



## Kinetic - Partner, Code of Conduct

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# 1. Introduction

## Message from Nick Plummer

As a leading global Relocation Management Company, K2 have set the very highest standard for the quality of service we provide and the way we run our business. Working with K2 Corporate Mobility your actions can affect how we are viewed. Our success and future depend on each of us acting professionally, responsibly and in accordance with the standards set out in this Code of Conduct.

This Partner Code of Conduct (Code of Conduct) sets out our commitment on how K2 do business in a fair and transparent way: treating everyone – clients, assignees, employees, partners and sub-contractors, as well as the wider community – with honesty, integrity and respect.

Every individual associated with K2 Corporate Mobility shares the responsibility to work to the standards set out in this Code of Conduct and to conduct their business in a professional, safe, ethical, and sustainable manner. This is without exception or compromise. The Code of Conduct outlines K2s policies on compliance and ethical issues and is to be followed by all partners globally. You must familiarise yourself with the Code of Conduct and the policies referred to in it.

The Code of Conduct is based on K2s beliefs and values and demonstrates our commitment to living those values in the way we conduct business.

The Code of Conduct is fully supported by K2 Corporate Mobility's Board of Directors and the senior leadership team.

K2 are always approachable, agile, and committed to working in partnership with our partner network to support our client's global mobility journey. From senior management to new starters, at K2 our ethos is to treat clients with care, to go the extra mile and to deliver the exceptional, without exception, because it is personal.

Nick Plummer

CEO

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## 2. Why do we need a Partner Code of Conduct?

The Code of Conduct is a demonstration of K2 Corporate Mobility's (K2) commitment to reaching and maintaining the highest level of ethical standards wherever we operate. The Code of Conduct sets out what K2 expects of its partners.

### How does the Code of Conduct apply Globally?

As a global business K2 recognises that laws and regulations differ from country to country. Each of us must take responsibility for ensuring compliance with the laws of the country in which we work. If there is any conflict between the guiding principles set out in the Code of Conduct and local laws in the country in which you work, you should follow and apply whichever sets the higher standard of behaviour.

## 3. Partner Code of conduct

The Partner Code of Conduct applies to the whole partner network working with K2, without exception. As a K2 partner you have a responsibility to make your company and its employees, contractors, and partners aware of the contents of the Code of Conduct and if there is anything you are not sure about, you should speak to your K2 Contact, or the K2 Global Head of Compliance. You should make sure that you fully understand what is expected of you in our partnership and how the policies contained in the Code of Conduct apply to you.

Any partner engaged by K2 must contractually agree to act in accordance with this Code of Conduct.

Any actual or perceived breaches of the Code of Conduct by partners or examples of behaviour inconsistent with K2's values (as set out within this document) must be reported to K2 without delay. You should collectively take steps to eradicate any such behaviour and where necessary, consider terminating the relationship.

All employees and contractors of K2s partners are required to follow the Code of Conduct at all times. A failure to follow the Code of Conduct may result in action up to, and including, termination of contract.

K2 will not work with any individual, contractor, agent, consultant, partner, client, or any other third-party whose business practices conflict with our Code of Conduct.

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As a partner of K2, you should ensure that:

- Your employees act as role models and demonstrate good ethical behaviour and personal integrity at all times.
- All your employees are aware of their responsibilities under the Code of Conduct, understand its application to their role, and can discuss any concerns or questions that they may have.
- The Code of Conduct is followed by all employees, consultants, or partners working on behalf of K2. You should consider this when setting objectives and work projects and act promptly if you become aware of any potential breaches of the Code of Conduct by immediately escalating the matter to your contact in K2.

## 4. Getting help and advice – ‘raising a hand’

It may feel easier to remain silent or ignore unethical behaviour but none of us should ignore a legal or ethical issue that should be addressed, whether actual or just perceived.

Each of us has a responsibility to report any potential or actual breaches of the Code of Conduct or any behaviour which is contrary to K2’s values and business principles. This duty applies whether it is you directly, or if you become aware of an issue in any way that may impact K2.

