

Due South Group

Code of Business Conduct & Ethics

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Foreword from the Chief Executive

Due South Group has built its reputation on professionalism, integrity and responsible leadership.

Our clients, partners and the communities we serve place their trust in us to deliver projects that improve lives, strengthen infrastructure and create lasting social and economic value. That trust can only be maintained through the highest standards of ethical conduct.

This Code of Business Conduct & Ethics defines the principles expected of every director, employee, consultant, contractor and representative of Due South Group. It provides the framework for how we conduct business, make decisions and work with one another.

Ethical conduct is not simply a legal obligation—it is fundamental to our culture and to the long-term success of our organisation.

Steven Edwards

Chief Executive Officer

1. Purpose

This Code establishes the standards of behaviour expected from everyone acting on behalf of Due South Group.

It supports the Company's Corporate Governance Charter and reinforces our commitment to integrity, accountability, transparency and responsible business practices.

The Code applies in every country in which Due South Group operates and must be observed regardless of local customs or business practices.

2. Our Values

Every decision we make is guided by our core values:

- Integrity
- Accountability
- Professional Excellence
- Respect
- Partnership
- Sustainability
- Innovation

These values define who we are and how we conduct business.

3. Acting with Integrity

We will:

- Conduct business honestly and fairly.
- Honour our commitments.
- Keep accurate records.
- Be transparent in our dealings.
- Protect the Company's reputation.
- Avoid behaviour that could damage public confidence.

Integrity must guide every decision, regardless of commercial pressure.

4. Compliance with Laws

Due South Group complies with all applicable laws and regulations in every jurisdiction where we operate.

Employees and representatives are expected to understand the legal requirements relevant to their responsibilities and to seek guidance whenever uncertainty exists.

No individual is expected to break the law in pursuit of business objectives.

5. Respect for People

We are committed to maintaining a professional, respectful and inclusive workplace.

We will not tolerate:

- Bullying
- Harassment
- Discrimination
- Victimisation
- Intimidation
- Abuse

Everyone has the right to be treated fairly and with dignity.

6. Human Rights

Due South Group supports internationally recognised human rights.

We oppose:

- Forced labour
- Child labour
- Human trafficking

- Modern slavery
- Exploitation

We expect the same commitment from our suppliers, contractors and project partners.

7. Health, Safety and Wellbeing

The safety of our employees, contractors and the communities in which we work is a priority.

Everyone has a responsibility to:

- Follow safety procedures.
- Report hazards promptly.
- Participate in safety training.
- Stop work where serious risks are identified.
- Promote a positive safety culture.

No project objective is more important than protecting life and wellbeing.

8. Environmental Responsibility

We are committed to responsible environmental management.

Where practical we will:

- Reduce waste.
- Improve energy efficiency.
- Minimise environmental impacts.
- Support climate-resilient infrastructure.
- Protect natural resources.

Sustainability is an integral part of responsible project delivery.

9. Anti-Bribery and Corruption

Due South Group maintains a zero-tolerance approach towards bribery and corruption.

No employee or representative may:

- Offer or accept bribes.
- Make facilitation payments.
- Seek improper business advantages.
- Influence decisions through unethical means.

All concerns must be reported immediately.

Detailed requirements are contained within the Company's Anti-Bribery & Anti-Corruption Policy.

10. Conflicts of Interest

Business decisions must always be made in the best interests of the Company and its clients.

Employees must disclose any personal, financial or family interests that could influence—or appear to influence—their professional judgement.

Potential conflicts must be declared promptly and managed transparently.

11. Gifts and Hospitality

Reasonable hospitality may be accepted where it supports legitimate business relationships.

However, gifts or hospitality must never:

- Influence business decisions.
- Create an obligation.
- Be excessive or inappropriate.
- Breach legal or contractual requirements.

Any significant gifts or hospitality must be declared in accordance with Company procedures.

12. Confidential Information

Employees must protect confidential information belonging to:

- Clients
- Governments
- Funding organisations
- Suppliers
- Business partners
- Due South Group

Confidential information must not be disclosed without appropriate authority.

This obligation continues after employment or engagement ends.

13. Data Protection

Personal information must be handled responsibly and securely.

Due South Group complies with applicable data protection legislation and expects all personnel to safeguard information against unauthorised access, loss or misuse.

14. Responsible Use of Company Resources

Company assets—including equipment, vehicles, technology, intellectual property and financial resources—must be used responsibly and only for legitimate business purposes.

Fraudulent or unauthorised use of Company property will not be tolerated.

15. Procurement and Fair Competition

We conduct procurement fairly and transparently.

Suppliers are selected on merit, capability, value and ethical standards.

We compete fairly, comply with applicable competition laws and do not engage in anti-competitive practices.

16. Working with Governments and International Partners

Many of our projects involve collaboration with governments, ministries, embassies, development finance institutions and humanitarian organisations.

These relationships require the highest standards of professionalism, impartiality and transparency.

We will always respect national laws, cultural differences and institutional procedures while maintaining our own ethical standards.

17. Speaking Up

Every employee, consultant and contractor has a responsibility to report suspected misconduct.

Concerns may include:

- Fraud
- Corruption
- Safety issues
- Harassment
- Human rights concerns
- Financial irregularities
- Environmental breaches
- Violations of Company policies

Reports made in good faith will be treated confidentially and without retaliation.

18. Personal Responsibility

Every individual representing Due South Group is responsible for:

- Understanding this Code.
- Acting professionally.
- Seeking guidance where uncertain.
- Reporting concerns promptly.
- Protecting the Company's reputation.

Leadership carries an additional responsibility to lead by example and promote an ethical culture.

19. Compliance

Failure to comply with this Code may result in disciplinary action, termination of engagement or referral to the appropriate authorities where required.

The Company will investigate all reported breaches fairly, impartially and confidentially.

20. Our Commitment

Due South Group believes that ethical business practices are fundamental to successful project delivery.

We are committed to conducting our business responsibly, respecting the people and communities we work with, protecting the environment and maintaining the confidence of our clients, governments, funding organisations and partners.

Our reputation will continue to be built upon integrity, professionalism and the consistent application of the principles contained within this Code.