



Turner & Townsend

Building trust

Our Code of conduct



Building trust: Our Code of conduct

Knowing right from wrong, it's the difference between building a future we can all be proud of or risking everything we've worked so hard to create.

At Turner & Townsend we're committed to operating with the highest levels of integrity, because that's the foundation we need to truly make a difference. But to do that, we all need to play our part, conducting ourselves in the right way for the right reasons and living our purpose:

We are making the difference: transforming performance for a green, inclusive and productive world.



Our Code of conduct ('Our Code') lays out the principles we expect from all our people, at every level and in every location. But Our Code goes far beyond principles, it's about building trust – within our people, communities and clients. It's about knowing we'll all do the right thing, even when it may not be so obvious.

There are four pillars of **Our Code**:



So what are you waiting for?

The behaviours in Our Code are fundamental to who we are, how we live our purpose and how we put our values into practice each and every day. It's how we build on who we are today – and who we want to be tomorrow.

Let's live our values



Love a challenge

We love a challenge and we work hard to make change happen and see things through. We don't stand still, challenging ourselves and others to do better every day. And we are trusted to do the right thing, raising standards all the time.

Stronger together

We're stronger together by connecting people in diverse teams, so that we can all collaborate to deliver our best work. We focus on what matters and use our influence to build a better world for everyone.

Bring out the best in everyone

We bring out the best in everyone. We help each other to make the most of our potential, always learning from our experience. We treat each other with care and respect, and make time to give everyone a voice.

Building trust at Turner & Townsend

A note from Vince

At Turner & Townsend, we're committed to the highest levels of professionalism and integrity. We each have a responsibility to ensure that the way we act and the decisions we make reflect this commitment.

As a leading global professional services consultancy, we operate in ever more complex environments. Our Code establishes a clear foundation for how we expect everyone to act and be treated. It applies to all our people, at every level and in any location globally. It's not intended to be an exhaustive list of all laws or every ethical situation you may face, but provide general principles that we can all apply, that will help build trust in everything we do.

The value of acting with integrity cannot be underestimated. As well as being the right thing to do, it is fundamental to building trust within our people, our communities, and our clients. To building a future that we can all be proud of.

Remember – trust is hard earned, but quickly eroded. You will always have my full support to make the right ethical choices when faced with dilemmas, always following the principles of Our Code.

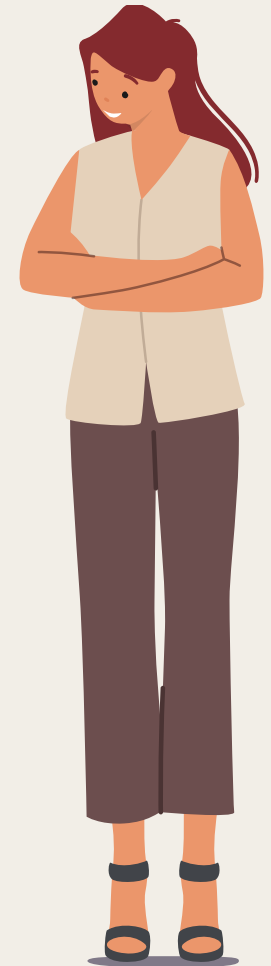


Please take time to read Our Code, discuss it within your teams and, if you have any questions, please raise them with your line management, regional leadership or the Risk Management team.

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How to use Our Code

Using this document

Our Code is set out in easy-to-read sections, guiding you through our expectations on conduct related to those areas. As you go through the document, you may see particular icons:



Click on the links to access further reading or related information such as company policies.



Take a closer look at a topic, including examples.



See Our Code in action with example scenarios.



Our policies

Remember, Our Code supports our policy framework but is not intended to replace it. You're expected to understand applicable corporate policies relevant to your location and role.

Laws and regulations

Turner & Townsend is a global company and is subject to a range of global laws and regulations with which all our people are expected to fully comply. By following these rules, we'll build trust within our people, communities and clients across the world.

While Our Code may refer to areas of law or regulations, it's not intended to be an exhaustive list of all laws and regulations that apply to Turner & Townsend. You should be familiar with, and comply with, the laws and regulations relevant to you in your location and role.

How to use Our Code continued

What's expected of you

A simple way of understanding what's expected of you is to remember the words, know, talk and do:

Know

You should know Our Code.

Talk

Talk about it, discuss it with our people and hold conversations so we all agree on where we are and where we're going.

Do

And finally, do it. Put our standards into practice and if you see something that doesn't meet them, speak up – we will act.



What I need to do

All our people should understand Our Code and put the expected standards into practice. That way, we're building trust in each other and an understanding that we all know the right thing to do.

This means:

- Reading and understanding Our Code and associated policies
- Acting with integrity and in accordance with Our Code
- Asking questions if you're faced with an ethical dilemma that you're unsure about
- Monitoring third parties we engage with to make sure their actions are consistent with Our Code
- Completing mandatory training and annually certifying that you've acted, and will continue to act, in accordance with Our Code.

