

Code of Business Ethics (“COBE”) 2022

CSE Global (Australia) Pty Ltd (“The Company” and/or “CSE Australia”) has prepared this *Code of Business Ethics* (“COBE”) *Guideline* for all employees’ understanding and compliance. The Company requires all employees to read the guidelines and complete a *Code of Business Ethics Declaration* CSEGA-HR-QF-0-087 every 12 months to identify and declare any possible conflicts of interest. After signing the Code of Business Ethics, and prior to the next COBE release, employees are obliged to notify the CSE Australia, Head of People & Culture should their circumstances change.

These guidelines apply to all employees of CSE Global Australia.

CSE-Global (Australia) Pty Ltd is the parent company for the following entities:

- **CSE Crosscom Pty Ltd (CSE Crosscom)**
- **CSE Uniserve Pty Ltd (CSE Uniserve)**
- **CSE New Zealand**
 - CSE Genesis
 - CSE W. Arthur Fisher
- **RCS Telecommunications Pty Ltd (RCST)**

Objectives of Code of Business Ethics

The objective of COBE is to protect the integrity of the Company’s decision-making processes, to enable our stakeholders to have confidence in the Company’s business ethics and to protect our employees’ reputation.

CSE Australia is committed to conducting our business in an honest and ethical manner.

Definitions of Code of Business Ethics

- We must strive to foster a culture of honesty and accountability. Our commitment to the highest level of ethical conduct should be reflected in all the Company’s business activities including, but not limited to, relationships with employees, customers, suppliers, competitors, the government, and the public. All our employees must conduct themselves according to the spirit of this Code and seek to avoid even the appearance of improper behavior. Actions that violate the law or this Code may result in negative consequences for the Company and for the individuals involved
- COBE is intended to complement relevant standards, policies, and regulations, not to substitute them.
- COBE complements the Company’s Mission, Vision and Values, linking them with the standards of professional conduct.

Why is Code of Business Ethics important to CSE Australia?

- We are strongly committed to conducting our business affairs with honesty and integrity and in full compliance with all applicable laws, rules, and regulation. No employee of the Company shall commit an illegal or unethical act, or instruct others to do so, for any reason.

A. Using Code of Business Ethics

- COBE provides general guidance for resolving diverse legal and ethical questions. Employees are expected to comply with all other applicable policies, directives, and guidelines.
- While covering a wide range of business practices, policies, and procedures, these cannot and do not cover every issue that may arise, or every situation where ethical decisions must be made, but rather set forth key guiding principles that represent Company policies.

- Employees are expected to use sound judgment and seek assistance or clarification, as needed.

B. Importance of Compliance

- If you believe that any practice raises questions as to compliance with this Code, applicable law, or regulation, it is your responsibility to consult your Line Manager or the CSE Australia Head of People & Culture to seek clarification and/or guidance.

C. Raising Concerns and Reporting Violations

- The Company encourages all employees to report any suspected violations. If you know of, or have good reason to suspect, an unlawful or unethical situation or believe you are a victim of prohibited workplace conduct, immediately report the matter to your Line Manager or the CSE Australia Head of People & Culture.
- Refer to the Whistle Blowing Policy CSE Global (Australia) for the procedures established for the receipt, retention and treatment of complaints received by the Company.

D. Non-Retaliation Policy

- Open communication about issues and concerns without fear of retribution or retaliation is vital to the successful implementation of this Code. The Company will not tolerate threats or acts of retaliation against you for reporting any breach of this Policy.

1.1 Work Environment

- The Company's policies for recruitment, advancement and retention of employees forbid discrimination based on any criteria prohibited by law including, but not limited to, race, colour, religion, gender, gender identity or expression, sexual orientation, national origin, genetics, disability, age, or any other factors that are unrelated to the Company's legitimate business interests.
- Our policies are designed to ensure that employees are treated, and treat each other, fairly and with respect and dignity. In keeping with this objective, conduct involving discrimination or harassment of others will not be tolerated.

1.2 Non-Disclosure Act

- The Company has assets of value. These assets include valuable proprietary information, such as intellectual property and confidential information, as well as physical property and systems. Protecting all our assets is critical. Their loss, theft, misuse, or unauthorised disclosure can jeopardise the business.
- You are personally responsible for protecting the Company's assets in general, as well as those entrusted to you. This includes those assets which you have been authorised to provide to other employees, contract personnel, clients, or others.
- You should be alert to situations that could lead to the loss, misuse, theft, or unauthorised disclosure of our assets. Furthermore, you should report those situations to your Line Manager or the CSE Australia Head of People & Culture as soon as they come to your attention.

