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# CODE OF CONDUCT

## OUR CODE

### Message From Us

To fortify the foundation of respect and trust, essential for the ongoing success of our business, it is imperative that we uphold rigorous standards of ethics and integrity. This goes beyond mere compliance with applicable laws and regulations. It encompasses setting an exemplary precedent in our business practices and interactions with colleagues, clients, business partners, and all other stakeholders.

This Code of Conduct outlines the behavioral benchmarks that bind each one of us. While it cannot delineate the precise conduct for every scenario, it serves as the moral compass by which we collectively discern what is ethical and proper. Adherence to the Code is crucial not only to avoid violations of laws and regulations but also to safeguard our reputation. Non-compliance may lead to disciplinary action or dismissal for individuals.

Familiarizing yourself with the Code is not just encouraged but essential, with a commitment to making it a daily practice. If there are any uncertainties or concerns about interpreting the Code or determining appropriate behavior in specific situations, it is vital to seek guidance from your line manager or the HR team.

We entrust each member of BE to actively contribute to maintaining our brand as one we can all take pride in. Your dedication to upholding these principles is integral to our collective success.

### Introducing the BE Code of Conduct

Our Employee Code of Conduct is designed to provide you with a clear understanding of our fundamental values and the expected behaviours that align with them. It serves as a comprehensive guide and support system for all employees globally, emphasizing the utmost standards of ethical conduct and compliance with local laws and regulations. Upholding these principles is crucial to safeguarding the reputation and long-term success of our business.

Consistently embodying our values is imperative, ensuring that our clients, stakeholders, and colleagues can trust us completely. Operating within a complex network of laws, regulations, and policies, BE may augment this Code to accommodate specific local requirements, customs, or best practices. It is important to note that local laws or policies take precedence when they are more stringent than the provisions outlined in this Code. If you ever find yourself uncertain about the interpretation or applicability of a rule or regulation, please seek guidance from your local HR team.

### Am I doing the right thing?

Q: What should I do if this Code and the law conflict?

A: First and foremost, you must always comply with the law. The Code will usually be stricter than the law requires, in which case you will follow the Code.

### Your commitment to this Code

It is imperative for every BE employee to adhere to our Code. Take the time to thoroughly read and comprehend this document. Should you have any questions or require guidance, do not hesitate to reach out to your HR team. Your commitment to understanding and following our Code is essential to maintaining the high standards of ethical behaviour and compliance that define our organization.



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### **Adhering to Our Values**

We derive immense pride from fostering a culture grounded in a unified set of values. Our work ethos is characterized by passion and a laser-sharp focus. While we dedicate ourselves to hard work, we also infuse a sense of enjoyment into what we do, and the success of our organization is a collective celebration. Beyond mere words, we firmly believe that our values constitute the essence of our brand, serving as the guiding force in shaping the way we work and operate day in and day out.

#### **Reliability**

Reliability signifies our steadfast dedication to consistently meeting commitments, delivering dependable products and services, and fostering unwavering trust among our stakeholders. We prioritize a culture of reliability to ensure that every interaction, every promise, and every endeavour reflects our commitment to being a trustworthy and dependable partner. We deliver value-centric services grounded in reliability.

**Ahmet**

#### **Human-centeredness**

We place a strong emphasis on prioritizing the needs, well-being, and experiences of our employees, customers, and stakeholders in all decisions, actions, and strategies. We signify commitment to creating an environment and culture where people are at the heart of everything we do.

**Derya**

#### **Mutual trust**

Mutual trust underscores our commitment to fostering strong and reciprocal trust among all stakeholders. We believe in cultivating an environment where trust thrives, not only among our dedicated employees but also between our employees and leadership, as well as with our valued customers, partners, and other stakeholders.

**Dilan**

#### **Continuous learning**

Embracing continuous learning demonstrates our resolute dedication to nurturing the perpetual growth and advancement of our team. We recognize that learning is not just a one-time event but a lifelong journey.