How to use Our Code continued

What I need to do as a leader or manager

Leaders and managers are critical to setting and re-enforcing our standards of conduct. You set the tone, creating the right culture that enables integrity to thrive. We expect all leaders and managers to hold themselves and their teams to account for behaving in line with Our Code.

This means:

- Role-modelling our values and behaviours at all times
- Being an advocate of Our Code within your teams
- Creating a work environment that embeds Our Code, including an inclusive working environment in line with our global Commitment to Inclusion
- Taking meaningful action if you see conduct that doesn't meet expected standards
- Encouraging transparency within your teams
- Asking questions and being informed.

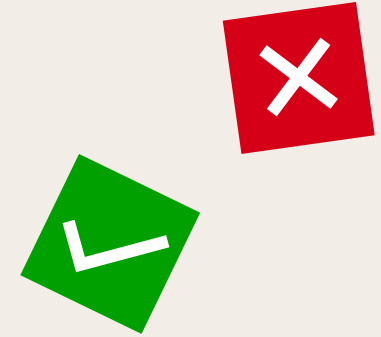


Are you making the **right** decisions?

We'll all face ethical decisions during our working life, but we always need to be sure we're making the right choice - it's how we'll build trust. When you're faced with a tricky decision, take a moment to stop and think about your actions and behaviour.

Ask yourself:

- ☐ Is it legal?
- ☐ Are my actions – or the actions of others – in line with Our Code, our values and our policies?
- ☐ Do I have the professional competency and authority to make this decision?
- ☐ Have I considered the impact on others in my decision making?
- ☐ Does it feel right – would I be embarrassed if my actions were published?
- ☐ Would I feel ok explaining my actions to our people, or to my friends or family?



Yes to all

You're probably making the right decision but if you're still unsure, speak to your line manager or Risk Management.

No to any

Stop! Speak with your line manager if you can and report to Risk Management if you have an ongoing concern.

If it doesn't build trust, **speak up**

If you see conduct involving our people or a third party that does not meet the expected standard of behaviour set out in Our Code, you must speak up and report it. We take all reports seriously and will make sure they're reviewed and investigated as necessary.

Learn more:

→ Whistleblowing policy



How we investigate concerns

When a report is raised, it may be subject to investigation under our corporate policies, such as our whistleblowing policy or other regional policies. This would include:

Initial assessment and fact finding:

We'll review all reports to understand the allegations, before allocating the best placed team to conduct any investigation where required. You may be invited to a meeting to discuss the concerns.

Conducting an investigation:

If required, an investigation will be instigated to review any reported breaches of Our Code. This will be managed by the most appropriate team according to the report and in accordance with any relevant procedures.

Findings and conclusions:

The findings of the investigation or other enquiries will be reviewed and necessary measures put in place. You may be advised of the outcome where this is feasible, appropriate and permitted by law. It should be noted that individuals who choose to remain anonymous will not ordinarily be able to receive feedback.

How to report a concern

There are many ways for you to ask questions or raise concerns. In most instances, you'll be able to first speak with your line manager, regional leadership team or relevant business services support team.

You can also contact the Risk Management team, either directly or through our reporting provider, Safecall, where reports can also be made anonymously.

Queries on Our Code:

ethics@turntown.com



Safecall email reporting:

turntown@safecall.co.uk



Safecall online reporting:

safecall.co.uk/report



Find a Safecall country-specific freephone telephone number for your region:

safecall.co.uk/file-a-report/telephone-numbers



If it doesn't build trust, **speak up** continued

Report these actions or activities immediately

If you see or suspect any instance of the following conduct, you must report it immediately to the Risk Management team or through the contacts set out in our whistleblowing policy.

- Any suspected incident or offer/request of bribery, corruption or facilitation of tax evasion
- Any suspected fraud
- Any allegation of a breach of Our Code made against a Turner & Townsend partner or against the most senior country/divisional level employee
- Any allegation of sexual harassment or racial discrimination
- Any conflict of interest where appropriate mitigating measures cannot be implemented by line or regional management
- Any immediate concern for the health and safety or welfare of our people
- Any other event that presents a significant reputational risk to Turner & Townsend at a divisional, country, regional or global level.

Zero tolerance for retaliation

Turner & Townsend do not tolerate any form of retaliation or negative consequences against people who raise a genuine concern under Our Code or any other Turner & Townsend policy. Any of our people who retaliate in response to a concern raised will face disciplinary action, which could lead to termination of employment.



The four pillars of Our Code



How we work
together

How we make a
difference in our
communities

How we conduct
business with
integrity

How we
protect our
business

Each of these four pillars contains a set of principles and commitments that make Turner & Townsend a place we want to be, that help us live our purpose and build trust in everything we do. Read on and explore these pillars in more detail.

How we work together



The only way we can live our purpose, and build a better world while doing so, is by working seamlessly as one team.

From treating others with respect to anti-discrimination, this section of Our Code lays out how we expect our people to treat each other and how you should expect to be treated yourself. These principles are fundamental to building trust in everything we do and how we collaborate to deliver our best work.