1.2.1 Proprietary and Confidential Information

- Confidential proprietary information generated and gathered in our business is a valuable Company asset. Protecting this information plays a vital role in our continued growth and ability to compete. All proprietary information should be maintained in strict confidence, except when disclosure is authorised by the Company or required by law.
- Proprietary information includes all non-public information which might be useful to competitors or that could be harmful to the Company, customers or suppliers if disclosed. Intellectual

property including, but not limited to, trade secrets, patents, trademarks, copyrights, research, strategies, remuneration data, employee medical information and any unpublished financial or pricing information must be protected.

- Unauthorised use or distribution of proprietary information could result in negative consequences for both CSE Australia and the individuals involved, including potential legal and disciplinary actions.
- We respect the property rights of other companies and their proprietary information. We require our employees to observe such rights.
- Your obligation to protect CSE Australia's proprietary and confidential information continues even after you leave the Company.
- You must return all proprietary information in your possession upon leaving the employment of CSE Australia.

1.2.2 Intellectual Property

- As an employee, you will have access to and may develop intellectual property. For example, ideas, inventions, software, templates, publications, drawings, and other materials relating to the Company's current or anticipated business. No matter where or when, be it at work or after hours, you create such intellectual property, you must disclose that intellectual property to the Company and protect it like any other proprietary information.

1.2.3 Third Party Software

- You should exercise caution in obtaining third party software from others, including commercial and open-source software. Software includes computer programs, databases, and related documentation, and can be in any stage of development.
- Software may be on tangible media, e.g., USB drives, portable devices and publications or it may be downloadable or accessible online. The terms and conditions of the license agreement must be followed.
- You must follow applicable *ICT Acceptable Use Policy CSEGA-IT-CP-0-118* before you load software from any source onto any computer or device provided by the Company.

1.2.4 Open-Source Software

- Open-source software is not to be confused with software that is in the public domain. Open-source software licenses often impose obligations that could result in a conflict of interest with the Company and the inappropriate transfer of the Company's intellectual property rights. If you want to be involved with or use open-source software, you must first obtain approval from your Line Manager.

1.2.5 Use of CSE Australia Assets and Premises

- Protecting Company assets against loss, theft or misuse is the responsibility of every employee. Loss, theft, and misuse of Company assets directly impacts profitability. Any suspected loss, misuse or theft should be reported to your Line Manager or the CSE Australia Head of People & Culture.
- The sole purpose of the Company's equipment, vehicles and supplies is for the conduct of our business and may only be used for Company business consistent with Company guidelines.
- It is not permissible to use CSE Australia systems for visiting internet sites which are inconsistent with the Company's business interests, ethical practices and/or in a manner that interferes with productivity.

1.2.6 Right to Access and Use

- You should understand the Company has the right to inspect your use of the Company's assets, including your communications using Company resources. Furthermore, the Company does not consider any such usage of its assets to be private. Therefore, you should not place or keep

any personal items, information, or messages in the workplace. The Company may monitor, recover, and review employee communications including emails from personal email accounts, records, files, etc.

- To protect its employees, assets and business interests, the Company may disclose anything it finds with external advisors and/or law enforcement agencies.
- Employees should not access another employee's workspace, including email and electronic files, without prior approval from management.

1.2.7 Insider Trading & Dealing with Securities

- Employees must not use 'insider' information – that is, information which has not been made available to the public and which may materially affect a company's stock price – as the basis for purchasing or selling shares or interests in any company with which they have dealings. Such information may include unannounced earnings, dividends, or potential acquisitions.
- Employees must not engage in, or procure another person to engage in, any share transactions with respect to the shares of the Company, whether it is for themselves or anyone else.

1.2.8 Dealing with Media

- All media requests for information and interviews should be referred to your Line Manager or the CSE Australia Head of People & Culture.
- No comments regarding CSE Australia, its business, products, services, strategy, or practices should be made without prior approval from management.
- Where employees do participate in blogs or any other online space, even personal sites maintained outside of work hours, they should take care to ensure that they do not act in conflict with the CSE Australia Social Media Policy.

1.3 Handling of Your Personal Information

- To the extent permitted by law, the Company may collect and maintain personal information which relates to your employment.
- The Company may transfer personal information about you, as a CSE Australia employee, to any of the countries where we do business. While not all countries have data protection laws, CSE Australia has policies that are intended to protect information wherever it is stored or processed.