You should talk to your contact at K2 about any legal or business conduct issues. If you are uncomfortable talking to your contact at K2 or it is not appropriate in the circumstances, depending on the nature of the concern you can also seek advice and guidance from:

Role	Contact Details
Global Head of Compliance	<a href="mailto:linda.rafferty@k2corporatemobility.com">linda.rafferty@k2corporatemobility.com</a>
Commercial Team	<a href="mailto:ken.mccully@k2corporatemobility.com">ken.mccully@k2corporatemobility.com</a>
Chief Technology Officer	<a href="mailto:mike.kennedy@k2corporatemobility.com">mike.kennedy@k2corporatemobility.com</a>
Senior Management Team	<a href="mailto:amanda.lillie@k2corporatemobility.com">amanda.lillie@k2corporatemobility.com</a>
K2 Board Member	<a href="mailto:nick.plummer@k2corporatemobility.com">nick.plummer@k2corporatemobility.com</a>
K2 Board Member	<a href="mailto:jo.wakeham@k2corporatemobility.com">jo.wakeham@k2corporatemobility.com</a>
K2 Board Member	<a href="mailto:rob.mcfarland@k2corporatemobility.com">rob.mcfarland@k2corporatemobility.com</a>
K2 Board Member	<a href="mailto:andrew.hayward@k2corporatemobility.com">andrew.hayward@k2corporatemobility.com</a>

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K2 Board Member	<a href="mailto:andrew.seear@k2corporatemobility.com">andrew.seear@k2corporatemobility.com</a>
K2 Board Member	<a href="mailto:phil.hunt@k2corporatemobility.com">phil.hunt@k2corporatemobility.com</a>
K2 Board Member	<a href="mailto:richard.nunes@k2corporatemobility.com">richard.nunes@k2corporatemobility.com</a>

K2 does not tolerate any negative retaliation with regards to concerns raised in good faith. Our aim is to ensure that all our partners and other stakeholders feel comfortable and have a safe space to raise any concern. Should we be made aware of any negative retaliation towards an individual after raising a concern, we will undertake an internal investigation into the behaviour and serious action will be taken.

## 5. K2s Reputation

K2s reputation is based on the standards we set for the quality of services we provide, our operating controls and practices, and our ethics and integrity. If these standards are compromised, we undermine our reputation and place at risk the security and future success of K2. We cannot allow this to happen. We all share responsibility for conducting business in a professional, safe, ethical, and legal manner.

This is dependent on a culture of open, honest communication, where our partners feel that they can raise issues with their K2 contact, the Senior Leadership Team, or the Board of Directors. If you witness/experience activities or behaviour that you feel might breach these standards, that potentially put yourselves, your employees, our clients, our business, and our reputation at risk, you must raise a hand.

## 6. K2s vision, mission, and principles

K2s Vision captures in words the spirit of K2 and what we stand for. They guide the decisions, actions, and behaviours of our people, are evidenced in our clients' experience of the service we deliver globally and drive our performance and growth.

**Our Vision** – is to challenge industry conventions and to build K2 so it becomes the most respected brand within Global Mobility. At the same time, we'll make our services accessible to as many businesses as possible.

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**Our Mission** – sets out how we are going to achieve this. Everyone in K2 is committed to consistently delivering superior service in the most efficient way, for the shared benefit of our clients, partners, and employees.

**Our principles** – these set out what guides our decision making, wellbeing and environment.

- Never to compromise on the health and safety of our clients and the wellbeing of our people.
- To manage responsibly the impact of our business on the environment.
- To earn the continued loyalty of our clients by consistently demonstrating why we are the first choice for quality, service, value, and innovation.
- To develop our people in a genuinely diverse and integrated setting.
- To recognise without compromise the contribution of our people.
- To create a work environment that is challenging and provides the opportunities and support for everyone to develop, learn, and succeed.
- To deliver value through disciplined, sustainable growth, underpinned by strong personal and collective governance, which contributes to and leverages the benefits of our global scale.
- To focus on performance and efficiency – to deliver the highest quality and performance, whilst relentlessly driving cost efficiency and sustainability.

## 7. K2s values

K2 delivers exceptional global mobility services based on simple, transparent, accountable, and above all, effective solutions. Our founding principles empower us to unite passion and precision to ensure that client satisfaction is central to everything we do.

Our aim is to take any task, anywhere in the world, and ensure a client experience that is as simple, seamless, and as straightforward as possible.

### **Independence**

We are proud to be independent because it means we can be completely impartial. Our solutions are based on delivering the best possible service to meet a client’s needs, budget and working practices.