How we work **together** continued

1. Treating others with respect

We're committed to creating and maintaining a working environment in which the dignity of all our people is respected. In achieving a working environment free from unwanted conduct, our people have the right to be treated with consideration, dignity and respect. This extends to interactions our people have with third parties.

2. Diversity and inclusion

Our vision is a workplace where diversity is valued and celebrated and where everyone has a voice, is empowered and has the same opportunities to be their best self. A workplace where we're recognised for the difference we make to the lives of our people, communities and clients. We strive towards a more inclusive Turner & Townsend that reflects the communities we live and work in, where our people feel seen, heard, valued and supported. Our Commitment to Inclusion is that all of us within Turner & Townsend always treat others as 'someone' and never 'something'. This is a fundamental part of being a purposeful business.

3. Prevention of bullying and harassment

Bullying and harassment have no place in our workplace and will not be tolerated. It's important to always put yourself in the position of other people in your wider environment, including those who may not necessarily be the intended recipient of your actions. Think, 'how might they perceive my conduct?'

Bullying and harassment can take many forms (both physical and verbal), and involve an individual being subject to an unwanted act that:

- Negatively impacts their dignity
- Humiliates them
- Intimidates them
- Otherwise undermines them.

While bullying can be based on any factor, harassment will typically include aspects that relate to certain personal characteristics such as race, gender, disability, sexual orientation, religion or belief, age – or may be sexual in nature.

Always remember, the test of whether conduct is offensive is subjective to the person who is offended. Something that you find harmless – an office 'joke' or 'banter' – could be considered bullying or harassment by others. Always exercise care and consider the likely effect of your action on others.



How we work **together** continued

4. Anti-discrimination

We don't tolerate discrimination of any kind. All business and employment-related decisions must be based on merit, and our people must not be treated more or less favourably on the grounds of their race, colour, ethnicity, gender, gender identity and/or expression, sex, sexual orientation, age, disability, national origin, citizenship, ancestry, place of birth or descent, religion, veteran or military status, or any other protected class or characteristic protected by applicable law. Direct discrimination doesn't depend on intent, it's the action (or inaction) itself and the result on the individual which is important.

Spotting sexual harassment



Sexual harassment can involve different scenarios of unwanted physical/non-physical attention. This may include some of the following types of activity:

Improper sexual conduct and gender-based bullying

- Disparaging or unprofessional comments related to sex/gender
- Sexist teasing, innuendo, comments or jokes
- Intimate questions related to sex
- Sexual photos, videos or written material
- Sexually charged topics and conversations.

Inappropriate sexual advances and assaults

- Touching, groping, invading personal space, leaning over
- Emails, calls, notes, texts, social media messages of a sexual nature
- Sexually suggestive looks or gestures
- Forced or unwelcome sexual contact.

Coercing sexual activity by bribery or threatening punishment

- Offering or threatening to rescind preferential treatment or professional opportunities, contingent on whether sexual favours are provided
- Pressuring for sexual favours or dates
- Stalking (including physical or digital intrusion into someone's personal life).

How we work **together** continued

5. Violence-free workplace

We're firmly committed to providing a workplace that is free from threats or acts of violence. Acts of aggression, intense anger or uncontrollable rage are inappropriate behaviours and should never occur at work.

6. Alcohol and drugs at work

Our people must make sure that they comply with local laws and regulations relating to alcohol and drug use – we have a zero-tolerance approach to any illegal drug use. The consumption of alcohol or drugs can suppress inhibitions, leading to misconduct and negative situations for our people. It's the responsibility of all our people to ensure that the ability to perform their role/the reputation of Turner & Townsend is not negatively impacted by the consumption of alcohol or drugs. Possession, or consumption, of any illegal drugs on or off company premises is unlawful, and will be regarded as gross misconduct.

7. Health, safety and wellbeing

We're committed to providing and maintaining safe and healthy working conditions, equipment and systems of work for all our people. Our people all have a responsibility to conduct themselves in a manner consistent with health and safety legislation, policies, training and information provided to them wherever they operate.

8. Compliance with employment laws

As a global company, we're subject to a wide range of employment laws within the different countries and regions that we operate. All employment laws must be followed at all times.

Learn more:



- Equal opportunities policy statement
- Workplace harassment and bullying prevention policy
- Health safety and wellbeing policy



What would you do?

Take your time to read the scenario and think: what would you do?

“During meetings I sometimes feel uncomfortable because of the ‘office banter’ some of our people share. I’m sure they don’t mean any harm, but sometimes the jokes are sexual in nature and the way they talk about other women in the office makes me feel uncomfortable. I want the inappropriate jokes to stop, so I reported it to my manager. He says I’m being overly sensitive and he won’t do anything to help me. What should I do?”

Our Code guidance:

The people in question are engaging in inappropriate behaviour, including not treating others with respect and verbal sexual harassment. You’re right to raise the issue and your manager should have taken action to address your concerns as they have a duty to take meaningful action where conduct falls short of Our Code. Escalate your concerns to the regional leadership or through the Turner & Townsend Speak Up reporting channels. If you feel you’ve been the target of or witnessed sexual harassment, **speak up** - we will act.