**Emre**

#### **Collaboration**

We believe in the power of diverse minds working together harmoniously. By fostering open communication, teamwork, mutual respect, and diverse perspectives, we amplify innovation, strengthen problem-solving, and achieve remarkable outcomes. Collaboration isn't just a process; it's the essence of how we thrive and excel, driving us towards shared success.

**Özge**

#### **Your Responsibilities**

Everyone in our business has particular responsibilities, including:

- Leading by example
- Understand the risks in your role and how to manage them
- Promoting and role-modelling good ethical behaviour and business conduct including complying with all laws and regulations
- Seek advice when things are not clear.



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- Ensuring you have access to and receive training on ethical issues and policies relating to this Code
- Promoting an environment where your colleagues feel confident and able to raise ethical concerns and that they are taken seriously and followed-up
- Make sure that any third party you work with are aware that we are bound by our Code and that they should act accordingly
- Speak up. It is your duty to report any suspected violations of the Code

We depend on our managers to promote our ethical standards and act as role models for their teams. So, we expect managers to show leadership in following our Code and maintaining a culture of commitment to ethics and compliance, where it is normal to do the right thing and people feel confident about speaking up.

### **Zero tolerance**

While this Code gives you guidance for certain situations there are specific areas where we have a zero-tolerance policy:

- Unsafe, Illegal or Unethical Working Practices
- Violence and Aggression
- Discrimination, Bullying and Harassment
- Bribery and Corruption
- Retaliation against anyone who speaks up and does the right thing

### **Whistleblowing**

What is Whistleblowing?

Whistleblowing is the reporting of suspected wrongdoing at work by an employee, the Company or a supplier or business partner. Our whistleblowing policy exists to help you speak up in situations where you suspect dangerous, illegal, harmful or fraudulent activity is taking place, or when you or your colleagues are being treated unfairly. BE conducts its business to the highest standards of integrity and honesty, and we expect you to maintain these same standards in everything you do.

To work out the right thing to do in any situation, ask yourself:

- Is it legal?
- Is it ethical?
- Does it comply with BE policy?
- Would I be happy telling my family or close friend about it?

If the answer to any of these is 'no' then we expect you to speak up.

### **Who should I speak to?**

If you have an issue with a colleague or business partner, you should initially discuss the matter with them. If this is not possible, you should speak to your line manager or HR manager. If it is not possible to talk to any of the above, use our whistleblowing service. Details are advertised locally.

### **Am I doing the right thing?**

Q: I'm worried about being penalised or treated differently if I whistleblow

A: If you suspect wrongdoing you should always report it. If you experience any retaliation or harassment as a result of your action, we will investigate and take appropriate action against the harasser, in accordance with our HR policies and procedures.



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## OUR PEOPLE

### Workplace Safety

We work to ensure the workplace safety of our employees, visitors, clients and suppliers. We expect all our employees to play their part in making BE safer and ensuring their team has the right equipment, training and knowledge to guarantee a safe working environment.

#### Am I doing the right thing?

- Ensure you know who the First Aiders are for your building
- Be aware of the work you are undertaking, and the hazards associated with it
- Look out for your own safety and others around you
- Report any accident, near miss, injury, ill health or unsafe condition so appropriate action can be taken
- Ensure you are properly trained for the work you are doing
- Familiarise yourself with your building's fire extinguishers, fire exits and emergency evacuation procedures
- Follow IOGP Life Saving Rules
- Comply with the law, standards and procedures
- Intervene in unsafe or non-compliant situations

Quite simply, if it isn't safe, don't do it. Stop and inform your manager. If you have any health and safety concerns please speak to your line manager, office manager or your local management team.

### Diversity, Equality, and Inclusion

We promote a diverse, inclusive and equal workplace both internally and externally. Every employee is expected to treat everyone with whom we have contact with dignity, courtesy and respect.