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### **Accountability**

We take responsibility for every aspect of every service we offer, from the very beginning to the very end. No ifs, no buts, simple effective solutions, time after time.

### **Partnership**

We believe that it is essential to work in close partnership with our clients – effectively becoming an extension of their own HR/Mobility functions. Only by immersing ourselves within their culture and aligning ourselves with their goals can we deliver the exceptional services they expect and deserve.

### **Agility**

Agility is essential in a global environment where every project is different and will make conflicting demands on K2. So, although we are structured in our approach, we are flexible in our solutions, tailor-making services to meet the specific needs of our clients.

As a K2 partner, you and your employees should act in accordance with K2s principles and values at all times in order to deliver exceptional client service to our clients.

## **8. Sustainability**

It is important that partners display responsibility in all areas of sustainability within their control, regardless of their position.

K2 recognises that it has an impact on global sustainability and in the local environments in which it operates and provides services in via its partner network.

In addition to complying with all relevant sustainable legislation, K2 has developed its own common set of sustainable behaviours that are being introduced into all our operations in line with our ISO 14001 certification. We continue to drive improvement to increase the positive impact of our business and supply chain.

As a participant of the United Nations Global Compact, K2 is committed to these 10 key principles:

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## Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2: make sure that they are not complicit in human rights abuses.

## Labour

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

Principle 4: the elimination of all forms of forced and compulsory labour.

Principle 5: the effective abolition of child labour; and

Principle 6: the elimination of discrimination in respect of employment and occupation.

## Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges.

Principle 8: undertake initiatives to promote greater environmental responsibility; and

Principle 9: encourage the development and diffusion of environmentally friendly technologies

## Anti – Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

The United Nations Sustainable Goals lie at the centre of our culture and working practices.

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Partners must consider how best to improve the environmental performance of their operations and service delivery.

Basic rules that partners must follow:

- All employees must comply with your company rules, procedures, and support commitments in relation to sustainable practices.
- Be an advocate to collaborate and support sustainable practices whilst sharing ideas for improvement with employees and management.
- Make sure you properly dispose of all waste materials and have due regard to good waste management practice.
- You should be aware of the best environmental option for the disposal of particular waste materials in your workplace.
- All partners should consider energy and water efficiency in all aspects of their work and take steps to save energy and water wherever practicable.
- All partners should use recycled materials in their work activities wherever available and should recycle any appropriate items in line with local or national recycling schemes that may be available.
- All employees should apply 'Circularity' thinking to their working practices. This includes having a focus on purchasing items that have recycled content and a high level of recyclability, low energy

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use and the quality to enable an extended life with our company, for example furniture and IT equipment. When furniture or equipment is at the end of its life you should look for opportunities to repurpose the item(s) for extended use, consider options for others to reuse the item(s), and recycling should only be initiated when repurposing and re-use options have been exhausted.

- As part of our tender process, K2 shall undertake the following verification steps to ensure that any new partner shall substantially protect employees, the environment and community in which the works and/ or services shall be carried out:

As a pre-condition to entering into a contract, K2 shall require partners to complete the Ecovadis questionnaire. This questionnaire will enable K2 to determine that an effective sustainability management system appropriate for the nature and scale of the partners business and services provided is in operation and ensure compliance with applicable laws and regulations as well as the rules and behaviours stated within this Code of Conduct.

Partners acknowledge that K2 may perform routine audits of partners to the extent reasonable (consistent with the size of the resource, cost of the audit, and the risks of diversion with these requirements) to review documents and working practices to ensure all reasonable measures are taken to achieve compliance with these standards

If a partner, or your subcontractors, agents, or any other third party (subject to your control or determining influence\_, fail to comply with these standards, we, acting in good faith, have the right to notify you in writing of such failure to comply. If our written notice contains reasonable detail about the failure to comply then, if the failure is incapable of being cured or, if capable of cure and you do not cure the failure to comply within sixty (60) calendar days following receipt of our written notice, then we will have the right to terminate any relevant agreement(s) we have with you on further written notice to you.

By environment we mean anywhere that might be affected by what we do, such as:

- Your immediate surroundings which might be affected by noise.
- The local environment which might be affected by pollution and traffic.

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- The global environment which might be affected by using energy from fossil fuels which damage the atmosphere.

