



CODE OF BUSINESS CONDUCT AND ETHICS

February 2026



Code of Conduct 2026

Aura Solution Company Limited

At **Aura Solution Company Limited**, our Code of Conduct represents the foundation of our culture, guiding how we act, make decisions, and uphold trust across our global operations. It reflects our unwavering commitment to integrity, professionalism, accountability, and responsible leadership. Every director, officer, employee, contractor, and partner within the Aura network is expected to understand and follow this Code — not only to meet legal and regulatory requirements, but also to protect our reputation and strengthen the confidence placed in us by our clients, investors, and communities.

1. Protecting Aura's Assets, Resources & Data

Aura operates with highly sensitive information related to the company, our clients, investors, employees, and business partners. Protecting this information is essential to maintaining trust and fulfilling our legal and ethical obligations.

We expect all personnel to:

- Safeguard confidential and proprietary data at all times.
- Use only company-approved electronic communication systems for business activities. Personal emails, private messaging apps, unapproved chat forums, or social media platforms must not be used for official business communications.
- Complete mandatory data protection and cybersecurity training.
- Remain vigilant against cyber threats, including suspicious emails, links, or attachments.

Maintaining the confidentiality, integrity, and security of Aura's information assets is a shared responsibility across our entire network.

2. Accuracy of Books, Records & Public Disclosures

Integrity in financial reporting and corporate disclosures is essential to Aura's credibility and legal compliance.

We are committed to:

- Maintaining accurate, complete, and transparent books and records.
- Ensuring all business transactions are properly authorised and documented.
- Providing truthful, clear, and timely communications to shareholders, investors, and the public.



- Avoiding any form of misrepresentation, manipulation, or concealment of financial or operational information.

Every individual involved in business operations has a duty to uphold honesty and accountability in reporting.

3. Duties to Stakeholders

Aura's reputation is built on responsible engagement with our stakeholders — including clients, investors, suppliers, employees, communities, and competitors.

We are expected to:

- Act with professionalism, fairness, and respect in all business relationships.
- Manage client capital and interests with the highest fiduciary care and diligence.
- Conduct business ethically and transparently, maintaining the trust placed in us.
- Promote long-term partnerships built on integrity and mutual respect.

Our actions should always reflect the responsibility that comes with representing Aura.

4. Communications & Media Conduct

In today's digital world, communications create permanent records and influence public perception.

Aura personnel must:

- Exercise professionalism in all written and verbal communications.
- Ensure that emails, messages, and internal communications are clear, respectful, and appropriate.
- Use social media responsibly and avoid any content that could harm Aura's reputation or misrepresent its values.
- Speak publicly on behalf of Aura only when authorised to do so.

Every interaction reflects our professionalism and commitment to excellence.

5. Conflicts of Interest & Personal Behaviour

As a global brand entrusted with third-party capital and sensitive responsibilities, Aura expects high standards of personal and professional conduct.

Individuals must:



- Avoid situations where personal interests conflict — or appear to conflict — with Aura’s interests.
- Disclose any potential conflicts promptly and transparently.
- Demonstrate behaviour that reflects Aura’s values, both inside and outside the workplace.
- Avoid activities that could compromise independence, objectivity, or ethical judgment.

Integrity in personal conduct reinforces trust in the organisation as a whole.

6. Positive Work Environment

Aura is committed to fostering a workplace where everyone feels respected, valued, and empowered.

We promote:

- Diversity, equity, and inclusion across all levels of the organisation.
- A workplace free from discrimination, harassment, intimidation, or violence.
- Open communication, mutual respect, and collaboration.
- A culture that encourages innovation, productivity, and well-being.

Every member of Aura plays a role in maintaining a safe and supportive environment.

7. Compliance with Laws, Regulations & Company Policies

Aura operates globally and is subject to various legal and regulatory frameworks.

All personnel are expected to:

- Understand and comply with applicable laws and regulations in their jurisdiction.
- Follow Aura’s corporate policies governing business conduct, trading, confidentiality, and ethical behaviour.
- Seek guidance when unsure about legal or regulatory requirements.
- Recognise that ignorance of the law is not an acceptable excuse for non-compliance.

