

Code of ethics and business conduct

August 2021

ISG



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ISG's vision is to become the world's most dynamic construction services company, delivering places that help people and businesses thrive.

Across our extensive international office network, our work encompasses fit out, construction and engineering services, delivered by local people and supply chains.

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Message from our CEO

We are a people business committed to acting professionally, fairly and with integrity in all of our business dealings and relationships wherever we operate. We expect our suppliers, their own supply chains, and others working for or on our behalf, to act in a similar manner, and to have their own policies in support of their codes of conduct.

Working in a demanding, fast-moving, increasingly complex and global business environment, we recognise that each one of us faces challenges, difficult choices and decisions in our daily lives. Our values and behaviours shape both our culture and the way we work.

This code of ethics and business conduct (the Code) provides a clear set of standards for all of us to follow. It covers the law and principles governing our behaviour and decision-making processes, both now and in the future.

At the heart of our Code is the basic principle that we always follow the laws of the countries in which we operate. Beyond the law, we must always be guided by

our values and ensure that we do the right thing for our stakeholders – including fellow employees, customers, suppliers (and their supply chains) and the wider community; this can often mean going further than the law may require.

However, the Code also requires you to think – to follow the spirit of what our principles are trying to establish – and apply these to ask what is right. The Code is not intended as a substitute for good judgement, and it does not cover every situation that you may encounter, or every law that applies to our global business.

Our Code lets others know what they can expect when dealing with ISG and the ethical standards we embrace. We should seek to hold each other to account and to challenge when we feel standards are being undermined, or our reputation is being put at risk. We encourage the reporting of suspected wrongdoing, either via usual reporting lines or through our whistleblowing policy; any concerns raised will be taken seriously, investigated thoroughly and managed in a confidential manner.

We will ensure that our Code is reviewed and updated on a periodical basis, so that it remains relevant to our work and evolving priorities.

The latest version of our Code will always be available on the ISG website, in order that it can be openly viewed by our customers, suppliers and their supply chains, employees and other interested parties. It is also accessible on our company intranet.

As you would expect, we have detailed subject-specific policies sitting behind our over-arching Code, to which we provide training for our employees. Copies of such policies are available from our company secretary upon request.

Overall responsibility for ensuring adherence to this Code rests with the ISG Statutory Board together with the managing directors of each area of our business and the heads of each enabling department.



Paul Cossell
Chief Executive Officer
August 2021

At ISG, we maintain high standards of ethical and business conduct. ISG's reputation for acting lawfully, responsibly and ethically plays a critical role in the success of the company and our ability to generate growth. Continuing to conduct our business in this manner will help ensure long-term success.



At ISG, we believe that corrupt acts are wrong under any circumstances; they expose ISG and our employees to the risk of prosecution, fines, debarment from tendering for business and other penalties, as well as damaging reputations and increasing the cost of doing business.

This statement confirms ISG's intention and commitment to comply with the Bribery Act 2010 (the Act), to take measures to operate and carry out business in an open, honest and fair manner and to adopt a zero-tolerance policy towards bribery and corruption. We also expect our supply chain partners and their supply chains to embrace the same principles as ISG.

The purpose of this statement, together with our wider policies on anti-bribery and gifts and hospitality, is to set standards of behaviour that help prevent ISG from becoming involved in bribery and corruption. The principles underpinning this are the same in every country in which we operate, regardless of business sector and local customs and practices.

At ISG, we seek to ensure that we:

- adopt the approach that it is better not to do business at all than to risk doing corrupt business
- review our policies regularly to ensure their effectiveness, taking into account any feedback, questions and suggested areas for improvement
- have in place adequate procedures to prevent the risk of bribery and corruption, both to aid compliance, and to investigate fully any matters of potential non-compliance with our policies
- train all relevant employees to ensure they understand our policies, the requirements of the Act, how to spot issues and raise concerns, the responsibilities placed upon them and the potential penalties involved for non-compliance
- monitor the giving and receiving of gifts and hospitality, and that approval procedures are understood and complied with

- maintain systems and processes to make sure that no employee suffers any adverse consequences as a result of reporting any suspicion of bribery or corruption.

Everyone who is employed by ISG anywhere in the world in any capacity is bound by these policies, including directors, officers, employees, agency workers and contractors. We also expect all agents, and other business partners (including our suppliers and their own supply chains), to act consistently with our principles and to act ethically in all their dealings with, or while performing services on behalf of, ISG.

