

# BUSINESS ETHICS POLICY



This policy applies to McGowan Group Ltd and its subsidiary companies (McGowan Infrastructure Ltd, & McGowan Environmental Engineering Ltd), thereafter being referred to as the 'McGowan Group'.

The McGowan Group expects and demands that each of its business streams, all of its employees, and its Directors carry out their business and perform their duties to the highest ethical standards and in compliance with all relevant legal principles. This standard of behaviour and performance is maintained in the company's dealings with employees, customers, suppliers, and all other stakeholders.

## General Principles

The McGowan Group and its employees will at all times demonstrate the highest levels of integrity, truthfulness, and honesty in order to uphold both personal and corporate reputations and to inspire confidence and trust in their respective actions. The McGowan Group will conduct its business in a competent, fair, impartial, and efficient manner.

## Health and Safety

The McGowan Group is committed to providing a safe and healthy working environment for all of its employees both on and off its sites. There is a programme of regular health and safety audits and safety training. The company applies its standards to all visitors to its sites.

## Environment

The McGowan Group respects the environment and the need to protect it and minimise the impact its operations have on it. It is engaged in a continuous programme of improvement on environmental issues and opens itself to independent third party verification, inspection, and certification of its progress.

## Employees

All employees are treated with dignity and respect with equal employment opportunities given to all irrespective of their race, religion, gender, sexual orientation, maternity, marital status, family status, disability, age, or national origin. Employees are offered a safe and healthy workplace and the McGowan Group will not tolerate any form of harassment.

## Customers

The McGowan Group will take care to avoid misleading statements, concealment, and overstatement in all of its advertising and public statements. It will seek to build long term partnerships with its customers by being honest and straightforward in its dealings at all times. It will respect the confidentiality of any information that it might obtain in relation to its customers.

## Suppliers

Suppliers will be chosen on the basis of integrity, Health and Safety performance, quality, price and quality. The McGowan Group's choice of suppliers will be made objectively. Honesty and openness will be paramount in the McGowan Group's dealings with its suppliers.

## Competitors

The McGowan Group will build its reputation on the basis of its performance alone. It will compete vigorously and lawfully and will not compete unfairly with others. It will not seek to damage the reputation of its competitors either directly or by implication.

## Government, Regulators, and Legislators

The McGowan Group will comply with international, national, and local legislation affecting its operations.. It will meet its tax obligations. It will not make any financial contributions or offer support to any political party.

## Giving and Receiving Gifts and Entertainment

Employees will neither seek nor accept for themselves or others any gifts, favours, or entertainment without a legitimate purpose from any person or business organisation that does or seeks to do business with. Gifts, favours, and entertainment may be given to others at the expense of the McGowan Group as long as these are consistent with customary business practice and are not excessive in value.

## Bribes and Corrupt Practice

The McGowan Group does not allow the direct or indirect offer, payment, solicitation, or acceptance of bribes in any form. Any employee found to be involved in any kind of corrupt practice is likely to be immediately dismissed and may well have committed a criminal act which could lead to prosecution.

Signed  
(Ross McGowan – Company Founder)

Review Date: 01 June 2024

Next Review Date: 01 June 2025



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2.15 Version 1 Dated 01 June 2024