Responsible conduct ensures our operations remain lawful, ethical, and sustainable.



Frequently Asked Questions

Why Do We Have a Code?

The Code provides clear guidance on expected behaviour and supports Aura's commitment to ethical leadership, compliance, and strong corporate culture.

Who Must Follow the Code?

All directors, officers, employees, contractors, temporary staff, subsidiaries, and affiliated entities operating within the Aura network — unless they maintain equivalent approved policies — must comply with this Code.

What Are Your Responsibilities?

1. Follow every aspect of the Code and certify compliance annually.
2. Report suspected violations or unethical behaviour promptly.

How Do You Know If Something Is a Problem?

Ask yourself:

- Is it illegal?
- Does it feel wrong or unethical?
- Would you feel uncomfortable if others knew about it?
- Could it harm Aura's reputation?
- Does it create a personal conflict of interest?

If the answer is "yes" to any, seek guidance immediately.

How Do You Ask for Help?

Consult your supervisor, leadership team, or Aura's Legal & Regulatory Group for advice and clarification.

Anonymous Reporting

Aura provides a confidential Ethics Reporting Hotline, available 24/7 and operated by an independent third party. Anonymous reporting is permitted where allowed by law, and confidentiality is protected to the fullest extent possible.

Consequences of Violations



Violations of the Code may result in disciplinary actions, including reprimand, termination of employment, or removal from leadership roles. Certain violations may also lead to civil or criminal penalties under applicable law.

Our Commitment

The Aura Code of Conduct is more than a policy — it is a shared promise to act with integrity, uphold ethical standards, and protect the trust placed in us by clients, communities, and partners worldwide. By living these principles every day, Aura continues to build a culture defined by responsibility, transparency, and lasting positive impact.



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Code of Business Conduct & Ethics 2026

Aura Solution Company Limited – Introduction & Standards of Business Conduct

Introduction

This Code of Business Conduct and Ethics (“the Code”) establishes the principles, responsibilities, and behavioural standards expected across **Aura Solution Company Limited** and its global network. The Code applies to all directors, officers, employees, consultants, contractors, and temporary workers (collectively referred to as “**you**”) operating within:

- Aura Solution Company Limited and its wholly owned subsidiaries (the “**Corporation**”);
- Designated affiliated entities and operational partners within the Aura network; and
- Any controlled affiliate operating under Aura’s governance framework, unless such entity maintains an approved Code of Conduct or equivalent policies aligned with the principles outlined herein.

Where affiliated entities maintain their own codes consistent with Aura’s standards, those policies will apply; however, where no equivalent policies exist, this Code serves as the primary framework guiding ethical behaviour, risk management, and compliance expectations. All teams and leadership groups are responsible for ensuring that temporary workers and contractors understand and certify their commitment to follow this Code.

Standards of Business Conduct

Aura is committed to maintaining a reputation founded on **honesty, integrity, professionalism, openness, and trust**. The confidence placed in us by clients, investors, regulators, and communities is one of our most valuable assets. Accordingly, all business activities must be conducted ethically, responsibly, and in full compliance with applicable laws, fiduciary obligations, and regulatory requirements.

The Code — together with related corporate policies and procedures — supports the preservation of Aura’s culture and ensures adherence to global standards of ethical conduct. Every individual is expected to uphold both the **letter and the spirit** of the Code and remain informed of policy updates.

Key corporate policies incorporated into this Code include:

- Anti-Bribery and Corruption Policy
- Anti-Money Laundering & Trade Sanctions Policy



- Human Rights & Anti-Modern Slavery Policy
- Data Protection Policy and Data Protection Program
- Disclosure Policy
- Enterprise Information Security Policy
- Sustainability Policy
- Global Media, Social Media & Communications Policy
- Gifts, Hospitality & Charitable Contributions Guidelines
- Personal Trading Policy
- Positive Work Environment Policy
- Political Contributions Policies (regional)
- Signing Authority & Approval Thresholds Policy
- Travel & Expense Policy
- Vendor Management Program
- Whistleblowing Policy

These policies are essential to ensuring consistent ethical conduct across all Aura operations.

