

Code of Ethics and Business Conduct

2025



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1. INTRODUCTION

Welcome to the PJ Hegarty Code of Ethics and Business Conduct (“**Code**”). As a company committed to integrity, transparency, and responsible business practices, we recognise that our success is not solely measured by financial performance, but also by the trust and respect we earn from our stakeholders—clients, employees, partners, and the communities in which we operate.

Our vision is to be at the forefront of safe, sustainable, and innovative construction through our century-long legacy of delivering exceptional projects with our dynamic and diverse workforce.

This Code serves as a compass, guiding every member of our organisation in upholding the highest standards of ethical behaviour and professional conduct. It outlines the principles and values that govern our actions and interactions, both within the Company and beyond. It is the responsibility of every employee and officer of the Company to comply with this Code and all other policies, as well as all applicable laws and regulations.

At the core of this Code are our Company values:

- A) Safety:** the physical and psychological safety and wellbeing of all our employees, subcontractors, clients, partners, and neighbours.
- B) Sustainability:** delivering high-quality construction projects that contribute to a sustainable environment for future generations.
- C) Relationships:** ensuring that the relationships we build with those with whom we engage, including our employees, clients, partners, and local communities, are built on trust, honesty, integrity, and respect.
- D) Inclusivity:** fostering a workplace that cares about and values its people as well as being a diverse and inclusive employer.
- E) Dedication:** going above and beyond to meet our clients’ needs.
- F) Forward Thinking:** being innovative, progressive, and proactive in all aspects of our business.

All employees and officers are stewards of the Company’s reputation and values. By embracing the principles outlined in this Code, we contribute to a culture of trust, integrity, and excellence, ensuring the long-term success and sustainability of our Company.

Thank you for your commitment to upholding these principles and for helping to build a strong, sustainable, and ethical organisation of which we can be very proud.

Signed:

John Hegarty, Chairman



2. ETHICAL VALUES

(A) SAFETY

At PJ Hegarty, the health and safety of all employees, contractors, visitors, and anyone else affected by our operations is paramount. We recognise that a safe workplace is essential for the health and wellbeing of our employees and the success of our business. To fulfil our commitment to workplace safety, we:



FOSTER A CULTURE OF SAFETY WHERE EVERY INDIVIDUAL IS EMPOWERED TO PRIORITISE SAFETY, HEALTH AND WELLBEING IN THEIR DAILY ACTIVITIES;

COMPLY WITH ALL RELEVANT HEALTH AND SAFETY LAWS, REGULATIONS, CODES, AND STANDARDS APPLICABLE TO OUR OPERATIONS;



PROVIDE NECESSARY TRAINING, RESOURCES, AND SUPPORT TO ENSURE EMPLOYEES AND SUBCONTRACTORS WORK SAFELY, AIMING TO PREVENT ACCIDENTS AND INJURIES;



IDENTIFY AND ASSESS WORKPLACE HAZARDS, AND IMPLEMENT MEASURES TO ELIMINATE OR MITIGATE RISKS TO THE HEALTH AND SAFETY OF OUR EMPLOYEES AND OTHERS;

ENCOURAGE OPEN COMMUNICATION AND COLLABORATION TO IDENTIFY SAFETY CONCERNS AND CONTINUALLY STRIVE TO IMPROVE OVERALL HEALTH AND SAFETY PERFORMANCE;



REGULARLY REVIEW AND UPDATE OUR HEALTH AND SAFETY POLICIES AND PROCEDURES TO REFLECT BEST PRACTICES AND EMERGING RISKS.



(B) SUSTAINABILITY

As stewards of the environment, we recognise our responsibility to reduce our environmental footprint and promote sustainable practices in our operations. We are committed to protecting the environment, conserving natural resources, and reducing our impact on the planet. To demonstrate our commitment to environmental stewardship and sustainability, we will:

IMPLEMENT PRACTICES TO REDUCE ENERGY CONSUMPTION, PREVENT POLLUTION, MINIMISE WASTE GENERATION, AND PROMOTE RECYCLING AND REUSE OF MATERIALS;

PARTNER WITH CLIENTS, SUPPLIERS, SUBCONTRACTORS, AND OTHER STAKEHOLDERS TO PROMOTE SUSTAINABLE PRACTICES THROUGHOUT OUR SUPPLY CHAIN AND VALUE CHAIN;

COMPLY WITH ALL ENVIRONMENTAL LAWS, REGULATIONS, AND STANDARDS APPLICABLE TO OUR OPERATIONS, STRIVING TO EXCEED REGULATORY REQUIREMENTS WHEREVER POSSIBLE;

INTEGRATE SUSTAINABILITY CONSIDERATIONS INTO OUR DECISION-MAKING PROCESSES, INCLUDING WHERE APPLICABLE DESIGN, PROCUREMENT, AND OPERATIONAL ACTIVITIES;

CONTINUOUSLY MONITOR AND MEASURE OUR ENVIRONMENTAL PERFORMANCE, SETTING TARGETS AND OBJECTIVES TO IMPROVE OUR ENVIRONMENTAL IMPACT OVER TIME.



