



This Code of Conduct applies to Directors on the Board of Gowing Bros. Limited, and to employees, contractors and consultants of Gowing Bros. Limited and its related entities (**Gowing Bros.**).

This Code is intended to help Directors and staff to understand their responsibilities to uphold the goals and values to which Gowing Bros. aspires and to conduct business in accordance with applicable laws and regulations. Importantly, this Code is reflected in and supported by a range of policies and procedures appropriate for an organisation of the size, organisational complexity and scope of operations of Gowing Bros.

Gowing Bros. is committed:

- To conducting all its business consistent with the goals and values of the organisation.
- To avoiding or appropriately managing any conflict of interest between the personal interests of a Director or staff member and their responsibility to serve the interests of Gowing Bros. and its stakeholders.
- To ensuring property, information and position are not misused for personal benefit or to compete with Gowing Bros.
- To ensuring Gowing Bros.' assets are used only for authorised and legitimate business purposes.
- To maintaining the confidentiality of information and the privacy of personal information entrusted to Gowing Bros. by any of its stakeholders and others with whom it deals except where disclosure is authorised.
- To ensuring high standards of disclosure and audit integrity in relation to Gowing Bros.' activities and financial performance.
- To ensuring dealings between Gowing Bros. and any stakeholder or other are conducted in a lawful and fair manner.
- To conducting all Gowing Bros.' business in accordance with applicable laws and regulations in the jurisdictions in which Gowing Bros. operates.
- To protecting a person who in good faith makes, or assists someone to make, a report concerning violations of this Code.
- To overseeing the development, promotion and maintenance of this Code and the review of its contents annually to ensure its effectiveness.

A material breach of this Code will be dealt with by senior management and, as necessary, the Board of Gowing Bros. Upon investigation, a failure to observe the requirements of this Code by any office holder or staff member, may result in Gowing Bros. taking appropriate disciplinary action.