ENVIRONMENT & COMMUNITIES

15 | Environment

OUR CODE: “We shall comply with all laws, regulations and rules for the protection of the environment and for the conservation of natural resources. We shall set and exceed high standards of best practice to ensure that we make a positive contribution to the environment.”

WE SHALL

- (i) Create and establish our sustainability framework by understanding the economic, environmental and social issues that have the biggest impact on our business and our stakeholders.
- (ii) Follow the targets that we have set for each business under the headings People, Place and Planet and set out our long term ambitions underpinned with key objectives, partnerships and practices.
- (iii) Align to the UN Sustainable Development Goals (SDG’s) which provide a blueprint to achieve a better and more sustainable future for all (<https://sdgs.un.org/goals>)

- (iv) Support the delivery of UK net zero ambitions
- (v) In line with our purpose, vision and values, give something back to the communities in which we operate.

Our sustainable futures framework is represented with three central themes: People, Place and Planet.

WE SHALL NOT

- (i) Breach environmental laws or regulations;
- (ii) Ignore the impact of our activities and projects on the environment.

WHERE TO SEEK ADVICE:

Guidance may be sought from the Group Sustainability Director Andrew.Swain@improperties.co.uk.

EXAMPLES:

Question: Do all environmental incidents on IM Group projects, offices or sites have to be reported? Answer: Yes. Everyone who works for IM Group has a duty to prevent, identify and report all actual and potential environmental incidents. Failure to do so could cause further impact on the environment as well as result in financial, legal or reputational consequences for the group.

Question: I work in an IM Group office. How can I make a difference to the environment? Answer: There is much that you can do to make a difference. You can, for example, recycle your waste, ensure that your

computer and all power is turned off before you leave every day and reduce your energy consumption when you travel. Further information may be obtained on the CSR website of or the Group Sustainability Director Andrew.Swain@improperties.co.uk

16 | Ethical Sourcing

OUR CODE:

“We shall conduct our business to the highest possible ethical standards, and influence our suppliers, clients and partners to operate to the same high standards as ours.”

WHAT IS ETHICAL SOURCING?

Ethical sourcing refers to the making of purchasing decisions as ethically and responsibly as possible within our commercial framework. We must ensure that any products bought by us or used on our sites are not subject to illegal practices in respect of safety, labour standards, child labour, or human rights offences.

WE SHALL:

- (i) Ensure an ethical basis to our business practice.
- (ii) Work with appropriate organisations such as Slave Free Alliance <https://www.slavefreealliance.org/> and the GLAA <https://www.gla.gov.uk/who-we-are/modern-slavery/>
- (iii) Train all employees relevant to their roles

WE SHALL NOT:

- (i) Appoint a supply chain member which is known to trade un-ethically, or who is known to use child labour, or operate standards of safety, labour and human rights that are not in compliance with local laws;
- (ii) Procure products from illegal sources.

WHERE TO SEEK ADVICE:

Guidance may be sought from your Procurement Director / Manager, or Group Sustainability Director

EXAMPLES:

- (i) Question: We are buying external stone cladding from a supplier outside the European Union. What steps do I need to take?
Answer: We must ensure that any products bought by us or used on our sites are not subject to illegal practices in respect of safety, labour standards, child labour, or human rights offences. When procuring products, sufficient information on their country of origin should be obtained. Where appropriate, a third party audit should be undertaken of the manufacturer or supplier.

GROUP PROPERTY, RECORDS AND INFORMATION MANAGEMENT

17 | Confidential information

OUR CODE:

“We shall keep confidential information safe and protect it from unauthorised disclosure. Confidential information belonging to customers or to other third parties shall be protected in the same way.”

WHAT IS CONFIDENTIAL INFORMATION?

Confidential information is any information which is classed as confidential, developed by, or entrusted to the group. This could include financial information, know-how, business or marketing strategies, tender documents, and customer, supplier, or employee information. It may be oral, visual, in writing, or in any other form.

WE SHALL:

- (i) Keep all confidential information safe and only share it internally on a ‘need to know’ basis;
- (ii) Only disclose confidential information to a third party on a confidential basis and with appropriate authorisation to do so;
- (iii) Report any confidential information received in error to the DPO Manager and immediately return it to its rightful owner;
- (iv) Ask for advice from the DPO if we think that confidential information may have been compromised.
- (v) Ensure that our customers, suppliers and other third parties protect our confidential information by requiring them to sign our IM Group Non-Disclosure Agreement.

WE SHALL NOT:

- (i) Leave confidential information unsecured, or otherwise fail to take care of it;
- (ii) Discuss confidential information in a way that may be overheard in public;

- (iii) Elicit or seek to discover confidential information from another.

WHERE TO SEEK ADVICE:

If we are unsure about what is acceptable we shall seek advice from the Group DPO to clarify its meaning and to ensure compliance.

EXAMPLES:

- (i) Question: I have left an unlocked briefcase containing highly work-related confidential papers on a train. Should I tell IM Group?
Answer: Yes. Notify the DPO immediately

18 | Data Protection and Privacy

OUR CODE:

“We shall respect an individual’s right to privacy and treat all personal data as confidential. We shall always comply with data protection and privacy laws.”

