



## Business Ethics Policy

The reputation of CA Group is built on the trust and confidence of those with whom we deal. The Company aims to maintain high ethical standards in the conduct of its business and will not tolerate any behaviour or practice that compromises its integrity.

CA Group is committed to continuously improve our performance.

Unless otherwise stated the term 'Employee(s)' shall when used herein apply in like manner to any PAYE employee(s) agency worker(s) subcontractor consultant etc. No inference is intended - nor shall any be drawn - in regard to the employment status or tax status of any person.

### Compliance

The Company aims to maintain high ethical standards in carrying out its business activities. Practices of any sort that are incompatible with the Company's principles and policies will not be tolerated. Strict adherence to these principles and supporting policies is a condition of employment in the Company. It is recognised that lessons can be learned from other organisations, as well as from the many examples of good practice within our own company.

Employees are to:

Behave ethically when doing business for the company, in accordance with the specific objectives set out below.

And confirm their compliance with the following objectives and supporting policies and procedures on an annual basis.

### Unethical Behaviour and 'Whistle-Blowing'

The Managing Director is responsible for initiating and supervising the investigation of all reports of breaches of these principles and policies and ensuring that appropriate disciplinary action is taken when required.

CA Group aims to create the climate and opportunities for employees to voice genuinely held concerns about behaviour or decisions that they perceive to be unethical. Therefore, any employee who needs guidance or advice on business ethics issues is to speak to a Director.

### Specific Objectives

This is not a complete list and any action such as fraud, malpractice or which is otherwise unlawful, dishonest and harmful to others or otherwise against Company principles and policies will result in disciplinary action.



## BUSINESS POLICY

Prerequisite for a successful and sustained business relationship. Personal contact, helpful and responsive action are features of the service we provide to develop long-term relationships. Therefore, the Company will:

Understand, meet and strive to exceed the needs of our clients and their customers.

Operate within the best practices of the industries in which it competes and in a manner that makes CA Group easy to do business with.

Respect the confidentiality of information that we might obtain and retain in relation to clients and their customers.

Take all reasonable care to avoid untruths, concealment and overstatement in all advertising and other public communications.

### 2. Company Shareholders.

The Company is committed to maintaining the highest standards in the best interests of our employees and shareholders.

The Company will:

Protect the interests of shareholders and treat them all fairly.

Provide timely and truthful financial information in accordance with statutory requirements.

Communicate its business principles, policies and achievements.

### 3. Employees.

The Company is committed to high standards of employment practice and wishes to be recognised as a good employer. It will:

Actively engage with employees through an open communication process.

Pay a fair wage for a fair day's work, recognising the contributions made by individuals to the Company's success.

Support employees in their own efforts in community work.

Not tolerate any sexual, physical or mental harassment of its employees.

In addition, all employees will:

Not use any information that they receive in the course of their business dealings for personal gain or any purpose except that for which it is given.

Not to receive gifts and they may not give money or any gift of significant value to a client, nor may they accept any gift or service that could be construed as being intended as a bribe.

Be alert to and report any fraudulent activities and maintain accurate company records to help prevent their occurrence.



THIS POLICY WILL BE REVIEWED ON AN ANNUAL BASIS

James Amos  
Managing Director  
CA Group

05<sup>th</sup> May 2026