Ethical business practice policy

Purpose and scope

This policy sets out our ethical business practices. It applies to all employees, in relation to our dealings with our people, agents, clients, suppliers, subcontractors, competitors, government officials, the public and investors in all our operating countries.

Policy objectives

We have a duty to act responsibly and to show the highest levels of ethical and moral stewardship. The objectives of this policy are to:

- Support our commitment to be a responsible business and develop mutually beneficial and sustainable relationships with all our stakeholders, based on trust and co-operation;
- Treat all our stakeholders appropriately; and
- Promote safe and fair working conditions, including the responsible management of environmental and social issues within our supply chain, by ensuring our suppliers comply with our Supplier Social Value policy, Procurement policy, all and any other relevant Mitie's policies, and other legal and regulatory requirements. This policy should be read in conjunction with the Mitie Employee handbook, which details Mitie's expectations with regards to the conduct of all employees, and those policies concerned with **finance, procurement,** and **sustainability**.

Requirements

Zero tolerance to bribery and corruption: Bribery and corruption will not be tolerated. It is not acceptable to:

- Give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given, or to facilitate or expedite a routine procedure;
- Request, agree to receive or accept payment from a third party that is known or suspected to have been offered with the expectation that it will obtain a business advantage from Mitie;
- Participate in any activity that might lead to or suggest that a facilitation payment or kickback has been made or accepted by Mitie;
- Accept a gift or hospitality from a third party if it is known or suspected to have been offered or provided with the expectation that it will obtain a business advantage from Mitie; or
- Threaten or take any action against another employee who has refused to commit a bribery offence or who has raised concerns under this policy.

All reasonable suspicions must be reported in line with the **Whistleblowing procedure** and any acts of bribery will be notified by Mitie to the relevant government agency. Any acts of bribery and other forms of corruption, and failure by any employee to report such acts when they reasonably suspect or know another employee has committed them, will be treated as gross misconduct, and may result in summary dismissal.

Zero tolerance to tax evasion and the facilitation of tax evasion: Tax evasion and/or the facilitation of tax evasion will not be tolerated, this refers to all taxes including social security, both in the UK and overseas. Tax evasion is the offence of cheating the public revenue of any territory of any taxes due. The facilitation of tax evasion is aiding, abetting, counselling or procuring the commission of a tax evasion offence or knowingly being party to such activity. It is not acceptable to:

- Participate in any activity that may be regarded as tax evasion or the facilitation of tax evasion;
- Agree to enter into any arrangement with employees, customers, suppliers, or contractors that may lead to the diversion of any tax away from relevant authorities;
- Assist any individuals in any of the above activities.

You have a responsibility to raise any concerns you may have, which can be done in accordance with the **Whistleblowing procedure**.

Zero tolerance to fraud: All employees, subcontractors, agents, and suppliers must act honestly and with integrity at all times. All reasonable suspicions of fraud must be reported in line with the **Whistleblowing procedure**. No accounts must be kept "off the book" to facilitate or conceal improper payments. The investigation team will have access to all relevant information to ensure thorough investigation of fraud allegations. The team will also analyse various data collected by Mitie to proactively detect fraudulent activities.

Share trading and insider dealing: Insider dealing will not be tolerated. Insiders are defined in the supporting **procedure**. Insiders require clearance to deal in Mitie securities as set out in the **procedure**.
Expenses and entertainment: All expenses and entertainment must be in accordance with the **Business expenses** and **Entertaining procedures**.

Business practices and ethical conduct: We will comply with all international sanctions regimes and will not provide services and/or resources to those subject to sanctions.

Client confidentiality and information related to data protection legislation must be safeguarded. Conflicts of interest must be declared. Anti-competitive practices will not be tolerated. The use of third parties and introductory fees during the bidding process is prohibited. We never make donations to political organisations and only make charitable donations that are legal and ethical under local laws and practices.

Human rights and labour standards: Over and above the requirements of the Modern Slavery Act, we endorse the tenets of the Global Compact principles, International Labour Organisation Declaration on Fundamental Principles and Rights at Work and the Ethical Trading Initiative 'Base Code' and will ensure that: employment is freely chosen; freedom of association is respected; working conditions are safe and hygienic; child labour shall not be used; wages are not lower than minimum wage; working hours are not excessive; no discrimination is practised; regular employment is provided; and no harsh or inhumane treatment is allowed. Compliance with these rules is a prerequisite for any business engagement.

Lobbying: We do not directly participate in political activity. However, we will engage in policy debate on subjects of legitimate concern to us, our people, and the communities in which we operate. This engagement will be carried out in accordance with our **Communications policy**. The Executive Board will monitor activities to ensure they align with our core values.

Responsibilities

The CEO is responsible for:

- Reviewing, endorsing, and achieving this policy's aims.

The Director of Internal Audit is responsible for:

- Administering this policy on behalf of the CEO

The Investigations Management Team is responsible for:

- Providing reports on fraud and whistleblowing and ensuring appropriate governance is maintained; and
- Logging all fraud and whistleblowing reports and ensuring they are investigated appropriately.

Divisional/Business Managing Directors are responsible for:

- Developing and rolling out the strategies to support this policy.
- Ensuring that this policy and supporting strategies and procedures are distributed, implemented, and complied with;
- Ensuring appropriate controls are in place and implemented to ensure compliance with this policy and applicable HMRC regulations, escalating any significant deficiencies or breaches to the PLC board; and
- Leading by example in protecting the Mitie brand and communicating effectively.

Managers are responsible for:

- Implementing and enforcing the processes and procedures;
- Ensuring that their people are aware of their responsibilities and receive appropriate training;
- Reporting immediately to the Divisional Managing Directors any significant deficiencies or breaches; and
- Addressing any inappropriate behaviour.

Employees are responsible for:

- Carrying out their work in line with this policy and associated procedures;
- Challenging any behaviour that falls short of the expectations of this policy; and
- Identifying any breaches of this policy and reporting them to their line manager.

What will successful implementation of this policy achieve?

- Self-assessment and independent assurance over the robustness of the whistleblowing, anti-fraud, and bribery arrangements;

- Downward trend in losses and reportable incidents arising from fraud and bribery; and
- All instances of non-compliance investigated, and appropriate action taken.



Phil Bentley
Chief Executive Officer
Mitie Group plc

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