CHILD LABOUR & SLAVERY POLICY 2026

Introduction

Mackinnon Construction Ltd acknowledges the fact that child labour occurs in many countries. However, MCL does not accept child labour, and works actively against it. The complexity of the child labour issue requires a consistent, long-term effort to create sustainable and broad-based solutions in order to reach our goal; that no products delivered to MCL are produced by child labour.

MCL respects different cultures and values in countries where MCL operates and sources its products, but does not compromise on the basic requirements regarding the Rights of the Child.

MCL's Child Labour Policy has been established in order to make MCL's position clear to suppliers and their co-workers, as well as any other parties. The requirements in this code of conduct are mandatory to all suppliers and their sub-contractors.

General Principles

Mackinnon Construction Ltd does not accept child labour.

Mackinnon Construction Ltd supports the United Nations (U.N.) Convention on the Rights of the Child (1989).

Mackinnon Construction Ltd child labour policy is based on this Convention, which stipulates:

- *"All actions concerning the child shall take full account of his or her best interests."* Article 3.
- *"The right of the child to be protected from economic exploitation and from performing any work that is likely to be hazardous or to interfere with the child's education, or to be harmful to the child's health or physical, mental, spiritual, moral or social development".* Article 32.1.

In addition, this policy is based on the International Labour Organisation (ILO) Minimum Age Convention no. 138 (1973). According to this convention, the word "Child" is defined as any person below fifteen (15) years of age, unless local minimum age law stipulates a higher age for work or mandatory schooling, in which case the higher age would apply. If, however, the local minimum working age is set at fourteen (14) years of age in accordance with exceptions for developing countries, the lower age will apply.

This Policy also incorporates the ILO Convention on the Worst Forms of Child Labour no. 182 (1999)

Implementation

All actions to avoid child labour shall be implemented by taking the child's best interests into account. Mackinnon Construction Ltd requires that all suppliers shall recognise the U.N. Convention on the Rights of the Child, and that the suppliers comply with all relevant national and international laws, regulations and provisions applicable in the country of production.

Suppliers are obliged to take the appropriate measures to ensure that no child labour occurs at suppliers' and their sub-contractors' places of production.

If child labour is found in any place of production, Mackinnon Construction Ltd will require the supplier to implement a corrective action plan. If corrective action is not implemented within the agreed time-frame, or if repeated violations occur, Mackinnon Construction Ltd will terminate all business with the supplier concerned. The corrective action plan shall take the child's best interests into consideration, i.e. family and social situation and level of education. Care shall be taken not merely to move child labour from one supplier's workplace to another, but to enable more viable and sustainable alternatives for the child's development.

The supplier shall effectively communicate to all its sub-contractors, as well as to its own co-workers, the content of Mackinnon Construction Ltd Child Labour Policy, and ensure that all measures required are implemented accordingly.

Young Workers

Mackinnon Construction Ltd supports the legal employment of young workers.

Young workers of legal working age have, until the age of 18, the right to be protected from any type of employment or work which, by its nature or the circumstances in which it is carried out, is likely to jeopardise their health, safety or morals.

Mackinnon Construction Ltd therefore requires all its suppliers to ensure that young workers are treated according to the law; this includes measures to avoid hazardous jobs, night shifts and ensure minimum wages. Limits for working hours and overtime should be set with special consideration to the workers' young age.

Labour Force Register

The supplier shall maintain documentation for every worker verifying the worker's date of birth. In countries where such official documents are not available, the supplier must use appropriate assessment methods as per local practice and laws.

Monitoring

All suppliers are obliged to keep Mackinnon Construction Ltd informed at all times about all places of production (including their sub-contractors). Any undisclosed production centres found would constitute a violation of this code of conduct.

Through the General Purchasing Conditions for the supply of products to MCL has reserved the right to make unannounced visits at any time to all places of production (including their sub-contractors) for goods intended for supply to Mackinnon Construction Ltd, MCL furthermore reserves the right to assign, at its sole discretion, an independent third party to conduct inspections in order to ensure compliance with Mackinnon Construction Ltd Child Labour policy.

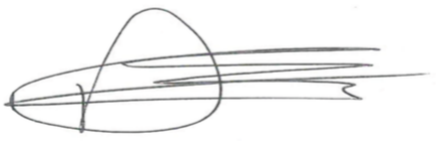
Remediation

If child labour is found in the supply chains of Mackinnon Construction Ltd, it will seek to work in partnership with the supplier and appropriately qualified organisations to develop a responsible solution that is in the best long-term interests of the children. The supplier and Mackinnon Construction Ltd will agree a corrective action plan, which may comprise the following actions:

- Collate a list of all potential child labourers and young workers
- Seek advice and help from a recognised local non-governmental organisation that deals with child labour or the welfare of children[1]
- Develop a remediation plan that secures the children's education and protects their economic well-being, in consultation with Mackinnon Construction Ltd and where possible a local NGO, and in consultation with and respecting the views of the child
- Explain the legal requirements and restrictions on working ages to the children and assure them that, if they wish, they will be employed when they reach working age
- Understand the children's desires and explore the opportunities for them to re-enter education.

