



# Code of Business Ethics

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Energy



# Code of Business Ethics Guidelines (COBE)



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## 1. Scope and Purpose

This Guideline sets out the requirements for employees to ensure they understand and are compliant with the Code of Business Ethics (COBE) set by the Company. This Guideline applies to all employees of CSE Global Australia and all its subsidiaries, hereinafter referred to as CSE.

Employees are required to read this guideline 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. Should their circumstances change, employees are obligated to notify the General Manager, Human Resources after signing the Code of Business Ethics or prior to the next COBE release.

## 2. Objectives of COBE

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

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

## 3. Definitions of COBE

CSE's 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
- The public

CSE strives to foster a culture of honesty and accountability. All employees must conduct themselves according to the spirit of this Code and seek to avoid the appearance of improper behaviour. Actions that violate the law or this Code may result in negative consequences for the Company and for the individuals involved.

Note that 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.

## 4. Why is COBE important to CSE?

CSE is strongly committed to conducting business affairs with honesty, integrity, and in full compliance with all applicable laws, rules, and regulation. No employee of the Company shall commit an illegal / unethical act or instruct others to do so.

### 4.1. Using COBE

COBE provides general guidance for resolving diverse legal and ethical questions. Employees are expected to comply with all other applicable policies, procedures, and guidelines.

Whilst policies, procedures, and guidelines cover a range of business scopes, note that these cannot and do not cover every issue that may arise or every situation where ethical decision must be made. Rather, they set forth key guiding principles that represent Company policies.

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

### 4.2. Importance of Compliance

If an employee believe that any practice raises questions as to compliance with this Code, applicable law, or regulation, it is their responsibility to consult their Line Manager or the General Manager, Human Resources to seek clarification and/or guidance.

## 4.3. Raising Concerns and Reporting Violations

The Company encourages all employees to report any suspected violations. If an employee knows of or suspects an unlawful / unethical situation, or believe they are a victim of prohibited workplace conduct, they should immediately report the matter to their Line Manager or the General Manager, Human Resources.

Refer to the CSE *Whistleblowing Policy and Procedure (CSEGA-COM-QP-0-232)* for the procedures established for the receipt, retention, and treatment of complaints received by the Company.

## 4.4. 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 an employee for reporting any breach of this Guideline.

## 5. Work Environment

CSE'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
- Any other factors that are unrelated to the Company's business interests

CSE policies are designed to ensure that employees treat/are treated fairly and with respect and dignity. In keeping with this objective, conducts that involve discrimination or harassment of others will not be tolerated.

## 6. 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 CSE assets is critical as their loss, theft, misuse, or unauthorised disclosure can jeopardise the business.

### 6.1. Proprietary and Confidential Information

Confidential proprietary information generated and gathered in the business is a valuable Company asset. Protecting this information plays a vital role in the Company's 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 includes (but are not limited to):

- Trade secrets
- Patents
- Trademarks
- Copyrights
- Research
- Strategies
- Remuneration data
- Employee medical information

- Any unpublished financial or pricing information

Unauthorised use or distribution of proprietary information could result in negative consequences for both CSE, and the individuals involved, including potential legal and disciplinary actions.

CSE respect the property rights of other companies and their proprietary information. All CSE employees are required to observe such rights and are obligated to protect any proprietary and confidential information. This obligation continues even after the employee leaves CSE.

Employees must return all proprietary information in their possession upon leaving employment.

## 6.2. Intellectual Property

Employees 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, employees create such intellectual property and must disclose that intellectual property to the Company and protect it like any other proprietary information.

## 6.3. Third Party Software

Employees 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.

Employees must follow applicable *ICT Acceptable Use Policy (CSEGA-IT-CP-0-118)* before they load software from any source onto any computer or device provided by the Company.

## 6.4. 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 employees want to be involved with or use open-source software, they must first obtain approval from the ICT Manager.

## 6.5. Use of CSE 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 the Line Manager or the General Manager, Human Resources.

The sole purpose of the Company's equipment, vehicles, and supplies is for the conduct of the business and may only be used for Company business consistent with Company guidelines.

It is not permissible to use CSE 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.

## 6.6. Right to Access and Use

Employees should understand the Company has the right to inspect their use of the Company's assets, including any communications using Company resources. Furthermore, the Company does not consider any such usage of its assets to be private. Therefore, workers 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.

## 6.7. Insider Trading and 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 shared transactions with respect to the shares of the Company, whether it is for themselves or anyone else.

## 6.8. Dealing with Media

All media requests for information and interviews should be referred to the Line Manager or the CSE General Manager, Human Resources.

No comments regarding CSE, 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 *Social Media Policy* (CSEGA-HR-CP-0-043).

## 7. Handling of Personal Information

To the extent permitted by law, the Company may collect and maintain personal information which relates to an employment.

The Company may transfer personal information about employees to any of the countries where CSE does business. While not all countries have data protection laws, CSE has policies that are intended to protect information wherever it is stored or processed.

### 7.1. Financial Controls and Reporting

CSE follows strict accounting principles and standards to report financial information accurately. There are appropriate internal controls and processes in place to 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 an employee has the responsibility for / involvement in these areas, they must understand and follow these rules.