Conflicts of interests

We must avoid actual or perceived conflicts of interest, which means we should avoid being in a position where we (or close relations) can personally gain from, or be influenced by, a personal or business relationship or interest in the course of performing our duties for ISG. Where there is any such risk, it must be reported, to allow decisions to be taken to avoid any conflict risk.

Relevant policies

A copy of ISG's policy on anti-bribery is available from the company secretary upon request – it is also available within the business, via various sources. Any questions regarding the policy or the wider Act should be directed to the company secretary, and matters can also be escalated to the CEO where appropriate. We expect our supply chain partners and their supply chains to operate under broadly similar policies to ISG

Raising concerns

All ISG employees and our supply chain partners can raise concerns any concerns they may have (anonymously if they wish) via an independent whistleblowing hotline run by a company called Safecall. Any matters should they be raised will be fully investigated and handled in a professional and appropriate manner.

ISG is committed to conducting all aspects of its business in an ethical and transparent manner. We acknowledge our duties and responsibilities under the UK's Modern Slavery Act 2015.

Forced or compulsory labour, human trafficking and other kinds of slavery represent some of the gravest forms of human rights abuse in any society. We all have a responsibility to be alert to the risks in both the ISG business and our supply chain.

ISG values require that all workers are treated with dignity and respect. We are fundamentally opposed to slavery, human trafficking, forced labour, debt bondage, the sale or exploitation of children and all exploitative practices in the workplace.

ISG requires that all contractors and suppliers do not engage in any such practices, and do not knowingly themselves contract with third parties which do.

We have a zero-tolerance policy towards all forms of slavery, servitude, forced labour and human trafficking.

We are aware that the biggest slavery and human trafficking risks for ISG lie in

our supply chains, particularly the supply chains of our subcontractors in higher-risk jurisdictions.

Modern slavery awareness/training

ISG employees are required to complete training on Modern Slavery awareness and we expect our supply chain employees to be fully informed and similarly trained by their respective companies.

Subcontractor due diligence

As part of our subcontractor due diligence procedures, we continue to develop our vetting process. In the UK, potential new subcontractors are required to sign up to our 'Anti-slavery and human trafficking supply chain commitment' (the Supply Chain Commitment) as part of the subcontractor approval process. It is our intention that ISG-approved contractors, whether based in the UK or overseas, will progressively be required to sign up to our Supply Chain Commitment.

To view ISG's supply chain commitment:

In terms of our supply chain, we are in the process of taking additional steps to strengthen our approach to due diligence and ability to identify risk, particularly in relation to right to work and associated checks. This includes the development of right to work and anti-slavery supply chain questionnaires and follow-up audits where necessary. On a random basis, we also plan to develop on-site spot checks to check right-to-work documentation; this will also include speaking with subcontractor employees who are working on ISG-managed sites, to ask questions about their welfare and give opportunities to find 'red flag' modern slavery risks that may be present.

Via the publication of our annual anti-slavery statement we have also confirmed improvement actions that have taken place within the Group during the past 12 months, or are planned during the next year, to reduce the risk of slavery or human trafficking taking place within ISG or our wider supply chain.

To view ISG's modern slavery and human trafficking policy statement:

The General Data Protection Regulation (GDPR), the UK Data Protection Act 2018, along with other data protection legislation in all the countries we operate in will guide how we collect, handle and store personal information at ISG.

Data protection legislation applies regardless of whether data is stored electronically, on paper or on other materials. Personal information must be collected and used fairly, stored safely and cannot be disclosed unlawfully.

Data protection legislation is designed to improve the privacy rights of individuals in relation to the information that organisations store about them.

ISG is committed to complying with relevant data protection legislation in every country we operate in.

Data protection law

Most data protection legislation is underpinned by the following six important principles, whereby personal data must be:

- processed fairly and lawfully and in a transparent manner in relation to individuals

- obtained only for specific, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes
- adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed
- accurate and kept up to date
- held for no longer than necessary
- processed in a manner that ensures appropriate security of the personal data

How will ISG ensure compliance?

