

Anti-Bribery and Corruption Policy

Aura Consolidated Group, Inc.

1 Purpose of the Policy

Aura Consolidated Group, Inc. (the **Company**) is committed to acting ethically and has zero tolerance for Bribery and Corruption. The Board and senior management are committed to preventing Bribery and Corruption and to fostering a robust culture of integrity. In accordance with these commitments, and to support these behaviors, the Company has developed this Policy for countering Bribery and Corruption.

2 Who the Policy applies to

This Policy applies to:

- the Company, its subsidiaries and companies over which it exercises control (**Group**); and
- all directors, officers and employees of the Group (which includes temporary employees and contract staff and consultants) in relation to their activities while at or working for the Group (**Personnel**).

Individuals and entities which perform services for or on behalf of the Group (**Business Partners**) are expected to have and comply with policies managing Bribery and Corruption risk, and to comply with each of the principles and standards of conduct set out in this Policy. This includes, but is not limited to, contractors, consultants, third party agents, third party introducers, referrers, persons acting in a fiduciary capacity, service providers and joint venture partners in any of the Group's operations.

- (a) If the Company's Chief Legal Officer considers it appropriate, the Chief Legal Officer may:
- request copies of a Business Partner's anti-bribery and corruption policy and related materials; and
 - where a Business Partner does not have its own equivalent policies managing Bribery and Corruption risks, or the Chief Legal Officer identifies that these policies are inadequate, the Chief Legal Officer may notify the Business Partner that the Company expects it to comply with this Policy. The Company will take such steps as are open to it to require that any such Business Partner complies with the standards set out in this Policy.

This Policy applies to all business and transactions, regardless of where they occur and whether or not any particular conduct may be regarded as common or customary in a particular place or location.

Responsibility lies with every person covered by this Policy to counter Bribery and Corruption by adhering to this Policy.

3 What is prohibited conduct?

Bribery and Corruption in all their forms are absolutely prohibited. In particular, Personnel must not:

- pay, offer, promise or accept, directly or indirectly, any Bribe, kickback, secret commission, Facilitation Payment, or other form of improper payment (however

small), or otherwise breach relevant anti-corruption laws (see section 4.1 below);

- make political donations on behalf of the Group (see section 4.2 below);
- make any charitable or community donations or sponsorships which are or could be perceived as Bribes, or otherwise in a manner contrary to this Policy (see section 4.3 below);
- offer, provide or accept Gifts, Hospitality or Travel in a manner contrary to this Policy (see section 4.4 below);
- engage or deal with a Business Partner in a manner contrary to this Policy (see section 4.5 below);
- enter new business ventures or invest in new companies or countries in a manner contrary to this Policy (see section 4.6 below);
- falsify or mis-describe any book, record or account relating to the Group's business. All receipts and expenditures must be supported by documents that describe them accurately and properly; or
- cause, authorize or assist any of the above conduct or any other conduct which is inconsistent with this Policy or any anti-corruption laws.

Personnel must not do any of the above in their 'personal capacity' in an attempt to evade the requirements of this Policy.

No Personnel will be penalized, or be subject to other adverse consequences, for refusing to pay Bribes, or engage in any other conduct which would be a breach of this Policy.

4 Guidance on recognizing and avoiding prohibited conduct

4.1 Bribery and facilitation payments

The Company and its Personnel must not:

- commit, cause, authorize, be a party to, or be in any way involved in any Bribery or Corruption, or otherwise breach relevant anti-corruption laws; or
- promise, offer, provide (or cause to be promised, offered or provided) any Bribe, Facilitation Payment, kickback, secret commission or other form of improper payment (however small) in order to obtain any business or an advantage for the Group, for themselves, or for others.

Particular care must be taken in dealings with Public Officials. All payments or benefits offered or provided to a Public Official must be consistent with this Policy.

No Personnel will be penalized for providing a payment or benefit in circumstances where they fear imminent physical injury to themselves or another person if the payment or benefit is not provided. If any payment or benefit is provided in these circumstances, you must immediately report it to the Chief Legal Officer. Further, it must be promptly recorded (including the amount of the payment or identification of the benefit provided, the identity of to whom it was made and the circumstances in which it was made).

4.2 Political donations

The Company and its Personnel must not grant financial or other support to political parties, political campaigns, or individual politicians on behalf of the Group, as this could be perceived as an attempt to gain business or an advantage.

This does not prohibit payment for attendance at political fundraising functions if the event relates to issues that affect our business, but approval must be sought in advance from the Chief Legal Officer including to ensure compliance with relevant disclosure laws.

