

Speak Up Policy

Aura Consolidated Group, Inc.

1 What is the purpose of this Policy?

Aura Consolidated Group, Inc. (**Company**) and its subsidiaries (**Group**) are committed to conducting business honestly, with integrity, and in accordance with its values and standards of expected behavior.

The Board has approved this whistleblowing or 'speak up' policy (**Policy**) in order to:

- promote a culture of openness and transparency and encourage people to report if they become aware of Potential Misconduct;
- explain how to report and what protections a discloser will receive;
- outline the Company's processes for responding to reports under this Policy; and
- promote a workplace environment in which everyone feels safe, supported and encouraged to speak up.

The Board will not tolerate anyone being discouraged from speaking up or being subject to detriment because they want to report, or they have done so. Disciplinary action, up to and including termination of employment or engagement, may be imposed on anyone shown to have caused detriment to a person in connection with speaking up.

This Policy supplements, but does not override, the protections that are available to protected disclosures under the law.

For some countries we have a specific Schedule that sets out the legal requirements that apply for that country. Where those requirements differ from the Policy, you should follow what the Schedule says.

2 What is speaking up?

Anyone with information about Potential Misconduct is encouraged to report that information to a Recipient. A list of Recipients is set out in section 5 below.

3 What is Potential Misconduct?

Potential Misconduct is any suspected or actual misconduct or improper state of affairs or circumstances in relation to the Group. This will include conduct in relation to an employee or officer of the Group.

You should report even if you are unsure if something is Potential Misconduct.

Potential Misconduct does **not** generally include **personal work-related grievances**.

Personal work-related grievances are grievances relating to your employment that have implications for you personally (such as a disagreement between you and another employee or a decision about your promotion).

Generally, these grievances should be raised via your PeopleX partner to allow those issues to be resolved most effectively. In some cases, these grievances may qualify for legal protection.

Examples of Potential Misconduct include, but are not limited to the examples below.

- breach of laws or regulations;
- breach of the Group's Code of Conduct or other Group policies, standards or codes;
- criminal activity;
- bribery or corruption;
- conduct endangering health and safety, or causing damage to the environment;
- dishonest or unethical behavior;
- information that indicates a danger to the public or to the financial system;
- conflicts of interest;
- anti-competitive behavior;
- victimization or harassment;
- financial fraud or mismanagement;
- insider trading;
- unauthorized use of the Group's confidential information;
- conduct likely to damage the Group's financial position or reputation; and
- deliberate concealment of the above.

4 Who can report?

Anyone with information about Potential Misconduct is encouraged to report. This includes all of the Company's current and past employees, contractors, partners, directors, suppliers, associates and volunteers, as well as family members of those individuals.

5 Who should I tell?

The Company encourages you to report to one of the following **Recipients**:

- Chief Legal Officer ("CLO");
- Chief People Officer ("CPO");
- Chair of the Board (*if your concern relates to senior executives, or any Recipient named in this Policy, you are encouraged to contact the Chair of the Board*); or
- Company's Speak Up Helpline;

The contact details of the Recipients can be found on the Company's intranet. You can make your report by email, telephone or in person.

The Company's Speak Up Helpline is an independent hotline service that gives employees and other individuals the opportunity to anonymously report Potential Misconduct. It's hosted by a third party, the Vault Platform. Speak Up reports are encrypted so that only authorized Aura staff or outside representatives (like outside auditors or attorneys), trained to handle this information, have access.

There are two ways to access the Company's Speak Up Helpline:

- The External Web Portal at <http://www.aura.com/speakup>; or

- Vault Platform's Open Reporting at <https://app.vaultplatform.com/aura/open-reporting/>

6 What information should I provide?

You should provide as much information as possible, including details of the Potential Misconduct, people involved, dates, times, locations, if any more evidence may exist.

When reporting you are required to have reasonable grounds to believe the information you are disclosing is true, but you will not be penalized if the information turns out to be incorrect. However, you must not make a report that you know is not true or is misleading. Where it is found that a person has knowingly made a false or misleading report, this will be considered a serious matter and may result in disciplinary action.

7 Can I make an anonymous report?

The Company encourages the reporting of Potential Misconduct, however we appreciate that reporting can be difficult.

You can make an anonymous report if you do not want to reveal your identity. However, we encourage you to provide your name because it will make it easier to investigate and address your report.

If you do not provide your name, any investigation will be conducted as best as possible in the circumstances. However, an investigation may not be possible unless sufficient information is provided, and it may make it difficult to offer you the same level of practical support if we do not know your identity.

If you do provide your name, it will only be disclosed if you provide your consent, or in exceptional circumstances where the disclosure is allowed or required by law (e.g. in dealings with a regulator). If you have concerns about this, you can discuss this with the Recipient.

8 How will the Company respond to a report?

All reports made under this Policy will be received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively.

The following principles are relevant to the Company's response:

- The Company's response to a report will vary depending on the nature of the report and the amount of information provided. Your report may be addressed and resolved informally (such as assisting employees to change their behavior) or through formal investigation. The relevant timeframes may vary, depending on the nature of the report.
- While making a report under this Policy does not guarantee a formal investigation, all reports will be properly assessed and considered by the Company and a decision made as to whether they should be investigated.

- Any investigations commenced will be conducted in a timely manner and will be fair and independent from any persons to whom the report relates. All employees and contractors must cooperate fully with any investigations.
- When appropriate, a person being investigated will be provided with details of the report that involves them (to the extent permitted by law) and be given an opportunity to respond.
- Where an investigation identifies a breach of the Group's Code of Conduct or internal policies or procedures, appropriate disciplinary action will be taken. This may include but is not limited to terminating or suspending the employment or engagement of the person(s) involved in the misconduct.

