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## Code of Conduct

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Aura Consolidated Group, Inc.

## 1 Introduction & purpose of our Code of Conduct

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We, Aura Consolidated Group, Inc. (the **Company**) are committed to being a good corporate citizen that practices high standards of corporate conduct, integrity, ethics and governance in our business practices. We conduct our business ethically, honestly, transparently and in compliance with our values, policies and legal and regulatory obligations. We aim to behave with integrity in all dealings with customers, stockholders, government, employees, suppliers and the community.

To achieve this, our employees must conduct themselves consistently with this commitment.

We are constantly working to reinforce and communicate our values to our employees, stockholders, customers, suppliers and the broader community.

Our Code of Conduct sets the standards for the way we work and outlines how we expect our Directors and employees to behave and conduct our business.

This Code of Conduct:

- sets out our values;
- provides a benchmark for professional behavior throughout the Company and its subsidiaries (collectively, the **Group**);
- sets out standards that are intended to support our business reputation and corporate image within the community.

You should apply the Code of Conduct flexibly and follow the principles and spirit of the Code (not just the literal meaning).

This Code of Conduct should be read in conjunction with the Company's other key corporate governance policies, including the Disclosure Policy, Securities Dealing Policy, Diversity Policy, Speak Up Policy and Anti-Bribery and Corruption Policy. Copies of these policies are available on the Company's intranet.

While our Code of Conduct is designed to ensure we deliver on our commitment to corporate responsibility and sustainable business practices, it does not create any rights in any employee, contractor, partner, customer, supplier, competitor, stockholder or any other person or entity.

## 2 Who does our Code of Conduct apply to?

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Our Code of Conduct applies to all Directors, employees (full time, part time, exempt, non-exempt) and contractors of the Group, whenever they are undertaking work on our behalf and wherever they are located.

Those persons are referred to individually as '**you**' and collectively as '**employees**' in this Code of Conduct.

Contractors working with the Group should be provided with a copy of this Code of Conduct to enable them to conduct themselves consistently with the requirements. The use of "Employee" in this policy does not alter, modify, or convert the Contractor's status as an independent contractor.

## 3 Our values

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- **Integrity**  
Hold ourselves to the highest standards and act with integrity. Be fair, ethical, and trustworthy. We act in this way and our staff, internal and external stakeholders and clients trust in us
- **Customer First**  
Serve our client's interests to create value and exceed expectations through optimal solutions. Create a long-term mindset and build relationships with our clients that make a difference, rather than focus on a short-term gain.
- **Quality**  
Maintain investment discipline at all times by focusing on detail and quality and delivering on deadlines. Ensure there is accountability for our actions.
- **One Team**  
Motivate, help, support and collaborate with others. Not just in our own teams but across business units.
- **Transparency**  
Be honest, transparent and communicate freely internally and externally.

Our values can be found on <https://www.aura.com/>

## 4 Expectations of our employees

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We expect that our employees will, at all times:

1. act consistently with our values and challenge actions that are inconsistent with our values;
2. understand and follow the principles and spirit of this Code of Conduct and participate in training sessions about the Code and laws and obligations relevant to your position;
3. comply with your duties and obligations under our Group policies and all laws and regulations that apply to the Group and our operations;
4. act in the best interests of the Company and the Group;
5. refrain from acting in a way that could harm the Company's or Group's reputation;
6. act professionally, ethically, honestly, responsibly and with high standards of personal integrity in performing your role (including all business dealings with customers, stockholders, government, employees, suppliers and the community);
7. deal with customers and suppliers fairly;
8. treat fellow staff members with respect and not engage in bullying, harassment or discrimination;
9. avoid or disclose and deal appropriately with any conflicts between your personal interests and your duties;

10. not take advantage of the property or information of the Group or our customers for personal gain or to cause detriment to the Group or our customers; and
11. not take advantage of your position with the Group or the opportunities arising from your position to obtain an inappropriate personal benefit for you or others.

## 5 Acting ethically and appropriately

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### 5.1 We must act ethically and lawfully in conducting our business and not give or receive inappropriate benefits

Acting with honesty and integrity includes avoiding and managing conflicts of interest and not getting any unfair or inappropriate benefits from your role.

A conflict of interest exists where you have a personal interest that conflicts (or may appear to conflict) with your duties to the Group. For example, where you or your relative may receive an improper personal benefit from your actions as an employee.

We have set the guidelines below to help you to manage potential conflicts of interest and protect your and our reputation.

### 5.2 Reporting and managing conflicts of interest

You should avoid situations where your personal interests conflict (or may appear to conflict) with the interests of the Group or your position.

However, if any conflict (or potential conflict) situation does arise, you are responsible for notifying the Company. You should report the matter to the following person:

- If you are a general employee: the Company's Chief Legal Officer;
- If you are the CEO or a Director (other than the Chair of the Board), the Chair of the Board; or
- If you are the Chair of the Board, the Chair of the Audit and Risk Committee.

Where any approvals are required under section 5, the person set out above will also be responsible for providing any approvals.