Personnel may exercise their personal right to participate in political and democratic processes. The Company asks that you do not engage in actions that could cause someone to believe that your actions reflect the views or position of the Company, if that is not the case.

4.3 Charitable or community donations or sponsorships

Charitable and community donations or sponsorships can in some circumstances be used as a disguise for Bribery, for example where a donation is provided to a 'charity' which is controlled by a person who is in a position to make decisions affecting the Group. Personnel must ensure through due diligence and transparency that charitable and community donations or sponsorships do not constitute Bribery.

Personnel who wish to make charitable or community donations on their own behalf must make it clear that they are not doing so on behalf of the Group.

All charitable or community donations made on behalf of the Group must:

- be approved and made according to the Company's approval processes (please see the Code of Conduct for more details); and
- be documented, with all records kept.

4.4 Gifts, Hospitality and Travel

The Company and its Personnel must not offer, provide or receive any Gift, Hospitality or Travel that may be perceived to improperly influence a relationship or decision affecting the Company or its business.

The following guidelines apply at all times, and do not change during traditional gift-giving seasons. Gifts, Hospitality and Travel must:

- never consist of cash or cash equivalents;
- be reasonable and of modest value, both in isolation and when considered in the context of other Gifts and Hospitality offered to the same or related recipient(s) in a 12-month period;
- be appropriate and consistent with reasonable business practice;
- be provided only for the purpose of building or maintaining business relationships or normal courtesy, and never be offered for something in return; and
- be provided in an open and transparent manner and never be offered if full transparency and disclosure would be embarrassing to the Group or the recipient.

Particular caution should be exercised if the recipient of any Gift, Hospitality or Travel is a Public Official. In addition to the guidelines above, where Gifts, Hospitality or Travel are provided to a Public Official, Personnel must ensure that they are:

- permissible under all applicable laws, rules and regulations; and
- within any monetary limits, and comply with any disclosure obligations, imposed by the recipient's organization or local laws. Personnel should check whether the recipient's organization or local laws impose any such limits or disclosure requirements.

All Personnel must obtain managerial approval in advance for:

- all Gifts, Hospitality or other benefits over \$250; and
- all Travel for individuals who are not Personnel.

All Gifts, Hospitality, Travel or other benefits which require approval, whether provided by you or received by you, must be documented and recorded. The record must expressly state the nature and purpose of the Gift, Hospitality or Travel, including the value and the identities of the giver and receiver, and details of any approvals given.

Please see the Code of Conduct for more details.

4.5 Engaging and dealing with Business Partners

The Company is committed to promoting anti-corruption practices amongst all Business Partners it engages.

Personnel and Business Partners of the Group must not engage or make a payment to a Business Partner knowing or suspecting the Business Partner may use or offer all or a portion of the payment directly or indirectly as a Bribe, kickback, secret commission or other form of improper payment.

To minimize the risk of Business Partners engaging in inappropriate conduct, Personnel must:

- always conduct appropriate and proportionate due diligence when selecting Business Partners and in monitoring their activity;
- take all reasonable steps to ensure that Business Partners have and comply with policies managing Bribery and Corruption risk (or, for Business Partners that are required to comply with this Policy, ensure that Business Partners are aware of and comply with this Policy);
- ensure that all fees and expenses paid to Business Partners (including any commissions and success fees) represent appropriate and justifiable remuneration, which is transparent, commercially reasonable under the circumstances, and for legitimate services rendered;
- ensure that all fees and expenses are paid to the Business Partner themselves (and to an account in their name in their principal place of business);
- record the relationship in a written agreement, which contract must be authorized in accordance with the Company's contract approval processes;
- reserve the right to terminate the relationship in the event that the Business Partner violates the Policy;
- keep accurate financial records of all payments including accurate descriptions of the purpose of the payment; and
- monitor the services and records provided by the Business Partner.

4.6 New countries and business ventures

Entry into new countries and new business ventures may pose risks from an anti-bribery and corruption perspective.

In advance of undertaking new business ventures or investing in new companies or countries, the Company will include in its due diligence and risk assessment processes consideration of Bribery and Corruption risks and its ability to address any such risks.

5 Risk assessment and review

Risk assessment is integral to the management of Bribery and Corruption risk. The nature and extent of the Group's exposure to potential external and internal risks of Bribery and Corruption should be periodically assessed and recorded, to reflect changing circumstances and ensure appropriate mitigation strategies are undertaken. The assessed level of risk will dictate the specific procedures and controls that should be implemented to prevent and detect Bribery and Corruption.

The Policy is to be reviewed at least every two years, or more often as required to respond to relevant changes in circumstances, such as entering new markets, changes to the Company's activities, a Bribery or Corruption incident or changes to the governmental or regulatory environment.

