

Aera Advisory Limited

Corporate Responsibility Policy Statement

Aera Advisory is committed to integrating Corporate Responsibility (CR) within our business activities and values, such that the interests of all stakeholders including investors, customers, employees, the community and the environment are reflected in the company's policies and actions.

We are committed to:

- Continuous improvement in our CR strategy;
- Encouraging our business partners to strive for a similar standard of CR performance;
- Behaving in a socially responsible manner;
- Continually improving our performance and meeting all relevant legislation;
- Encouraging our staff to take account of the impact of their decisions and advice to clients on any natural resource and community within which we work.

Standards of business conduct

We recognise that good CR embraces all aspects of sustainable development and the way we affect people through our business activities.

We will assess which social issues are of most relevance to our activities and how to address them as a business and as individuals.

We shall operate in a way that safeguards against unfair business practices. We have an exemplar reputation in our industry and as such have a zero-tolerance approach to unfair or illegal business practices;

Our business is built on relationships. As such we believe that a responsible and transparent approach to how we do business is a vital part of delivering success. When carrying out our business, in consultation with our stakeholders, we will determine the environmental, social and economic issues.

Our contracts will clearly set out the agreed terms, conditions and the basis for our relationship.

We will share and declare information on personal and corporate conflicts of interest where applicable.

We have a zero-tolerance approach to Bribery and Corruption. All our staff are trained to ensure they reject any offer of bribery and to escalate any concerns to the Managing Director.

We are committed to ensuring that our business is conducted in all respects according to rigorous ethical, professional and legal standards. All the laws that regulate and apply will be complied with.

All organisations and individuals with whom we have a business relationship will be treated in a fair, open and respectful manner. Competition will be based upon the quality, value and integrity of the services being supplied.

Environment

Our objective is to reduce our impact on the environment through a commitment to continual improvement. We will continue to work with our supply chain and in the advice we provide our clients as an environmental consultancy, to reduce the impact on the environment.

We seek to identify and use consumables from sustainable sources within our business, wherever practicable.

Human Rights

We aim to support and respect the protection of internationally proclaimed human rights.

Equality and Diversity

We aim to eliminate discrimination on any grounds and promote equality of opportunity within our business.

Impact on Society

We will take steps to understand how we can most effectively support the needs of the local community and implement initiatives accordingly.

Ethics and Ethical Trading

We will adopt ethical sourcing policies, where possible.

We will respect the requirements of our clients and our desire to be regarded as a reputable technical advisory provider by maintaining the highest ethical trading standards.



Stuart McGowan, Managing Director, February 2026