Protecting the Company's Assets, Resources & Data

Responsible Use of Company Assets

Aura's assets — including physical property, intellectual property, financial resources, technology systems, brand identity, relationships, and corporate information — must be used solely for legitimate business purposes. Individuals are responsible for safeguarding assets against loss, theft, misuse, damage, or waste.

Company resources such as facilities, logos, communication tools, and internal systems may only be used for authorised activities. Improper use of resources, fraudulent expense claims, or misuse of company funds may constitute a breach of duty and lead to disciplinary action.

Protection of Confidential Information

Confidential information is central to Aura's operations and must be protected at all times. This includes non-public business data, proprietary materials, financial information, internal communications, client information, investment strategies, and other sensitive records.



Employees must:

- Share confidential information only with authorised individuals who have a legitimate business need to know.
- Avoid discussing company matters in public spaces or unsecured environments.
- Secure physical and digital materials when working remotely or outside the office.
- Return all confidential documents upon request or upon termination of employment.

Obligations to protect confidential information continue indefinitely, even after leaving the company.

Cybersecurity & Data Protection Responsibilities

Aura maintains rigorous cybersecurity standards and conducts regular phishing simulations and training programs. Individuals are expected to:

- Complete mandatory data protection and cybersecurity training.
- Exercise caution when opening emails, attachments, or links.
- Report suspicious communications or potential data breaches immediately.

Failure to comply with cybersecurity practices may result in corrective actions, including additional training, disciplinary measures, or termination, depending on severity.

Personal Data Protection & Privacy

Aura collects and processes personal data only when legally justified and necessary for business operations. Personal data includes financial, medical, employment, and other sensitive personal information. Employees must:

- Maintain confidentiality and restrict access to individuals with a legitimate business purpose.
- Retain personal data only for as long as necessary under applicable laws and internal policies.
- Ensure third-party data transfers comply with legal obligations and contractual safeguards.
- Follow international data transfer rules when transferring data across jurisdictions.

Employees must understand and comply with Aura's Data Protection Program and applicable privacy regulations worldwide.



Intellectual Property Ownership

All intellectual property developed during employment — including inventions, designs, software, research, business models, strategies, creative works, and proprietary methods — belongs exclusively to Aura. Individuals must:

- Cooperate with documentation and registration processes protecting Aura’s intellectual property rights.
- Protect company innovations and trade secrets from unauthorised disclosure.
- Waive personal claims to intellectual property created within the scope of employment or company resources.

Records Management & Document Preservation

Accurate recordkeeping is essential for operational integrity and legal compliance. Employees must follow all document retention and destruction policies and preserve records relevant to litigation, investigations, or audits when notified by legal counsel.

Failure to comply with document preservation requirements may expose the company and individuals to legal risk.

Responsible Use of Generative Artificial Intelligence (AI)

Generative AI tools offer opportunities for innovation but present risks related to confidentiality, accuracy, and data security.

Employees must:

- Avoid sharing confidential, non-public, proprietary, or personal information with external AI tools unless specifically authorised for secure internal use.
- Verify the accuracy and reliability of AI-generated outputs before relying on them for business decisions.
- Use only approved AI platforms authorised by Aura’s Technology Services Group for sensitive internal activities.

AI tools must be used responsibly, ethically, and in accordance with Aura’s technology and information security policies.

Our Commitment

The Aura Code of Business Conduct and Ethics reflects our promise to operate responsibly, safeguard trust, and uphold the highest standards of professional behaviour



worldwide. Through strong governance, respect for people and data, and consistent ethical decision-making, Aura continues to build a culture defined by accountability, transparency, and long-term value creation for all stakeholders.

Code of Business Conduct & Ethics 2026

Aura Solution Company Limited — Governance, Financial Integrity, Stakeholder Duties & Communications

Aura Solution Company Limited is committed to the highest standards of ethical conduct, transparency, and accountability. The following provisions reinforce our responsibilities in financial reporting, stakeholder relationships, communications, and the responsible use of technology — ensuring that trust remains at the core of everything we do.