(C) RELATIONSHIPS

At PJ Hegarty, integrity is the cornerstone of our business operations. We are committed to conducting ourselves with honesty, fairness, and transparency in all aspects of our work. Integrity forms the foundation of trust with our stakeholders, including clients, employees, subcontractors, suppliers, and all other partners. The Company's pledge is to:

ACT WITH HONESTY AND TRUTHFULNESS IN ALL OUR DEALINGS, AVOIDING DECEPTION, FRAUD, OR MISREPRESENTATION;

UPHOLD THE HIGHEST ETHICAL STANDARDS IN DECISION-MAKING, EVEN WHEN FACED WITH DIFFICULT CHOICES OR CONFLICTING INTERESTS;

MAINTAIN THE CONFIDENTIALITY OF SENSITIVE INFORMATION AND RESPECT THE PRIVACY RIGHTS OF INDIVIDUALS;

FULLY RESPECT AND COMPLY AS APPROPRIATE WITH THE PROCEDURES AND ETHICAL PRACTICES OF THE COMPANIES WITH WHOM WE PARTNER;

COMPETE FAIRLY IN THE MARKETS WITHIN WHICH WE OPERATE;

HOLD OURSELVES ACCOUNTABLE FOR OUR ACTIONS AND DECISIONS, TAKING OWNERSHIP OF MISTAKES AND WORKING TO RECTIFY THEM PROMPTLY.



(D) INCLUSIVITY

Respect for the dignity, rights, and differences of individuals is fundamental to our organisational culture. At PJ Hegarty, we value diversity and inclusivity, recognising that our differences enrich our collective experience and strengthen our Company. In line with our commitment, we:

TREAT EVERY INDIVIDUAL WITH DIGNITY, FAIRNESS, AND COURTESY, REGARDLESS OF THEIR BACKGROUND, BELIEFS, OR IDENTITY;

FOSTER A WORK ENVIRONMENT FREE FROM DISCRIMINATION, HARASSMENT, OR INTIMIDATION, WHERE EVERYONE FEELS VALUED AND INCLUDED;

CULTIVATE A CULTURE OF MUTUAL RESPECT AND COLLABORATION, WHERE TEAMWORK AND COOPERATION ARE CELEBRATED AND ENCOURAGED;

LISTEN ACTIVELY AND EMPATHETICALLY TO THE PERSPECTIVES AND CONCERNS OF OTHERS, SEEKING TO UNDERSTAND.



(E) DEDICATION

At PJ Hegarty, dedication is more than a word; it's a guiding principle that defines our approach to every project and interaction. We strive to exceed expectations, demonstrate unwavering commitment, and deliver exceptional results. Our dedication is evident through our:

1

CLIENT-CENTRIC FOCUS WHERE WE PRIORITISE OUR CLIENTS' NEEDS AND OBJECTIVES, STRIVING TO UNDERSTAND THEIR VISION, GOALS, AND CHALLENGES, AND TAILORING OUR SOLUTIONS;

2

ATTENTION TO DETAIL IN ALL ASPECTS OF OUR WORK INCLUDING BY THE MAINTENANCE OF HIGH STANDARDS OF QUALITY, PRECISION, AND CRAFTSMANSHIP, ENSURING THE FINEST OUTCOMES FOR OUR CLIENTS;

3

PROACTIVE PROBLEM-SOLVING, SEEKING INNOVATIVE SOLUTIONS TO OVERCOME OBSTACLES WITH RESOURCEFULNESS AND DETERMINATION;

4

RECOGNITION OF THE IMPORTANCE OF TIMELINESS AND RELIABILITY IN OUR COMMITMENTS, AND DILIGENT EFFORTS TO MEET PROJECT DEADLINES AND MILESTONES.



(E) FORWARD THINKING

Innovation, progress, and proactivity are integral to our approach. We embrace emerging technologies, best practices, and creative solutions to drive continuous improvement and stay ahead of the curve. By fostering a culture of innovation and forward thinking, we anticipate challenges, seize opportunities, and shape the future of construction. To this end, we:

WORK CLOSELY WITH OUR CLIENTS AND PARTNERS, LEVERAGING OUR COLLECTIVE EXPERTISE AND RESOURCES TO ACHIEVE SHARED GOALS AND OBJECTIVES;

ENCOURAGE CREATIVITY AND INNOVATION IN PROBLEM-SOLVING;

REMAIN AGILE AND ADAPTIVE IN RESPONSE TO CHANGING MARKET CONDITIONS AND INDUSTRY TRENDS;

PRIORITISE ENVIRONMENTAL SUSTAINABILITY IN OUR DECISION-MAKING PROCESSES;

ASPIRE TO BE LEADERS IN OUR INDUSTRY, SETTING THE STANDARD FOR EXCELLENCE, INNOVATION, AND ETHICAL CONDUCT.



3. GOVERNANCE AND COMPLIANCE

(A) COMPLIANCE WITH LAWS AND REGULATIONS

At PJ Hegarty, we are committed to conducting our business in full compliance with all applicable laws, regulations, and industry standards. Compliance with legal requirements is essential to our operations and is a fundamental expectation of all employees, officers, and business partners. We will therefore:

ENSURE AWARENESS OF RELEVANT LAWS, REGULATIONS, AND INDUSTRY STANDARDS THAT GOVERN OUR BUSINESS ACTIVITIES;

CONDUCT ALL BUSINESS AFFAIRS IN ACCORDANCE WITH LEGAL REQUIREMENTS, ENSURING ADHERENCE TO BOTH THE LETTER AND SPIRIT OF THE LAW;

SEEK GUIDANCE FROM RELEVANT EXPERTS WHEN UNCERTAINTIES ARISE REGARDING LEGAL OR REGULATORY OBLIGATIONS;

REPORT ANY SUSPECTED VIOLATIONS OF LAWS OR REGULATIONS PROMPTLY AND TRANSPARENTLY THROUGH APPROPRIATE CHANNELS.