At ISG, we have undertaken, or are currently in the process of undertaking, a variety of tasks to ensure that we comply. These include:

- the updating of data protection policies and procedures
- auditing existing processes to better understand how we use personal data, where it is stored, how secure it is, who has access to it and what processes are used to send such data both internally and to third parties externally

- the development of system changes / data cleansing
- the roll-out of suitable training for our employees, contractors and freelancers

Data protection officer

To help ISG comply with data protection legislation we have appointed a data protection officer (DPO) and a privacy team to protect the rights of individuals and support adoption of best privacy practice within ISG and its supply chain. The DPO sits on the Risk Committee, the Data Governance Committee and the ISG Business Change Board to ensure data protection is highly visible within the company.

An external data protection consultancy provides specialist advice about ongoing data protection issues and helps ISG mitigate its data protection risks. The DPO reports directly to ISG's chief financial officer.

Environmental management

ISG is committed to fulfil our environmental obligations through the efficient management of our environmental performance and to take all reasonable measures to conduct our business activities in a safe and responsible manner. Our objective is to integrate the assessment, management and control of environmental issues into our business activities, to minimise negative impacts to the environment and provide positive enhancements where possible.

This statement supports ISG's stance on sustainability, the environment, procurement and the use of materials and products including chemicals, oils and fuels.

We are committed to:

- Assessing environmental impact of our operations during planning, design and delivery phases to prevent pollution, protect ecosystems and enhance biodiversity.
- Identifying and ensuring compliance with relevant environmental legislation as a minimum and, where possible, approved industry codes of practice and best available techniques.
- Setting and developing environmental objectives and targets within our sustainability strategy and annual business plans, which are regularly monitored and reviewed to determine their effectiveness and to ensure continual improvement.
- Improving environmental performance and increasing awareness of environmental risks and opportunities by providing training in environmental issues to our employees and supply chain.
- Responding to climate change through mitigation and adaptation and to promote responsible procurement and resource efficiency across all areas of our influence including our supply chain and clients.
- Integrating sustainable environmental considerations throughout our design standards and construction practices, having regard to ecological constraints, minimising nuisance, energy and water consumption, use of low environmental impact materials, designing out waste and reusing materials, wherever possible.

Environmental responsibilities have been defined for all ISG employees and are contained within the 'Sustainability roles and responsibilities' document, available as part of our management system. All employees and contractors are expected to co-operate with ISG in the implementation of the environmental management policy and ensure that their own work is carried out with minimum risk to the environment.

This statement is regularly reviewed to ensure it remains current and appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of our activities, products and services.

Equality and diversity

Creating a diverse business is not only the right thing to do, it helps us to become the kind of global business we want to be. Our 'reaching for balance' diversity strategy aims to accelerate our workforce balance at all levels.

We are committed to eliminating discrimination and encouraging equality and diversity in all of our business activities, including the provision of services and employment. This commitment underpins all our policies and practices. We seek to maintain a positive working environment in which we respect each other – our people, clients and suppliers.

It is our policy to ensure that there shall be no discrimination or less favourable treatment of any person because of gender, sexual orientation, marital or civil partner status, gender reassignment, race, religion or belief, colour, nationality, ethnic or national origin, disability (both physical and mental), age, pregnancy or trade union membership, or the fact they are a part-time worker or a fixed-term employee.

This applies to all who work at ISG, and also equally applies to the treatment by our people of our supply chain, applicants, visitors and clients, as well as the treatment of our people by these third parties.

We are committed to engaging, promoting and training our people on the basis of their capabilities, qualifications and experience, without discrimination. We will also avoid unlawful discrimination in all aspects of employment, including recruitment, promotion, learning and development, transfer opportunities, conditions of service, pay and benefits, health and safety, grievance and disciplinary procedures, and termination of employment, including redundancy.

All employees will receive an equal opportunity to progress within ISG; it is in our interests to ensure the business has access to the widest possible labour market.

We will not tolerate direct or indirect discrimination, victimisation or harassment, whether intentional or unintentional. In the event of any of the above occurring, disciplinary action will be taken, which may result in dismissal.

To support our equality and diversity objectives we will be open and transparent and commit to reporting our performance.

Giving or receiving gifts and hospitality as part of a normal commercial relationship-building process is a legitimate part of business to help foster good relationships with ISG's partners. However, the provision of gifts or hospitality over certain values may be seen to be offered to gain an 'advantage' and therefore could create a risk for ISG.

