

deepC Store Pty Ltd Code of Conduct and Ethics

Contents

1. What does this code cover?	2
2. Who is covered by the Code?	2
3. Compliance	2
4. Our people and the community we work in	3
4.1. Health, safety and environmental protection.....	3
4.2. Responsibilities to Shareholders and the Financial Community Generally.....	3
4.3. International operations and business practices.....	3
4.4. Community, Political Activities and Media Relations	3
4.5. Human rights.....	3
4.6. Employment practices & equal opportunity	3
4.7. Alcohol and Drug Use	4
4.8. Obligations relative to fair trading and dealing	4
5. Respecting and protecting information	4
5.1. Confidential Information	4
5.2. Responsibility to the individual	4
5.3. Disclosures	4
5.4. Trading in company securities	4
5.5. Social media	4
6. Protecting our assets and maintaining financial integrity	5
6.1. Protection and proper use of dCS assets and intellectual property.....	5
6.2. Use and protection of corporate property	5
6.3. Financial information and record keeping.....	5
6.4. Document retention.....	5
7. Respecting and working with others	6

7.1. Use of agents	6
7.2. Conflicts of interest.....	6
7.3. Bribery and corruption.....	6
7.4. Gifts and Gratuities.....	7
8. Monitoring and reviewing	7

1. What does this code cover?

- 1.1. This code of conduct and ethics policy (“**Code**”) exists to set out the responsibilities of deepC Store Pty Ltd (“**dCS**”) and those who work for us in regard to conducting its business in accordance with applicable laws, rules and regulations, and the highest standards of business ethics.
- 1.2. It also exists to act as a source of information and guidance for those working for dCS in regard to ethical business conduct and best business practice.

2. Who is covered by the Code?

- 2.1. This Code applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, agency staff, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located (within or outside of the Australia). This Code also applies to officers, trustees, board, and/or committee members at any level.
- 2.2. In the context of this Code, third-party refers to any individual or organisation our company meets and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.
- 2.3. Any arrangements our company makes with a third party is subject to clear contractual terms, including specific provisions that require the third party to comply with minimum standards and procedures relating to anti-bribery and corruption.

3. Compliance

- 3.1. dCS is committed to conducting business in an ethical and honest manner and is committed to conducting its business in accordance with applicable laws, rules and regulations, and the highest standards of business ethics.
- 3.2. Those working for dCS are required to comply with the local and international laws, rules, regulations and standards that govern the conduct of dCS’s business, including all laws prohibiting fraud, insider trading, money laundering, bribery and improper payments, and to report any suspected violations in accordance with this Code to the dCS Director.
- 3.3. Ignorance of the law is not an excuse for non-compliance with the law or the ethical standards set out in this Code. If you have any queries about the laws or standards governing the conduct of dCS’s business, you should seek advice from the dCS Director.
- 3.4. This Code is a statement of certain fundamental principles, policies and procedures that govern the dCS Director, officers, employees, and third parties of dCS in the conduct of dCS’s business. It is not intended to, and does not create any rights in the dCS Director and any officer, employee, third party or any other person or entity.

4. Our people and the community we work in

4.1. Health, safety and environmental protection

dCS believes that sound environmental, occupational health and safety practices are in the best interests of its business, its employees, its shareholders and the communities in which it operates. dCS is committed to conducting its business in accordance with recognised industry standards and meeting or exceeding all environmental and occupational health and safety laws and regulations. Achieving this goal is the responsibility of the dCS Director and all officers, employees and third parties.

4.2. Responsibilities to Shareholders and the Financial Community Generally

dCS aims to:

- a) increase shareholder value within an appropriate framework which safeguards the rights and interests of dCS's shareholders and the financial community; and
- b) comply with systems of control and accountability which dCS has in place as part of its corporate governance with openness and integrity.

4.3. International operations and business practices

If you are operating outside of Australia, you have a special responsibility to know and obey laws and regulations of countries where you act for dCS and to conduct yourself in accordance with local business practices. dCS recognises that laws, regulations, business practices and customs vary throughout the world.

4.4. Community, Political Activities and Media Relations

dCS does not support, or contribute funds to, any political party, individual politicians, or candidates for public office in any of the countries in which it operates. Personal community and political activities are permitted provided they are conducted in a legal manner and do not interfere with the employee's responsibilities to dCS. The dCS Director and employees may not represent dCS in the participation of personal community and political activities or provide dCS information to any media source (e.g. television, radio, newspaper) unless approved by the dCS Director.

4.5. Human rights

dCS aims to preserve and further the human rights of all people connected with dCS, including the members of the communities in which dCS operates and the wider global community. dCS is committed to upholding the principles set out in the UN's Universal Declaration of Human Rights and ILO's Declaration of Fundamental Principles and Rights at Work for promoting human rights, equal opportunity and elimination of all form of discrimination in respect of employment and occupation.