(B) CONFIDENTIALITY

At PJ Hegarty, we recognise the importance of safeguarding confidential information and respecting the privacy rights of individuals. We believe in maintaining the confidentiality and integrity of proprietary information, trade secrets, and sensitive data entrusted to us by our clients, employees, partners, and other stakeholders. To protect confidential information, we pledge to:

LIMIT ACCESS TO CONFIDENTIAL INFORMATION TO AUTHORISED INDIVIDUALS WITH A LEGITIMATE NEED-TO-KNOW, AND ENSURE THAT SUCH INFORMATION IS DISCLOSED ONLY ON A NEED-TO-KNOW BASIS;

EDUCATE EMPLOYEES ON THEIR RESPONSIBILITIES REGARDING THE PROTECTION OF CONFIDENTIAL INFORMATION AND PROVIDE TRAINING ON BEST PRACTICES FOR INFORMATION SECURITY AND DATA PROTECTION;

IMPLEMENT PHYSICAL, TECHNICAL, AND ADMINISTRATIVE CONTROLS TO PROTECT CONFIDENTIAL INFORMATION FROM UNAUTHORISED ACCESS, DISCLOSURE, ALTERATION, OR DESTRUCTION;

REGULARLY ASSESS AND REVIEW OUR INFORMATION SECURITY POLICIES AND PRACTICES TO IDENTIFY AND ADDRESS ANY VULNERABILITIES OR RISKS TO THE CONFIDENTIALITY OF INFORMATION.



(C) DATA PRIVACY AND SECURITY MEASURES

We are committed to protecting the privacy and security of personal data entrusted to us by our employees, clients, and other individuals. We recognise the importance of complying with data protection laws and regulations and maintaining the trust and confidence of individuals whose data we process. To ensure data privacy and security, we will:

1

COLLECT, PROCESS, AND
USE PERSONAL DATA
ONLY FOR LEGITIMATE
BUSINESS PURPOSES
AND IN ACCORDANCE
WITH APPLICABLE DATA
PROTECTION LAWS AND
REGULATIONS;

2

IMPLEMENT TECHNICAL
AND ORGANISATIONAL
MEASURES TO PROTECT
PERSONAL DATA AGAINST
UNAUTHORISED ACCESS,
DISCLOSURE, ALTERATION,
OR DESTRUCTION;

3

RESPECT THE PRIVACY
RIGHTS OF INDIVIDUALS,
INCLUDING THEIR RIGHTS
TO INFORMATION ON HOW
WE PROCESS DATA, AND
THEIR RIGHTS TO ACCESS,
RECTIFY, OR DELETE
THEIR PERSONAL DATA;

4

MONITOR AND AUDIT OUR DATA
PROCESSING ACTIVITIES TO
ENSURE COMPLIANCE WITH
DATA PROTECTION LAWS
AND REGULATIONS AND
ADDRESS ANY BREACHES
OR INCIDENTS PROMPTLY
AND TRANSPARENTLY.

(D) RESPONSIBILITIES OF MANAGEMENT AND EMPLOYEES IN UPHOLDING THE CODE

Upholding the values and standards outlined in this Code is a shared responsibility of both management and employees at all levels of the organisation. Management plays a critical role in setting the tone for ethical behaviour, providing guidance and support to employees, and ensuring compliance with the Code. Employees, in turn, are expected to adhere to the principles and standards outlined in the Code in their daily activities and interactions. Specifically, we commit to:

1 LEAD BY EXAMPLE, DEMONSTRATING A COMMITMENT TO ETHICAL CONDUCT AND INTEGRITY IN ALL DECISION-MAKING AND ACTIONS;

2 PROVIDE RESOURCES, TRAINING, AND SUPPORT TO EMPLOYEES TO ENSURE UNDERSTANDING AND COMPLIANCE WITH THE CODE;

3 FOSTER A CULTURE OF TRANSPARENCY, ACCOUNTABILITY, AND OPEN COMMUNICATION, WHERE ETHICAL CONCERNS ARE ADDRESSED PROMPTLY AND EFFECTIVELY;

4 HOLD OURSELVES AND OUR COLLEAGUES ACCOUNTABLE FOR UPHOLDING THE PRINCIPLES AND STANDARDS OUTLINED IN THE CODE, RECOGNISING THAT ETHICAL BEHAVIOUR IS INTEGRAL TO THE SUCCESS AND REPUTATION OF PJ HEGARTY.

