

One Stone Advisors: Code of Conduct

Approach

One Stone Advisors is committed to responsible business practices and acting with respect for our stakeholders. This Code sets out expected standards of conduct for all contractors and co-workers engaged in One Stone projects and client work, in their dealings with our partners, associates, customers, suppliers, peers and local communities.

In addition to our public commitments as a certified B Corp, we are guided by three core values in everything we do:

1. **Act with integrity:** We treat others with respect, and build trusted relationships to be a preferred business partner.
2. **Make a difference:** We aim for results that go beyond compliance, that are ambitious, and that deliver positive impact.
3. **Empower for good:** We share knowledge and build networks with a focus on the future.

Value 1: Act with Integrity

Acting with integrity is our foundation for responsible conduct. The success of our business depends on maintaining trust and respect with our partners, associates, customers, suppliers, peers and local communities and ensuring that nature and future generations are at the heart of our work.

We earn and foster trust and respect by consistently demonstrating honesty, fairness, quality and reliability, by upholding principled and fair market competition, and by creating a culture of open communication and personal accountability.

That means:

- If we do something wrong, we will own it. If we see something wrong, we will say it.
- We will not engage in bribery or corruption.
- We will avoid gifts and gratuities and report anything we are offered in our Gifts Register.
- We will avoid potential conflicts of interest and note any that arise in our Declaration of Interests Register.
- We will respect and acknowledge ownership of intellectual property.
- We will take all reasonable steps to protect proprietary and confidential material.
- We will uphold One Stone's brand and reputation.

Value 2: Make a Difference

One Stone aims to go beyond legal and regulatory compliance in our own corporate practices and through the advice we give our clients. We seek to apply the principle of ‘additionality’ by driving continuous improvement across our own and our clients’ operations and promoting the adoption of ambitious, evidence-based targets, commitments and best practice.

That means:

- We will comply with all laws, rules and regulations where we do business.
- We will uphold fundamental human rights and freedoms.
- We will protect the natural world.
- We will seek out projects that create positive impact and measure our contribution.

Value 3: Empower for Good

One Stone aspires to be open to new ways of thinking and to make time to learn and improve. We use our expertise and experience to improve the quality of our offering to clients and build capacity, especially among younger generations.

That means:

- We will share best practice information openly.
- We will spend at least 5% of our time working pro bono with organisations aligned to our values.
- We will mentor young people in our field.
- We will proactively seek to enhance diversity and inclusion.

Breaches of this Code

Breaches of this Code are governed by our Grievance Procedure.

Publication, Reporting & Review

This Code is approved by Fran van Dijk, CEO and highest governing body of One Stone Advisors Ltd, and is reviewed at least every 36 months.

This Code is published on our website and accessible to all stakeholders.

Approved by: Fran van Dijk, CEO

Approval date: 22 September 2026

Next review: 22 September 2029