How we make a difference in our communities



As a global business, it's up to us to use our influence to create a better world for the communities we live and work in. But to do that, we rely on everyone to play their part.

In this section, you'll find the standards we expect of you, but also our commitments as a business, to human rights, our communities and to building a greener, fairer future. Because when we live these commitments, we bring our purpose to life.

How we make a difference in our communities continued

1. Human rights

We exist to transform performance for a green, inclusive and productive world and so we believe it's our role to build trust in society and in our industry to solve the biggest challenges in the built environment. To do so, we're committed to upholding the universal human rights of our people and those we interact with, complying with all labour and employment laws, providing fair wages, providing a safe working environment protected from hazards, promoting a culture that supports a work-life balance and provides our people with an opportunity for continual learning.

2. Modern slavery

We're committed to our business and supply chains being free of any practices of modern slavery and human trafficking. It's our expectation that our people and our supply chain will respect this commitment and comply with relevant legislation. We're a business that upholds integrity and transparency in all our dealings and our modern slavery prevention measures are no exception. We will not tolerate any forced, bonded, involuntary or child labour.

3. A positive impact on our communities

Central to our purpose is acting with integrity and building trust with the communities in which we operate. We're committed to supporting the social mobility of those within our communities and to creating sustainable economies through the expertise we provide and the relationships we build. We show care and respect to our communities by making decisions that deliver positive impacts and mitigate negative ones. We strive to improve the quality of life for our people and the communities where we live and work.

4. Environment

We're committed to transitioning to a low-carbon economy through our operations and working with clients to lead the industry to tackle the climate and biodiversity emergency. Our environmental policy, our net zero strategy and our green purchasing policy set out our commitments to minimising our impact on the environment and helping our clients do the same.



How we make a difference in our communities continued

5. Making green choices

We're committed to the United Nations Sustainable Development Goals, contributing to a better built environment for future generations. In addition to complying with relevant environmental protection legislation, we:

- Manage and improve the environmental impact of our activities and professional services
- Foster environmental awareness and understanding in our people and third parties, empowering them to embed sustainable practices into service delivery
- Reduce our energy consumption and carbon emissions
- Reduce waste generation and water usage, prevent pollution and increase reuse and recycling
- Incorporate environmental considerations when procuring products and services and increase the use of recyclable and renewable materials.

6. Charitable giving

We're committed to building a fairer society and we consider the impact of our decisions on communities. Whether we're getting our people involved through volunteer days, building long-term community partnerships, making vital projects a reality with our pro bono services, fundraising for charitable organisations that align with our purpose or boosting economies through our work for clients; we add value every day, all around the world.



How to make a positive impact on our communities



To be sure we're making a lasting impact on local communities, we provide all our people with one volunteering day per calendar year. There are many ways that you can get involved and contribute your skills, such as mentoring, contributing to school reading programmes or hosting internships. Volunteering activities must add value to the community as well as aligning with our purpose of transforming performance for a green, inclusive and productive world. To get involved in local volunteering opportunities contact your CR Champion.

Learn more:



- Human rights policy
- Global environmental policy statement
- Corporate environmental policy
- Green purchasing policy and guidance
- Social and environmental supplier code of conduct
- Sustainable procurement policy

How we make a difference in our communities continued

What would you do?

Take your time to read through the scenario and think: what would you do?

“I suspect a supplier is using a work experience programme that allows minors under the age of 16 to work unlimited hours per week, without pay. Is this something I should report?”

Our Code guidance:

Yes, the programme you describe violates child labour laws and also raises suspicion of human trafficking and modern slavery. If you suspect modern slavery or any human rights violations, find the detailed escalation process in our Speak Up section. This also includes details of our external Safecall reporting hotlines, should you feel you're unable to report to your line management.

How we conduct business with integrity



At Turner & Townsend, each and every one of us is trusted to do the right thing, for ourselves, our clients and our communities. But what's right and what's wrong isn't always easy to spot.

In this section, we'll lay out exactly how we can all conduct business with integrity at the heart of everything we do. From understanding what's a bribe or gift, to spotting a conflict of interest, this is how we build trust as an honest and ethical business.

How we conduct business with integrity continued

1. Anti-bribery

We're committed to conducting business in an ethical and honest manner, including zero tolerance to any form of bribery or corruption wherever we operate.

This includes a:

- Prohibition of the acceptance or offering of any form of bribery or kickback, irrespective of value
- Prohibition on the use of facilitation payments, irrespective of whether it's permitted under local laws or customs
- Requirement to ensure that third parties we engage share a similar commitment to our zero tolerance to bribery. We must not engage or work with any third party that considers bribery and corruption an acceptable way of doing business
- Requirement to ensure internal accounting rules are followed, and financial transactions are accurately recorded
- Requirement to immediately report any suspected or identified bribery activity to the Risk Management team.

2. Conflicts of interest

It's important to be able to demonstrate that the decisions and actions we take are intended to benefit our business and our clients, and are not for personal gain.

Our people must always consider whether potential conflicts of interest exist and, where they do, pro-actively and transparently disclose them to their line management. Conflicts of interest can usually be managed or avoided, but it's very important that we're always transparent when they arise.