## 9. Investments

Conflicts of interest may occur if investments are made in competitor organisations, or clients. Any “substantial interest” in a competitor (any global relocation management company), or client requires the prior written approval of K2s Global Head of Compliance.

For the purposes of the Code of Conduct, a “substantial interest” means any financial interest that might actually or be perceived to influence your judgement. Investments in public companies which are quoted on a recognised stock exchange (such as the CAC 40, NYSE or the London Stock Exchange), where your ownership is less than 1% of that company, are acceptable and need not be approved.

Many actual or potential conflicts of interest can be resolved in a way that is acceptable for both K2 and its partners. The important thing is to highlight the potential conflict so that an appropriate course of action can be agreed.

If you are concerned that you (or an employee) may have a conflict of interest, you must disclose this to K2s Global Head of Compliance. Failure to disclose a conflict of interest may lead to the termination of the contract.

## 10. Gifts and hospitality

Giving and receiving gifts or hospitality can help build goodwill in business relationships, but they are only appropriate in limited circumstances.

In no circumstance should any partner offer, give or accept any gift or hospitality, regardless of value, which might be construed as an inducement for business or to influence a business decision.

Consider the following points when you are faced with an opportunity to give or receive gifts or hospitality:

- What is your intention when offering a gift or hospitality or what do you think is the intention of the business partner when offering the same to you?

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- Is the intention to build a business relationship or to influence a business decision such as the award of a tendered contract?
- Is the nature of the gift or hospitality modest or could it make you (as the recipient) feel under an obligation to give something back?
- Have you checked to see if the gift/hospitality is lawful in the country of both the recipient and the benefactor?
- Have you checked if the recipient of the gift or hospitality is allowed to receive a gift under their own employer's gifts policy?
- Are you happy to justify giving or receiving the gift or hospitality? If it doesn't feel right, it probably isn't.

Under no circumstances should any gift or hospitality be exchanged with Government, State or Municipal officials and/or representatives.

### **Does it matter what kind of gift or hospitality I offer?**

There are some kinds of gifts or hospitality which should never be considered as acceptable. You should not give, offer, receive, or approve any:

- Gifts or hospitality involving third parties involved in any competitive bid or tender process that K2 is – or may be considered to be – involved in.
- Payments of cash (or cash equivalents) or paying someone else's personal bills or expenses.
- Any hospitality that might be in breach of this Code of Conduct or may be considered indecent or inappropriate as part of a business relationship or which may have a negative effect on K2's internal and external reputation.
- Gifts or hospitality that you are not prepared to report or seek approval for internally irrespective of whether you use personal or company hospitality.

**You must always seek prior approval from K2s Global Head of Compliance before offering or accepting any gift or hospitality covered by the Code of Conduct.**

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K2's Global standards may be subject to change from time to time. The local gifts and hospitality policies in the country in which you work may set more stringent thresholds with which you must comply. It is your responsibility to familiarise yourself both with K2's global standards and the thresholds that apply in your local country, and act with Commercial Integrity at all times.

## 11. Accepting gifts

In some countries and cultures, it may be customary to accept a gift that is offered to you but would otherwise be in breach of the Code of Conduct. In such circumstances, the approval of K2s Global Head of Compliance should be obtained before you may formally accept the gift and a determination will be made on whether the gift or funds can be retained.

It is expressly forbidden to accept or give any gifts of cash (or cash equivalents such as a bank cheque, money orders, investment securities or payment of personal bills or expenses).

## 12. Competition Law and anti-trust laws

**K2 takes its compliance with Competition law – sometimes referred to as anti-trust law – very seriously. Breaches of competition law are an immediate breach of the Code of Conduct.**

Laws on competition may vary from country to country and some laws can even apply to business conducted outside the primary legal/operational jurisdiction. The consequences of breaching competition law can be severe for both companies and individuals. Apart from very severe financial repercussions, for engaging in anti-competitive practices, there is the risk of criminal sanction for the company, its partners, and its directors.

One of the factors that is often considered by authorities when reviewing whether or not a company has engaged in anti-competitive practices, is the market share that the company has. It is illegal in many jurisdictions to use anti-competitive means to acquire or maintain a monopoly or dominant position. You should liaise with the local K2 team if the business area in which you operate has a significant market share.

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In some countries, charging different prices to different clients can be considered anti-competitive. If you are involved in setting prices for services in your business area, you must familiarise yourself with local applicable laws.