Any gifts and hospitality (whether given or received) in a commercial context, or to / from a public official, could be deemed to be a bribe, or give a perception of bribery having occurred. The nature of what is being given or received, the people benefitting from it, and the timing, can all increase the risk of such an unhelpful perception. To help protect against the risk of wrongdoing and any perception of wrongdoing, it is essential that all ISG employees follow the requirements of our detailed policy. Suppliers should also be aware of our policy when offering gifts and / or hospitality to ISG employees.

Our policy sets out the governance procedures and authorisation levels required for the giving or receiving of gifts and hospitality (including charitable or political donations or sponsorship).

The principles outlined in this policy are all based on the integrity of business dealings, and are to help ensure compliance with the laws of the countries where we do business. It applies to all people who perform services for, or on behalf of, ISG (including all full- and part-time employees, all directors, all agency staff / contractors and all persons employed by all Group companies), as well as our supply chain partners.

The purpose of our gifts and hospitality policy is to prevent inappropriate influencing activity, whether actual or perceived, over certain areas of business, such as choice of supplier or selection by a client (including tendered business), the amount of business conducted, and / or the terms of contract. Compliance with our policy does not mean that ISG cannot entertain its customers, suppliers and partners, to get to know them better in the ordinary course of business. It means that entertainment must constitute bona fide hospitality or promotional materials for business purposes, and must be acceptable and proportionate. At no time should any gifts or hospitality be offered with the intention to promise or give a

financial or other advantage to another person, or to induce a person to perform a relevant function / activity improperly, or to reward a person for improper performance of a function / activity.

It is impossible for our policy to cover every eventuality that may arise, or to make every business decision that may need to be taken from time to time regarding the giving or receiving of gifts and hospitality. Reference is made within the policy to putting forward 'business justifications' for expenditure on gifts or hospitality that falls outside the thresholds permitted; it is not practical to provide numerous examples of what might be classed as a valid 'business justification', as each situation will be different, and potentially dependent on local circumstances. A common-sense approach needs to be applied, based on acceptable and proportionate decision-making, the details of which need to be accurately recorded.

Relevant policies

A copy of ISG's gifts and hospitality policy is available from the company secretary upon request – it is also available within the business, via various sources.

Any questions regarding the policy or our wider anti-bribery policy should be directed to the company secretary, and matters can also be escalated to the CEO or CFO, where appropriate. We expect our supply chain partners and their supply chains to operate under broadly similar policies to ISG.

At ISG, we are committed to providing a safe and healthy working environment where risks to our employees, contractors and visitors to our premises and projects are minimised. We will ensure a suitable and sufficient provision of welfare facilities at work, as far as it is practicable.

To implement our statement – and to comply with our legal obligations – we have developed processes and procedures that are contained within management systems. In the UK and several other countries in which ISG operates, these processes and procedures have been certified as meeting the requirements of ISO 45001. We set, develop and maintain company health and safety standards that apply throughout our global business.

Adherence to such management systems will ensure that:

- we maintain our focus on excellence in safety being about the presence of positives and not just the absence of negatives

- we take all reasonable steps to minimise accidents and incidents of ill health to our employees, clients, supply chain, third parties, visitors and members of the public
- we provide, so far as is reasonably practicable, adequate control of the health and safety risks arising from our work and associated activities
- we are committed to ensuring full compliance with our legal obligations and all current health and safety legislation in respect of our business activities
- we will strive to lead industry best practice and will demonstrate adherence to our clients' health and safety requirements
- information, instruction and training is provided to our employees that is appropriate to their roles and responsibilities within the organisation
- we encourage and actively promote health and safety innovation, best practice and improvement initiatives, through the involvement of our people, subcontractors and management systems
- suitable and sufficient resources are given to health, safety and welfare across all levels of the business
- we regularly consult and communicate to our people on health and safety issues and listen when feedback is given
- we create and maintain a positive health and safety culture and ensure that it is our highest priority across all levels of the business
- systems are in place to regularly monitor and review our health and safety performance
- we strive to continuously improve our operating systems, standards of compliance and our safety performance
- various key performance indicators (KPIs) are used to provide visibility on where improvements may be needed. Such KPI data is regularly reviewed by the ISG Statutory Board.

We regularly review our procedures to ensure they are appropriate to the nature and scale of our occupational health and safety risks, and remain relevant and appropriate to the purposes of the business.