Remember that perception is key. Put yourself in the position of another employee, a client, or a supplier – is there any risk that they may perceive a conflict of interest, even if you know it doesn't impact your decision making?

Conflicts of interest may involve:

- Personal or romantic relationships with employees from Turner & Townsend, clients or suppliers
- Financial interests in clients or suppliers
- Outside work interests, including paid for and voluntary roles that you may undertake.

Any conflicts of interest that cannot be avoided or satisfactorily mitigated must be disclosed to the Human Resources and Risk Management teams to review.

Examples of conflicts of interest



Common workplace conflicts of interest that must be avoided or resolved immediately

- Influencing the decision to purchase goods or services from a company in which a family member or friend has a financial interest
- Being directly involved in the recruitment of a relative or friend
- Placing family members in direct reporting relationships or decision-making authority over each other
- Engaging in a romantic relationship with someone you directly supervise or whom you can influence salary, performance or other employment decisions
- Working part-time for clients, suppliers, vendors or competitors of Turner & Townsend or competing with Turner & Townsend in any way.

Conflicts that may be mitigated with disclosure

- Having family members working at Turner & Townsend but in different teams or parts of the business
- Having an external board appointment at another company, including commercial or non-profit entities.

How we conduct business with integrity continued

3. Gifts and hospitality

The occasional offer/acceptance of gifts or hospitality can make a valuable contribution to the development and maintenance of good business relationships. However, it's important that gifts and hospitality should never:

- Create an obligation for Turner & Townsend
- Create an actual or perceived conflict of interest risk
- Be prohibited by law or be interpreted as a bribe
- Breach global/local gift and hospitality policy requirements, including permissible gifts/hospitality and authorisation levels.

Additional care should be given to any gifts and hospitality given or accepted from public officials.



4. Fair competition

We will not enter into any business arrangement designed or intended to reduce or eliminate fair competition. This includes price fixing agreements, boycotting of suppliers or clients, bid rigging, cartel conduct, exclusive dealing, misuse of market power, price signalling, price fixing and working with competitors to divide the market. We expect our people to comply with international and national competition and anti-trust laws in their local jurisdiction.

5. Preventing tax evasion

We have a zero-tolerance approach to all forms of tax evasion under the laws of each jurisdiction in which we operate. We expect all people and third parties we engage with to comply with tax obligations at all times, including ensuring:

- Our people don't act in a way that leads to Turner & Townsend evading tax in any country
- Our people don't act in a way that facilitates the tax evasion of others in any country e.g. a client or supplier
- Any suspected or identified tax evasion or facilitation of tax evasion is reported immediately to the Risk Management team.

How we conduct business with integrity continued

6. Financial sanctions

We operate globally through a number of group companies. In addition, services we provide aren't always limited to countries we have a physical presence in; services may be provided in other overseas locations, either remotely or with employees at client sites.

We're committed to operating in full compliance with all applicable sanction regimes wherever we operate. All our people must make sure that they comply with sanctions legislation, and comply with internal procedures designed to mitigate this risk.

7. Respecting privacy

We handle personal data every day. It's essential that we always fully respect the privacy rights of individuals, helping to build and retain the trust of our people and clients.

You're expected to comply with all privacy laws and regulations wherever you collect, use or process personal data. You should always follow internal guidance and procedures designed to support our compliance.

Always follow the principles of:

- Transparency: being clear about the personal data we collect and how we intend to use it
- Minimising data and access: keeping personal data collection on a limited access and need to know basis
- Secure data: apply data encryption and password protection to protect files
- Delete data: personal data should be deleted when it's no longer needed.

Learn more:



- Anti-bribery and corruption (ABC) policy
- Conflicts of interest policy
- Gifts and hospitality policy
- Third party code of conduct
- Preventing tax evasion policy



What would you do?

Take your time to read through the scenario and think: what would you do?

“I’ve been working closely with a potential new client in the government sector and am bidding for a big project with a significant fee income. I know that my contact is a big fan of athletics, and it would help our chances if I took them to an upcoming sold-out tournament. Re-sale tickets are available but for 10 times their face value. The cost isn’t high relative to how much the contract is worth - can I offer them?”