4. SOCIAL RESPONSIBILITY

(A) COMMUNITY ENGAGEMENT AND PHILANTHROPY

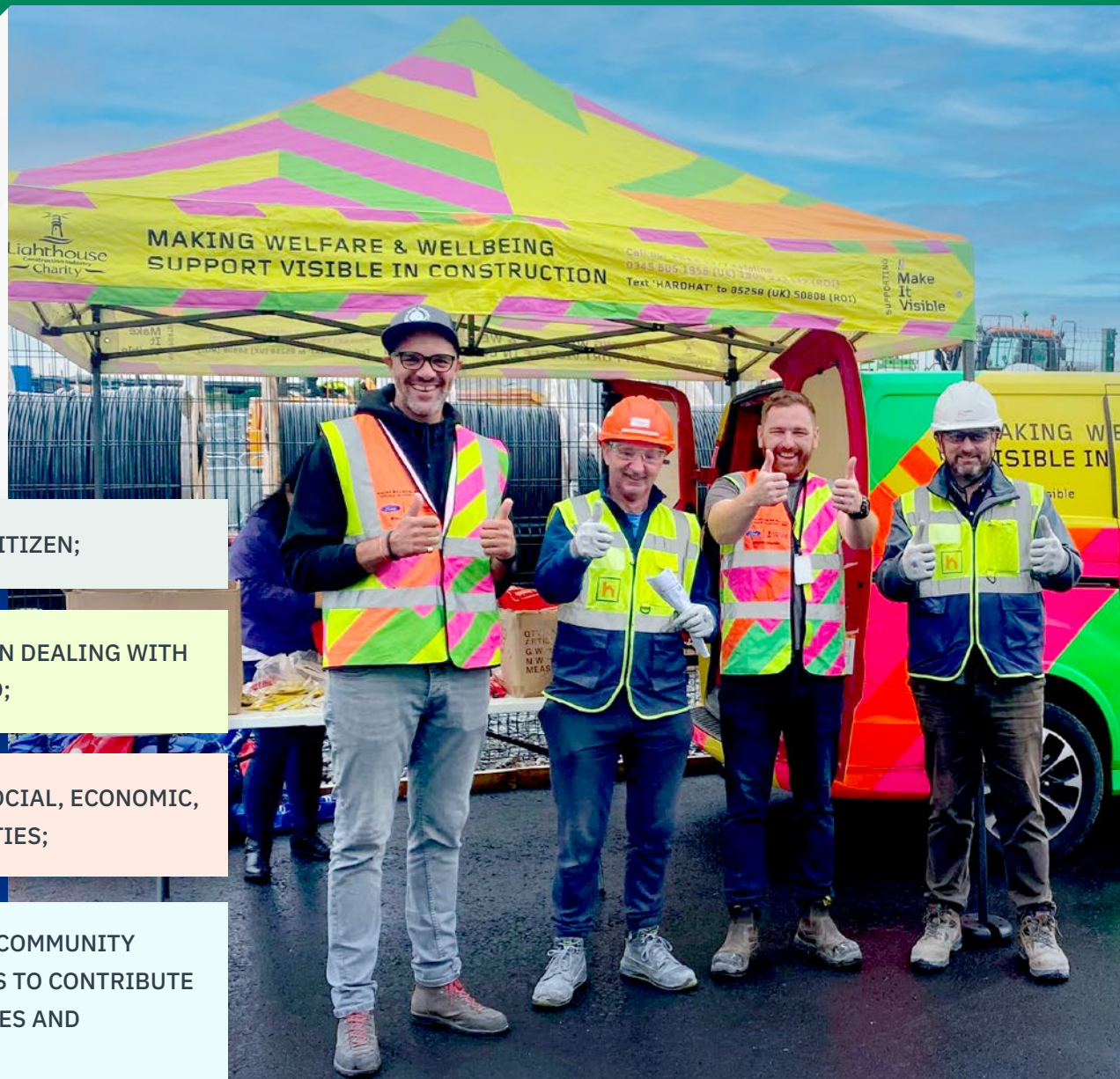
At PJ Hegarty, we recognise the importance of giving back to the communities in which we operate and making a positive impact on society. Our philosophy is to contribute to the wellbeing of our communities through meaningful engagement and philanthropic initiatives. To fulfil our commitment to community engagement and philanthropy, we pledge to:

BE, AT ALL TIMES, A GOOD AND RESPONSIBLE CORPORATE CITIZEN;

EMBRACE A CULTURE OF COMMUNICATION AND OPENNESS IN DEALING WITH LOCAL COMMUNITIES AND ADDRESS ANY CONCERNS RAISED;

IDENTIFY AND SUPPORT INITIATIVES THAT ADDRESS KEY SOCIAL, ECONOMIC, AND ENVIRONMENTAL CHALLENGES FACING OUR COMMUNITIES;

ENCOURAGE AND SUPPORT EMPLOYEE VOLUNTEERISM AND COMMUNITY INVOLVEMENT, PROVIDING OPPORTUNITIES FOR EMPLOYEES TO CONTRIBUTE THEIR TIME, SKILLS, AND RESOURCES TO CHARITABLE CAUSES AND COMMUNITY SERVICE PROJECTS.



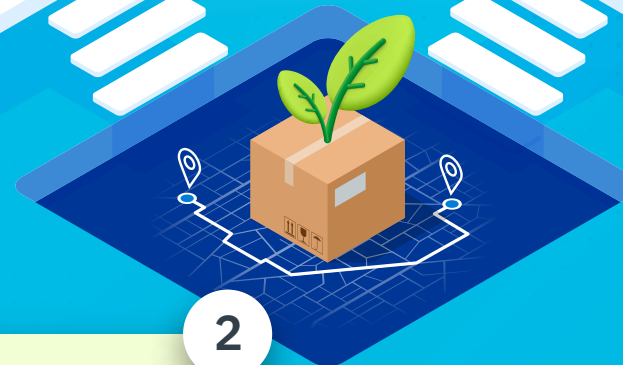
(B) RESPONSIBLE SOURCING AND SUPPLY CHAIN

We believe in the importance of promoting diversity, equality, and inclusion throughout our supply chain and fostering partnerships with suppliers who share our commitment to ethical business practices and social responsibility. Our goal is to promote supplier diversity and responsible sourcing practices by:

1 CONDUCTING DUE DILIGENCE TO ENSURE THAT OUR SUPPLIERS AND SUBCONTRACTORS ADHERE TO ETHICAL LABOUR PRACTICES, ENVIRONMENTAL STANDARDS, AND HUMAN RIGHTS PRINCIPLES THROUGHOUT THEIR OPERATIONS AND SUPPLY CHAINS;

2 COLLABORATING WITH SUPPLIERS AND SUBCONTRACTORS TO IMPLEMENT SUSTAINABLE SOURCING PRACTICES, REDUCE ENVIRONMENTAL IMPACT, AND PROMOTE ETHICAL BUSINESS CONDUCT THROUGHOUT THE SUPPLY CHAIN;