At ISG, we recognise the importance of learning and development and the part it plays in our investment for the future. 'Never stop learning' is one of our core values, and the development of our people is paramount; it is critical that the organisation has the skills and capabilities it needs to succeed. Our commitment to excellence and continuous improvement supports our ambitions to give people the opportunity to fulfil their potential. It also confirms our duty to act responsibly and safely in all that we do, proactively meeting our statutory obligations.

In support of ISG's learning and development needs, our in-house learning and development hub provides our people with access to high-quality learning and development opportunities, the aims of which are shown below.

Management and personal development

To provide a suite of development programmes for our entry talent, from Higher apprentices and graduates, through to our potential future leaders and senior leaders.

To provide access to development that builds both management capability and also provides learning for all employees as they seek to enhance their contribution to the business.

To provide an effective onboarding experience for new staff.

To provide access to all statutory programmes for all staff. To ensure there is effective reporting and accountability for the performance and delivery of any learning and development.

Ongoing learning and development

To ensure there is a clear link between an individual's performance development review and learning and development plan.

To identify and provide timely learning and development opportunities for people in order that they are set up for success and can perform effectively.

To ensure training is given to relevant staff when new business processes are introduced. To ensure appropriate training is given when there are changes to legislation or working practices.

Supply chain

To utilise high-calibre learning and development partners to fulfil our learning and development requirements.

To provide, where applicable, for the training of our supply chain (such as designers and subcontractors).

Legal compliance and risk management

To provide appropriate and timely training to meet health, safety, quality, environmental and other legal responsibilities, and to ensure legislative compliance in all areas of the business.

At ISG, we are committed to providing a generic and standard set of processes, procedures and methods for a procurement system that is fair, equitable, transparent, competitive and cost effective.

When managed effectively, procurement systems help drive growth, increase profitability at the same time as reducing margin erosion, facilitate fair competition, reduce the possibilities of abuse, improve predictability of outcome and allow the demonstration of best value.

The term supplier is used in this statement as a collective term for a material or equipment supplier, subcontractor, sub-subcontractor (Tier 2 and Tier 3), consultant or professional services provider.

Supply chain management and monitoring

We are committed to working with our suppliers by measuring key performance indicators in areas such as quality, planning, health and safety, commercial and tendering, to ensure that we continually improve our supply chain performance.

We also seek to ensure our supply partners and their supply chains have similar

sustainable and ethical business practices that align with our own.

Compliance and due diligence

We select our suppliers carefully on every project. Initially they have to be prequalified and meet certain criteria in terms of legal and social compliance, data protection, health and safety, financial health, appropriate insurance levels, quality, environmental and sustainability. As a business, we must not allocate work to suppliers where there is a heightened risk that they might fail. Suppliers and their supply chains must be financially sound and free of any reports where they could bring the reputation of ISG into disrepute.

Anti-bribery, fraud and corruption

All employees within the business are expected to operate in a fair, honest and transparent manner. All activities carried out on behalf of the business must not be considered improper or cause any speculation that a conflict of interest might be in operation. No improper advantage must be afforded to any one party in decision-making when letting contracts out. ISG employees must never be beholden to an economic agent.

Human rights and anti-slavery

We are committed to ensuring our supply chain, and indeed their supply chains, operate within the confines of the law about employment, taking cognisance of the UK's Modern Slavery Act 2015. Our employees and our supply chain should ensure they do not knowingly deal with any party which exploits labour or engages in human trafficking.

Commercial and regulatory

With the many different frameworks that the business operates in, ISG and its employees must ensure they uphold the governance by which those frameworks are constructed. When awarding contracts to our suppliers, it must be in accordance with all local and national laws, and in keeping with a fair and transparent manner.

Sustainability, ethics and integrity

As part of the relationships built with our suppliers, we can work in unison to help drive efficiency, minimise waste and help encourage innovation. All decision-making must be made with honesty, openness and fairness. We must encourage our

suppliers to be transparent with their decision-making, along with striving towards continuous improvement. The sourcing of goods and services must be from ethical sources where possible, ensuring appropriate certification schemes, like the FSC and the PEFC, are promoted.

Corporate social responsibility

At the heart of our work is people. ISG strives to ensure that people are the top priority in our decision-making and we feel our suppliers should also prioritise people. We work closely with suppliers to encourage local employment, education – particularly for young people, and encouragement to give back to the local community. We also look to engage with local supply chains in an effort to reduce carbon emissions.