4.6. Employment practices & equal opportunity

There shall be no discrimination against any employee or applicant because of race, religion, gender, sexual orientation, age, national or ethnic origin, family responsibilities, political beliefs, pregnancy, marital status or physical handicap (unless the demands of the position are prohibitive).

dCS will maintain a work environment free of discriminatory practice of any kind in which individuals are treated fairly and equally with dignity and respect. dCS will respect your right to freedom of association. dCS will employ the best available staff with skills required to carry out vacant positions.

dCS is committed to upholding the international standards set out in the United Nations' International Covenant on Economic, Social and Cultural Rights, the International Convention on the Elimination of all Forms of Racial Discrimination, the Convention on the Elimination of all Forms of Discrimination Against Women and the Fundamental Conventions contained in the International Labour Organisation's Occupational Health and Safety Convention 1981.

dCS expects that all relationships among persons in the workplace will be professional and free of bias, bullying and harassment, including sexual harassment. dCS views harassment

and bullying as serious misconduct that may result in immediate termination of employment. All reports and allegations of harassment and bullying will be thoroughly investigated by the dCS Director.

4.7. Alcohol and Drug Use

dCS encourages a responsible attitude towards the use of alcohol and drugs. Use of alcohol or drugs in the workplace can affect performance. It can also create serious safety hazards for other employees. Intoxication in the workplace is not permitted and may result in immediate termination of employment or association with dCS.

Illegal drug use is prohibited at all times. It is prohibited for any person to possess, transfer or use illegal substances on dCS premises, in conjunction with dCS business, or at dCS business functions.

4.8. Obligations relative to fair trading and dealing

dCS will deal with others in a way that is fair and will not engage in deceptive practices.

5. Respecting and protecting information

5.1. Confidential Information

You are required to maintain the confidentiality of all confidential information that you receive or become privy to in connection with dCS's business, except when disclosure is authorised or legally mandated. This obligation continues even after you leave dCS or your business relationship terminates with dCS. Confidential information includes all non-public information that might prejudice the ability of dCS to pursue certain objectives, be of use to competitors or harmful to dCS, its suppliers or its customers, if disclosed. Confidential information also includes any information relating to dCS's business and affairs that results in or would reasonably be expected to result in a significant change in the market price or value of any of dCS's securities or any information a reasonable investor would consider important in making an investment decision. You must not use confidential information for your own advantage or profit.

5.2. Responsibility to the individual

dCS recognises and respects the rights of individuals and, to the best of its ability, will comply with the applicable legal rules regarding privacy, privileges, private and confidential information.

5.3. Disclosures

It is dCS policy to make full, fair, accurate, timely and understandable disclosure in compliance with all applicable laws and regulations in all reports and documents that dCS files with or submits to the corporate regulators and in all other public communications made by dCS. The dCS Director has the general responsibility for preparing such filings and such other communications and shall ensure that such filings and communications comply with all applicable laws and regulations. Employees must provide all necessary information to the dCS Director when requested and must inform management if they become aware that information in any such filing or communication was untrue or misleading at the time such filing or communication was made or if they have information that would affect any filings or communications to be made in the future.

5.4. Trading in company securities

While noting that dCS is currently a proprietary company, dCS is committed to ensuring the dCS Director and its officers and employees who wish to trade dCS securities have regard to the statutory provisions of the Corporations Act dealing with insider trading. Insider trading is prohibited at all times. Contravention of the Corporations Act (or equivalent legislation in other jurisdictions) may result in criminal or civil liability.

5.5. Social media

If you engage in social media or online company networking activities that make reference to dCS's interests including company business, people, assets and activities, you must comply with the Code.

You should also exercise common sense and good judgement in relation to publishing content on social media sites (such as Facebook, Twitter, LinkedIn and YouTube) to ensure that your profile and related content is consistent with how you wish to present yourself to colleagues and external dCS stakeholders. If using social media sites, you should ensure that content is not attributed to dCS or presented as reflecting dCS's views or opinion unless approved by the dCS Director.

6. Protecting our assets and maintaining financial integrity

6.1. Protection and proper use of dCS assets and intellectual property

You should protect dCS's assets and ensure their efficient use. dCS's assets include all real and intellectual property, plant and equipment and all software owned by dCS. Theft, carelessness and waste have a direct impact on dCS's profitability. dCS's assets should only be used for legitimate business purposes. Any dCS employee or third party who removes assets from dCS without permission or authorisation will be dismissed and appropriate cases will be reported to the police.

You may be involved in the research and development of products, processes or other innovations (or have access to or become aware of the results of these research and development activities). This information is confidential to dCS (and must be treated in the same manner as other information which is confidential to dCS).

This information (together with all work, ideas, concepts, designs, inventions, models, developments and improvements made or developed during the course of your employment, or with the use of any of dCS's time, materials, facilities or other resources) is owned by dCS.

Accordingly, you must treat the associated intellectual property as dCS's property both during and after your employment or involvement with dCS and, upon request, assign any rights in such intellectual property to dCS.