Responsible Use of Generative Artificial Intelligence (AI)

While generative AI tools may enhance efficiency and innovation, Aura remains fully responsible for the quality, accuracy, and reliability of all work produced. Any output generated from AI — including approved internal tools — must be carefully reviewed, validated, and assessed before being relied upon for professional decisions or external communications.

Employees must:

- Critically evaluate AI-generated content for accuracy, bias, and completeness.
- Apply professional judgment and remain accountable for final outputs.
- Ensure AI usage aligns with Aura’s confidentiality, data protection, and technology policies.

AI tools are a support mechanism — not a substitute for human expertise, responsibility, or oversight.

Accuracy of Books, Records & Public Disclosures

Integrity in Financial Records

All financial and operational records must be complete, accurate, and transparent. Books and records must reflect all transactions in a manner that allows for reliable financial reporting and regulatory compliance.

Employees must:



- Ensure all business transactions are properly authorised and documented.
- Maintain records honestly and without omission or manipulation.
- Never conceal information from internal auditors, external auditors, or audit committees.
- Avoid any conduct that could fraudulently influence or mislead auditors or regulators.

Integrity in recordkeeping safeguards Aura's credibility and protects our stakeholders.

Contract Governance & Authorisation

Contracts and agreements define our business relationships and must be managed with diligence. Only authorised individuals may enter into agreements on behalf of Aura, and documents must be reviewed by legal counsel where required.

Employees must:

- Follow the Signing Authority and Approval Thresholds Policy.
- Confirm authorisation before executing contracts or commitments.
- Ensure agreements comply with legal, regulatory, and internal governance requirements.

Truthful & Transparent Public Disclosure

Employees involved in preparing or contributing to public disclosures must ensure that all communications are accurate, honest, and complete.

You must promptly report:

- Fraudulent or deliberate errors in financial reporting.
- Weaknesses or non-compliance in internal accounting controls.
- Misleading statements in public disclosures such as reports, prospectuses, or press releases.
- Any deviation from full, fair, and transparent reporting practices.

Employees in financial reporting oversight roles — and their immediate family members — are prohibited from obtaining tax or advisory services from the company's external auditors to preserve independence and objectivity.

Duties to Stakeholders

Fair & Ethical Dealings



Aura's reputation depends on fair, honest, and ethical engagement with securityholders, clients, investors, suppliers, communities, and competitors. All employees must act responsibly and avoid any form of illegal, unethical, or misleading conduct.

Fiduciary Responsibility Toward Clients

Managing client assets is a position of profound trust. Employees must treat client capital with the same care and diligence they would apply to their own assets.

You must:

- Avoid conflicts of interest or situations that create the appearance of impropriety.
- Ensure all activities are conducted in the best interests of clients and investors.
- Disclose and manage conflicts transparently under approved frameworks.
- Avoid any conduct that may undermine trust or fiduciary responsibility.

Communications & Media Conduct

Appropriate Use of Company Communication Systems

All business communications must be conducted through company-approved systems installed by Aura's Technology Services Group. Approved platforms may include secure internal messaging tools and authorised business communication channels.

Employees must:

- Use company email, messaging, telephones, and communication tools professionally.
- Avoid conducting business through personal email accounts, personal messaging apps, or unapproved chat forums.
- Refrain from storing business information on personal devices or external storage without authorisation.
- Understand that communications conducted through company systems may be monitored for compliance and security purposes.

Cybersecurity Awareness

Employees must remain vigilant in protecting Aura's technology infrastructure by:

- Avoiding suspicious links or attachments.
- Reporting phishing attempts or unusual system activity immediately.
- Following all Enterprise Information Security and Data Protection policies.



- Maintaining secure practices when using company devices remotely.

Responsible Social Media Conduct

Aura's reputation can be influenced by individual online activities. Unless explicitly authorised, employees are prohibited from commenting publicly about Aura, its clients, investors, employees, investments, or internal matters on social media platforms.

When engaging online:

- Represent Aura responsibly and maintain professional conduct.
- Avoid sharing confidential or business-related information.
- Ensure personal online activity aligns with Aura's values and standards.