3 MONITORING AND EVALUATING SUPPLIERS AND SUBCONTRACTORS AND TAKING CORRECTIVE ACTION AS NEEDED TO ADDRESS ANY CONCERNS.



(C) HUMAN RIGHTS AND PREVENTION OF MODERN SLAVERY OR FORCED LABOUR

We are committed to upholding fundamental human rights and ensuring that our business operations do not contribute to or support any form of modern slavery, forced labour, or human trafficking. To prevent modern slavery and protect human rights, we will:

CONDUCT DUE DILIGENCE TO IDENTIFY AND ASSESS POTENTIAL RISKS OF MODERN SLAVERY OR FORCED LABOUR WITHIN OUR SUPPLY CHAIN AND BUSINESS OPERATIONS;

IMPLEMENT POLICIES AND PROCEDURES TO PREVENT AND MITIGATE THE RISK OF MODERN SLAVERY, INCLUDING A RESPONSIBLE SOURCING CODE, CONTRACTUAL CLAUSES, AND, WHERE APPROPRIATE, AUDITS;

PROVIDE AWARENESS PROGRAMMES TO EMPLOYEES, SUPPLIERS, AND OTHER STAKEHOLDERS ON THE IMPORTANCE OF RESPECTING HUMAN RIGHTS AND PREVENTING MODERN SLAVERY;

TAKE PROMPT AND APPROPRIATE ACTION TO ADDRESS ANY ALLEGATIONS OR INSTANCES OF MODERN SLAVERY OR FORCED LABOUR WITHIN OUR SUPPLY CHAIN OR BUSINESS OPERATIONS.



(C) CLIENTS, SUBCONTRACTORS, SUPPLIERS, NEIGHBOURS, AND OTHER STAKEHOLDERS

Our mission is to treat all clients, subcontractors, suppliers, neighbours, and other stakeholders with fairness, honesty, and respect in all our dealings. We recognise that our success depends on building and maintaining positive relationships with our stakeholders and conducting business with integrity and professionalism. To ensure fair treatment of these stakeholders, we will:



UPHOLD THE HIGHEST STANDARDS OF ETHICAL CONDUCT AND INTEGRITY IN OUR INTERACTIONS, AVOIDING CONFLICTS OF INTEREST, BRIBERY OR CORRUPTION, OR ANY OTHER UNETHICAL PRACTICES;



ENSURE THAT ALL CONTRACTUAL AGREEMENTS AND BUSINESS TRANSACTIONS ARE TRANSPARENT AND CONDUCTED IN ACCORDANCE WITH APPLICABLE LAWS, REGULATIONS, AND INDUSTRY STANDARDS;



LISTEN TO THE CONCERNS AND FEEDBACK OF OUR CLIENTS, SUPPLIERS, SUBCONTRACTORS, NEIGHBOURS, AND OTHER STAKEHOLDERS, AND RESPOND PROMPTLY AND RESPECTFULLY TO ADDRESS THEIR NEEDS AND EXPECTATIONS;



COLLABORATE WITH OUR CLIENTS AND OTHER STAKEHOLDERS TO PROMOTE SUSTAINABLE AND MUTUALLY BENEFICIAL RELATIONSHIPS, BASED ON TRUST, TRANSPARENCY, AND SHARED VALUES.

5. FAIR TREATMENT AND NON-DISCRIMINATION

(A) EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY

At PJ Hegarty, we are dedicated to providing equal employment opportunities for all employees and applicants, regardless of race, colour, ethnicity, nationality, religion, gender, sexual orientation, gender identity, age, disability, or any other protected characteristic. We value diversity and inclusion in the workplace and strive to create a culture that respects and celebrates the unique contributions of every individual. To promote equal employment opportunity and diversity, we:

