

Date	Name	Role	Change	Version
Mon Jun 02 2025	Tim Murnaghan	CTO	Approved	V1.0
Thu Aug 07 2025	Kate Goddard	Finance Director	Approved	V2.0

Integrum ESG Code of Business Conduct and Ethics

Introduction

This Code of Business Conduct and Ethics (this “Code”) guides Integrum ESG’s standards of integrity and business conduct. At Integrum ESG (“the Company”) we require that all of our employees conduct themselves according to the highest standards of ethics, integrity, and behaviour when dealing with our clients, colleagues and other stakeholders. This includes, but is not necessarily limited to, full compliance with all legal obligations imposed by statute or any other source of law.

This Code applies to all full-time, part-time, and temporary employees (collectively “Employees”) and agents, representatives, consultants, advisors, and other similarly titled independent contractors (collectively “Consultants”) of Integrum ESG Ltd. and its subsidiaries (collectively “Company”)

The purpose of this Code is to promote:

- Honest and ethical conduct, including fair dealing and the ethical handling of apparent or actual interest in personal and professional relationships;
- Conducting business with professional competence and integrity;
- Full, fair, accurate, timely, and understandable disclosure;
- Compliance with applicable laws, rules, and regulations;
- Prompt reporting of violations of this Code; and
- Accountability for adherence to this Code to deter wrongdoing.

Insofar as this policy imposes any obligations on the Company, those obligations are not contractual and do not give rise to any contractual rights. To the extent that this policy describes benefits and entitlements for employees, they are discretionary in nature and are also not intended to be contractual. They set the terms and conditions of employment that are intended to be contractual out in an employee’s written employment contract. The Company may unilaterally introduce, vary, remove or replace this policy at any time.

1. Compliance with Law

The Company's activities and operations will be carried out in careful compliance with all applicable laws. Employees and Consultants must comply with all laws, rules, and regulations applicable to the Company wherever it does business. Employees are expected to use good judgment in seeking to comply with all applicable laws, rules, and regulations and to ask for advice when uncertain. Employees are expected to comply with all reasonable and lawful instructions given by or on behalf of the Company. The Company may implement additional policies as required by local laws.

In cases where a law conflicts with this Code, compliance with the law must take precedence. If you are uncertain, ask your supervisor for guidance. Violating this Code may result in disciplinary action, including termination of employment.

2. Corrupt Practices Prohibited

The following prohibitions are examples and are not exhaustive

2.1 No Bribery, Kickbacks, or Payoffs

In its relations with governmental agencies, clients, suppliers, and other business associates, the Company and its Employees and Consultants will not, directly or indirectly, engage in bribery, kickbacks, payoffs, or other corrupt business practices.

2.2 Prohibited Payments

Payments to Consultants, attorneys, suppliers, distributors, purchasers, and others are strictly prohibited if it is known, or there is reason to believe that all or a portion of such payment will be offered, given, or promised to a government employee, a member of a political party, a candidate for political office, or an employee, officer, director, business associate, or family member of an actual or potential purchaser of Company products or services

2.3 Prohibited Political Contributions

The use of Company funds for political contributions to any organisation or any candidate for public office is strictly prohibited.

3. Proper Use of Corporate Funds and Property

Corporate funds and assets must be utilised solely for lawful and proper corporate purposes. The transfer or expenditure of such funds and assets must be authorised in writing by procedures established by the Company. Company equipment or other property should be handled and cared for properly and must be used for business purposes only. It must not be used for personal benefit, sold, loaned, given away, or otherwise disposed of, regardless of its condition or value, without proper authorisation. Fraud, theft, embezzlement, or misappropriation of Company property is prohibited.

4. Permitted Tips and Gratuities

Employees and Consultants are permitted to offer nominal tips, gratuities, hospitality (such as lunch or dinner at a restaurant), gifts, and promotional material (such as Integrum ESG pens; t-shirts etc.) as part of customary business practices. "Nominal" value is defined as a gift of not more than £50 per annum per business associate. This amount does not include expenses for business meals.

Any other exceptions require advance written approval by the Company's Finance Director.

5. Permitted Receipt of Gifts

In connection with their business activities, Employees and Consultants may receive gifts of nominal value or accept invitations only if such gifts or invitations have no undue influence on their decision-making and are not illegal under applicable law. "Nominal" value is defined as a gift of not more than £50 per annum per business associate. Reasonable expenses on business meals will not be considered a breach of this policy.

6. Written Employment and Consulting Agreements Required

Employees and Consultants must be retained and paid under a written agreement approved by Integrum ESG CEO, Employees and Consultants must operate in compliance with their written contracts, applicable laws, and this Code.

7. Compensation Guidelines

Compensation paid to Employees and Consultants must be comparable with industry norms and comply with the law. Any additional benefits provided to Employees and Consultants must be lawful and consistent with local practices.

8. Accounting and Auditing Matters

The Company is committed to providing accurate and reliable financial reporting. No false, misleading, or artificial entries will be made in the Company's books. All accounting, internal accounting controls, and auditing matters must be conducted in accordance with applicable laws. Any concerns regarding accounting or auditing matters should be reported to the Chairman of the Company's Board of Directors. Employees or Consultants who wish to make an anonymous report can do so by submitting one to the Company through appropriate channels.

9. Avoid Conflicts of Interest

Employees and Consultants must avoid conflicts of interest between personal interests and the interests of the Company.

Company Employees involved in purchasing goods and services must use good judgment and exercise objectivity and impartiality when making purchasing-related decisions. Any potential conflict of interest, including any existence of prior acquaintance or family connections with any vendor, must be reported to the Company's Head of HR.