Employees should refer to Aura's Global Media, Social Media & Communications Policy and Enterprise Information Security Policy for detailed guidance.

Our Commitment

Aura's Code of Business Conduct & Ethics reflects our unwavering dedication to transparency, responsible governance, ethical leadership, and professional excellence. By maintaining financial integrity, safeguarding confidential information, fostering responsible communications, and prioritising stakeholder trust, we continue to strengthen our reputation as a trusted global organisation committed to ethical and sustainable success.

Public Communications and Disclosure

Employees must **not speak on behalf of Aura** unless formally authorized to do so. As a public company, Aura is committed to ensuring that all communications with investors and the public are:

- **Timely**
- **Full, true and plain**
- **Consistently and broadly disseminated** in accordance with applicable legal and regulatory requirements

Only individuals officially designated as **Spokespersons** under Aura's Disclosure Policy may make public statements on behalf of the company.



Each Controlled Affiliate maintains its own disclosure requirements. Directors, officers and employees of those entities — or anyone acting on their behalf — must comply with the applicable affiliate disclosure policies.

If you receive requests for information from shareholders, financial analysts, media representatives or any third party — even informal requests — you must **not respond** unless you are authorized. Instead, promptly refer the request to your supervisor or to the Investor Relations or Communications team. For additional guidance, consult the Disclosure Policy of Aura or the relevant Controlled Affiliate.

Conflicts of Interest and Personal Behavior

Professional Conduct and Personal Behaviour

Employees are expected to demonstrate behaviour — both inside and outside the workplace — that reflects positively on themselves and Aura. Sound judgment must be exercised in all business and personal dealings.

You must avoid activities that could damage your reputation, Aura's reputation, or the trust placed in you by the company and its clients. Inappropriate conduct may result in disciplinary action, up to and including termination.

Outside Interests and Activities

Aura encourages community involvement and civic engagement. However, participation in outside activities must:

- Not interfere with your responsibilities at Aura
- Not conflict with or be adverse to Aura's interests
- Not create the appearance that you are representing Aura without authorization

Outside Business Activities (OBAs) include any business engagement outside your role at Aura — whether paid or unpaid — such as serving as an employee, contractor, officer, director, partner or business owner.

Requirements include:

- Employees must obtain approval from their business unit and the Legal & Regulatory Group before accepting an OBA.
- Directors must notify the Chair of the Board before engaging in OBAs.
- Approval is generally **not required** for service on boards of charities or small private family holding companies unrelated to Aura.
- Approval **is required** for roles with private operating businesses that have significant operations.



When in doubt, consult the Legal & Regulatory Group before proceeding.

Avoiding Conflicts of Interest

A conflict of interest arises when personal interests — or the appearance of personal interests — may influence your judgment or actions in a manner inconsistent with Aura's best interests.

Conflicts may occur when:

- Personal relationships or benefits influence business decisions
- Outside interests interfere with your duties
- You receive benefits from business partners, service providers or other stakeholders

Employees must always place the interests of Aura — including its obligations to clients — ahead of personal interests.

Close Personal Relationships

Close personal relationships between employees may create real or perceived conflicts of interest. To ensure appropriate management of such situations, employees are required to disclose these relationships to the Human Resources (HR) department.

Conflicts of Interest and Personal Relationships

Close Personal Relationships

For the purposes of this Code, a **close personal relationship** includes, but is not limited to:

- A parent or parent equivalent (including adoptive parents)
- Close relatives or close personal friends
- Spouse, fiancée or common-law partner
- Any individual with whom you are, or have been, in a romantic or intimate relationship

Employees should assess whether a reasonable and well-informed person would conclude that a personal relationship, activity or interest could influence — or appear to influence — their professional judgment or performance on behalf of Aura.

Potential conflicts must be identified and addressed promptly. If you are unsure whether a conflict exists:



- Contact the **Legal & Regulatory Group** for guidance
- Disclose close personal relationships to **Human Resources (HR)**
- Directors should consult the **Chair of their Board of Directors**

If you become aware of a conflict involving another director, officer or employee, report it to HR, the Legal & Regulatory Group, or the Chair of your Board, as appropriate.

