

Bowen Craggs

Code of Conduct

Revision History

The below table provides the revision history for this document. Each revision has an associated date, issue number, and description of the changes and/or content. The document revisions appear in descending order, with the most-recent iteration appearing first in the table.

Date	Version	Description	Author
20/05/2024	1.0	Initial policy creation	J Khan K Le Marquand

Document Approval

Document Name	Bowen Craggs Code of Conduct	
Publication Date	20/05/2024	
Approval (Name & Organisation)	Name: Scott Payton Chief Executive Officer	Sign:
	Name: K Le Marquand, Director of Brand, Digital & Compliance	Sign:

Introduction

At Bowen Craggs, our mission is to lead the charge for clearer, more trusted digital communication. Our values are the foundation of our success and essential to achieving our ambition of making sustainable living commonplace. This Code of Conduct serves as a guide for our actions and decisions, ensuring that we uphold the highest standards of integrity, professionalism, and ethical behaviour.

THE IMPORTANCE OF OUR CODE OF CONDUCT

It is essential that we put our values into practice on a daily basis and deliver value whilst ensuring alignment with our core values. Our clients trust us to do business with integrity, which is one of our greatest assets. To maintain our reputation, we require the highest standards of behaviour from all our employees and partners that work with us.

CORE PRINCIPLES AND VALUES

Honesty

- **Authenticity at Work:** We bring our true and authentic selves to work and value and respect our colleagues' diverse viewpoints.
- **Independent Perspective:** We offer an independent view, never afraid to tell our clients what they need to hear, even when we know it is not what they want to hear.

Rigour

- **Simplicity and Clarity:** Working together, we strive to find the clearest and simplest through-line in everything we do.
- **Inquisitive Mindset:** We constantly ask why and "what if," and use our collective knowledge to cut through to the most essential insights and advice.

Kindness

- **Caring Culture:** We're a nice bunch of people who genuinely care about each other, which makes Bowen Craggs a friendly and often joyful place to work.
- **Empathetic Approach:** We understand that the work of the digital manager is intricate, difficult, and sometimes lonely, and we approach our interactions and analysis with this in mind.

Expertise

- **Rapid Skill Development:** We rally together to help new employees gain expert-level experience in record time, and we value their fresh perspectives too.
- **Value of Experience:** We believe experience and long relationships foster the best and most useful consultancy; and that what we learn today is as important as what we already know.

STANDARDS OF CONDUCT

Standard of Conduct

- Operations: We conduct our operations with honesty, integrity, and openness, and with respect for the human rights and interests of our employees and partners. We shall similarly respect the legitimate interests of those with whom we have relationships.
- Transparency: We are committed to providing transparency across all our operations, ensuring stakeholders trust what we do.
- Compliance & obeying the law: Bowen Craggs and its employees are required to comply with the laws and regulations of the countries in which we operate.
- Employees:
 - Diversity and Inclusion: Bowen Craggs is committed to a working environment that promotes diversity, inclusion, lifelong learning, and equal opportunity, including for those with disabilities. We believe in a workplace where there is mutual trust, respect for human rights, and no discrimination.
 - Wellbeing: We support the physical and mental wellbeing of our employees, ensuring safe working conditions.
 - Employment Practices: We will recruit, employ, and promote employees on the sole basis of the qualifications and abilities needed for the work to be performed. We will not use any form of forced, compulsory, trafficked, or child labour. We respect the dignity of the individual and the right of employees to freedom of association and collective bargaining.
 - Remuneration: We will provide employees with a total remuneration package that meets or exceeds the legal minimum standards and is in line with industry standards in the markets in which we operate. We are committed to giving employees a living wage, ensuring that they can meet their everyday needs.
 - Communication and Consultation: We will maintain good communications with employees through company-based information and consultation procedures.
 - Whistleblowing: We will provide transparent, fair, and confidential procedures for employees and third parties to raise concerns. We will not retaliate against whistle-blowers or employees who raise issues with us.

COMPLIANCE, MONITORING, AND REPORTING

- Essential Element: Compliance with these principles is an essential element in our business success.
- Board Responsibility: The Bowen Craggs Board is responsible for ensuring these principles are applied throughout the company.
- CEO Responsibility: The Chief Executive Officer is responsible for implementing these principles and is supported by the Senior Leadership Team.
- Delegated Responsibility: Day-to-day responsibility is delegated to all members of the Senior Leadership Team, who are responsible for implementing these principles.
- Compliance: Compliance will be reviewed each year with the Senior Leadership Team. Compliance will then be reviewed by the Board.
- Reporting Breaches: Any breaches of the code must be reported to the Senior Leadership Team and the Board where appropriate. Provision has been made for employees to report in confidence, and no employee will suffer as a consequence of doing so.

RESPONSIBLE RISK MANAGEMENT

Risk management is integral to Bowen Craggs' strategy and to the achievement of our long-term goals. Bowen Craggs takes an embedded approach to risk management which puts risk and opportunity assessment at the core of the leadership team agenda.

We define risks as actions or events that have the potential to impact our ability to achieve our objectives. We identify and mitigate downside risks such as loss of money, reputation, or talent, as well as upside risks such as failure to deliver strategy if it does not strengthen brand equities or grow in growing channels.

Risk Management Approach:

- Governance: Governance of Bowen Craggs, organisational structure, and delegation of authority.
- Strategy and Objectives: Vision, Strategy, and Objectives.
- Code of Conduct: Code of Business Principles, Code Policies, and Standards.
- Frameworks: Risk and Control Frameworks.
- Processes: Performance management and operational processes execution.
- Compliance: Compliance and assurance activities.