At BE, we treat our colleagues, clients and business partners fairly and on merit. We hire, promote and reward our employees based on their capabilities and skills. Gender, race, colour, ethnic or national origins, marital status, family circumstances, age, disability, sexual orientation, political or religious belief are not relevant to personal and team performance at work.

Our employees have the right to work in a safe environment free from discrimination, bullying or harassment. We support and uphold human rights principles and international standards. We will not tolerate, engage in or support the use of, forced or child labour. This expectation extends to all our business partners.

#### Am I doing the right thing?

Q: Your team's line manager is becoming increasingly hostile to a colleague of a different ethnicity. You feel the atmosphere in the team is worsening, particularly as other team members are following your manager's lead. What do you do?

A: Raise your concern with your Director. Alternatively, you can raise your concern with HR or through our whistleblowing service.

### Your Responsibilities

- When making employment decisions, including hiring, evaluation, promotion, training, development, discipline, compensation and termination, you must base them solely on objective factors, including merit, qualifications, performance and business considerations.



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- You should understand the value of diversity and must not discriminate in any way based on race, colour, religion, age, gender, sexual orientation, gender identity, marital status, disability, ethnic origin or nationality.

### **Harassment-free Workplace**

Every BE employee has the right to a working environment free from harassment and intimidation. We have a zero-tolerance approach to harassment and intimidation.

We will not tolerate harassment. We will not tolerate any action, conduct or behaviour which is humiliating, intimidating or hostile. Treat others with respect and avoid situations that may be perceived as inappropriate.

Feedback, criticism and challenge must always be delivered in an appropriate and respectful manner. In particular, be aware of cultural sensitivities – what is acceptable in one culture may not be in another. It is important to be aware of and understand these differences.

### **What constitutes harassment?**

Harassment is unwanted conduct which is reasonably considered to have the purpose or effect of:

- Violating the recipient's dignity
- Creating an intimidating, hostile, degrading, humiliating or offensive environment for the recipient

At all times every employee has a personal responsibility to behave in a manner that is not offensive to others. Line managers and Human Resources are responsible for communicating this policy to employees and for investigating any complaints of harassment against any member of their team.

### **Your Responsibilities**

- You must treat others with respect at all times.
- You must not physically or verbally intimidate or humiliate others.
- You must not make inappropriate jokes or comments.
- You must not display offensive or disrespectful material.
- Challenge someone if you find their behaviour hostile, intimidating, humiliating or disrespectful. You may always contact your line manager or HR Manger.

### **Am I doing the right thing?**

Q: Does harassment have to be physical?

A: Absolutely not. Harassment can also be verbal or non-verbal. Words and gestures can be just as offensive as physical acts. Jokes, obscene gestures, sarcastic remarks, suggestive or insulting sounds, stories or racial comments can be classed as harassment and can create a hostile working environment.

### **Drugs and Alcohol**

BE is a drug-free workplace. While at work and attending business-related activities in any location you are strictly prohibited from using or being under the influence of alcohol or illegal drugs. From time to time the Company may organise events where alcohol is served. You are always expected to drink responsibly at these events.

### **Sustainability**

We believe that developing a sustainable business is not only the best way to help look after our environment, but also contributes to delivering a successful and ethical company. Our environmental impact is relatively small, but we all still have a responsibility to look after it.

For our clients, this can be an important issue as an increasing number seek to do business only with companies who have a clear understanding of their impact and have policies in place to try and reduce their impact.



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Refer to our Sustainability Statement.

### **Am I doing the right thing?**

Q: What can I be doing to help the environment?

A: You can be mindful of the impact on the environment as you undertake your day-to-day duties. Think about opportunities for recycling or cutting down on the amount you print each day. Also consider whether a conference call could be a potential alternative to an internal meeting; or car sharing if going to an off-site meeting.