9 What protections exist if I report under the Policy?

The Company will use its best endeavors to protect and keep confidential any information that might identify you. Your identity (and any information the Company has because of your report that someone could likely use to work out your identity) will only be disclosed if you give your consent to the Company to disclose that information or in exceptional circumstances where the disclosure is allowed or required by law.

10 Protecting you from retaliation or detriment

The Company or any person will not retaliate or cause detriment to or treat someone else less favorably (or threaten to do so) because of a belief that person has:

- made (or intends to make) a report under this Policy or will (or intends to) report;
- encouraged any other person to report; or
- given information in support of, or relating to, a report under this Policy.

Examples of retaliation or detriment include discrimination, harassment, causing physical or psychological harm, damaging property, and changing an employee's role or duties or dismissal. For the avoidance of doubt, where the Company takes action in accordance with section 11 below, such actions will not constitute retaliation or detriment.

You should tell a Recipient listed in section 5 if you or someone else, is being, or has been subject to detrimental conduct. The Company will treat this very seriously.

Any person involved in detrimental conduct may be subject to disciplinary action, up to and including dismissal. In some circumstances, this may also be a criminal offense punishable by imprisonment.

If you believe that you have been subjected to retaliatory conduct by the Company, you have rights under this Policy and should consult the Schedule for more information applying to additional legal protections available in your location.

11 Other protections available

The Company is committed to making sure that you are treated fairly and do not suffer detriment or retaliation because you report. The protections offered will depend on things such as the Potential Misconduct and people involved. Protections may include the following:

- monitoring and managing the behavior of other employees;
- relocating employees (which may include the people alleged to have been involved in the Potential Misconduct) to a different role;
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated;
- access to the Company's Employee Assistance Program (if you are a current employee) and additional support from the Company, when available; and/or
- rectifying any detriment in the event that you have experienced this.

The Company will provide as much support as practicable to all who report.

Further information regarding the protections afforded under the law to persons who report is available in the Schedules to this Policy.

12 Reporting

The Board will receive a summary of reports made under this Policy on a regular basis. The Board will be provided additional information about any material incidents raised.

13 Further information

Any questions about this Policy can be referred to the CLO.

This Policy will be available on the Company's public website and on the Company's intranet. This Policy will be reviewed from time to time and amended as required.

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

Schedule 1

Information on protections provided under Australian law

1 Application

This Schedule applies to all officers and regular full-time, part-time and temporary employees of the Company based in Australia, and to any whistleblowing reports in connection with Australia. To the extent of any inconsistency between this Schedule and the Policy, this Schedule will prevail.

2 Additional Australian legislative protections

You are encouraged to report under this Policy. However, Australian law offers protections in other cases (for example, you can report potential misconduct to people other than Recipients).

If you make a “protected disclosure” under Australian law that does not comply with the Speak Up Policy, you will still be entitled to the legal protections outlined in this Schedule.

Please contact a Recipient if you would like more information about legal protections.

3 Protected Australian disclosures

Certain information that is disclosed to certain people or organizations is protected by Australian law. Examples of this information and recipients are outlined in the following table.

Information reported or disclosed	Recipient of disclosed information
<ul style="list-style-type: none">Information about actual or suspected misconduct, or an improper situation or circumstances in relation to the Company or a related body corporateThis includes information that the Company or any officer or employee of the Company or a related body corporate has engaged in conduct that:<ul style="list-style-type: none">contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act);represents a danger to the public or the financial system; or	<ul style="list-style-type: none">A person authorized by the Company to receive protected disclosures – i.e. Recipients under this PolicyAn officer or senior manager of the Company or a related body corporateAn auditor, or a member of an audit team conducting an audit, of the Company or a related body corporateAn actuary of the Company or a related body corporateASIC or APRA

Information reported or disclosed	Recipient of disclosed information
<ul style="list-style-type: none"> – constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more 	<ul style="list-style-type: none"> • A legal practitioner for the purpose of obtaining legal advice or legal representation
<ul style="list-style-type: none"> • Information about misconduct, or an improper situation or circumstances, in relation to the tax affairs of the Company or an associate, which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of the Company or an associate 	<ul style="list-style-type: none"> • An auditor, or a member of an audit team conducting an audit, of the Company or a related body corporate • A registered tax agent or BAS agent who provides tax services or BAS services to the Company or related body corporate • A director, secretary or senior manager of the Company • An employee or officer of the Company or related body corporate who has functions or duties that relate to the tax affairs of the Company or related body corporate
<ul style="list-style-type: none"> • Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to the Company 	<ul style="list-style-type: none"> • Commissioner of Taxation

Australian law also protects certain disclosures made in “emergency” and “public interest” situations, in which case disclosures can be made to additional recipients following a special process under the law (including members of parliament and professional journalists).

Please contact the Company’s CLO if you would like more information about emergency and public interest disclosures under Australian law.

Personal work-related grievances

Legal protection for disclosures about solely personal employment related matters are only available under Australian law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering whistleblowing; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under Australian law, a grievance is **not** a ‘personal work-related grievance’ if it:

- has significant implications for an entity regulated under the law that do not relate to the discloser;
- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws;
- concerns conduct that represents a danger to the public or financial system; or

- concerns conduct prescribed by the regulations.

4 Specific protections and remedies

Additional legislative protections may also be available in Australia, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- any other order the court thinks appropriate.

Australian law also states that if you make a protected disclosure:

- in some circumstances (e.g. if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- you are not subject to any civil, criminal or administrative liability for making the disclosure; and
- no contractual or other remedy may be enforced or exercised against you the basis of the disclosure.