WHAT ARE DATA PROTECTION AND PRIVACY LAWS, AND WHAT IS PERSONAL DATA?

Data protection and privacy laws regulate the collection, storage, disclosure, use and disposal of personal data. Personal data is any information which is capable of identifying a living individual, such as their name, address, date of birth, national insurance number or job title.

There are also Special Categories of Personal Data that relate to, for example, race or ethnic origin, political opinions, religious beliefs, physical or mental health conditions (including disabilities), sexual orientation,

biometric data, or trade union memberships. Criminal convictions and offences are also closely controlled by the law. These types of data benefit from special protection under the law because they could lead to discrimination, so particular care is required when dealing with these types of personal data.

WE SHALL:

- (i) Respect personal data and keep it confidential and secure;
- (ii) Ensure that access to personal data is only provided to those who are strictly authorised to access such data;
- (iii) Only collect the personal data that we need, informing the individuals involved of why we need the data, and of the people to whom we may disclose it;
- (iv) Only disclose personal data to those who have a legitimate need to know, or with the consent of those whose information we hold;
- (v) Dispose of personal data securely;
- (vi) Report losses of any personal data to the Group Legal team or to the Privacy Team.

WE SHALL NOT:

- (i) Seek personal data without permission;
- (ii) Use or support databases of “blacklisted” people or supply any information to such databases;
- (iii) Transfer personal data outside its country of origin, or give other markets access to it without ensuring that the transfer is permitted under legislation.

WHERE TO SEEK ADVICE:

If you are unsure about what is acceptable, please seek advice from the Group DPO

EXAMPLE: (i) Question: I have found some documents in one of the meeting rooms at IM Group which contains personal information, including salaries and home addresses. What should I do?

Answer: Contact and give the documents to the DPO. Protecting data privacy is the personal responsibility of each IM Group employee.

dpo@imgroup.co.uk

19 | Using Company Computer Systems, IT Systems and Telephones

OUR CODE: “Company computer systems, mobile telephones and tablet devices are for use at work. The group permits reasonable and appropriate personal use for non-work related purposes.”

Our group’s computer systems and the information held on these are valuable business assets. They must be used only for the purpose for which they were intended, and we must not use them in any way which could affect their operation or integrity, or which could bring our business into disrepute. Any information held on these assets should be considered as group property, and therefore as being bound by this Code and by relevant legislation.

Group computer systems include:

- › Desktops, laptops, tablets, landlines, smart and mobile telephones;
- › Computer networks (either private or public);
- › Storage devices such as CDs, memory sticks and hard drives;

- › Any applications using group data;
- › Information stored in or transmitted by email, voicemail, facsimile, electronic files, databases and social media platforms and technologies.

Personal use of the group’s computer systems is a privilege, and not a right. Subject to local laws and regulations, IM Group may monitor emails and internet access and usage, whether work-related or not, and will analyse mobile telephone bills in order to ensure appropriate usage, data, texts and costs.

WE SHALL:

- (i) Ensure that, when using the Group’s computer systems for business and personal use, these are used in a safe and secure manner;
- (ii) Ensure that all means are taken to protect the device against theft, loss or damage.

WE SHALL NOT:

- (i) Use the group’s systems, hardware and software to create, obtain, or distribute illegal or offensive materials;
- (ii) Expect privacy when using company systems for personal or private use, unless local laws or legislation permit otherwise.

WHERE TO SEEK ADVICE:

If we are unsure about what is acceptable use, please contact the IT Service Desk for further advice in the first instance.

See our [Policy](#) for further guidance.

EXAMPLES:

- (i) **Question:** You are browsing the web during your lunch hour on your IM Group provided laptop. You go to a website which directs you to some inappropriate images and content. It is your lunch hour and your personal time. Is this acceptable?
Answer: As a general rule, it is never acceptable to look at inappropriate content or images, and certainly not on a IM Group provided device. Our computer and security systems block inappropriate sites. However, we do recognise that on occasions, some content may not be filtered. If this is the case and inappropriate content is identified, please make a note of the website and contact the Group IT Service Desk, where appropriate action will be taken to block future access to the offending web pages.

20 External Communications

Colleagues should always keep in mind that any external communications shared by IM Group divisions or individual colleagues reflect the group’s public image and represent the business and its views. It is therefore important you are mindful that any views expressed are in keeping with IM Groups values and overall messaging, whether those are online or in person.

Social media is now one of vital ways of generating publicity, influencing opinion and garnering feedback. It is therefore important to consider messaging when using social media with regards to tone, content, perspective and timing. Whilst the use of personal social media accounts can undoubtedly be used positively to share information and increase

awareness of wider messages, caution must also be exercised if accounts are used in a business context. The group's public image is in your hands when you share and comment and we advise that personal and business social media accounts should be clearly differentiated, and sensitive content should not be shared.

Further information

For further guidance, help or support or to raise any concerns, on anything contained within this Business Code of Conduct please contact the HR manager for IM Group on 0121 747 4000. Where appropriate they will direct you to the relevant department and/or office.