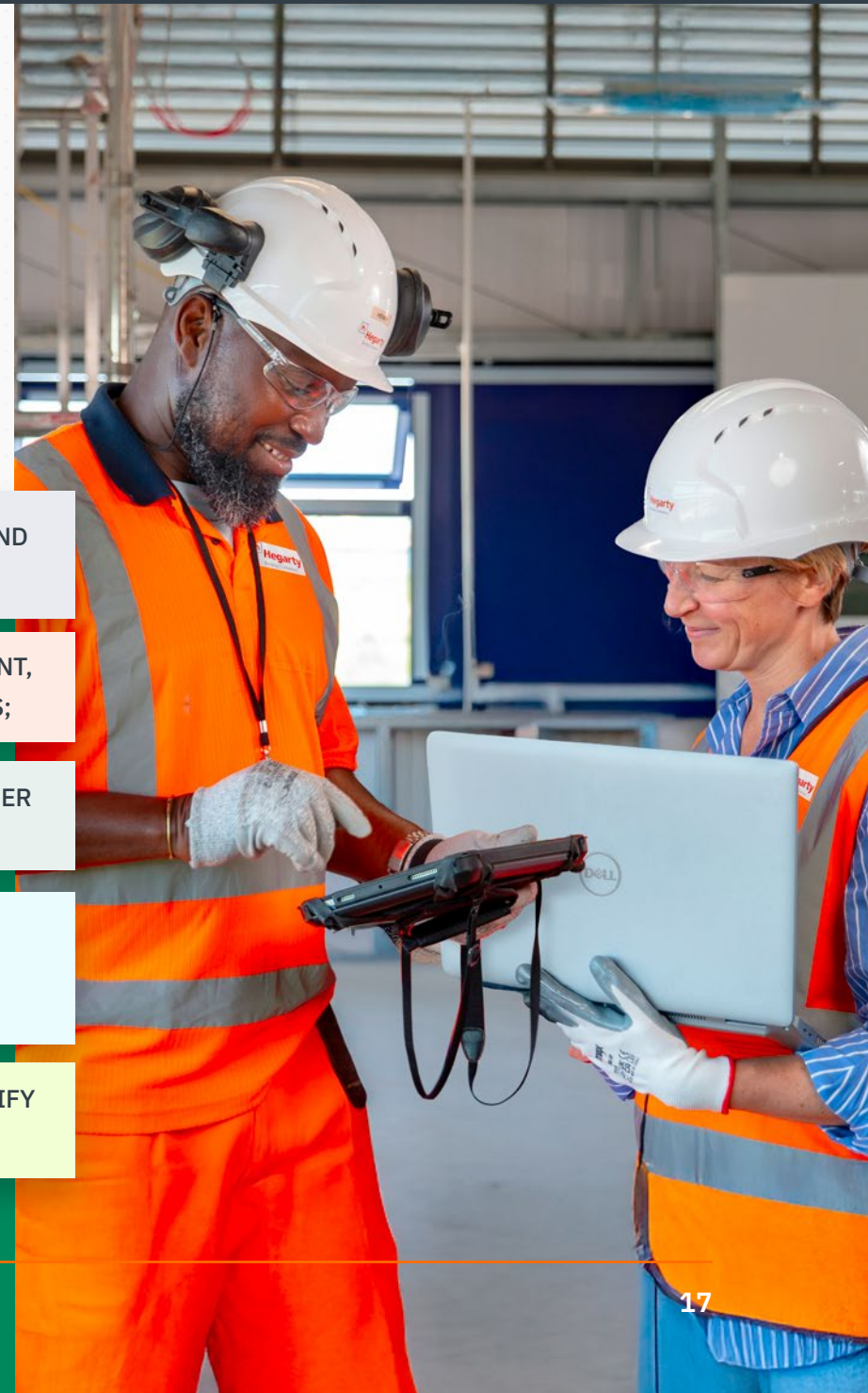
RECRUIT, HIRE, TRAIN, AND PROMOTE EMPLOYEES BASED ON MERIT, QUALIFICATIONS, AND JOB-RELATED CRITERIA, WITHOUT REGARD TO ANY PROTECTED CHARACTERISTIC;

FOSTER A WORKPLACE ENVIRONMENT THAT IS FREE FROM DISCRIMINATION, HARASSMENT, AND BIAS, WHERE ALL EMPLOYEES ARE TREATED WITH DIGNITY, RESPECT, AND FAIRNESS;

PROVIDE OPPORTUNITIES FOR PROFESSIONAL DEVELOPMENT, ADVANCEMENT, AND CAREER GROWTH FOR ALL EMPLOYEES, REGARDLESS OF BACKGROUND OR IDENTITY;

ENCOURAGE DIVERSITY OF THOUGHT, EXPERIENCE, AND PERSPECTIVE AMONG OUR WORKFORCE, RECOGNISING THAT DIVERSITY DRIVES INNOVATION AND ENHANCES ORGANISATIONAL PERFORMANCE;

REGULARLY REVIEW AND ASSESS OUR EMPLOYMENT PRACTICES AND POLICIES TO IDENTIFY AND ADDRESS ANY BARRIERS TO EQUAL OPPORTUNITY AND DIVERSITY.



(B) WORK-LIFE BALANCE

We recognise the importance of achieving a healthy work-life balance and supporting the wellbeing of our employees both inside and outside of the workplace. We strive to promote work-life balance by:

1

OFFERING FLEXIBLE WORK ARRANGEMENTS AS APPROPRIATE TO ACCOMMODATE THE DIVERSE NEEDS AND RESPONSIBILITIES OF OUR EMPLOYEES;

2

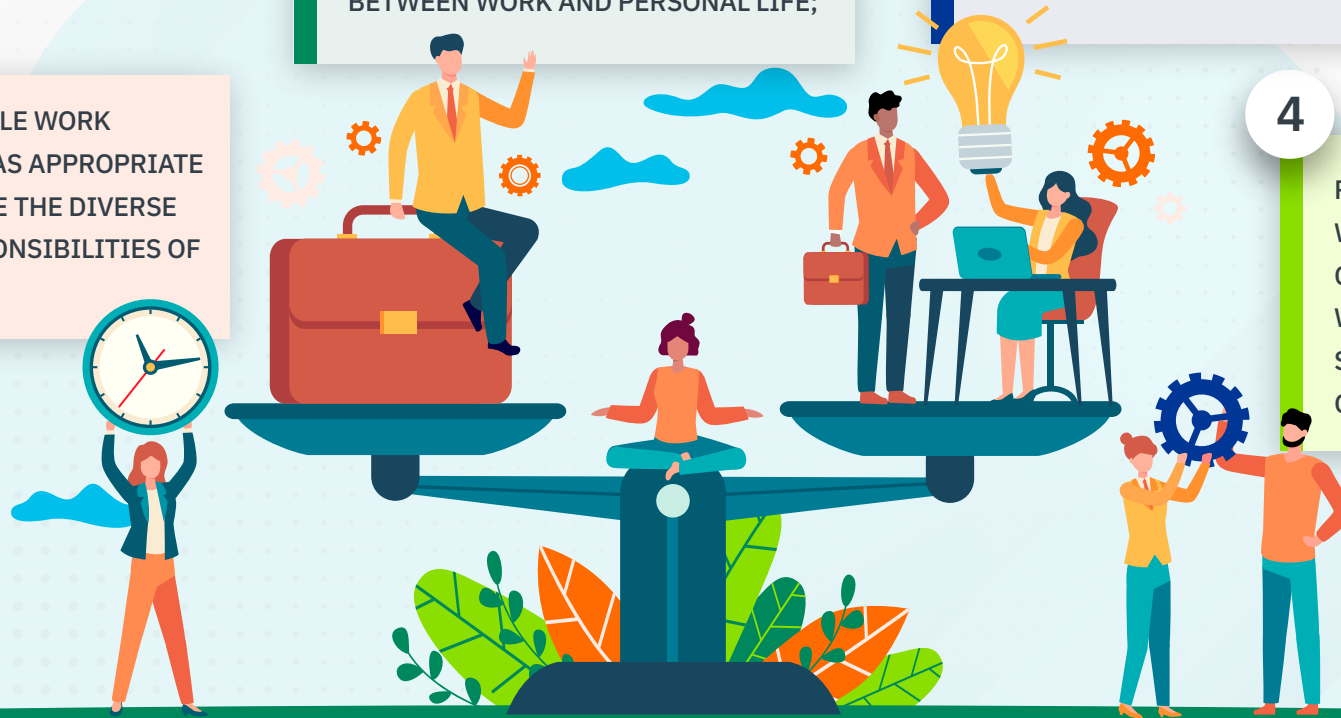
PROVIDING RESOURCES AND SUPPORT TO HELP EMPLOYEES MANAGE WORK-RELATED STRESS, PRIORITISE THEIR WELLBEING, AND MAINTAIN A HEALTHY BALANCE BETWEEN WORK AND PERSONAL LIFE;