1.3.1 Financial Controls and Reporting

- The Company follows strict accounting principles and standards to report financial information accurately. The Company has appropriate internal controls and processes which ensure that accounting and financial reporting complies with the law.
- The regulations for accounting and financial reporting require the proper recording of financial data. If you have responsibility for or involvement in these areas, you must understand and follow these rules.
- These regulations prohibit any employee from assisting others, either within CSE Australia or externally, to account improperly or make false or misleading financial reports.

1.4. Hiring Decisions

- The employees of CSE Australia should not place themselves in a situation where they compromise the Company's interests during the hiring process.
- Personal recommendations should not be part of any decision that is related to the Company's commercial transactions. Offers of employment should not be given in exchange for or to reward any benefit. Employees of the Company should not offer employment, procure and/or create an opening within the Company in exchange for a personal benefit or to seek an unfair advantage in any business negotiation.

- Hiring of close family members of government officials should be reviewed by senior management and the Head of People & Culture to ensure that the hiring is not an inducement for future business.

2.1 Working with External Companies

- Other companies may have multiple relationships with us. A business partner may be both a customer and a competitor. Another company may be both our supplier and client at the same time. A few companies may even be suppliers, competitors, business partners and customers. No matter what the context is, it is important to understand each relationship involved in your dealings and act in accordance with our guidelines.

2.1.1 Working with Suppliers

- Each employee should endeavour to deal fairly with suppliers in accordance with our ethical business practices. No one should take unfair advantage through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealings.
- Regardless of the value or size of the purchase, we weigh up the facts impartially to determine the best supplier.
- You must not exert or attempt to exert influence to obtain special treatment on behalf of a particular supplier.

2.2 Acquiring and Using Information

- During business, it is usual to acquire information about other companies, including competitors. Doing so is not unethical. The Company legitimately gathers this kind of information for purposes such as:
 - Extending credit
 - Evaluating suppliers
 - Evaluating the relative merits of our own products, services, and marketing methods against that of competitors
- Acquisition of such confidential data must always be obtained legitimately.

3.1 Gift Policy

- The following points are general guidelines on receiving and giving gifts and business amenities. Types and values of gifts and amenities can vary widely ranging from advertising novelties of nominal value, which you may give or accept, to bribes which you unquestionably may not.

3.1.1 Receiving Gifts, Amenities and Referral Fees

- Neither you nor any member of your family may, directly or through others, solicit or accept money, a gift or any amenity that could influence or could reasonably give the appearance of influencing the Company's business relationship with that person or company. If you or your family members receive a gift (including money), even if the gift is unsolicited, you must notify your Line Manager and take appropriate measures which may include returning or disposing of what you received.
- Unless you have been informed otherwise, you may accept the following:
 - Promotional premiums and discounts offered by transportation companies, hotels, vehicle rental agencies and restaurants, if based upon bonus programs for individuals and offered to travellers generally. A gift of nominal value, such as an advertising novelty, when it is customarily offered to others having a similar relationship with that person or Company.
 - With approval from management, customary business amenities such as meals and appropriate entertainment, provided the expenses are kept at a reasonable level and are not prohibited by law or known practices of the giver.

3.1.2 Entertainment of Customers

- You may not, directly or through others, offer or give any money, gift, amenity, or other elements of value to an executive, official, employee or representative of any customer, supplier, business partners or any other companies, if doing so could influence or could reasonably give the appearance of influencing the company's relationship with us.
- You may:
 - Give a gift of nominal value, such as the Company's advertising novelty, if it is not prohibited by law or the known business practices of the recipient's company.
 - Upon approval from management, give customary business amenities, such as meals and appropriate entertainment, provided the expenses are kept at a reasonable level and are not prohibited by law or known business practices of the recipient's company.
- However, approval from management is required if the intended recipient is an official, employee or representative of a government or government-owned entity, or any of their family members. Additional policies and legal limitations apply in such situations even if a proposed payment is common in that country or where local custom calls for giving gifts on special occasions.
- Beyond gifts and amenities, certain legal or ethical restrictions may also apply when hiring current or former employees of the government or their family members. You must consult with your Line Manager and the CSE Australia Head of People & Culture before any attempts are made to hire such persons.

3.1.3 Anti-Bribery and Corruption Prevention Policy

- The Company adopts a strong stance against bribery and corruption. In addition to clear guidelines and procedures for the giving and receiving of corporate gifts and concessionary offers, all employees are required to make a declaration where they pledge to uphold the Company's COBE and not to engage in any corrupt or unethical practices. This serves as a reminder to all employees to maintain the highest standards of integrity in their work and business dealings. The Company's stance against bribery and corruption is also reiterated by management during its regular staff communications sessions.
- CSE employees may not, directly, or indirectly, offer, promise, agree to pay, authorise payment, give, accept, or solicit to or from any third party in order to secure or reward an improper benefit or improper performance of a function, activity or to procure an unfair business advantage.