6 What to do if you suspect this Policy has been breached

If you become aware of any Bribery or Corruption, or any other actual or suspected breach of this Policy, or any request or demand for any undue financial or other advantage, you must report this in accordance with the Company's Speak Up Policy or to the Chief Legal Officer.

Processes are in place under the Company's Code of Conduct and Speak Up Policy to ensure that such complaints are logged, investigated and appropriate action is taken. Measures are in place to ensure complaints are treated confidentially to the extent possible, consistent with applicable laws.

The Board wants all Personnel to feel safe and supported in raising concerns under the Speak Up Policy. The Speak Up Policy contains information on who you can speak to and how to contact them, as well as protections that you are entitled to under the Speak Up Policy and under the law.

The Company will not permit retaliation of any kind against any Personnel who have reasonable grounds to suspect a violation of this Policy. Any actual or attempted retaliation is also a breach of this Policy.

Company Secretary will keep the Board informed of any material breaches of this Policy.

7 Consequences of breaching this Policy

The Company has zero tolerance for conduct in violation of this Policy. Failure to comply with this Policy may lead to disciplinary action, up to and including dismissal. Conduct in

violation of this Policy may also breach applicable anti-corruption laws and result in criminal or civil penalties, including fines and imprisonment, as well as having reputational implications for the Group.

Personnel must cooperate fully and openly with any investigation by the Company into alleged or suspected corrupt activity or breach of this Policy. Failure to cooperate or to provide truthful information is a breach of this Policy.

8 Further information

If you have any questions about this Policy, or doubt about whether particular conduct may violate this Policy, you are encouraged to discuss the issue with a supervisor, senior manager, or the Chief Legal Officer for guidance.

The Company will ensure that all directors, officers, employees and contractors of the Group (including new employees) are informed about and understand this Policy. Personnel will be provided with training on this Policy. Key Personnel, especially those likely to be exposed to Bribery or Corruption risk, will receive regular training about how to recognize and deal with it.

This Policy will be available on the Company's public website and on the Company's intranet.

This Policy does not form part of terms of employment and may be amended from time to time.

9 Definitions

In this Policy:

Term	Definition
Bribe(s) / Bribery	<p>Involves improperly promising, offering, providing or accepting a benefit or something of value to/from any person (including a Public Official or someone in business), either directly or indirectly, in order to obtain or retain business or an advantage or to induce or reward improper conduct or an improper decision.</p> <p>While a Bribe may involve a monetary payment or offer, it covers anything of value such as cash or cash equivalents (e.g. gift vouchers or loans), some Gifts, Hospitality, entertainment or Travel, donations or scholarships, the provision of favors (e.g. discounted or 'free' products or use of the Company's services, facilities or property) or anything else that is of value to the recipient.</p>
Business Partners	<p>Any person or entity which performs services for or on behalf of the Group, including (but not limited to) third party agents, joint venture partners, referrers, consultants, distributors, persons acting in fiduciary capacity or service providers.</p>

Term	Definition
Corruption	<p>Involves the abuse of position and/or trust to obtain an improper advantage or gain. This may involve a lack of integrity or honesty (especially a susceptibility to Bribery).</p> <p>For example, Corruption or corrupt conduct can include Bribery, coercion, destruction, removal or inappropriate use or disclosure of records, data, materials, intellectual property or assets, or any similar or related inappropriate conduct.</p>
Facilitation Payments	<p>Unofficial payments (of a small value) made with the purpose of expediting or facilitating the performance by a Public Official of a routine governmental action.</p>
Gifts	<p>Include physical items (such as 'free' products, flowers, wine, tickets to events and the like) as well as any intangible item of value, which are given to an individual (rather than being used in a hosted business context).</p>
Hospitality	<p>Includes invitations to business meals, entertainment, receptions, sports and cultural events hosted in a business context.</p>
Public Official	<p>Any government or public official in any country, including but not limited to:</p> <ul style="list-style-type: none"> • a person holding a legislative, executive, administrative or judicial office (whether appointed or elected); • an employee, official or contractor of, or person acting in an official function or capacity for a government or public body (including a military or police force), a government-owned or government-controlled enterprise (including a state-owned enterprise), or a public international organization; • a political party or party official or candidate for political office; • a person holding an appointment, position or office created by custom or convention, such as potentially some tribal leaders or member of a royal family; • an authorized intermediary or agent of a person covered by any of the paragraphs above; and • close relatives or persons closely associated with any of the above.
Travel	<p>Refers to circumstances where the Company pays the travel expenses (for example, flights, accommodation, and living expenses) of individuals.</p>