

Anti-bullying and -harassment—Global

Policy purpose

To ensure a safe and respectful working, learning and social environment for our recruitment candidates, staff, Trustees and external stakeholders by:

- promoting a culture of inclusivity, respect and fairness and protecting the rights and dignity of all individuals;
- ensuring a supportive environment and providing resources to quickly resolve concerns about bullying and/or harassment; and
- creating formal processes for staff to seek to rectify unresolved or persistent bullying and/or harassment.

Policy sponsor	Chief people officer	Policy owner	Director of global HR operations
Date of approval	10 th October 2024	Approving body	Human Capital Committee
Effective date	11 th October 2024	Internal / external	External
Scope of application	<p>Global: all IFRS Foundation employees including board members, contractors, agency workers, volunteers and interns, collectively 'staff', and IFRS Foundation Trustees (Trustees).</p> <p>The policy also relates to employment candidates (candidates) and is relevant to all stages of the employment relationship.</p>		

Version control

Date	Version	Updates made
24 th October 2024	2.0	Moved into new policy template; updated list of protected characteristics to ensure it covers all relevant jurisdictions; updated examples of unacceptable behaviours; references DEI and culture ambition in the Policy Statement (para 2.1)

Contents

Definitions	2
1. Introduction	3
2. Policy statement	3
3. Roles and responsibilities	5
4. Awareness and training	5
5. Breaches of this policy	5
6. Linked policies	7
Annex A—Examples of unacceptable behaviour	8

Definitions

Term	Definition
bullying	<p>Offensive, intimidating, malicious, or insulting conduct, or an abuse or misuse of power, which is usually persistent, and has the effect of undermining, humiliating or injuring the recipient. Bullying:</p> <ul style="list-style-type: none"> • can be physical, verbal or non-verbal conduct, and is not necessarily face-to-face; and • can happen over email, phone calls, online (cyber-bullying) or on social media, at work or outside work. <p>If the bullying relates to a characteristic protected by law, it may also constitute harassment and be unlawful.</p>
discrimination	<p>Less favourable treatment based on a person’s actual or perceived protected characteristic(s) whether directly, or indirectly through policies and procedures that disadvantage the person. Discrimination may also be practised by association—for example, treating someone less favourably because they are associated with someone who has a protected characteristic.</p>
harassment	<p>Harassment is unwanted conduct related to a protected characteristic that happens on more than one occasion and has the purpose or effect of:</p> <ul style="list-style-type: none"> • violating someone else’s dignity; or • creating an intimidating, hostile, degrading, humiliating or offensive environment for someone else. <p>Behaviour can be considered harassment even if it is unintentional: but it must be reasonably expected to cause offence, humiliation or other physical or psychological injury or illness.</p>
protected characteristics	<p>Human characteristics protected under anti-discrimination law. These characteristics may differ in each jurisdiction.</p>
sexual harassment	<p>Sexual harassment is:</p> <ul style="list-style-type: none"> • conduct of a sexual nature that has the purpose or effect of violating someone's dignity, or creating an intimidating, hostile, degrading, humiliating or offensive environment; and • treatment of a less favourable nature related to sex or gender reassignment that occurs because of a rejection of, or submission to, sexual conduct. <p>This conduct can be a one-time incident or repeated behaviour.</p>
victimisation	<p>Treating someone detrimentally because that person has made a complaint of discrimination or harassment in good faith, or because they have supported someone else who has made such a complaint—for example, through a witness statement that supports the allegations.</p>
world view	<p>A holistic belief system that may have a religious or secular foundation. World views include Humanism or Atheism, but do not include party affiliations or opinions about individual societal issues.</p>

1. Introduction

- 1.1. We believe that a culture of diversity, equality and inclusion benefits the IFRS Foundation (Foundation), supports individual wellbeing, and enables our people to do better work because they can be themselves and feel that they belong.
- 1.2. An important part of fostering a culture of diversity, equality and inclusion is seeking to eradicate harassment and bullying at work.
- 1.3. This policy sets out our global approach to promoting a working environment based on dignity, trust and respect, and one that is free from discrimination, harassment, bullying and victimisation.

2. Policy statement

IFRS Foundation's commitment

- 2.1. The Foundation discharges its duty of care to prevent workplace bullying and harassment through key activities that comprise:
 - (a) creating a safe and healthy work environment through the modelling of inclusive behaviour by senior management;
 - (b) being clear on our expectations regarding workplace bullying and harassment through the publication of this policy, our Diversity, Equality, and Inclusion Policy, our culture ambition and our workplace values;
 - (c) providing training and development for our staff on our culture ambition, on how to recognise and prevent bullying and harassment, and how to report instances of bullying and harassment (see section 3 of this policy);
 - (d) having a clear and consistent procedure for reporting and responding to instances of bullying and harassment; and
 - (e) committing to protect those who have reported an instance of bullying or harassment from victimisation or reprisals.
- 2.2. We further commit to responding sensitively and discreetly to all instances of bullying and harassment formally reported to the Foundation, in line with the Foundation's Data Protection Policy and Privacy Notice. We will always consider the wishes of the individual who reports being harmed.
- 2.3. Note: although the Foundation will always consider the wishes of those involved in a case, we will not always be able to act in accordance with them, especially in cases in which a potentially criminal act has been committed.
- 2.4. We will particularly take care to keep the identities of both complainants and the accused confidential in sexual harassment cases and other cases of a sensitive nature. If a formal complaint is raised, all parties involved will be bound by confidentiality. Anyone breaching our confidentiality requirement will face disciplinary action in line with our Disciplinary Policy and Procedure.

