

# Code of Conduct and Business Ethics

Ausreo is committed to fair, honest and ethical business practices with our people, customers and suppliers. All employees, directors, officers, contractors and suppliers must adhere to this Code.

**Obeying the law** - We respect and obey the laws, rules and regulations applying to our business.

**Environment, health and safety** - We are committed to safeguarding the health and safety of our people and protecting the environment.

**Acting with integrity** - We do not offer or accept bribes, kickbacks or inappropriate gifts or entertainment. We engage in business practices that are honest and fair.

**Avoiding conflicts of interest** - We avoid relationships or conduct that might compromise judgment or create actual or apparent conflicts between our personal interests and our loyalty to Ausreo. We do not use our position with Ausreo to obtain improper benefits for others or ourselves. We do not engage in activities or enter into relationships that compete with Ausreo.

**Protecting assets and information** - We use Ausreo property, information and opportunities for Ausreo's business purposes and not for unauthorized use. We properly maintain the confidentiality of information and employee data entrusted to us by Ausreo or others.

**Competing ethically** - We gain competitive advantage through superior performance. We do not engage in unethical or illegal trade practices.

**Respecting diversity and fair employment practices** - We are committed to respecting a culturally diverse workforce through practices that provide equal access and fair treatment to all employees on the basis of merit. We do not tolerate harassment or discrimination in the workplace.

**Respecting human rights** - We respect human rights and require our suppliers to do the same.

**Delivering quality** - We are committed to producing quality products and providing quality services.

**Integrity of recording and reporting our financial results** - We properly maintain accurate and complete financial and other business records, and communicate full, fair, accurate, timely and understandable financial results and other material information. We have developed a system of internal controls designed to preserve the integrity of our records and information.

**Selling to governments** - We comply with the special laws, rules and regulations that relate to government contracts and relationships with government personnel.

**Political contributions** - We do not make contributions on behalf of Ausreo to political candidates or parties, even where lawful.

## Reporting Misconduct

You can report misconduct through the anonymous EthicsPoint website or hotline. EthicsPoint is managed by NAVEX Global, an independent specialist in whistle blower confidentiality, who will then report your concern directly to the CEO. You can contact EthicsPoint by clicking on this link

[ausreo.ethicspoint.com](https://ausreo.ethicspoint.com) or calling **1-800-69-4483**

## A Message from the CEO

Each of us knows that every time we do the right thing, we reinforce the understanding among our fellow employees, our customers, our suppliers and our shareholders that this is how we do business at Ausreo.

As you go about building Ausreo's future, please remember your shared responsibility to consistently apply our Code of Conduct and Business Ethics. We expect you to speak up if you see a potential breach or if there is an opportunity for us to improve on how we behave.

**Dennis Crestani,**  
Managing Director and Chief Executive Officer