### 5.3 Giving and receiving gifts

You and your relatives must not give an improper gift to, or receive improper gifts from, our customers or suppliers or others with whom the Group interacts.

An **improper gift** is one that is, or may be perceived as, excessive or lavish and includes a gift in excess of \$250 (two hundred fifty US dollars) (either as a single gift, or the total amount of any gifts to / from the same person in a 12-month period), unless the gift is approved under the Anti-Bribery and Corruption Policy.

In addition, a gift and other benefit must never be offered, provided or received if:

1. it could be perceived to improperly influence a relationship or decision affecting the Group or our business;
2. it would appear that your business judgment has been or could be compromised;
3. you or the Group would be embarrassed if it was made public; or

4. it would otherwise breach the Company's Anti-Bribery and Corruption Policy.

If you have extensive dealings with companies based in countries where gift giving has important cultural significance and plays an important role in business relationships, you should be aware and respectful of such cultural practices but remain mindful of the Company's policy on gifts.

## **5.4 Bribes, inducements and commissions**

As part of our commitment to acting ethically and with integrity, we have zero tolerance for bribery and corruption. We have an Anti-Bribery and Corruption Policy, which is aimed at countering bribery and corruption.

You 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. The Anti-Bribery and Corruption Policy has more details.

## **5.5 Business interests and positions outside the Group**

We generally support involvement of our employees in outside opportunities, including community activities and professional organizations.

However, if you undertake any outside employment, directorship or business activity, this must not conflict with your ability to properly perform your role with the Group or create a conflict (or the appearance of a conflict) of interest with your duties to the Group. You must also be careful not to take advantage of property, information or other opportunities arising from your position with the Group (e.g. if you learn of a business opportunity through your position).

Before undertaking outside business activities or accepting outside employment or directorship of another company or non-profit organization, you must carefully evaluate whether the position could cause, or appear to cause, a conflict of interest. You must also obtain prior written consent from the relevant person set out in section 5.2 where the proposed employment or position relates to an outside organization that has or may have a business relationship with the Group or competes with services provided by the Group.

## **5.6 Conflict of interest arising from a personal relationship**

Most personal relationships that develop between employees are generally a private matter.

However, if you have the responsibility for or authority to affect the careers or employment of other employees, you should perform your role free from any conflict of interest arising from a personal relationship (e.g. a family, business or personal relationship).

If you have a personal relationship with another employee that could put you in a potential conflict of interest situation or could be perceived to involve a power imbalance, this should be disclosed to the relevant person referred to in section 5.2. All disclosures of personal relationships will be treated confidentially.

## **5.7 Insider trading and dealing in Company securities**

In performing your role, there may be times where you are aware of confidential and material information about the Company or other companies. If so, you must not deal in securities of that company during that time.

The Company's Securities Dealing Policy includes obligations that are intended to protect you from breaching the insider trading laws. For some employees, there are also additional restrictions that apply (such as approval requirements for buying and selling stock in the Company). You should read and follow the Securities Dealing Policy.

## **6 We are Fair, Safe, and Inclusive**

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### **6.1 Equal opportunity and anti-discrimination**

We are committed to providing a workplace that is inclusive and diverse, and is free from any kind of harassment, bullying, victimization or discrimination of employees and providing equal employment opportunities to our people.

We do not tolerate inappropriate workplace behavior (including harassment, bullying, victimization, discrimination and violence). We will promptly investigate any allegations of inappropriate behavior and there will be serious consequences for anyone that is found to engage in this kind of behavior.

We expect our employees and in particular, our managers, to be sufficiently self-aware so that they recognize when their behavior is impacting adversely on their colleagues. Employees must keep in mind that what will constitute unacceptable harassment or bullying will largely depend on the recipient's perception, not just how the person acting perceives it.

Our Company's culture also relies on all employees being willing to call out inappropriate behavior and we encourage employees to speak up if they see behavior that is or may be perceived as inappropriate or unacceptable. Passive acquiescence is not acceptable. What is acceptable will evolve over time and it is incumbent on all employees to help their colleagues understand when behavior is unacceptable or inappropriate and how they can improve.

### **6.2 Health and safety**

We are committed to providing a healthy and safe working environment for our employees. This includes both the physical health and mental health of our people.

You have a responsibility to ensure that health and safety is not compromised in the workplace and must comply with health and safety requirements that apply to your work. Our employees are expected to come to work free from the influence of alcohol and/or illicit drugs.

You should make sure you understand and follow all relevant health, safety, wellbeing and environment policies and procedures that apply to your role.

If you have any concerns about health or safety matters (for example, if you feel that something in the workplace is unsafe), please speak to your manager or the People Experience team you think the work you are performing puts the health or safety of you or someone else at risk, you should stop the work immediately and report it.

## 7 Appropriate use of assets and information

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### 7.1 Use of property and assets of the Group

When using or dealing with Group property or assets, you must:

- protect any property and assets of the Group (e.g. computers, telephones, other office equipment, intellectual property and confidential information);
- only use Group property and assets for legitimate business purposes;
- safeguard Group property and assets from misuse, loss, theft and unauthorized use;
- only remove Group property and assets from official premises with a good and proper reason and if so, store them securely and take steps so that confidentiality is maintained; and
- never use Group property and assets for any unlawful purpose or to obtain an unauthorized benefit.