What we expect from you

- 2.5. We expect you, and all our staff and Trustees, to take personal responsibility for observing, upholding, promoting and applying this policy and any local anti-harassment and anti-bullying

policies and procedures. Whatever your job is, this responsibility is part of your role.

- 2.6. Anti-harassment and anti-bullying laws vary depending on your location. However, we believe that fostering a working environment that is non-discriminatory and free from harassment and bullying is about more than simply following laws.
- 2.7. Therefore, we adopt a zero-tolerance approach to instances of harassment and bullying, meaning that you should:
 - (a) familiarise yourself with the examples of harassment, including examples of sexual harassment, and examples of bullying set out in this policy at Annex A;
 - (b) not commit, authorise or condone any act of harassment or bullying;
 - (c) speak up without delay if you experience harassment or bullying;
 - (d) take action if you become aware of harassment or bullying being committed against others; and
 - (e) complete any anti-harassment and anti-harassment training and awareness courses that we require you to attend.

Fair treatment of all

- 2.8. You should treat everyone with respect and never harass or bully someone based on their personal characteristics, including their:
 - (a) age;
 - (b) sex, gender, gender identity or gender reassignment status;
 - (c) sexual orientation;
 - (d) marital or civil partnership status;
 - (e) pregnancy, maternity, paternity or caregiver status;
 - (f) disability or medical condition, including HIV/AIDs;
 - (g) race, racial group, ethnic, regional or national origin, colour or nationality;
 - (h) religion, beliefs or world view;
 - (i) caste or socio-economic background;
 - (j) political affiliations;
 - (k) veteran or military status;
 - (l) trade union membership status; and
 - (m) conviction for an offence for which a pardon has been granted.

For examples of unacceptable behaviour see Annex A

Retaliation or victimisation

- 2.9. We do not tolerate retaliation or victimisation, or any other type of unlawful discrimination, against an individual because they have:
- (a) reported, or intend to report, an incident of alleged harassment or bullying; or
 - (b) participated in an investigation into alleged harassment or bullying (for example, giving evidence as a witness).
- 2.10. If you believe you are being disadvantaged, or discriminated against, for this reason, you can make a complaint or raise a grievance (see IFRS Foundation’s Grievance Policy—Global). See section 5 ‘Breaches of this policy’.

3. Roles and responsibilities

Person or group	Role
Trustees	Responsible for oversight and for policy approval.
Managing director and Board chairs	Responsible for setting the tone from the top and promoting a culture of inclusivity, respect and fairness.
Chief people officer [Policy sponsor]	Accountable for the effective operation of this policy, including its maintenance, review and compliance with any relevant legislation.
Director of global HR operations [Policy owner]	Responsible for drafting, reviewing and updating the policy; first point of contact for queries relating to the policy. Responsible for awareness and training on this policy.
HR business partners (HRBPs)	Responsible for providing support to ensure the effective operation of this policy and responding positively to any complaints. HRBPs may delegate their role in this process to another member of the HR team, or external consultant.
Managers	Responsible for creating an environment where employees are clear that bullying and/or harassment are unacceptable. Responsible for raising awareness of the issue, and challenging unacceptable behaviour in the workplace.
Everyone	All individuals to whom this policy applies are responsible for their own compliance with the policy and for ensuring everyone is treated, and treats others, fairly and with dignity and respect.

4. Awareness and training

- 4.1. This policy is presented to all employees on the first day of employment and is filed in the Policy Register on the intranet, which is accessible to all employees.

5. Breaches of this policy

- 5.1. The implications of bullying and harassment are serious, and harassment, sexual harassment and victimisation may be unlawful. If you are found to have committed, authorised or condoned an act of harassment or bullying, we will take action against you, which can include:

- (a) disciplinary action, up to and including dismissal, if you are employed by us; or
- (b) the termination of your working arrangements if you are not directly employed by us (for example, if you are a contractor).

5.2. Anyone who believes that they have been the subject of bullying or harassment, or has witnessed or is aware that another employee has been the subject of bullying or harassment, may choose to report the behaviour through an informal or formal complaints procedure.