### **Dress code**

BE's official dress code is Business Casual/ Smart Casual. However, an employee's position may also inform how they should dress. If an employee frequently meets with clients or prospects, he / she is expected to conform to a more formal dress code.

All staff and volunteers working at BE are expected to be clean when coming to work and avoid wearing clothes that are unprofessional (e.g. workout clothes). As long as a staff or volunteer conforms with the guidelines above, there are no specific expectations about what types of clothes or accessories is/are worn.

Grooming styles, clothing and accessories that are dictated by religious beliefs, ethnicity or disability are respected and permitted.



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## OUR BUSINESS

### Anti-Bribery and Corruption

BE operates a zero-tolerance policy to bribery and corruption. We do not offer or accept bribes or improper inducements, including facilitation payments, to secure business or to gain any advantage for either the Company or for any individual. We actively refrain from any misleading or deceptive accounting or financial reporting practices.

We expect you to comply with all bribery and corruption-related legislation and to take all reasonable steps to ensure everyone you work with does the same.

### Your Responsibilities

- You must not offer, pay, make, seek or accept a personal payment, gift or favour in return for favourable treatment or to gain a business advantage. You must not allow anybody else to do so on your behalf.
- You must report corrupt behaviour. Turning a blind eye to suspicions of bribery and corruption can result in liability for BE and for individuals.

### Gifts and Hospitality

It is important to do the right thing – and to be seen to do it. For this reason, we discourage our staff from accepting gifts and hospitality (G&H) from business partners, or offering G&H to them, especially those you would not be comfortable telling your manager, colleagues, family or the public that you had offered or accepted. In particular, you should never allow G&H, either offered or received, to influence business decisions or give other people a reason to suspect there might be an influence. We encourage you to make our policy on G&H known to all parties.

### Your Responsibilities

- You must not, either directly or indirectly, offer, give, seek or accept:
  - Illegal or inappropriate G&H, cash or cash equivalents (including per diems unless contractually agreed), vehicles, personal services or loans in connection with BE business; or
  - G&H where the business partner is absent, or during periods when important business decisions are being made; or
  - G&H that exceed prescribed value limits unless line manager and other required approvals have been obtained.
- You must report all G&H given or received above the prescribed value limits, any G&H that could be perceived as influencing or creating a Conflict of Interest and declined gifts of cash or of an excessive nature, including personal items.
- Before accepting a prize obtained in the course of your role above the prescribed value limits, you must report the details and obtain approval from your line manager.

### Am I doing the right thing?

Q: You have recently pitched for some work with a new client, competing against three other agencies. You are awaiting their decision. In the meantime, your director has allocated you tickets to a major sporting event and has asked you to invite your clients. This particular client is top of your list – should you invite them?

A: No, you should not. BE's success is built on trusted and long-term relationships which you are encouraged to forge with your clients. On this occasion, however, your gesture could be seen as an attempt to influence them and win their business.

### Conflicts of Interest

Conflicts of Interest (COIs) may arise when your personal relationships, participation in external activities or an interest in another venture, could influence or be perceived by others to influence your business decisions for BE.



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An actual, potential or perceived COI may jeopardise your reputation as well as BE's. You must avoid actual, potential or perceived COIs if possible.

If you have an actual, potential or perceived COI, you must protect yourself from any suspicion of misconduct by being transparent and reporting to your line manager.

Provided that no actual, potential or perceived COI would result, you may acquire interests in other businesses and perform external professional activities in your own time. You are also entitled to be active in your own time in community, government, educational and other non-profit organisations.

However, in any such case, you must comply with all relevant laws, regulations and BE policies. If there is any doubt, you must raise your concern with your line manager.

### **Your Responsibilities**

- You must not let any decisions you make at BE be influenced by personal considerations such as relationships or outside interests of yourself, family or friends.
- You must report all actual, potential or perceived COIs, whether or not you think it will actually influence your decision.
- If you are not sure whether such a conflict exists, you must consult your line manager.
- Withdraw from decision-making that creates an actual, potential or perceived COI, or could be perceived as creating one.

