

Our relationship with our customers is very important to the Company and can take a long time to establish positively. Against this, our good reputation can be lost very quickly. The Company has a duty of care to its customers to provide high quality services. The Company is accountable to its shareholders for the proper use of Company funds and the provision of services to a high standard, acceptable to our customers.

Employees have a duty of care to their employer and by exercising this duty of care properly, the Company's customers will be honoured and its accountability to its shareholders satisfied. The Company is aware that conflicts may arise from time to time between the following interests of employees:

- Obligation to the Company
- Obligation to customers
- Obligation to colleague
- Personal interests

The following guidelines are intended to provide employees with a framework of professional conduct so that they may reconcile conflicting interests and make professional judgements. They also set out a code of practice by which the Company expects employees to abide at all times.

In the following guidelines 'Customer' refers to any person or company to whom our Company is providing, has provided or is likely to provide services. This includes management and employees of established or new business. 'Other Organisations' refers to individuals/company or companies that are not a customer of the Company.

Guidelines

- **Independence** - Employees must be seen to act with integrity and objectivity and be free from influences, which could detract from this
- **Confidentiality** - Employees must not use or appear to use information gained in the course of their dealings with one customer to the advantage of any party other than that customer, or the Company in its specific dealings with that customer. Employees must not disclose such information except within the confines of the Company or with the customer's expressed consent
- **Competence and Authority** - Employees should only assist and advise customers within the bounds of their own technical competence. Where a customer requires advice out with these bounds, arrangements should be made via Company management to secure appropriate training or the appropriate service from elsewhere
- **Courtesy and Reputation** - Employees should at all times, be courteous to customers and other organisations, treat them with dignity/respect and be aware of the good reputation of the Company.

J SCOTT BROWN
MANAGING DIRECTOR

Date: June 2024