Informal resolution

- 5.3. If you experience harassment or bullying, you may wish to resolve the issue informally if you feel able to do so. For example, if you are unhappy with someone's treatment of you, you may decide to raise the issue with them.
- 5.4. You can make it clear that their behaviour is not welcome and ask them to stop. They may be unaware that their behaviour is offending you.
- 5.5. Alternatively, if you do not feel able to speak directly to the individual, you may consider asking your manager, a co-worker, or HR for support. You may or may not want them to talk to the individual on your behalf and, if possible, we will respect your wishes.

Formal action

- 5.6. Should you wish to raise a formal complaint, we request that you lay out the facts of the complaint in writing to your HR Business Partner or the Deputy Chief People Officer. If you are comfortable with your line manager being informed of the complaint, we request that you copy in your line manager for information.
- 5.7. If the welfare or safety of you or others is at risk, or if your allegations are particularly serious, we will need to start a formal investigation. In these circumstances, we will, if possible, discuss the investigation with you first.
- 5.8. We will investigate every complaint fully, respecting your rights and the rights of the alleged bully/harasser. We will make every effort to complete the investigation as quickly as possible.
- 5.9. In some locations, an individual who violates anti-harassment and anti-bullying laws may be personally liable or subject to direct legal penalties.

Continuous improvement

- 5.10. We will carry on evolving in this key policy area so that the IFRS Foundation continues to foster a culture of diversity, equality and inclusion and eradicates harassment and bullying in our workplace. In particular, we are committed to regularly reviewing our progress towards meeting these goals through (if appropriate):
 - (a) gathering feedback from stakeholders (in particular, listening to employees);
 - (b) assessing key performance indicators to ensure that our approach is contributing to our organisational goals; and
 - (c) using analytics to help us to identify any of our locations where harassment and bullying may be a problem.
- 5.11. This policy will be reviewed and updated at least every 18 months, and in line with requirements in

the IFRS Policy Management Framework.

6. Linked policies

- Code of Conduct
- Data Protection
- Disciplinary Policy and Procedure
- Diversity, Equality and Inclusion Policy
- Grievance Policy
- Whistleblowing Policy

Annex A—Examples of unacceptable behaviour

Examples of harassment

- A.1. Harassment can occur in many forms and can take place either at work or outside work. A person of any gender can be a harasser or the victim of harassment. The actions do not have to be directed at the individual to count as harassment—a bystander can be the victim of harassment if they overhear or witness something that is not directed at them.
- A.2. Although this list is not exhaustive, examples of harassment include:
- (a) engaging in ‘banter’, making jokes, or using taunts or insults that are sexist, racist, ageist, transphobic, homophobic or derogatory against any other personal characteristic;
 - (b) engaging in unwanted physical behaviour—for example, touching, pushing or grabbing;
 - (c) excluding someone from a conversation or a social event or marginalising them from the group;
 - (d) making derogatory comments about pregnancy, maternity leave or IVF treatment;
 - (e) mimicking or making fun of someone’s disability;
 - (f) making derogatory or offensive comments about religion or belief;
 - (g) making unwelcome comments about someone’s clothes or appearance that relate to a personal characteristic;
 - (h) ‘outing’ someone (that is, revealing their sexual orientation against their wishes), or threatening to ‘out’ them;
 - (i) deliberately using the wrong name and/or pronoun for someone (for example, following the transition of a person’s gender identity);
 - (j) displaying images that are offensive (for example, racially offensive images); and
 - (k) excluding someone or making derogatory comments about someone because of a perceived personal characteristic, or because they are associated with someone with a protected characteristic.

Examples of sexual harassment

- A.3. Sexual harassment can occur in many forms. Although this list is not exhaustive, examples of sexual harassment include:
- (a) engaging in physical conduct of a sexual nature, unwelcome physical contact or intimidation;
 - (b) persistently suggesting social meetings after a person has made it clear that they do not welcome such suggestions;
 - (c) showing or sending offensive or pornographic material by any means (for example by text, video clip, email or by posting on the internet or social media);
 - (d) making unwelcome sexual advances, propositions, or suggestive remarks, or using gender-related insults;
 - (e) making offensive comments about appearance or dress, making lewd comments or using innuendo;

-
- (f) leering, whistling or making sexually suggestive gestures; and
 - (g) gossiping and speculating about someone's sexual orientation or transgender status, including spreading malicious rumours.

Examples of bullying

- A.4. We regard bullying as conduct that is offensive, intimidating, malicious, insulting, or an abuse or misuse of power, and usually persistent, which has the effect of undermining, humiliating or injuring the recipient. Bullying can be physical, verbal or non-verbal conduct. It is not necessarily face-to-face and can be done by email, phone calls, online (cyber-bullying) or on social media. Bullying may occur at work or outside work.
- A.5. Although this list is not exhaustive, bullying includes:
 - (a) making physical, verbal or psychological threats;
 - (b) supervising a person excessively; and
 - (c) making inappropriate and derogatory remarks about a person's performance.
- A.6. It is important to understand that legitimate, reasonable and constructive criticism of a person's performance or behaviour, or reasonable instructions given to a person in the course of their employment, will not amount to bullying under this policy.