### **Am I doing the right thing?**

Q: Your client asks for your help. Her daughter is looking for a job and she would like you to interview her for a role at BE. What should you do?

A: Employing your client's daughter in your team may lead to a perceived conflict of interest. Speak to your line manager for advice and guidance. However, opportunities to employ talented people should not be overlooked but this must be a fully transparent process and in accordance with our HR procedures. You should remove yourself from any potential hiring process as it could lead to a conflict of interest now or in the future.

### **Family and Friends**

We take special care to ensure that our personal interests do not conflict with our responsibilities. You should not directly or indirectly supervise, or use influence to favour, anyone with whom you have a family or close personal relationship, including family members.

In certain circumstances, and at BE's discretion, it may be necessary to reassign someone to avoid a conflict of interest, or to take steps to maintain a harmonious and productive work environment. Interviewing, hiring or engaging a family member or close personal friend as an employee, consultant or business partner creates a conflict of interest. You must disclose any such relationship and remove yourself from the decision-making process.

### **Am I doing the right thing?**

Q: Your brother-in-law wants to work in recruitment and would like to be interviewed for a role as a consultant. What do you do?

A: You should disclose this relationship to your manager and ask another manager or director in the business to meet him. You cannot be involved in the interview or decisions about employing him.





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### **Responsible Partnerships with our Suppliers**

*A responsible supply chain is critical to the success of our business. We work hard to ensure our partners share our responsible values and that we, in turn, treat them with trust and transparency.*



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## OUR INTEGRITY

### Protecting our Assets

BE's assets come in many different forms – physical, electronic, financial and intangible. Whether it is a BE's laptop, our brand or even a facility or building, we expect everyone to take good care of our assets.

### Your Responsibilities

- You are personally responsible for safeguarding and using BE's assets appropriately. You must not commit, and you must protect BE against, waste, loss, damage, abuse, fraud, theft, misappropriation, infringements and other forms of misuse.
- You must protect company property that has been entrusted to you and also play your part in protecting BE shared assets against loss or misuse. Be alert to the risk of theft.
- You must not unlawfully conceal, alter or destroy documents.
- You must only use your corporate credit card for reasonable and approved business expenses, and you must not use it for purchases of items in prohibited categories.
- You must also play your part in protecting BE shared assets – such as a photocopier or a building. Although you are not personally accountable or liable for these, you should help to look after them and, if someone else is putting them at risk or using them inappropriately, intervene or report the matter.
- You must respect the assets of others.

### Am I doing the right thing?

Q: Can I use my work computer for personal use?

A: Yes. You may make limited reasonable personal use of Company systems provided doing so is legal and does not interfere with your work.

### Information Management and Security

Information is one of our most valuable assets. We must do all we can to protect it. We must demonstrate that we handle information with care and integrity. Information has many forms from email, databases, voicemail and websites through to paper-based communication, photos and videos.

Whatever its format, information and passwords must always be appropriately protected.

We supply you with IT and electronic communications so that you can conduct your work in a secure and compliant manner. Your responsibilities when using IT and electronic communications are set out below.

IT and electronic communications include hardware, software and all data that is processed using these. They may include your own IT equipment when this has been authorised for business use by your line manager.

BE logs and monitors use of its IT equipment and any equipment which is connected via our network.

### Your Responsibilities

- You must comply with IT security requirements.
- You must not use personal email accounts for work communications, unless you are authorised to do so by your line manager.
- You must not share your IT login details with others.
- You must not modify or disable security or other configuration settings downloaded by BE to your own IT equipment, unless instructed to do so by IT.