**NEVER:**

- agree (or even discuss) with competitors the price at which K2 sells our services.
- have any communication with competitors in relation to any bids or tenders and;

**DO NOT:**

- artificially set prices below total costs with the intention of pushing a competitor out of the market.
- refuse to supply an existing client (except where the client, for instance, refuses to pay bills or there are other defensible commercial reasons).

Competition law regulates dealings with competitors, clients, distributors and other third parties around the world. They prohibit agreements, arrangements and concerted business practices which appreciably prevent, restrict, or distort competition (or have the intention of doing so).

## 13. Money Laundering

K2 complies with money laundering prevention laws and all of K2's partners are required to undertake and pass periodic anti-money laundering training.

Money laundering is the process by which criminals or criminal organisations attempt to disguise the origin and ownership of money gained through criminal activities, and it can also be a key component of the financing of terrorism. Through a process of Placement; Layering; and Integration, money may be filtered through a series of transactions in order that it can be extracted from the financial system and used without suspicion.

It is K2's policy not to accept payment for services performed under contract from our clients (as opposed to end-clients) in cash, travellers' cheques, third party payments or money orders. We would usually expect payments from clients to be drawn on bank accounts held in the name of the invoiced client.

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Any payment that K2 makes to a partner or other third party must also be made to a bank account titled in the name of the contracted third party. Any exceptions to this must be pre-approved in writing by the K2 Chief Financial Officer.

As a partner of K2, it is your responsibility to ensure that:

- You conduct your business in accordance with all local legal requirements.
- You adhere to all relevant money laundering regulations and reporting requirements.
- You do not accept payment for services performed under contract in cash, travellers' cheques, third party payments or money orders.

## 14. Bribery and corruption

Bribery is the giving or receiving of a gift, payment, or other benefit, in order to obtain a commercial advantage. A bribe need not actually be paid – it is sufficient that it is asked for or offered. A bribe is an issue irrespective of whether it involves business or government.

Bribery or corruption in any form is unacceptable to K2 and we are committed to transparency in all our business dealings. Most countries have laws that prohibit any form of corruption. A breach of any of these laws is a serious offence which may result in fines for K2 and criminal sanction for involved employees or Board Directors.

We are committed to creating a working environment in which all our people uphold the highest standards of integrity and professionalism. This is particularly important in our dealings with Government, State, public or any local authority officials in any country.

K2 partners should always abide by the following basic rules when conducting all activities (not just when working on behalf of K2), irrespective of whether dealing with someone in business or government:

- Never offer or make any unauthorised payments.
- Never attempt to induce anyone to do something illegal or improper.
- Always report any suspicions or knowledge of improper payments being offered or received; and
- Never offer or accept money (or anything of value), gifts or kickbacks, for obtaining contracts or business.

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K2 has zero tolerance of any fraudulent, dishonest, or deceptive activities or behaviour.

## 15. Facilitation payments

Facilitation payments are payments of sums of money to a public official (or other person) as a way of influencing that they perform their duty either more promptly, or in a certain way, or at all, for example, to secure the expedient release of shipments held in customs.

The giving of facilitation payments by K2 partners is prohibited. You should not make such payments, even if they are for nominal or trivial amounts or are customary in the country in which you operate.

## 16. Financial reporting

All records and accounts must conform with the relevant global accounting standards.

These are the basic rules:

- All records must be accurate and complete, and they should provide an accurate view of the business at any point in time.
- Supporting documentation should be collected at the time of a transaction.
- Accounting records and documentation should be retained in accordance with local legal and fiscal requirements, but in any case, for not less than six years.
- Annual financial statements and documents relating to acquisitions and other significant transactions should be kept permanently; and
- Fully co-operate with any audits requested by K2, making sure that you provide the auditors with accurate information and allow them unrestricted access to documents and employees (subject to legal requirements).

### You must never:

- Falsify any record – financial or non-financial.
- Make any false or misleading accounting entries or expense claims; or
- Destroy information to conceal bad practices.

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If you are concerned that correct financial processes are not being followed or of the accuracy of financial entries, you should promptly report your concerns to your local K2 contact. If you are uncomfortable raising the matter with your K2 contact, consider speaking to K2s Chief Financial Officer, Global Head of Compliance, or any Board Member.