3

ENCOURAGING OPEN COMMUNICATION AND COLLABORATION AMONG EMPLOYEES AND MANAGERS TO ADDRESS WORKLOAD CONCERNS, ESTABLISH REALISTIC EXPECTATIONS, AND PROMOTE A CULTURE OF WORK-LIFE BALANCE;

4

RECOGNISING EMPLOYEES WHO DEMONSTRATE COMMITMENT TO ACHIEVING WORK-LIFE BALANCE AND SUPPORTING THE WELLBEING OF THEIR COLLEAGUES.



(C) FREEDOM OF ASSOCIATION

We respect the rights of our employees to freedom of association, as enshrined in international human rights standards and labour laws. We recognise the importance of employee representation in safeguarding their interests and promoting fair labour practices. To uphold the right to freedom of association, we will:

RESPECT EMPLOYEES' RIGHTS TO JOIN OR NOT TO JOIN TRADE UNIONS, EMPLOYEE ASSOCIATIONS, OR OTHER REPRESENTATIVE BODIES, WITHOUT FEAR OF REPRISAL OR DISCRIMINATION;

ESTABLISH MECHANISMS FOR CONSTRUCTIVE DIALOGUE AND ENGAGEMENT WITH EMPLOYEE REPRESENTATIVES TO ADDRESS WORKPLACE ISSUES AND RESOLVE DISPUTES;

ENSURE THAT OUR POLICIES AND PRACTICES SUPPORT THE EXERCISE OF FREEDOM OF ASSOCIATION, INCLUDING THE PROTECTION OF WHISTLEBLOWERS AND THE PROHIBITION OF ANTI-UNION DISCRIMINATION.



(D) PREVENTION OF HARASSMENT AND DISCRIMINATION

We are committed to maintaining a workplace environment that is free from harassment, discrimination, and bullying in any form. We recognise that harassment and discrimination undermine morale, productivity, and employee wellbeing and are incompatible with our values and principles. To prevent harassment and discrimination, we:

PROHIBIT ANY FORM OF HARASSMENT, DISCRIMINATION, OR RETALIATION BASED ON PROTECTED CHARACTERISTICS, INCLUDING RACE, COLOUR, ETHNICITY, NATIONALITY, RELIGION, GENDER, SEXUAL ORIENTATION, GENDER IDENTITY, AGE, DISABILITY, OR ANY OTHER CHARACTERISTIC PROTECTED BY LAW;

PROVIDE APPROPRIATE TRAINING AND/OR AWARENESS PROGRAMMES ON RECOGNISING AND PREVENTING HARASSMENT, DISCRIMINATION, AND BIAS IN THE WORKPLACE;

ESTABLISH CLEAR REPORTING PROCEDURES AND MECHANISMS FOR EMPLOYEES TO RAISE CONCERNS OR COMPLAINTS ABOUT HARASSMENT OR DISCRIMINATION, ENSURING CONFIDENTIALITY AND PROTECTION FROM RETALIATION;

TAKE PROMPT AND EFFECTIVE ACTION TO INVESTIGATE AND ADDRESS ANY ALLEGATIONS OF HARASSMENT OR DISCRIMINATION, INCLUDING DISCIPLINARY ACTION AGAINST OFFENDERS AND IMPLEMENT MEASURES TO PREVENT RECURRENCE.

