



CORPORATE GOVERNANCE BACKGROUND

Cosmos Capital Limited (**Cosmos**) is committed to strong corporate governance principles. Each policy is periodically reviewed and updated from time to time by the board.

Key corporate governance policy documents will be made available to the public, online at cosmoscapital.io/corporategovernance

CODE OF CONDUCT

1. INTRODUCTION

- (a) This is the Code of Conduct for Cosmos Capital Limited ACN 636 458 912 and its related bodies corporate (**Cosmos**) and describes the standards of conduct expected of our people. It provides a set of guiding principles to help us make the right decision every time.
- (b) As an experienced team of directors and employees, we have high expectations of ourselves and each other. We conduct ourselves with integrity, recognising our accountability to those who will benefit from our success in operating our digital infrastructure business. In addition to complying with its legal obligations, Cosmos seeks to conduct itself in an ethical and responsible manner.
- (c) At Cosmos, the values set out in our Statement of Values underscore every decision we take, guide us in our behaviours and reflect our commitment to our customers, shareholders, communities and each other.
- (d) This Code of Conduct applies to all Cosmos staff, including employees, contractors, consultants, secondees and directors (**Personnel**).

2. OUR OBLIGATIONS

We recognise:

- (a) our obligations to act ethically and with care in conducting our business;
- (b) our accountability to our current and future shareholders to build value in Cosmos and to communicate honestly and regularly about the progress of our business and about our financial standing; and
- (c) our mechanisms to achieve this include our risk management structures, our Audit and Risk Committee and the Board's oversight of setting and implementing our strategy.



3. OUR LEGAL ENVIRONMENT

- (a) We have obligations to comply with laws of each jurisdiction in which we operate and our Personnel must understand the laws and regulations applying to their activities. If in doubt, Personnel must seek advice.
- (b) All Personnel must comply with the letter and spirit of applicable laws and regulations in the jurisdictions in which Cosmos operates, in carrying out their responsibilities and in dealing with fellow members of staff, customers, suppliers and the community as a whole.

4. BRIBES AND FINANCIAL INDUCEMENTS

Cosmos will not directly or indirectly offer, pay, seek or accept bribes. Personnel must not receive personal financial rewards or other inducements in return for making particular business decisions. Personnel must not accept gifts or other benefits where doing so may influence, or be seen to influence, the objectivity of their decision making. For further detail reference is made to Cosmos's Anti-Bribery and Corruption Policy.

5. OUR RESPONSIBILITIES TO EACH OTHER

- a) Personnel must show consideration and respect for each other. Cosmos is committed to the principle of equal employment opportunity. Decisions on hiring, salary, benefits, promotion, termination or retirement are based solely on the employee's ability to do the job.
- b) Cosmos will not tolerate unfair or unlawful discrimination with respect to a person's ethnicity, gender, sexual orientation, age, physical abilities, family status, religious beliefs, perspective, experience or any other factor unrelated to their skills and qualifications.
- c) Personnel have the right to operate in an environment free from harassment, and each member of Personnel is responsible not to engage in harassing behaviour towards colleagues, customers, suppliers, business partners, subordinates or members of the broader community.

6. WORKPLACE HEALTH AND SAFETY

Personnel are committed to ensuring a safe workplace where risks are identified and eliminated or mitigated in consultation with each other.

7. CONDUCT

It is the expectation of Cosmos that Personnel will:

- a) act in accordance with Cosmos's stated values and in the best interests of Cosmos;
- b) act honestly and with high standards of personal integrity;



- c) comply with the laws and regulations that apply to Cosmos and its operations;
- d) act ethically and responsibly;
- e) treat fellow members of Personnel with respect and not engage in bullying, harassment or discrimination;
- f) deal with customers and suppliers fairly;
- g) disclose and deal appropriately with any conflicts between their personal interests and their duties as a director, senior executive or employee;
- h) not take advantage of the property or information of Cosmos or its customers for personal gain or to cause detriment to Cosmos or its customers;
- i) not take advantage of their position or the opportunities arising therefrom for personal gain; and
- j) report breaches of this Code of Conduct to the appropriate person or body within the organisation.

8. CONFLICTS OF INTEREST

Personnel recognise that they must avoid or appropriately manage actual, apparent or potential conflicts of interest. This includes:

- a) not taking improper advantage of property, information or opportunities arising from the role of member of staff for personal gain, to cause detriment to Cosmos or its customers or to compete with Cosmos;
- b) not accepting benefits (including gifts or entertainment) which could be seen as creating an obligation to someone other than Cosmos; and
- c) not entering into any arrangement or participating in any activity that would conflict with Cosmos's best interest or that would be likely to negatively affect Cosmos's reputation.

9. CONFIDENTIAL INFORMATION

Personnel must ensure that confidential information about Cosmos is not disclosed to third parties, except where appropriately authorised or legally mandated.

10. PRIVACY

Cosmos's privacy policy regulates the handling of any personal information that Cosmos collects. It can be found on Cosmos's website.

11. ACKNOWLEDGEMENT

Personnel acknowledge that:



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- a) strict compliance with this Code of Conduct is essential to maintain public confidence in the integrity of Cosmos; and
 - b) in the case of employees, failure to comply with this Code of Conduct may be grounds for termination of their employment.

12. CONCERNS ABOUT ETHICAL ISSUES

Employees should communicate directly to the Company Secretary, Chair or the Chair of the Audit and Risk Committee if they have concerns (with reasonable grounds) about potential fraud or misappropriation, weaknesses in internal controls or the adequacy or accuracy of information being provided within the organisation to senior managers or the Board. Such communications (which should be in writing) will be treated as confidential. For further detail reference is made to Cosmos's Whistleblower Policy.

13. REVIEW

The Board will periodically review this Code of Conduct to check that it is operating effectively and whether any changes are required to this Code of Conduct.

Any questions about this Code and its application should be directed to the Company Secretary.