Right to work

Our supply chain and their suppliers must comply with all local employment laws and have their own robust and effective right-to-work procedures. We expect our supply chain to share and embrace ISG's values and follow all employment law regulations in the country of operation

Our vision is to exceed our customers' requirements by continually improving the quality of our processes, projects and services through the energy and commitment of our people and supply chain.

To implement this vision and achieve our quality objectives, we have developed processes and procedures that are contained within our management systems.

In the UK and several other countries in which ISG operates, these have been certified as meeting the requirements of ISO 9001. Compliance with this standard is mandatory for all ISG employees and ISG business partners operating in these countries. It is our aim to introduce such standards throughout our global business over time.

We are committed to the continual improvement of quality across all areas of ISG's operations, and to remain at the forefront of implementing best practice initiatives within our business and management systems.

We fully understand all applicable requirements of our customers and

interested parties and are committed to satisfying their needs through our commitment to:

- Quality of design which meets statutory, legislative, and contracted requirements; and the wishes of our customers.
- Quality of products and materials used which meets statutory, legislative, and contracted requirements. They will be procured from suppliers and installers that are suitably checked, qualified and trained.
- Quality of finish and completeness, which meets in full the contracted specifications / requirements and any other applicable legislation.
- Quality of handover which allows our customers to thrive in the spaces we provide.
- Quality of staff, the competency of our own staff and appointed consultants / subcontractors.
- Quality of our management systems which must be effective to support consistent delivery against statutory, legislative and contracted requirements.

Working environment

ISG strives to create a positive and inclusive working environment and culture, providing the conditions for individuals and teams to thrive and achieve the highest standards of performance and service; contributions are fully recognised and valued by all. Further, we are committed to providing a working environment:

- that is free from risks to the health and safety of our employees, contractors and visitors to our premises and projects
- that ensures only those who are eligible to work in the relevant jurisdiction are employed by ISG or by third parties on ISG sites
- where we will take all reasonable steps to avoid instances of illegal working.

Equal opportunities

ISG is an equal opportunities employer committed to eliminating discrimination, including on the grounds of nationality.

Further, our values require that all employees and those working for third

parties on our sites are treated with dignity and respect. We are fundamentally opposed to:

- slavery and human trafficking
- forced labour / debt bondage
- the sale or exploitation of children
- all exploitative practices in the workplace.

Right to work (RTW) checks

The 'right to work' is the legal right to engage in work in a particular jurisdiction (whether on an unlimited or time-limited basis). In most jurisdictions, ISG has a duty to make checks on every person we intend to employ to ensure they have the right to undertake the work in question.

Likewise, we expect our supply chain to comply with all local employment laws and have their own robust and effective RTW procedures.

ISG recognises that the required immigration RTW checks may differ across jurisdictions. The laws of the country of operation will always be the absolute minimum requirement and must be followed.

Right to work – employees

The requirement to provide documentary evidence to demonstrate a person has the right to work applies to all ISG staff, regardless of their race, nationality or ethnic origins, and includes:

- directors
- people on fixed-term contracts
- apprentices and flexible workers.

Everyone will be required to evidence their right to work, unless local legal requirements dictate otherwise. Nobody will be permitted to undertake and continue employment with ISG until all required immigration RTW checks have been completed and verified.

ISG will ensure there is a system in place to complete appropriate pre-employment RTW checks for applicants to ISG, and such further checks that are required throughout employment to verify an individual's immigration status and, therefore, right to work.

Right to work – supply chain

We expect our supply chain to embrace ISG's RTW values and follow all employment law regulations in the country of operation.

Suppliers will be required to complete a pre-qualification RTW questionnaire to outline their RTW processes and confirm compliance with local employment law.

We aim to provide the highest standards of governance to our clients and may request to inspect / verify a supply chain partner's own RTW processes as part of its internal business assurance programme.

Right to work policy

In each country of operation ISG has a country-specific RTW policy. The aim is to ensure that we are compliant with all local legislation and requirements regarding an individual's right to work.

This statement outlines our approach to sustainability and Environment, Social, and Governance (ESG). It should be read in conjunction with our environmental management, climate change and carbon, circular economy and social value policies.