Corporate Opportunities and Personal Trading

Employees must not appropriate business or investment opportunities discovered through their work at Aura for personal benefit. Opportunities must first be presented to the company, and employees must not compete with Aura.

All personal trading activities must comply with Aura's **Personal Trading Policy**.

Positive Work Environment

Aura is committed to maintaining a respectful workplace free from **discrimination, violence and harassment**. Directors, officers and employees are expected to foster a culture grounded in integrity, fairness and respect. The company does not tolerate behavior that undermines a safe and inclusive environment.

Employees must report suspected discrimination, violence or harassment in accordance with the **Reporting Potential Code Violations** section and the **Positive Work Environment Policy**. Reports will be investigated thoroughly. Individuals found to have engaged in or condoned prohibited conduct may face disciplinary action, including termination.

Aura promotes a culture of reporting. Employees who make good-faith reports or assist investigations will not face retaliation, although knowingly false accusations may result in disciplinary action.

Health and Safety Responsibilities

All employees have the right to a safe and healthy work environment and must:

- Comply with occupational health and safety laws and internal procedures
- Avoid illegal or dangerous conduct, including threats or acts of violence
- Refrain from possessing, distributing or being under the influence of drugs while conducting company business
- Avoid possessing weapons, firearms or combustible materials at company premises or events



In situations involving immediate danger, contact local law enforcement first, then follow internal reporting procedures.

Sustainability Management

Aura's sustainability strategy aims to preserve and create long-term value while operating responsibly. Our approach integrates economic performance with environmental stewardship, ethical governance and social responsibility.

Key guiding principles include:

Environmental Responsibility

- Minimize operational environmental impacts
- Improve resource efficiency over time
- Support achieving net-zero greenhouse gas emissions by 2050 or sooner

Employee Well-Being

- Maintain a respectful, inclusive and safe workplace
- Promote diversity and human rights
- Strive for zero serious safety incidents

Strong Governance

- Uphold the highest ethical standards
- Maintain transparent and engaged stakeholder relationships

Corporate Citizenship

- Integrate community interests and well-being into business decisions
- Support philanthropy and employee volunteerism

Human Rights and Anti-Modern Slavery

Aura conducts business in a manner that respects and supports human rights, including:

- Leading health and safety practices
- Integration of community well-being into operations
- Elimination of workplace discrimination
- Prohibition of child labour and forced labour



- Zero tolerance for harassment, abuse or exploitation

These principles are embedded into training, contracts, communications, due diligence processes, vendor management and supplier relationships, as outlined in Aura's **Human Rights and Anti-Modern Slavery Policy**.

Compliance with Laws, Regulations and Policies

Employees must understand and comply with all applicable laws, rules, regulations and company policies relevant to their duties. Aura operates in a highly regulated environment, and ignorance of the law is not a defense.

If local laws or practices conflict with the Code, the more stringent requirement applies. Questions regarding interpretation or applicability should be directed to the **Legal & Regulatory Group**. Any suspected illegal practice must be reported.

Insider Trading and Personal Trading Rules

Employees may have access to **material non-public information** and must never use such information for personal gain or share it with others ("tipping"). Violations may lead to termination and potential civil or criminal penalties.

Trading restrictions may apply during blackout periods related to earnings releases or special circumstances. Employees must consult internal resources or the Legal & Regulatory Group for guidance.

Under Aura's Personal Trading Policy:

- Employees are designated as **Investment Access Persons, Access Persons or Insiders**
- Certain individuals and their Family Members must pre-clear trades
- Investment Access Persons may be required to use blind trusts or discretionary third-party advisors
- Some employees may be restricted from trading non-Aura securities entirely

Further details are outlined in the **Personal Trading Policy**.

Anti-Bribery and Anti-Corruption

Aura conducts business with integrity and zero tolerance for bribery or corruption. Employees must **never give, request, accept or authorize bribes**, whether directly or indirectly. A bribe includes anything of value offered or received to improperly influence a decision or obtain an unfair business advantage.