Employees and Consultants must notify their direct supervisor of any potential or actual conflict of interest, who will seek guidance from the CEO as necessary.

10. Protection of Intellectual Property

Employees and Consultants must take appropriate action to preserve and enhance the Company's Intellectual Property ('IP') and not infringe the IP rights of other persons and entities.

11. Non-Disclosure Requirements

The written employment and retention agreements with all Employees and Consultants must contain provisions on the non-disclosure of proprietary and confidential information. Compliance with these provisions is mandatory.

12. Personal Behavior and Respect for Individuals

The Company strives, to treat each individual with dignity, consideration, and respect. The Company has no tolerance for discrimination or harassment. All employment decisions are to be made without regard to race, colour, age, gender, sexual orientation, religion, marital status, pregnancy, national origin/ancestry, citizenship, physical/mental disability, military status, or any other basis prohibited by law. For purposes of this Code, harassment includes slurs, any other offensive remarks, jokes, and other verbal, graphic, or physical conduct that could create an intimidating, hostile, or offensive work environment. In addition to the above, "sexual harassment" includes unwelcome sexual advances, requests for sexual favours, and other visual, verbal, electronic, or physical conduct of a sexual nature.

Use, sale, possession, purchase, or transfer of alcohol or illegal drugs on Company premises, in Company vehicles, or during work hours is prohibited, except for alcohol consumption at company-sponsored functions with management approval.

13. Standards of Conduct

The standards expected of employees include:

- Compliance with all Company and workplace policies, procedures, rules, regulations and contracts;
- Devotion of the employee's entire time, attention and skill during normal working hours and at other times as reasonably necessary for the employee to perform their duties;
- To be honest and fair in dealings with customers, clients, co-workers, Company management and the general public, and to treat them with courtesy and respect;
- To be faithful and diligent, and actively pursue the Company's best interests at all times;

- To work in a safe and compliant manner, and to observe all workplace health and safety rules and responsibilities;
- Refraining from any discriminatory, bullying or harassing behaviour toward customers, clients, co-workers, Company management and the general public;
- To not make any statements to the media about the Company's business, unless expressly authorised to do so by the Company (requests for media statements should be referred to Shai Hill at contact@integrumesg.com);
- To not make any statements about the Company on social media, or any other public platform, that may harm the Company's reputation;
- To not, in connection with the employee's employment, accept any financial or other benefit from any entity other than the Company – unless acceptance of such benefit is in accordance with the Company's other workplace policies or is otherwise disclosed to the Company and expressly permitted by the Company;
- To not engage in any employment or provide any services to any person or entity other than the Company, except with the Company's prior written consent;
- To not engage in any employment or provide any services to a supplier or competitor of the Company, except with the Company's prior written consent;
- Immediately disclosing any potential, perceived or actual conflict of interest (whether direct or indirect) that may give rise to a conflict with the performance of the employee's obligations to the Company, or the Company's business, confidential information or reputational interests. The Company may direct employees to take action to eliminate or reduce any such conflict, and employees must comply with such directions;
- To not engage in conduct, whether during or after work hours, that in the opinion of the Company causes damage or potential damage to the Company's property or reputation;
- To not use, or come to work while affected by use of prohibited drugs or alcohol;
- To not discriminate on the basis of personal characteristics including (but not limited to) sex, gender, race, disability, pregnancy, age, marital status or sexual orientation;
- To ensure and maintain punctuality;
- To respect the Company's property;
- To dress in an appropriate manner and to ensure that appearance is presentable, clean, neat and tidy (including but not limited to wearing any uniform that is required of you by the Company);
- To not use Company internet to access and/or download sexually explicit material or other offensive material;
- To not use Company email to send sexually explicit or suggestive material, or other offensive or harassing material;
- To maintain both during employment and after termination of employment with the Company, the confidentiality of any confidential information, records or other materials acquired during the course of employment;
- At all times, behave in a way that upholds the Company's core values and the integrity and good reputation of the Company;
- Reporting any conduct of other workplace participants which is in breach of any of the above, or potentially in breach of any of the above, without delay.

14. Enforcement and Compliance with Code

All officers, executives, and managers of the Company are responsible for the enforcement of and compliance with this Code. Non-compliance with this Code will result in disciplinary measures up to and including termination of the relationship with the Company. In cases where a breach of the policy involves a breach of any law, then the relevant government authorities or the police may be notified.

15. Distribution of Code

Current employees and Consultants will be provided with a copy of this Code at the earliest possible date. All new Employees and Consultants will be provided with a copy of this Code within 30 days of joining the Company. Amendments may be made to this Code from time to time without notice by the Company. Any questions about this Code should be addressed to the Human Resources department.

16. Reporting Code Violations

Employees or Consultants who become aware of any violations of this Code must file a report of the violation to their supervisor or HR. Any violations concerning auditing or accounting matters must be reported to the Financial Director. Any supervisor who receives a report of a violation of this Code must immediately inform HR. Anonymous reports may be made to the "Reporting Conduct & Ethics Violations" form which can be found on Hibob Docs.

17. Investigating and Resolving Concerns

All reports of possible violations will be investigated by the Chief Executive Officer or Head of HR.

The Company reserves the right to take whatever action it believes appropriate, up to and including the discharge of any Employee or Consultant determined to have engaged in improper conduct.

Employees and Consultants are encouraged to speak up about any violations of this Code. Retaliation or any form of threat for speaking up in good faith will not be tolerated.

18. Acknowledgement

I hereby confirm that I have read, understood and agree to comply with the above Code of Business Conduct and Ethics.

Name: _____

Date: _____