

Code of Ethics

Our Commitment to Responsible Business

Our aspiration is to be recognised for the remarkable impact we can create by doing business responsibly, guided by our purpose-led approach and core values. To us this means having a strong culture and a clear and ambitious strategy to respond to the environmental, social, and governance (“**ESG**”) issues which are material to our business.

We are committed to building on our heritage to develop innovative, trusted, and impactful relationships with our stakeholders. As a participant of the United Nations Global Compact, we proudly commit to upholding its Ten Principles around Human Rights, Labour, Environment, and Anti-Corruption.

We understand that a commitment to doing the right thing will in the long-term, create value and enable our organisation to grow in a sustainable and responsible way. To create extraordinary client experiences, our colleagues must understand the environmental, social, governance, and ethical issues that shape our advice and delivery. Our Code of Ethics is a practical guide and call to action for colleagues and everyone we work with, from clients to suppliers, and our wider communities. It's shaped by our double materiality assessment, which highlights the ESG risks and opportunities identified by our stakeholders as most critical to our business. Underpinned by a suite of policies, the Code outlines the basic principles and standards which govern the way we do business, and we expect all our colleagues to uphold it.

Signed



Craig Marshall
Group CEO

Equality and Human Rights

We strive to create a healthy, fair, and inclusive culture where we respect different views, ensure that everyone feels safe and included, where equal opportunities are available and discrimination, bullying, and harassment are not tolerated. We aim to strengthen our resilience and performance by proactively supporting each other's wellbeing and promoting good mental health. We prioritise physical health and safety at work, ensuring that all colleagues and visitors to our sites can operate in a safe environment that meets the highest standards.

We respect and strive to uphold the principles of the Universal Declaration on Human Rights through our commitment to the United Nations Global Compact, recognising that human rights are an integral part of our client services and core to our value of working with a foundation of integrity. Guided by the commitments we have made in our Modern Slavery Statement, we will not knowingly tolerate forced or child labour, or modern slavery, in any aspect of our business operations. We respect the right of freedom of association, which we would only consider restricting in exceptional and lawful circumstances.

As a Living Wage accredited employer, we are committed to ensuring that all our colleagues receive fair compensation that reflects the true cost of living, and we encourage our suppliers and wider stakeholders to adopt similar practices. Underpinned by our values, our approach is evidenced further in our internal policies and in our annual Pay Gap Reports, where we strive to go above and beyond statutory reporting requirements.

Environmental Sustainability

We all have a role to play in reducing our environmental impact. Our [Roadmap to Net-Zero by 2040](#) demonstrates the near and long-term commitments we have made and, along with our Environmental Policy, provides practical guidance for all stakeholders to support emissions reduction, conserve natural resources, and promote responsible practices across our operations.

We will continue to:

- Provide clear reporting and transparency about our ambitions and progress
- Help colleagues to understand and minimise their environmental impact
- Encourage suppliers to adopt sustainable practices
- Support our clients on their own net-zero journeys.

We will drive continuous improvement to ensure we play our part in protecting the planet for future generations.

Community Investment

We have a long-standing commitment to our communities through fundraising, volunteering, and by providing pro bono legal advice for those who cannot afford to access justice, aligned to our purpose and strategy. We will seek to work collaboratively with our charity partners and the Irwin Mitchell Charities Foundation (“**IMCF**”) to make a positive impact within the communities we are based. The IMCF is an independent registered charity established by colleagues to support those experiencing hardship, poverty, and distress.

We provide opportunities and encourage colleagues to use their annual 14-hour (pro rata) allowance to take part in skills-based volunteering that aligns with our focus areas and positively benefits our communities.

Business Relationships

We strive to build business relationships founded on trust, recognising its inextricable link to our commitment to responsible, inclusive, and sustainable practices. We seek to work with organisations that share these values and improve how we monitor supplier ESG performance through our procurement and supplier management programmes. We expect suppliers to uphold ethical standards and engage in continuous improvement through our Supplier Code of Conduct. Wherever possible, we foster close collaboration with clients, suppliers, and partners to co-create innovative solutions to shared challenges.

Cybersecurity and Data Protection

We take our legal and regulatory responsibilities seriously and protect our information and technology assets at every stage to manage risk. Colleagues play a particularly critical role in helping us uphold the highest standards of cyber security and data protection, by following industry standards and internal policies designed to protect our business, clients and support future growth.

Professional Ethical Duties

From day one, colleagues are supported to understand and uphold their ethical responsibilities, guided by our policies and procedures that make it clear that ethical conduct is central to how we work and an expected behaviour. Resources like our Ethical Decision-Making Framework and Ethical and Commercial Decisions Forum are available to help navigate complex situations.

We identify and use appropriate tools and processes to monitor and supervise the conduct of colleagues, and where necessary, take effective action to address noncompliance with professional ethical duties. We regularly evaluate the impact of our measures and make changes, if required, to ensure that they remain fit for purpose.

As well as our commitment to self-reporting to our regulator(s) where required, we aim to provide a safe and supportive working environment where colleagues and wider stakeholders have multiple channels to report concerns related to ethical conduct without fear of repercussion. Internally, colleagues are encouraged to speak to their line manager or a member of our General Counsel Team or HR teams. Colleagues can also raise concerns anonymously by post, email, or phone, following the instructions in our Whistleblowing Policy. Clients are encouraged to follow the [complaints procedure](#) outlined on our website and wider stakeholders can email our [General Counsel Team](#).

Integrity

We are committed to acting fairly, honestly, and with integrity, upholding our own values and professional standards, as well as those of regulatory and professional bodies we are guided by. We always aim to have respect and consideration

for the laws of the jurisdiction we are working in. Subject to any overriding obligations, we will abide by our duty of confidentiality, acting independently, identifying, and managing personal or professional conflicts.

We will seek guidance and advice, and support and trust each other when making complex decisions in the course of our business, referring issues to our Ethical and Commercial Decisions Forum as appropriate. We will adhere to strict ethical standards and will not knowingly tolerate bribery or corruption or any illegal activity in our business. We expect and seek to achieve compliance with the standards set out in our internal policies, including the requirement for colleagues to follow our External Interests procedure. For the avoidance of doubt, we will not make contributions (monetary, in-kind, or otherwise) to political parties, committees, or candidates connected to the furtherance of political beliefs or objectives. We expect colleagues to undertake regular mandatory compliance training to update their knowledge in these areas.

We are committed to responsible marketing and communications practices that are transparent, accurate, and respectful of client trust. We reject anti-competitive behaviour, will comply with all applicable competition laws, and promote ethical collaboration across the legal sector.

By adhering to this Code of Ethics and continuing to evolve our approach in line with best practice and regulatory requirements, we can collectively drive meaningful change, creating positive outcomes for our stakeholders.

For more information about our Code of Ethics, please contact:

responsiblebusiness@irwinmitchell.com

Document History

Version	Date	Changed by	Description/Change Details	Next Review Date
1	October 2025	Kate Fergusson	Rebrand	October 2026

Business Owner	Director of Responsible Business & Sustainability (Kate Fergusson)
Application	Group wide: All IM Group entities