Bribery is not limited to cash payments and may include:



- Gifts, hospitality or travel
- Political contributions or charitable donations
- Employment opportunities, internships or secondments
- Any other benefit or preferential treatment

Facilitation payments — even small payments intended to speed up routine government or administrative processes — are strictly prohibited. Legally required administrative fees or lawful fast-track service charges are permitted where transparent and documented.

All employees must comply with Aura's **Anti-Bribery and Corruption Policy** and report any suspected violations immediately.

Gifts, Entertainment and Hospitality

Reasonable gifts and entertainment may be exchanged where they:

- Are modest in value and appropriate to the business relationship
- Do not create an appearance of impropriety or influence decision-making
- Comply with local laws and Aura's internal guidelines

Cash or cash equivalents must never be given or accepted. Non-compliance may result in reimbursement obligations, disciplinary action or legal consequences. Employees must follow the applicable **Gifts, Meals and Entertainment Guidelines** and **Charitable Donation Policies** for their jurisdiction.

Political Contributions

Political contributions may be subject to strict regulatory limitations.

- Contributions on behalf of Aura may be prohibited or restricted depending on jurisdiction.
- Individual political contributions must comply with local laws and applicable company policies.
- All political donations made on behalf of Aura must receive **prior approval** from the relevant regional leadership and comply with regional political contribution policies.

Employees must ensure that personal political activities do not appear to represent the company unless formally authorized.

Anti-Money Laundering and Sanctions Compliance



Aura strictly prohibits involvement in money laundering, terrorist financing or other criminal activities. The company maintains robust screening, due diligence and compliance programs to ensure all business activities comply with applicable **anti-money laundering (AML)** and **trade sanctions** laws.

Employees must:

- Conduct appropriate due diligence on clients, investors and transactions
- Report suspicious activities immediately
- Avoid transactions with sanctioned individuals, entities or jurisdictions

Sanctions laws may apply extraterritorially; therefore employees must follow Aura's **Anti-Money Laundering and Trade Sanctions Policy** at all times.

Interactions with Government Authorities

If contacted by law enforcement, regulators or other governmental authorities seeking confidential information obtained through your work at Aura, you are strongly encouraged to seek legal guidance before responding. Employees may contact Aura's **Legal & Regulatory Group** for assistance in obtaining counsel.

Nothing in this Code restricts employees from communicating directly with governmental authorities or regulators regarding potential legal violations under applicable whistleblower protections.

Disclosure of Criminal Convictions

Employees, officers and directors must promptly inform the Legal & Regulatory Group or their supervisor if they:

- Are convicted of a felony or misdemeanor
- Become subject to legal proceedings that could affect their professional reputation or ability to perform their duties

Transparency is essential to maintaining Aura's reputation and regulatory compliance.

Reporting Potential Code Violations

All employees have a duty to report suspected misconduct, unethical behavior or potential violations of the Code. Reports should include as much detail and supporting information as possible.

Reports may be made through:



- Supervisors or senior management
- Human Resources
- The Legal & Regulatory Group
- The independent **Reporting Hotline**, available 24/7 with anonymous reporting options

All reports will be handled confidentially and investigated appropriately.

Aura strictly prohibits retaliation against anyone who reports concerns in good faith. Knowingly false reports may result in disciplinary action.

Internal Investigations

Employees must fully cooperate with internal investigations by providing honest, complete and accurate information. Failure to cooperate may result in disciplinary measures.

Disciplinary Actions

Violations of the Code may result in disciplinary action proportional to the severity of the breach, including:

- Formal warnings or reprimands
- Suspension or termination of employment
- Legal proceedings where applicable

Statement of Compliance

All directors, officers, employees and temporary workers must:

- Acknowledge receipt and understanding of the Code upon joining Aura
- Complete annual certifications confirming compliance

Continued engagement with Aura may be contingent upon annual recertification.

Waivers

Waivers of the Code are granted only in exceptional circumstances:

- Employee waivers must be approved by the CEO



- Waivers for executive officers or Board members require approval by the Chair of the Board
- Controlled affiliates must follow waiver procedures consistent with this Code

Amendments and Governance Oversight

Aura's Board of Directors reviews and approves the Code at least annually and oversees compliance with its provisions.