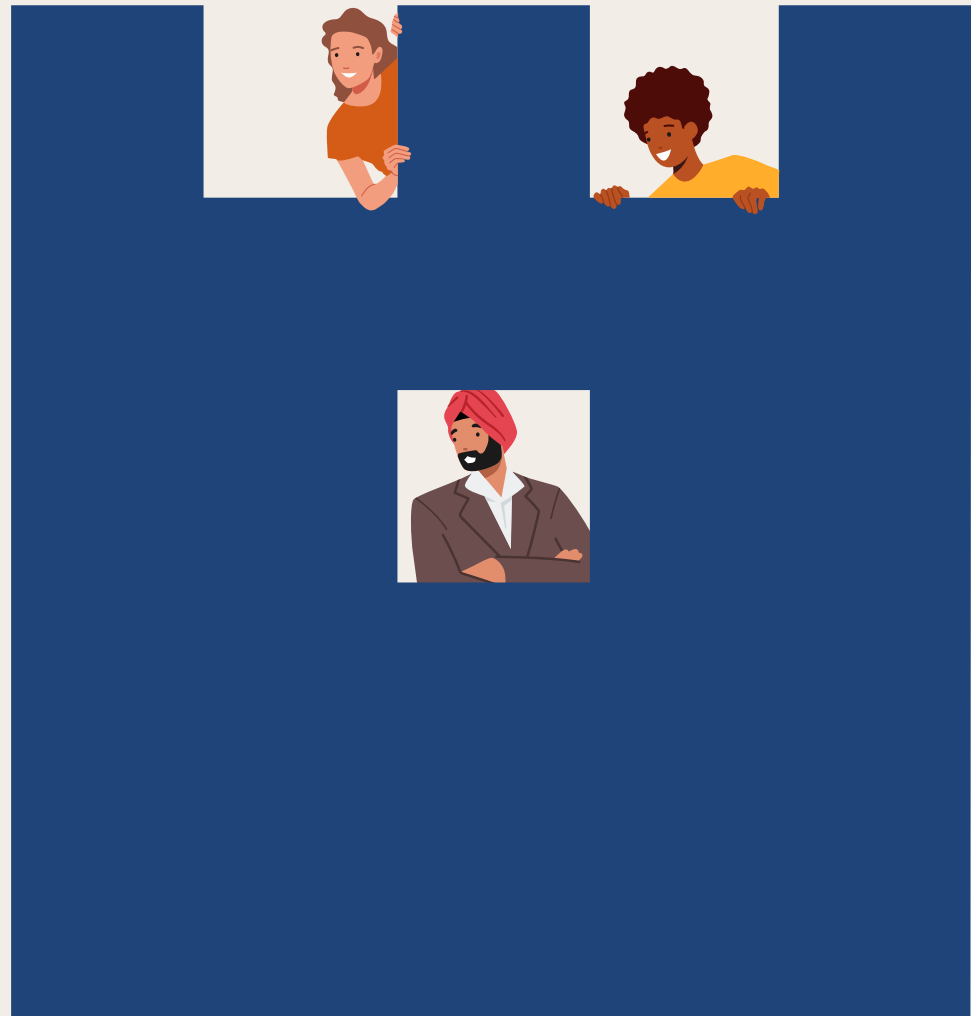
Our Code guidance:

The occasional use of gifts and hospitality can help business relationships, but this seems excessive - you should speak to one of the Risk Management team immediately. As we’re bidding on a project there’s a clear conflict of interest risk and, if you’re seeking to influence the outcome of the bid process, this could be considered bribery. Always exercise care when offering gifts and entertainment, especially to public officials. If you’re ever in doubt, stop and speak to Risk Management.

How we protect our business

We've all worked hard to build our business and what we've created is well worth protecting. That's why, in this section, we lay out the part we can all play in keeping each other, our clients and our business safe.

From safeguarding to social media, read on and understand how you can help secure our future.

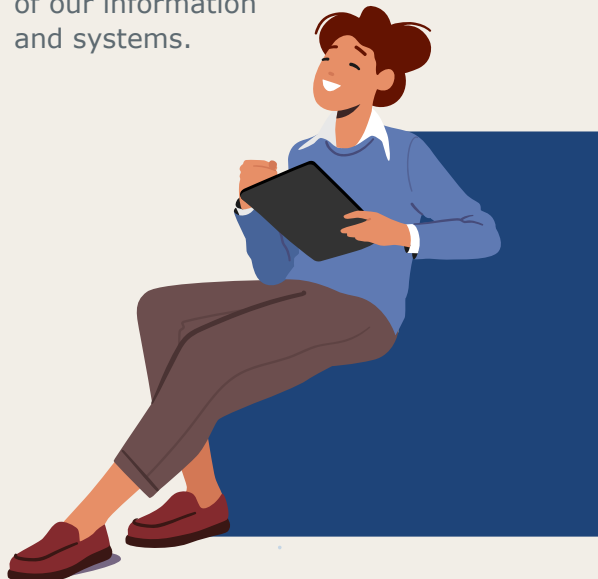


How we protect our business continued

1. Acceptable use of IT

Access to Turner & Townsend's IT services is provided to our people for business related activities. All our people are required to have read, understood and adhere to all IT policies. Client projects must be delivered in compliance with IT policies and in adherence with contractual and regulatory obligations.

All our people must not knowingly undertake any activities that would put the business at legal, contractual, regulatory or financial risk or have a negative impact on our client relationships, business reputation or the confidentiality, integrity and availability of our information and systems.



2. Social media

Social interaction on the internet is an important and integral part of life and work. Where used correctly, it can offer valuable business opportunities. However, inappropriate use of social media can pose significant business risks and be a serious drain on productivity.

When using social media, regardless of role within the company, our people must:

- Act in accordance with the law and contractual requirements
- Act in a manner that would not negatively impact the reputation of Turner & Townsend or our clients.