- Whether the child contributes to the livelihoods of their family or they are self-dependent, his or her wage should continue be paid until they reach working age, or until an alternative long-term solution has been agreed with the child and their family (for example employment of an unemployed adult family member in place of the child labourer).
- Ensure that the child worker has adequate accommodation and living conditions.
- Document all actions
- Develop processes to prevent recurrence
- Do not:
    - Expel any of the suspected or confirmed child labourers and/or young workers
    - Threaten the children or their families or hamper the progress of investigation and remediation
    - Conceal or falsify any documentation

  Such actions will be considered by Mackinnon Construction Ltd as evidence that the supplier is not committed to child labour remediation, in breach of this Child Labour Policy.



Signed: ..... 9th Jan 2026 Date Effective

Alistair J. Mackinnon – Managing Director

Modern Slavery Statement for Financial Year 2025/2026

This statement is made pursuant to Section 54 of the Modern Slavery Act 2015 and sets out the steps that Mackinnon Construction Ltd has taken and is continuing to take to ensure that modern slavery or human trafficking is not taking place within our business or supply chain.

Modern slavery encompasses slavery, servitude, human trafficking and forced labour. Mackinnon Construction Ltd has a zero-tolerance approach to any form of modern slavery. We are committed to acting ethically and with integrity and transparency in all business dealings and to putting effective systems and controls in place to safeguard against any form of modern slavery taking place within the business or our supply chain.

Our Business

Mackinnon Construction Ltd is a UK based civil engineering contractor, operating solely in the UK and specialising in the on-shore oil and gas industry; where the highest levels of health and safety are a necessary requirement. Mackinnon Construction Ltd uses many suppliers for goods and services and aims to ensure that all suppliers operate in an ethical manner. We aim where possible to use local suppliers, which increases our knowledge of their working practices and helps to promote a healthy local economy.

Our High-Risk Areas

We believe that our key risk areas would be the procurement of certain construction materials eg. Indian Sandstone and tropical hardwoods. In the unlikely event of Mackinnon Construction Ltd procuring these types of materials we would specifically request a written declaration from the supplier and ask for third party verification that slavery/ forced labour has not been used.

Our Policies

We operate a number of internal policies to ensure that we are conducting business in an ethical and transparent manner. These include:

1. *Anti-slavery policy. This policy sets out the organisation's stance on modern slavery and explains how employees can identify any instances of this and where they can go for help.*
2. *Recruitment policy. We operate a robust recruitment policy, including conducting eligibility to work in the UK checks for all employees to safeguard against human trafficking or individuals being forced to work against their will.*
3. *Whistleblowing policy. We operate a whistleblowing policy so that all employees know that they can raise concerns about how colleagues are being treated, or practices within our business or supply chain, without fear of reprisals.*
4. *Ethics Policy. This policy explains the manner in which we behave as an organisation and how we expect our employees and suppliers to act.*

Our suppliers

Mackinnon Construction Ltd operates a supplier policy and maintains a preferred supplier list. We conduct due diligence on all suppliers before allowing them to become a preferred supplier. This due diligence includes an online search to ensure that a particular organisation has never been convicted of offences relating to modern slavery. Our anti-slavery policy forms part of our contract with all suppliers and they are required to confirm that no part of their business operations contradicts this policy.

In addition to the above, as part of our contract with suppliers, we require that they confirm to us that:

1. *They have taken steps to eradicate modern slavery within their business.*
2. *They hold their own suppliers to account over modern slavery.*
3. *(For UK based suppliers) They pay their employees at least the national minimum wage / national living wage (as appropriate).*
4. *(For international suppliers) They pay their employees any prevailing minimum wage applicable within their country of operations.*
5. *We may terminate the contract at any time should any instances of modern slavery come to light.*

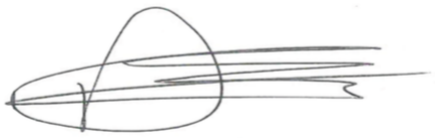
Training

We will conduct training for our management team so that they understand the signs of modern slavery and what to do if they suspect that it is taking place within our supply chain. We will achieve this by signing up to the Supply Chain Sustainability School (www.supplychainschool.co.uk).

Our performance indicators

We will know the effectiveness of the steps that we are taking to ensure that slavery and/or human trafficking is not taking place within our business or supply chain if:

- *No reports are received from employees, the public, or law enforcement agencies to indicate that modern slavery practices have been identified.*



Signed: ..... 9th Jan 2026 Date Effective

Alistair J. Mackinnon – Managing Director