Our ambition is that all our activities leave a net gain to society. We appreciate that to live within our planet's natural resources, we need to radically change our industry to help ensure we construct and operate buildings in a sustainable manner. We are committed to ensuring we accelerate this change as soon as possible by taking our clients, employees, suppliers, and contractors along with us.

We are committed to considering all our stakeholders' and employees' requirements in our decision-making processes, in order that our business and operations have a material, positive impact on both society and the environment, delivering places where people and businesses thrive.

Our assessment of material impacts is developed in consultation with all our stakeholders and, as a result, we categorise our net positive activities into four key areas:

1. Environmental management

ISG aims to fulfil our environmental obligations through the proactive management of our environmental performance and to take all reasonable measures to conduct our business activities in a safe and responsible manner. Our objective is to integrate the assessment, management, and control of environmental issues into our business activities, to minimise negative impacts to the environment and provide positive enhancements where possible.

2. Climate change and carbon

ISG is committed to helping clients create buildings in a carbon neutral manner and to achieving Net Zero Carbon Emissions from our operations by 2030. We have established our Net Zero Carbon targets using a Science Based Target methodology and aim to introduce an internal carbon budget from 2024.

3. Circular economy

Being a founding partner of the UKGBC's Circular Economy programme, we are committed to assisting clients to create buildings that implement circular economy principles. This goes beyond standard resource efficiency and supply chain management. We will focus on longevity, flexibility and adaptability in design, prioritising reuse, leaving a digital legacy with each client who commits to using a detailed BIM model for materials management, and a lifecycle approach to refurbishment and maintenance.

4. Social value

ISG aims to operate as a responsible business, having a positive impact on existing, new, and evolving communities through added Social Value. We aim to deliver a real difference to people's lives, by enhancing the social, environmental, and economic well-being of those communities in which we operate.

Our commitment

Sustainability responsibilities have been defined for all ISG employees and are contained within the 'Sustainability roles and responsibilities' document, available as part of our management system. All employees and contractors are expected to co-operate with ISG in the implementation of the sustainability policy.

This statement is regularly reviewed to help ensure it remains current and appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of our activities, products and services.

At ISG, we are committed to complying with all applicable tax laws, and work to a tax strategy that is transparent, aligned with business objectives and acceptable to tax authorities in the jurisdictions in which we operate.

Failure to comply with tax compliance requirements can result in fines and penalties, as well as damaging reputations and increasing the cost of doing business. It is our intention to adhere to all tax compliance and disclosure requirements, in addition to engaging with tax authorities in an open and constructive manner.

The purpose of this statement, along with ISG's tax strategy governance policy and wider tax policies, is to set the framework for meeting compliance obligations and define the approach to strategic tax planning.

We are absolutely against any activity by corporate entity, employee or associated person that facilitates tax evasion activities by both related and unconnected parties.

People and responsibilities

- Business unit directors are responsible for their business tax compliance and risk management.
- Group Tax Function is responsible for the Group's tax risk management and managing the impact of tax on the reputation of the Group.

Communication

- Business units must communicate to the Group Tax Function without delay all tax audits, significant errors, risks or concerns, so that advice can be provided in a timely manner.

Group structure

- The Group seeks to ensure that the legal structure of the business is appropriate to support Group operations, while not resulting in unnecessary tax risk.
- Business units seeking to incorporate a new entity, open a branch or commence operations in a new jurisdiction must seek input and sign off from the Group Tax Function

Tax risk management

- All ISG businesses must keep a register of tax risks.
- Business unit managing directors and financial directors are responsible for implementing appropriate controls to manage identified risks.
- The Group Tax Function advises on appropriate controls to tax risks.

Anti-facilitation of tax evasion

- Tax evasion or facilitation of tax evasion is a criminal offence and therefore against the basic principle at the heart of our Code of Ethics: that we always follow the laws of the countries in which we operate.
- Prevention, detection and reporting of tax evasion or facilitation of tax evasion is the responsibility of all persons working for ISG or working on our behalf. This includes employees, directors, contractors, external consultants, agency workers, interns, third-party representatives and business partners.

- You must not engage in tax evasion or any activity that facilitates tax evasion, whether foreign or domestic.
- The principles underpinning this are the same in every country in which we operate, regardless of business sector and local customs and practices.
- A copy of ISG's policy on anti-facilitation of tax evasion is available within the business, via various sources. We expect our supply chain partners and their supply chains to operate under broadly similar policies to ISG.

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