6.2. Use and protection of corporate property

You must not pursue or take advantage of any business opportunity which arises as a result of your access to dCS's property or information or because of your position with dCS.

You must not seek to take advantage of dCS's information or of your position within dCS for personal gain or to compete with dCS.

6.3. Financial information and record keeping

No receipts, payments or transfers of dCS funds or assets shall be made which are not authorised and properly accounted for in dCS's books. All dCS's books and financial records must fully reflect all receipts and expenditures and its financial statements must conform to generally accepted accounting principles. Employees who collect, provide or analyse information for, or otherwise contribute to, the preparation of these reports should attempt to ensure reports and disclosures are complete, fair, accurate, timely and understandable. All employees must co-operate fully with the accounting department, independent auditors and legal advisors to ensure that dCS's system for developing such reports and disclosures functions properly. Attempts to create false or misleading records are forbidden.

Employees who receive complaints from third parties regarding dCS's accounting, internal accounting control or auditing matters should communicate those complaints to the dCS Director.

6.4. Document retention

A number of laws expressly require that certain documents be retained for specific periods of time, including the tax codes, environmental laws, employment laws, criminal statutes

that punish obstruction and industry-specific laws and regulations. In addition, certain documents relevant to potential disputes should be retained for certain periods.

Employees may not destroy documents essential to the ongoing, legal and effective functioning of dCS such as contracts, transactional documents, personnel files, financial information and official correspondence outside of established dCS policies. In addition, employees may not destroy documents relevant to or discoverable in pending or potential litigation and other legal and official proceedings.

7. Respecting and working with others

7.1. Use of agents

Agents or third parties cannot be used to circumvent the law or to engage in practices contrary to this Code.

7.2. Conflicts of interest

The dCS Director, officers, employees and, as far as practicable and to the extent required by formal arrangements with dCS, third parties, must not involve themselves in situations where there is a real or apparent conflict of interest between them as individuals and the interest of dCS. A conflict of interest arises where participating in an activity and/or holding or acquiring an interest could jeopardise your judgement, objectivity or independence when making decisions. Conflicts of interest or apparent conflicts of interest arise in many different ways including, but not limited to:

- a) outside jobs and affiliations (including political);
- b) jobs and affiliations of close relatives;
- c) holding shares or investments in a competitor, customer or supplier of dCS (or having business relationships with a competitor, customer or supplier); or
- d) being in a position where you have influence or control over decisions concerning close relatives (including their recruitment, employment conditions or performance assessment or the award of a contract to a close relative or entity controlled by a close relative).

You should exercise common sense and good judgement in relation to engaging in community, government, educational, political and other not-for-profit activities outside of work to avoid activities which have the potential to adversely impact dCS's reputation or otherwise compromise your ability to perform your duties at dCS in a professional and impartial manner.

Where a real or apparent conflict of interest arises, the matter should be brought to the attention of the dCS Director, so that it may be considered and dealt with in an appropriate manner for all concerned.

7.3. Bribery and corruption

dCS's full policy regarding the payment of bribes, facilitation payments, gifts, entertainment and travel expenses is set out in dCS's Anti-bribery and Anti-Corruption Policy.

It is strictly forbidden to, directly or indirectly, offer or accept cash or any other benefit, incentive, inducement or reward in any form, to any person, including a foreign public official, as inducement to procure or keep business or have a law or regulation enacted, defeated or violated. Specifically, bribes, 'kick-backs', secret commissions and similar payments are strictly prohibited.

Employees should take all practical steps to ensure that third parties do not engage in conduct on dCS's behalf that would contravene this Code. Offering or giving bribes and other corrupt payments or benefits not only contravenes this Code but is a criminal offence under Australian laws and the domestic criminal laws of most other foreign countries. Liability may extend not only to the individuals directly involved in making the payment or giving the benefit, but also to dCS and to the dCS Director, officers or managers who

expressly or impliedly authorised or permitted the payment to be made, or the benefit to be given.

7.4. **Gifts and Gratuities**

Gifts or gratuities may be accepted (or offered) only if they are of an incidental nature. A limit will be set in respect to individual countries and, in any event, such limit is not to exceed Australian \$100. Gifts in excess of this figure must be brought to the attention of the dCS Director. Unless approved by the dCS Director they must be returned without delay with an explanation of dCS's policy on these matters.

Provision of entertainment to, or receipt from, customers and suppliers should not extend beyond a level reasonably required to maintain an arm's length business relationship.

Travel and accommodation offered by a supplier may not be accepted unless it is unconditional or of minor benefit to dCS and has been approved by the dCS Director.

Further details are set out in dCS's Anti-bribery and Anti-Corruption Policy.

8. Monitoring and reviewing

8.1. The dCS Director is responsible for monitoring the effectiveness of this Code.

8.2. Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this Code if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to the dCS Director.

8.3. This Code does not form part of an employee's contract of employment and dCS may amend it at any time.

Date adopted: 23rd March 2022

Last amendment: 28th April 2023