3.1.4 Loans

- Employees must not grant or guarantee a loan to or accept a loan from or through the assistance of any individual or organisation having business dealings with CSE Australia.
- A conflict of interest arises when a supplier acts as a guarantor on a bank loan for an employee. There is however no restriction on normal bank lending made on ordinary commercial terms.

4.1. Charitable & Political Contributions

- The Company is committed to Corporate Social Responsibility and demonstrates our support and commitment to charitable and social causes. While charitable contributions are encouraged, all contributions made must be made in accordance with ethical standards and in compliance with all applicable laws.
- The Company does not make any political contributions.
- Political contributions include monetary and non-monetary items, such as loans or donations, free services, and donations of an employee's time at work. No CSE Australia assets, including time at work and use of CSE Australia premises or equipment, or direct monetary payments may be made available or contributed to a political candidate or party or to support or oppose a ballot measure. This will not prevent paying for attendance at open social events hosted by political parties.

- Employees may participate in political activities on an individual basis, with personal money and time, provided they do so in accordance with applicable laws and regulations. CSE Australia will not reimburse any personal political contributions.

5.1 Conflicts of Interest

- A conflict of interest occurs when you advance a personal interest at the expense of the Company's interests. It is your responsibility to avoid situations in which your loyalty may become divided. Some examples of potential conflict are outlined below.

5.1.1 Assisting a competitor

- Helping a company that markets products and services in competition with our current or potential product or service offerings. You may not work for the competitor, in any capacity, while in the employ of CSE Australia.

5.1.2 Competing against the Company

- Individual pursuits that could conflict with the Company's current or future business interests. Outside the office, some employees may engage in activities that generally relate to technology, business advice or other products or services which CSE Australia offers its customers. Such activities may be in sufficient conflict with the Company's current or future business interests that they are prohibited.
- CSE Australia may expand into new lines of business and areas of interest. Therefore, the Company will continually review acceptable activity. It is your responsibility to consult, in advance and on a periodic basis, with your Line Manager or the CSE Australia Head of People & Culture to determine whether your planned activity will compete with any of the Company's actual or potential businesses.

5.1.3 Supplying the Company

- You may not be a supplier to the Company, represent a supplier to the Company, work for a supplier to the Company or be a member of its board of directors while you are our employee. In addition, you may not accept money or benefits of any kind for any advice or services you may provide to a supplier in connection with its business with the Company.

5.1.4 Personal Financial Interests

- You may not have a financial interest in any company if that interest creates or gives the appearance of a conflict of interest with CSE Australia. Such companies include suppliers, clients, competitors, business partners and others with which the Company does business. In all cases, a financial interest is improper if your job, the amount of your investment, or the company in which you invested could, when viewed objectively by another person, influence your actions as an employee.
- If you have any involvement, be it direct or indirect, in deciding whether CSE Australia does business with a company, you should not obtain or maintain a financial interest in that company.
- You must not accept or buy stock options or other securities in any situation where there is a question that the offer was motivated in whole or in part by your employment, or if the investment otherwise violates the Company's policies, directives, and guidelines.
- Investments in closely held companies, typically, closely held corporations, partnerships, and sole proprietorships, raise unique, though no less compelling, concerns. Employees may not make any investment in a closely held company that is a competitor, supplier, business partner, distributor or company that remarkets or distributes CSE Australia's products. Any exceptions must be specifically approved by management.
- Do not attempt to evade these investment restrictions by acting indirectly through anyone else.

5.1.5 Family and Close Relations Working in the Industry

- Close personal ties with others working in the industry present special security, regulatory and confidentiality concerns.
- There is the potential for inadvertent disclosure of sensitive information, therefore it may require extra awareness with respect to security, confidentiality, and conflicts of interest.
- If you have any questions about your situation, you should review it with the CSE Australia Head of People & Culture.

5.1.6 Personal Use of the Company's Time

- Regardless of whether your personal activities present a conflict of interest or not, you are not permitted to conduct non-CSE Australia work or solicit such business on the office premises or while working on the Company's time, including time you are given with pay to attend to personal matters.

5.1.7 Outside Employment

- You must not undertake outside employment, whether paid or unpaid, which interferes with your abilities to carry out your duties in the Company.