3. Safeguarding information

Information is a valuable asset to our business. We handle information which ranges in sensitivity and some of it can be deemed as highly confidential. It's the duty of all our people to make sure information, in all formats, is protected to prevent it from being compromised. This includes confidentiality requirements in our client contracts, which must be followed at all times.

Our people are expected to treat electronic information with the same care as paper-based information.

4. Use of Artificial Intelligence

Whilst Artificial Intelligence (AI) has the potential to improve productivity and generate business opportunities, it can equally present significant risks if not used properly. This includes biased outputs, breaches of confidential information, violation of data protection and privacy laws.

We're committed to using AI in a responsible way, including a requirement that all our people:

- Limit the use of AI to approved activities and third party providers
- Only use AI in a responsible and ethical way
- Be transparent wherever AI is being used
- Be responsible for the quality and accuracy of content developed through the use of AI, including avoiding risks of bias
- Comply with all laws, regulations, commercial obligations and intellectual property rights.

How we protect our business continued

5. Accounting standards and internal controls

We're committed to full compliance with all financial reporting standards and regulations that apply to our operations, including International Financial Reporting Standards and Sarbanes Oxley (Sox) compliance where applicable. Processes and controls are put in place to help make sure we continue to operate in full compliance with these requirements.

All our people interact with our internal accounting controls, from inputting expense claims and raising purchase orders to completing timesheets. All our people are responsible for following financial processes and controls, including documenting financial transactions clearly, accurately and in a timely manner.

6. Anti-fraud

We're committed to preventing fraud of any kind. This includes theft, false representation, payment of false claims or invoices. All our people have a responsibility for fraud prevention and detection. Our approach includes:

- A strict zero tolerance approach to fraud of any kind
- Implementing measures to deter and prevent fraud – finance processes must be followed at all times
- Processes to report all suspected frauds to the appropriate authorities, with the intention of pursuing criminal prosecution and/or civil litigation
- A requirement to immediately report any suspected or identified fraud to the Risk Management team.

7. Corporate governance

Our corporate governance sets out the way in which core decisions and activities need to be taken within Turner & Townsend. This includes clear delegations of authority and respective responsibilities under a risk-based approach to organisational decision making.

It's the responsibility of all our people to follow the requirements of Turner & Townsend corporate governance, including making decisions in accordance with levels of delegated authority.

8. Communicating with the media

We need to make sure our communication with the media is accurate and effective. All media enquiries (including requests for comments for publication on social media) must be referred to the Regional Marketing Manager who will then direct to the Global Director of Corporate Communications as necessary. If our people are contacted by a media representative or asked for a comment by a publication about Turner & Townsend or otherwise in connection with an individual's employment, our people must not respond unless approval has been given by the Global Director of Corporate Communications or a member of the Global External Communications team.

Learn more:

- IT acceptable use policy
- Information risk management policy
- Information security policy
- Internet policy
- Artificial Intelligence policy
- Anti-fraud policy
- Regional corporate governance



What would you do?

Take your time to read through the scenario and think: what would you do?

“I’ve been working with a client, and we’ve had access to a lot of their data to support some project analysis – it’s primarily corporate data rather than personal information. I accidentally forwarded some of the data to another client in an email. The recipient has told me that they’ve deleted it, so I don’t think I need to take any action or let the client know.”

Our Code guidance:

We all need to take great care to ensure confidentiality requirements, including those that are set out in our contracts, are met. Raise this issue with the Commission Director and Risk Management immediately, so that it can be reviewed and assessed. Failing to notify of a data breach could have serious consequences. Safeguarding our client data is how we’ll build trust. If you’re in doubt, report it.

Useful information and contact details

Commonly used terms

Here are some useful definitions of terms found throughout Our Code.

Term	Definition
Artificial Intelligence	The availability of computer systems with the ability to perform tasks normally requiring human intelligence, such as visual perception, speech recognition, and decision-making, etc.
Bribery	An offer or payment of anything of value, such as money, a gift, entertainment or favour, with the intent of influencing the recipient to misuse their position to do something illegal or dishonest for you in return.
Conflict of Interest (CoI)	A relationship or activity that actually or potentially impairs our peoples' ability to act objectively/impartially in the best interests of Turner & Townsend or our clients, or may be perceived to do so.
Corruption	Any form of illegal or dishonest behaviour by a person in a position of authority, in order to personally gain.
Data Protection	Methods by which personal or corporate data is prevented from being wrongly used or made public.
Discrimination	Treating a person or group differently, usually in a worse manner, based upon a protected characteristic such as race, gender or sexuality, etc.
Diversity and Inclusion (D&I)	The concept that all people should have equal rights, treatment and be welcomed and included.
Encryption	Encryption is a process that makes data unreadable to prevent unauthorised access or interception. It ensures that only authorised users with the appropriate electronic key or password can access and decode the original data. Encryption is commonly used to secure sensitive information such as passwords, financial transactions and communications transmitted over networks or stored on devices.
Facilitation Payments	Payments (or gifts) made to Public Officials in order to speed up or 'facilitate' actions they are already duty bound to perform. These are also known as grease payments.
Family Member	For the purposes of our policies, this includes anyone who is related by blood, adoption, living in the same household or with whom our people have a romantic or other close relationship with.
Fraud	A broad term that applies to false representation, failing to disclose information or abuse of position. It includes actions such as theft of company property, forgery and falsification of claims.
Gifts and Hospitality	Gifts and Hospitality pertain to any goods, services, tickets, awards, food, drink, travel, accommodation, events, special terms and the like, whether of tangible or intangible benefit. They also include in kind contributions, such as gifts or loans of property, or the provision of services.