The Group's electronic communications systems should not be used to access or post material that violates Group policies or any laws or regulations. Personal non-business use of the Group's electronic communications systems must also be consistent with any policy adopted by the Group from time to time. You should make sure you understand and follow all relevant policies including but not limited to the Acceptable Use Policy and Employee Handbook.

### 7.2 Confidentiality and privacy

You will come into contact with confidential information in performing your role, including information about our operations, strategy and finances, as well as about those we do business with such as our customers and suppliers.

You must:

- keep material information about the Group (such as about our strategy, key negotiations and potential transactions) confidential; and
- not use or disclose confidential information unless you are properly authorized, or required by law, to do so.

Failure to preserve the confidentiality of material information about the Company and Group can have significant ramifications for us, which not only include loss of valuable information but also potential liability for breach of market disclosure laws. You should read and follow our Disclosure Policy.

You will also come into contact with personal information about individuals. You should familiarize yourself with, and comply with, applicable privacy laws and the Group's privacy policies and procedures.

## 8 Communicate honestly and accurately

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### 8.1 Public communications and disclosures

We are committed to providing investors (and other stakeholders) with timely and accurate information about our activities. You should read and familiarize yourself with our Disclosure Policy to help us achieve this.

You are responsible for the integrity of the information you prepare and are expected to exercise the highest standard of care in preparing materials for public communications.

All documents and public communications you prepare should:

- comply with relevant legal requirements;
- fairly and accurately reflect the transactions or occurrences to which they relate; and
- not contain any false or intentionally misleading information.

### 8.2 Speaking on behalf of the Company

Only certain Directors and senior employees are nominated to speak on behalf of the Company to the media, the investment community or government or to comment publicly about the Company (e.g. to the media and to make official statements).

Other employees are not permitted to make public comments on behalf of the Group, unless specifically authorized. The Disclosure Policy has more details about this.

## 9 Acting responsibly

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### 9.1 Giving to the community

We aim to be a responsible corporate citizen and actively support the communities in which we live and work. You are expected to help the Company to achieve this goal while performing your role.

We support and encourage you to actively contribute to the needs of the community and charities. If you wish to make a monetary contribution (such as donations or sponsorship) on behalf of the Company, consult the relevant person referred to in section 5.2 for approval.

Please keep in mind the requirements of the Anti-Bribery and Corruption Policy when making any charitable or community contributions (for example, if a donation could be seen to be a bribe, it must not be made).

### 9.2 Environment and sustainability

We are committed to conducting our business in a sustainable manner, including by seeking to identify and manage environmental risks that may arise out of its operations.

If you are aware of, or suspect, an action that is in breach of environmental laws and regulations, you should report the matter to the relevant person in section 5.2.

### **9.3 Political activity and donations**

We may actively engage in policy and legitimate business discussions with the government and political parties, politicians or public officials on matters that affect our operations or interests.

However, the Group does not make political donations (whether in cash or in kind).

Please note that 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 Company's Chief Legal Officer to ensure compliance with relevant disclosure laws.

While you may voluntarily participate in the political process or undertake political activity in your personal capacity, we ask that you do not engage in actions that could cause someone to believe that your actions reflect the views or position of the Company or that you are acting on the Company's behalf, if that is not the case.

## **10 Breaches of the Code of Conduct**

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### **10.1 What do you do if you suspect our Code of Conduct has been breached?**

Not following our Code of Conduct is a serious matter and reports of potential breaches will be investigated.

If you genuinely suspect that our Code of Conduct (including the 'spirit' of the Code) has been breached, you should immediately report that information to the relevant person referred to in section 5.2 or report that information under the Company's Speak Up Policy. The Speak Up Policy also provides an avenue for anonymous reports.

The Board wants all employees 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 Policy and under the law.

### **10.2 What are the consequences of breaching our Code of Conduct?**

Behaviors that do not meet the expectations in our Code of Conduct may attract disciplinary consequences.

The consequences will depend on the nature of the breach – the appropriate action for some breaches may be a warning, coaching or training, but other breaches may be more serious and warrant other penalties such as termination of employment. If any laws or regulations have been broken, there may also be legal consequences and the Group will notify relevant authorities where required.

### **10.3 Monitoring breaches of our Code of Conduct**

The Board will receive information regarding material breaches of our Code of Conduct and consider if any further action should be taken to address particular issues or trends in the reports.

## 11 Review of our Code of Conduct

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We regularly monitor and test our policies under this Code of Conduct to ensure our commitments remain relevant, effective and consistent with our stakeholders' expectations.

Our Code of Conduct will be periodically reviewed to confirm whether it is operating effectively and whether any changes are required.

## 12 Who should you speak to if you have questions?

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If you have any questions about our Code of Conduct (including how it may apply to you), you should contact the relevant person referred to in section 5.2.