These regulations prohibit any employee from assisting others, either within CSE or externally, to account improperly or make false or misleading financial reports.

## 8. Hiring Decisions

The employees of CSE 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 General Manager, Human Resources to ensure that the hiring is not an inducement for future business.

## 9. Working with External Companies

Other companies may have multiple relationships with CSE. For instance, a business partner could simultaneously act as a customer and a competitor. Similarly, another company might function as both a supplier and client at the same time. In some cases, companies may assume diverse roles, serving as suppliers, competitors, business

partners, and customers. No matter what the context is, it is important to understand each relationship involved in the dealings and act in accordance with CSE guidelines.

## 9.1. Working with Suppliers

Each employee should endeavour to deal fairly with suppliers in accordance with CSE's 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, CSE weighs up the facts impartially to determine the best supplier.

Employees must not exert or attempt to exert influence to obtain special treatment on behalf of a particular supplier.

## 10. Acquiring and Using Information

CSE will gather information of other companies, including competitors, for the following purposes:

- Extending credit
- Evaluating suppliers
- Evaluating the relative merits of our own products, services, and marketing methods against that of competitors

## 11. Gift Policy

The following points are general guidelines on receiving and/or giving gifts and business amenities. Types and values of gifts and amenities can vary widely, ranging from advertising novelties of nominal value to bribes. Novelties are an acceptable gift to give or accept, but bribes must never be accepted.

### 11.1. Receiving Gifts, Amenities and Referral Fees

Employees nor any member of their family may solicit or accept money, a gift, or any amenity that could influence the Company's business relationship with that person / company. If an employee or their family member receives a gift (including money), even if the gift is unsolicited, they must notify their Line Manager and take appropriate measures. This may include returning or disposing of what they have received.

Unless the employee has been informed otherwise, they 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 (e.g. 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.

### 11.2. Entertainment of Customers

CSE employees are not to offer or give any item or promises of value to external stakeholders, should the item or promise of value be able to influence their relationship directly or indirectly with CSE.

Employees 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, if the recipient is directly or indirectly related to government agencies, approval from management is required. 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.



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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. Employees must consult with their Line Manager and the General Manager, Human Resources before any attempts are made to hire such persons.

## Anti-Bribery and Corruption Prevention Policy

CSE 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 engage in any direct or indirect transactions of items or promises of value with third parties, where this transaction leads to improper benefit, performance, or an unfair business advantage.

### 11.3. Loans

Loan agreements must not be made between employees and any individual or organisation that has business dealings with CSE.

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.

## 12. Charitable and Political Contributions

CSE is committed to Corporate Social Responsibility and demonstrates the support and commitment to charitable and social causes. While charitable contributions are encouraged, all contributions made must be in accordance with ethical standards and applicable laws.

CSE does not make any political contributions. This includes both monetary and non-monetary items, such as loans, donations, free services, and donations of an employee's time at work. No CSE assets (e.g. time at work, use of CSE premises / equipment, and direct monetary payments) may be made available or contributed towards political purposes. This will not prevent employees from 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 will not reimburse any personal political contributions.

## 13. Conflicts of Interest

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

### 13.1. Assisting a Competitor

Helping a company that markets products and services in competition with CSE's current or potential product or service offerings. Employees may not work for the competitor in any capacity, while in the employment of CSE.

### 13.2. 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 / services which CSE offers its customers. Such activities may be in sufficient conflict with the Company's current or future business interests that they are prohibited.

CSE may expand into new lines of business and areas of interest. Therefore, the Company will continually review acceptable activity. Employees have the responsibility to consult the Line Manager or the General Manager, Human Resources in advance and on a periodic basis, to determine whether their planned activity will compete with any of the Company's businesses.

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## 13.3. Supplying the Company

An employee 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 they are employed by CSE. In addition, they may not accept money or benefits of any kind for any advice or services they provide to a supplier in connection with its business with the Company.

## 13.4. Personal Financial Interests

Workers may not have a financial interest in any company if that interest creates or gives the appearance of a conflict of interest with CSE. 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 the employee's job, the amount of their investment, or the company in which they invested could, when viewed objectively by another person, influence their actions as an employee.

If an employee has any involvement (direct or indirect) in deciding whether CSE does business with a company, they should not obtain or maintain a financial interest in that company.

Employees must not accept / 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 their 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's products. Any exceptions must be specifically approved by management.

Do not attempt to evade these investment restrictions by acting indirectly through anyone else.

## 13.5. 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 employees have any questions about their situation, they should review it with the CSE General Manager, Human Resources.

## 13.6. Personal Use of the Company's Time

Regardless of whether an employee's personal activities present a conflict of interest or not, they are not permitted to conduct non-CSE work on the office premises or while working on the Company's time. This includes paid time off that they are given to attend to personal matters.

## 13.7. Outside Employment

Employees must not undertake outside employment, whether paid or unpaid, which interferes with their abilities to carry out duties within the Company.

## 14. Associated Documents

Document No.	Document Name
CSEGA-HR-QF-0-087	Code of Business Ethics Declaration
CSEGA-COM-QP-0-232	Whistleblower Policy and Procedure
CSEGA-IT-CP-0-118	ICT Acceptable Use Policy
CSEGA-HR-CP-0-043	Social Media Policy