Term	Definition
Government Entity	A Government Entity is a government, government body or department, public international organisation (e.g. United Nations, World Bank, etc), a state owned entity (SOE) and every employee of an SOE regardless of rank or title and regardless of how local law may characterise the employee.
Harassment	Behaviour or conduct from one person towards another that is unwanted and has the purpose or effect of violating another person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for another person.
Human Rights	The basic rights and freedoms that belong to every person.
International Financial Reporting Standards	A set of accounting rules for the financial statements that are made by Turner & Townsend.
Kickbacks	Kickbacks arise when suppliers or service providers pay part of their remuneration/fees to the individual(s) who gave them the contract or some other business advantage (a type of bribe).
Modern Slavery	Modern slavery can take different forms, but involves an individual being exploited by others for their personal or commercial gain, with the individual suffering a loss of personal freedom.
Our People	Our People are any volunteers and all workers who have some form of contractual relationship with Turner & Townsend, including (but not limited to): employees, contracted apprenticeships/trainees/internships and contractors to Turner & Townsend.
Privacy Laws	Laws that regulate the processing of personal information of individuals.
Public Official	A Public Official includes anyone employed by a Government Entity, political party, legislature, State Owned Enterprise or public international organisation such as United Nations.
Sanctions	Restrictive measures implemented by governments and organisations such as United Nations, designed to support foreign policy and national security objectives. Sanctions can impose legal restrictions on who we can provide services to, where we can operate and the type of services we're able to provide.
Sarbanes Oxley (Sox)	A US federal law that imposes corporate governance obligations to US publicly traded companies (and their subsidiaries), including obligations related to demonstrating effective internal controls.
SOE	SOE is a state-owned or state controlled commercial enterprise, which a Government Entity exercises substantial control (even if not wholly owned) and are therefore deemed government instruments.
Tax Evasion	The illegal non-payment or underpayment of tax.
Third Parties	Third Parties refer to any individual, organisation or company working on Turner & Townsend's behalf. It includes joint venture partners, sub-consultants, sponsors/agents, suppliers, contractors, their employees and the like (whether paid or unpaid).

Local country Safecall contact details

Use the regional numbers below – or **find contact details online** – to report any behaviour that doesn't meet the standards of Our Code.

Country	Phone number	Country	Phone number
Australia	1800 312928	Netherlands	00 800 7233 2255
Austria	00800 7233 2255	New Zealand	00 800 7233 2255
Brazil	0800 892 1750	Norway	00 800 7233 2255
Botswana (toll)	+44 191 5167764	Oman	800 72323
Canada	1877 599 8073	Peru	0800 77601
Chile	800 200 734	Poland	00 800 7233 2255
China	China Unicom/Netcom 10800 7440605	Qatar	8000 250
China	China Telecom 10800 4400682	Russia	810 800 7233 2255
Columbia	01800 9448040	Rwanda (toll)	+44 191 5167764
France	00800 7233 2255	Saudi Arabia	800 8442067
Germany	00800 7233 2255	Singapore	800 4481773
Hong Kong	3077 5524	South Africa	0800 990243
India	000800 440 1256	Spain	00 800 7233 2255
Ireland	1800 812740	Switzerland	00 800 7233 2255
Italy	00800 7233 2255	UAE	8000 4413376
Japan	0120 921067	Turkey	00800 4488 20729
Kazakhstan	8800 3333 499	Uganda (toll)	+44 191 5167764
Kenya (toll)	+44 191 5167764	UK	0800 9151571
Korea, South	001 800 7233 2255 (Korea Telecom)	USA	1 866 901 3295
Korea, South	002 800 7233 2255 (Dacom)	Vietnam (VNPT)	120 11157
Malaysia	1800 220 054	Vietnam (Viettel)	122 80725
Mexico	01800 1231758	Zambia (toll)	+44 191 5167764
Mozambique (toll)	+44 191 5167764	Zimbabwe (toll)	+44 191 5167764

Knowing right from wrong, it may not always be easy but it's the difference between building a future we can all be proud of or risking everything we've worked so hard to create.

Within Our Code we've laid out the behaviours and standards we expect at Turner & Townsend, so we can operate with the highest levels of integrity, because, after all, that's the foundation we need to truly make a difference. But there is one thing missing from Our Code, and that's you. You're the glue that holds it all together. You can build trust. Now you know Our Code, it's up to you to live it.

All you have to do is ...

Know

You should know Our Code.

Talk

Talk about it, discuss it with our people and hold conversations so we all agree on where we are and where we're going.

Do

And finally, do it. Put our standards into practice and if you see something that doesn't meet them, speak up – we will act.



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