## 17. Data privacy

As a business, K2 holds personal data about our clients, our employees, our partners and other third parties. Our clients expect us to carefully handle and safeguard client confidential information, including personal information they share with us.

Partners must never compromise K2 or a client's trust by disclosing confidential information including personal information, other than to those with a legitimate business need for access to such information, or in a manner contrary to K2's privacy policies, processes, and controls.

The classification of information as personal information may differ by country. Partners who handle client information are personally responsible for knowing and complying with applicable data privacy and information security laws, for example, but not limited to, UK GDPR, EU General Data Protection Regulation (GDPR 2016/679). In all cases partners must maintain all physical, administrative, and technical safeguards for our client confidential information, including personal information. This level of diligence extends to following laws, regulations and policies when sharing personal information with other parties for legitimate business purposes and transferring personal information across country borders in line with compliance to UK/EU GDPR regulations or local data protection law.

Data Processing is a very broad concept and includes almost anything you can do with personal data, including collection, use, alteration, access, storage, and destruction. Disclosure is one form of processing, but the definition is much wider than that. This information can be held in paper files as well as electronically. It is crucial that we ensure that the confidential nature of any such personal data is always kept secure, requiring us to take appropriate technical and organisational measures to protect your systems. Some examples of good security practices are:

- encryption of personal data.

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- ensuring the ongoing confidentiality, integrity, availability, and resilience of our information technology systems.
- the ability to restore the availability and access to personal data in a timely manner in the event of a physical or technical incident; and
- a process for regularly testing, assessing, and evaluating the effectiveness of technical and organisational measures to ensure the security of the processing.
- In some countries, compliance with data privacy regulations is required by law and any failure to comply could result in financial and criminal sanction for K2, and the individual concerned, or Board Directors. Any personal data that we hold must only be used for the business or as required by K2 and its partners.

For these purposes partners must ensure that all data is obtained lawfully, and:

- Processed only for the purposes for which it was obtained.
- Collected for a specific, explicit, and legitimate purpose.
- Accurate, kept up to date and relevant to the purpose.
- Not held for longer than is necessary.
- Stored securely.
- Not transferred to other countries without adequate protection.

In addition to the above points, partners have a responsibility to ensure that individuals who provide personal data to you are made aware of who will have access to that data by the data controller and for what purpose. Informing individuals of what you are doing with their personal data and why you are doing it is a basic aspect of data protection law. If individuals do not have this information, they cannot consent to the processing of their data, exercise their rights or, ultimately, decide whether to give you their personal data or not. If applicable, before processing personal data, the data subject should receive a Privacy Notice.

Privacy Notices need to be “concise, transparent, intelligible and easily accessible”.

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Privacy notices must be supplied to the individual prior to the collection of their personal data if this data is obtained directly from the data subject.

**Always abide by the following basic rules:**

- Personal data should only be accessed by those authorised to do so, and only for business purposes.
- Personal data should never be provided to unauthorised persons in or outside of K2 without the necessary consents and contracts in place to ensure that they also treat the personal data with the same level of confidentiality.
- Always ensure that personal data is held securely with restricted access.
- Treat all data as you would your own
- Ensure transparency with our use of Personal data
- Ensure that Data Subjects are aware of their rights.

If you receive any formal statutory or regulatory requests, or complaints from individuals to access personal information that you are holding in respect of them, you must first refer the matter to K2s Global Head of Compliance for approval prior to releasing the information.

Every K2 partner is accountable for protecting client data and for understanding and complying with any legal requirements, as well as the company’s privacy and data management policies and process requirements. Data breaches must be reported immediately to K2s Global Head of Compliance and could lead to disciplinary action being taken and could result in termination of the contract

## 18. Health and safety

At K2, our people make us not just a great company to work for and do business with, but a great company with a reputation for high standards and quality.

Our people are our most valuable asset. They are key to the success of the business. It is every partner’s responsibility to ensure that they lead in a way that nurtures, empowers, motivates, and inspires their people, without exception, to provide outstanding service for one another and our clients.

We all have an obligation to safeguard each other, our clients, and the environment by operating an injury free, healthy workplace which minimises our environmental impacts.

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K2 is committed to providing a safe and secure working environment and to promote best practice globally.

We seek to prevent injury to any employee, client, or partner. We also expect similar high standards from our partners and contractors.

We believe that a commitment to safety requires a balanced approach from the management of our partners and their employees.