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- You must keep your personal use of our IT and electronic communications, including social media use, occasional and brief and not use the BE name or brand in personal emails.
- If you have a corporate mobile phone, you must follow the policy for acceptable use.
- You must not access, store, send or post pornography or other indecent or offensive material when using our IT and communication facilities, nor must you connect to online gambling sites or conduct unlawful activities.
- You must not store or transmit image or (streaming) media files or otherwise generate high network traffic or data storage costs due to personal use.
- You must not conduct your personal business activities using our IT or communication facilities, or support others to do so.
- You must only use approved internet-based services

### **Data Protection/Confidential Information/Intellectual Property**

Data privacy laws safeguard information about individuals – their personal data. At BE, we respect the privacy rights of our staff, customers, suppliers and business partners. We are committed to managing personal data in a professional, lawful and ethical way.

Personal data is broadly defined as any information relating to an identified or identifiable individual such as name and contact details. More private information, such as race or ethnic origin, health data, sexual orientation, criminal behaviour or trade union membership is sensitive personal data and subject to more stringent requirements.

We may only process personal data for legitimate purposes and the data must be accurate and relevant for the purpose for which it was collected, as well as properly protected from inappropriate access or misuse. When it is to be transferred to third parties, it must be appropriately safeguarded. If we do not comply with these requirements, we risk causing harm to individuals, being ordered to cease the processing and could face fines or litigation. We are also putting BE's reputation at risk.

### **Your Responsibilities**

- You must identify the privacy risks before collecting, using, retaining or disclosing personal data, such as in a new IT system, project or marketing initiative.
- You must only process personal data for specific, defined, legitimate purposes.
- When you process or share individuals' personal data, you must always inform them. In some cases, you will need to get their prior consent.
  - You must always protect personal data if it is shared with a third party. If you are not sure whether you need consent or how to protect personal data when sharing with a third party, always seek advice.
- You must ensure that personal data in your possession is kept up to date and disposed of when no longer required.

Refer to Data Privacy Policy.

At BE, we have great brands, ideas and technology, which has given us a great reputation that we all need to protect. These valuable brands, ideas and technology also need protecting, as do trademarks, patents, know-how, trade secrets and other IP rights, and put to optimal use for BE.

It is equally important that we respect, and avoid infringing, the IP rights of others. Not doing so risks damage to our business and reputation and may impact our ability or licence to operate.

### **Your Responsibilities**



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- You must use BE's brands and trademarks appropriately, following the Brand Standards.
- You must classify and store business and technical information appropriately, and with appropriate access controls.
- You must not disclose BE's confidential information outside BE without permission or an appropriate written agreement, and you must make a record of the information provided under the agreement.
- You must not accept confidential information from a third party unless you have permission to do so, and you have agreed to receive it under a prior written agreement.
- You must not misuse confidential information of a third party. If you are responsible for introducing new brands in a market or new proprietary technology, you must first consult BE to mitigate the risk of BE infringing IP rights of others.
- If you notice that a third party is infringing or misusing BE's IP rights, for example by passing on documents containing confidential information, it is your duty to speak up.

### **Am I doing the right thing?**

Q: You notice a colleague copying data from the Company's database and are suspicious about its intended use. What should you do?

A: You should report this to your line manager or director immediately. They must ask the individual their reason for copying the data and take any necessary action in accordance with HR policy and procedure.

### **Communicating with the Outside World**

Any communication with external stakeholders, such as our clients, shareholders, and media must be clear and truthful. We urge you to take care when using social media and email. Remember that once you have made a public statement you have no control over what happens to it or who uses it.

All external communication must be approved by our top management. Internal communication is equally important as this can easily make it into the outside world. Always be aware that your actual audience might not be the one you intended to address.

### **Financial and Non-financial Accounting and Reporting**

We have an obligation to our business, clients and other stakeholders to ensure that we report openly, honestly and accurately on our business performance. Accurate record-keeping protects our reputation.

You must always:

- Accurately and fairly report all business transactions and performance metrics
- Complete all expense claims accurately and in line with the employee business expense procedure
- Maintain records in accordance with legal requirements