

Business Integrity Policy

This Policy reflects Coztrix's commitment to business integrity. It requires all those engaged in activities on our behalf to work honestly and in the best interests of the Company, to avoid corruption and bribery of any kind, and to ensure compliance with various relevant legal requirements. It also requires those involved in reporting information about Coztrix to do so appropriately and in a timely and accurate manner.

We work honestly. We are truthful in our work-related interactions, whether in explaining a problem or in reporting results, and we work in the best interests of Coztrix.

We report Coztrix's results accurately. We are committed to providing timely, factual and accurate disclosure of material information about Coztrix. We ensure that material information about Coztrix is disclosed in a consistent and appropriate manner, and in accordance with applicable law. We take appropriate measures to protect and prevent the improper disclosure or use of material or confidential information about Coztrix.

We avoid conflicts of interest. We avoid situations where Coztrix's interests and our own interests conflict or even appear to be inconsistent. Hiring or overseeing family members, significant others, and even close personal friends can pose conflicts of interest. Therefore, these types of hiring decisions and supervisory relationships should be avoided or carefully reviewed. Similarly, close relationships with contractors or suppliers can pose real or perceived conflicts. As a result, employees must not participate in decisions on behalf of Coztrix about whether to engage with contractors or suppliers if that employee or a family member stands to personally benefit. Employees must also avoid conflicts of interest that could arise because of their involvement with another company, especially if that involvement includes control or employment relationships with suppliers or competitors of Coztrix.

We do not allow gifts or entertainment to improperly influence our decisions. While giving or receiving gifts or entertainment can be culturally appropriate and part of the normal course of doing business, inappropriately doing so can create the perception of impropriety and violate anti-corruption laws. A gift or provision of entertainment to any government official requires advance approval of your group executive and the legal team. All work-related gifts and entertainment worth more than NZ\$100, given or received by Coztrix employees, must be entered in the Gift Registry and adhere to the value limits and approval requirements included in the Standard listed below.

We prohibit corruption. Our interactions with our business partners and all government officials and agencies, whether local, regional, or national, are beyond reproach. We do not

give bribes, and we only use appropriate and lawful means when engaging with government officials, our partners, and other stakeholders when acting for the benefit of Coztrix. We keep accurate books and records of all our transactions, including those with commercial partners, non-governmental organisations, and government agencies. We are committed to rigorous anti-corruption principles, including our prohibition on payments to individual government officials to expedite approvals processes (often referred to as “facilitation payments”).

We adhere to applicable export controls. All employees responsible for the international movement of goods or who may be involved in sharing technology are required to comply with these laws.

We are committed to fair competition. We comply with the antitrust laws in our interactions with our suppliers and our competitors in all countries where we operate. We limit our contacts with competitors and do not exchange price or other commercially sensitive information with them without advance approval of the legal team.

All those engaged in activities on behalf of Coztrix are responsible for maintaining truthful and accurate records. We are required by law to keep certain types of financial, safety, environmental compliance, personnel, and other records for certain periods of time. Additionally, we have decided for business reasons to maintain some types of records longer than the law requires. If we have reason to believe that information may become relevant to a legal proceeding, we may not alter or destroy it and must maintain it.

We protect the confidentiality of personal information about our co-workers and contractors. We use this information only as necessary for the administration of our Human Resources programs, including payroll and benefits, and for other work-related purposes, such as arranging travel, addressing law enforcement or security issues, and obtaining permission to work in foreign countries. We limit the disclosure of personal information and respond to any unintentional disclosure according to the laws of the applicable jurisdictions.