As part of this approach, K2 expects that partners at all levels will:

- Ensure compliance with all health and safety standards.
- Always provide and maintain a safe working environment.
- Develop, promote, and implement company health and safety systems and practices.
- Effectively use your resources to meet health and safety standards and objectives.
- Train all employees to enable them to work in a safe and efficient manner.

In addition to the above, K2 expects all partners employees to:

- Uphold a “duty of care” for themselves and others in providing a safe working environment.
- Report any unsafe acts or conditions to their line manager promptly.
- Actively contribute ideas in order to make the workplace safer and more productive.
- Never walk away from an unsafe act or hazard. If you observe someone else performing an unsafe act, you should explain to that person why it is unsafe and ask that they stop. If they refuse, it is your responsibility to report this.
- Not come to work under the influence of non-prescribed drugs or alcohol or any other unregulated stimulant
- Always wear the appropriate personal protective equipment in line with prevailing local office policies and government pandemic recommendations.
- Make sure you know what to do if an emergency occurs at your place of work.
- Follow safe work procedures at all times.

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## 19. Fair treatment and equal employment opportunities

K2 is committed to providing a genuinely respectful, diverse, and inclusive workplace for all its partners globally.

To help us achieve our aims we have developed a simple framework of objectives, measures and actions that focus on the five key areas of people management and development:

- Attract – recruiting the right people, in the right way and reflecting the diversity of the communities that we work in.
- Retain – having the right rewards and benefits and work environment for people to want to stay with us.
- Develop – ensuring that people have the right skills to do their job and develop careers with us.
- Engage – connecting all our people to our goals, motivating them to achieve them and recognising their achievements.
- Perform – having the processes in place to manage and continually improve individual performance.

As a partner you must:

- Treat your employees fairly and with dignity and respect. Discrimination of any kind will not be tolerated.
- Provide equal job opportunities and fairness for team members and job applicants in your organisation on the basis of their suitability for the job without any fear of discrimination.
- Ensure that no employee is treated more or less favourably on the basis of race, colour, national or ethnic origin, religion, sex, gender identity or expression, disability, sexual orientation, age, marital status, or any other protected characteristic.
- Promote diversity by valuing differences between colleagues, for example, race, age, religion or sex (gender).
- Follow all applicable labour and employment laws in the country in which you work. Make sure you are familiar with any applicable local legislation.

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- Report any instances of breaches of your commitment to equal opportunities to your K2 contact or K2s Global Head of Compliance. Do not be afraid to speak up – we all have a responsibility to address issues that we become aware of.

## 20. Working without Harassment/Bullying

We expect that all partners be treated fairly and with respect. We will not tolerate harassment or bullying of any kind in the workplace by, or against your employees.

Please make sure your employees and contractors always abide by these basic rules:

- Do not make jokes about race, ethnicity, religion, age, or sexual orientation.
- Do not distribute, display, or keep on company property any material which could be considered by anyone, as offensive including emails, cartoons, photos in physical form or via social media.
- Do not spread malicious rumours by any means - email, voicemail, or other social media, or make any derogatory or discriminatory comments.
- Always treat personal information as confidential. Do not misuse it; and remember:
- Offensive, intimidating, insulting or malicious behaviour of any kind are unacceptable.

All forms of harassment or abuse conflict with K2's values and company policy and will not be tolerated.

## 21. Child Labour

At all times, partners must represent and warrant that they, as well as their employees, suppliers, subcontractors, agents and any related entities, do not resort to any form of child labour or other exploitation of children which are not allowed under the applicable labour and employment laws and regulations.

Partners must adhere to the minimum employment legal age limit defined by the applicable law, and comply with the 1999 ILO Convention No. 182 on the worst forms of child labour and the 1973 ILO Convention No. 138 on the minimum age for admission to employment and work.

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In no instance may a partner permit children to perform work that exposes them to undue physical risks that can cause physical, mental or emotional harm or improperly interfere with their schooling (except as may be permitted under apprenticeship or similar programs in which the minor is lawfully participating)

## 22. Freedom of Association

Partners shall recognise that their employees are free to join associations of their own choosing. Partners shall not interfere with employees who wish to lawfully and peacefully associate, organise, or bargain collectively. The partner shall support that the decision whether or not to do so shall be made solely by the employee.