Manager Responsibilities:

- Accountability: Identify and manage the risks related to their role.
- Risk Appetite: Determine the level of risk they are prepared to accept to guide their mitigation actions.
- Risk Mitigation: Implement adequate controls to deliver their objectives.

Senior Leadership Team Responsibilities:

- Key Business Risks: Define and mitigate key business risks.
- Documentation: Ensure supporting documentation is available.
- Annual Assessments: Complete an annual risk assessment, identifying key business risks, review management of those risks, and identify gaps in their desired risk appetite.
- Regular Reviews: Perform regular reviews and ensure risks are mitigated as desired.

CEO & The Board:

- Regulatory Compliance Risks: Highlight significant regulatory or statutory compliance risks.

ACCURATE RECORDS, REPORTING & ACCOUNTING

The financial reports and other information that Bowen Craggs maintains internally and the financial information it provides to regulators and stakeholders must be accurate and complete. Our records provide valuable information for the business and evidence of our actions, decisions, and obligations. Procedures and processes must be in place to ensure that underlying transactions are properly authorised and accurately recorded.

Musts:

- Accurate Recording: Record all transactions accurately, completely, and promptly.
- Authorisation: Only perform transactions, such as buying when authorised to do so.
- Legitimacy: Ensure transactions approved are legitimate and based on valid documentation.
- Reporting Potential Fraud: Notify the Head of Finance of any potential fraud, arrangements to evade tax, or other misrepresentation of accounting or other information, or if a 'facilitation payment' has been paid to avoid physical danger or due to an error in judgment.

- **Data Retention:** Retain records in accordance with Bowen Craggs' Data Retention Standard or longer if required by local laws/regulations, especially if relevant to ongoing audits, litigation, or regulatory investigations.
- **Cooperation with Auditors:** Co-operate fully, openly, and honestly with internal/external auditors, tax authorities, and other regulators.
- **Awareness:** Ensure they are aware of all information relevant to their work.
- **Compliance:** Comply with all applicable laws, external reporting standards, and regulations.
- **Proper Documentation:** Ensure sales, profits, assets, and liabilities are recorded in the correct time period, and document assumptions underpinning accounting records.

Must Nots:

- **Artificial Inflation:** Do not artificially inflate or shift sales or profit between reporting periods.
- **Undisclosed Accounts:** Do not create, maintain, or procure others to produce or maintain undisclosed or unrecorded accounts, funds, or assets.
- **Falsifying Records:** Do not conceal, alter, or falsify company records, accounts, and documents.

USE OF DIGITAL SYSTEMS AND DATA

Bowen Craggs' digital and information assets, such as computers, mobile devices, systems, networks, and data, are valuable resources that we must protect from damage, alteration, theft, fraud, and loss to ensure they are available for business use and support Bowen Craggs' ongoing success. At the same time, we must ensure our digital and information assets are used responsibly and comply with Bowen Craggs' policies and legal requirements.

Musts:

- **Appropriate Use:** Use Bowen Craggs' digital and information assets appropriately and comply with our policies and procedures.
- **Data Protection:** Ensure that data is protected and used responsibly.
- **Authorisation:** Only access information they are authorised to use.
- **Prevent Unauthorised Use:** Implement security measures to prevent unauthorised access to information.
- **Reporting:** Report any security breaches immediately.

Must Nots:

- **Unauthorised Use:** Do not use Bowen Craggs' digital and information assets for personal gain.
- **Access to Unauthorised Data:** Do not access or use data that they are not authorised to use.
- **Sharing Information:** Do not share confidential information with unauthorised individuals.

CONFLICTS OF INTEREST

Employees must avoid situations where their personal interests might conflict with the interests of Bowen Craggs. A conflict of interest can arise when an employee's personal, social, financial, or political activities interfere, or could interfere, with their ability to perform their job objectively and effectively.

Musts:

- Disclosure: Disclose any potential conflicts of interest to their manager and the Director of Compliance.
- Approval: Seek approval before engaging in any activities that could create a conflict of interest.
- Transparency: Be transparent about their interests and relationships that could lead to a conflict of interest.

Must Nots:

- Undisclosed Conflicts: Do not engage in activities that could create a conflict of interest without disclosure and approval.
- Bias: Do not let personal interests influence business decisions.

COMPLIANCE WITH LAWS AND REGULATIONS

Employees must comply with all applicable laws and regulations, as well as Bowen Craggs' policies and procedures.

Musts:

- Awareness: Be aware of and comply with all applicable laws and regulations.
- Training: Complete all required training to stay informed about legal and regulatory requirements.
- Reporting: Report any violations of laws, regulations, or company policies.

Must Nots:

- Ignoring Laws: Do not ignore or violate laws, regulations, or company policies.
- Retaliation: Do not retaliate against anyone who reports a violation.

REPORTING AND ACCOUNTABILITY

Employees must report any breaches of this Code of Conduct. Bowen Craggs will ensure that no employee suffers as a consequence of reporting a breach.

Musts:

- Report Breaches: Report any breaches of this Code of Conduct.
- Non-Retaliation: Be assured that they will not suffer as a consequence of reporting a breach.

Must Nots:

- Retaliation: Do not retaliate against anyone who reports a breach of this Code of Conduct.

CONCLUSION

Bowen Craggs' success depends on the commitment of its employees to uphold the highest standards of integrity and ethical behaviour. This Code of Conduct serves as a guide for our actions and decisions, ensuring that we uphold the values that make Bowen Craggs a trusted leader in corporate digital communications.