6. FINANCIAL INTEGRITY

(A) PREVENTION OF BRIBERY, FRAUD, AND/OR CORRUPTION

Our guiding principle is to conduct our business with honesty, integrity, and ethical conduct, and we have zero tolerance for bribery, fraud, or corruption in any form. We recognise that bribery, fraud, and corruption undermine trust, harm reputations, and have serious legal and financial consequences. To prevent bribery, fraud, and corruption, we:

COMPLY WITH ALL APPLICABLE ANTI-BRIBERY, ANTI-FRAUD, AND ANTI-CORRUPTION LAWS, REGULATIONS, AND STANDARDS, INCLUDING IRELAND'S CRIMINAL JUSTICE (CORRUPTION OFFENCES) ACT 2018, AND THE UK'S BRIBERY ACT 2010;

PROHIBIT THE OFFERING, SOLICITATION, OR ACCEPTANCE OF BRIBES, KICKBACKS, OR OTHER IMPROPER PAYMENTS OR BENEFITS, TO OR FROM ANY THIRD PARTIES;

IMPLEMENT POLICIES AND PROCEDURES TO IDENTIFY AND MITIGATE BRIBERY, FRAUD, AND CORRUPTION RISKS IN OUR BUSINESS OPERATIONS;

PROVIDE APPROPRIATE AWARENESS PROGRAMMES ON OBLIGATIONS UNDER ANTI-BRIBERY, ANTI-FRAUD, AND ANTI-CORRUPTION LAWS AND POLICIES, AND ENCOURAGE THE REPORTING OF CONCERNS OF MISCONDUCT;

INVESTIGATE ALL REPORTS OF SUSPECTED BRIBERY, FRAUD, OR CORRUPTION PROMPTLY AND THOROUGHLY, AND TAKE APPROPRIATE ACTION AGAINST INDIVIDUALS FOUND TO HAVE VIOLATED COMPANY POLICIES OR LEGAL REQUIREMENTS.



(B) ANTI-TAX EVASION

The Company recognises that paying taxes is a fundamental obligation and an essential contribution to the functioning of society. We will not engage in any form of tax evasion, and will:

COMPLY WITH ALL APPLICABLE TAX LAWS, REGULATIONS, AND REPORTING REQUIREMENTS;

BE TRANSPARENT AND FORTHCOMING IN OUR DEALINGS WITH TAX AUTHORITIES;

NOT ENGAGE IN ANY PRACTICE THAT WOULD FACILITATE THE EVASION OF A TAX OBLIGATION;

ENSURE THAT ANY EMPLOYEE FOUND TO HAVE ENGAGED IN TAX EVASION OR THE FACILITATION THEREOF, WILL BE SUBJECT TO DISCIPLINARY ACTION, UP TO AND INCLUDING TERMINATION OF EMPLOYMENT.



(B) CONFLICTS OF INTEREST

The Company acknowledges that conflicts of interest may arise when our personal, financial, or professional interests' conflict with the interests of the Company or our duty to act in the best interests of our stakeholders. To effectively manage any potential conflict, and as outlined in the relevant policy, we will:

ASSESS THE NATURE AND SEVERITY OF THE CONFLICT AND ITS POTENTIAL IMPACT ON THE COMPANY;

IMPLEMENT MEASURES TO MITIGATE OR MANAGE THE CONFLICT, SUCH AS RECUSAL FROM DECISION-MAKING OR RESTRUCTURING RESPONSIBILITIES;

MONITOR AND REVIEW THE EFFECTIVENESS OF MEASURES TAKEN TO ADDRESS THE CONFLICT OF INTEREST, AND ADJUST AS NEEDED;

DOCUMENT THE STEPS TAKEN, INCLUDING DISCLOSURES, EVALUATIONS, AND REMEDIAL ACTIONS.

Employees are expected to cooperate fully in the managements of conflicts of interest and to comply with any Company policy in this regard.



7. SPEAK UP

At PJ Hegarty, we value open communication, transparency, and accountability. We recognise that speaking up about ethical concerns, violations of Company policies, or other wrongdoing is essential to maintaining a culture of integrity and trust within the organisation. We encourage all employees to speak up if they observe or become aware of any behaviour that is inconsistent with our values or standards of conduct. To facilitate speaking up, we have established the following procedures:

(A) WHAT TO DO IF YOU HAVE AN ETHICAL OR OTHER CONCERN

There are multiple channels for employees to report ethical concerns or misconduct without fear of retaliation. Employees can refer to our Protected Disclosures Policy which confirms to whom they may raise concerns such as:

- directly to their supervisor, manager, or another member of management;
- to the human resources department;
- to the Chief Financial Officer.

We encourage employees to use the reporting channel that they feel most comfortable with, and we are committed to maintaining confidentiality and protecting anyone who 'speaks up' from retaliation. All reports will be fully investigated and individuals who are found guilty of misconduct will be subject to appropriate disciplinary action.

(B) PROTECTION AGAINST RETALIATION

We prohibit retaliation against individuals who speaks up in good faith to report ethical concerns or other actual or suspected wrongdoing. Retaliation against whistleblowers undermines trust, discourages reporting, and is contrary to our values and policies. Our Protected Disclosures Policy includes non-retaliation provisions, to ensure that employees feel safe and supported when speaking up about ethical concerns. We commit to investigating all reports of retaliation promptly and impartially and taking appropriate disciplinary action against individuals found to have engaged in any form of retaliation.

(C) CONFIDENTIALITY AND ANONYMITY

We respect the confidentiality and anonymity of individuals who report ethical concerns or other wrongdoing. While we encourage employees to provide their contact information when reporting concerns to facilitate investigation and follow-up, we understand that some individuals may prefer to remain anonymous. We will make every effort to protect the identity of whistleblowers who choose to remain anonymous, subject to applicable legal requirements and the need to conduct a thorough investigation.





8. CONCLUSION

At PJ Hegarty, we are dedicated to upholding the highest standards of ethical conduct and integrity in all aspects of our business operations. This Code serves as a guiding framework for expected behaviours, reflecting our core values and principles, and guiding our interactions with colleagues, clients, partners, and other stakeholders.

We assure all employees that management is fully committed to supporting and enforcing the provisions of the Code of Ethics and Business Conduct. By adhering to the principles outlined in this Code, we can continue a culture of integrity, transparency, and accountability that fosters long-term success and creates value for all.

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