Partners shall ensure that their employees are free to choose whether or not to lawfully organize and join associations. If freedom of association and/or collective bargaining are restricted by law, employees shall be free to develop parallel means for independent and free association and collective bargaining.

The partner shall not threaten, penalize, restrict, or interfere with employee's lawful efforts to join associations of their choosing, carry out their union activities including union meetings, demonstrations, and lawful strikes.

The partner shall ensure that their employees have the right to negotiate a collective bargaining agreement. If a collective bargaining agreement exists, the partner shall comply with all contractual provisions.

The partner shall not deduct union membership dues, fees, or fines from employees' wages without the express and written consent of the individual, unless otherwise specified in a freely negotiated and valid collective bargaining agreement or when required by law.

The partner shall ensure worker representatives are not discriminated against and have regular access to company management in order to address grievances and other issues.

## 23. Confidentiality

Every K2 partner in every country, has a duty of confidentiality. Confidential information includes any sensitive or proprietary data and information in all its forms regardless of the media in which it is recorded or how it may be shared or transmitted. It may include for example financial information (e.g., price

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sensitive information, financial records), business information (business strategies, management information and accounts), client and partner information (client financial information, pricing models and proposals, tender response information, assignee lists and personal data) or K2 personnel data or information (additional local and regional regulations will additionally apply to data protection).

No partner should disclose any confidential information (or information that could reasonably be assumed to be confidential) without specific authority to do so.

Where confidential information is to be disclosed to another party, it should be released only with express approval from K2, under the terms of a written confidentiality agreement, or any pre-approved undertaking entered into with the other party or under the contractual terms of the agreement.

If you are required to disclose confidential information under the terms of an order of any competent judicial, governmental, regulatory, or supervising body, you should first notify your local K2 contact or K2s Global Head of Compliance and seek their approval before making the disclosure.

Partners should not use K2 confidential information for their own personal advantage or for a friend's or relative's benefit.

K2 reserves the right to monitor the use of any company IT or communication system used in the provision of services to K2 or its clients at any time and without prior notice.

Confidential information is any information or knowledge, the disclosure of which outside K2 might be prejudicial to the interests of K2.

Examples include (but are not limited to):

- New product or services development material.
- Unpublished financial data
- Business ideas, processes, or strategies.
- Sales, marketing, and other corporate databases.

## 24. Information security Management

In order to protect K2, our partners, clients and employees, you should always ensure your IT system:

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- Falls within any local laws in the country where you are working.
- does not create any risk of reputational damage to K2, our business partners, clients, and employees.
- does not cause damage or disruption to K2's or our clients' or business partners' businesses.

In certain situations, misuse of either the internet or email or social media can constitute a criminal offence. You should understand the legal restrictions that apply in the country where you are working and adhere to them.

You always follow these basic rules:

Do not use unauthorised IT hardware or install any unauthorised software on any device.

Protect any username or password that you are allocated and do not record them or share them with others.

Do not access or download, create or forward emails, documents or images that may cause offence, distress, or harassment to others.

Save and back up data or work regularly.

Do not save any business information onto private / non-authorized devices.

## 25. Government and Public Regulatory Officials

### Dealing with Governments and Public Regulatory Bodies

You may come into contact with government officials or representatives from public regulatory bodies during the course of your work for K2. If you are asked to provide them with any information in connection with an official enquiry or investigation, you have a duty to comply fully with any request while ensuring that K2's legitimate interests are protected.

Always contact your K2 contact, or the K2 Global Head of Compliance before responding to any request for information from any external agency. You should make sure that any information or files relevant to the enquiry are preserved and not destroyed. This includes preservation of any electronic data. Any usual document destruction required under data privacy rules must be suspended.

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K2 partners and associates are expected to co-operate fully with any formal external enquiry. Any retaliation or action against any party involved in responding to any formal enquiry is expressly forbidden and would be subject to disciplinary process.

If any government representative or official intends to attend any K2 partners' premises:

Contact your K2 contact AND the Global Head of Compliance immediately.

Formally validate the identification and authority of the proposed visitor (and copy any passes/credentials/warrants).

Ensure official "visitors" are accompanied at ALL times.

You can raise any questions with your K2 contact, the K2 Global Head of Compliance, or any K2 Board Member.

**You can get further support or guidance on environmental issues from your K2 contact, the K2 Global Head of Compliance or any K2 Board Member.**

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