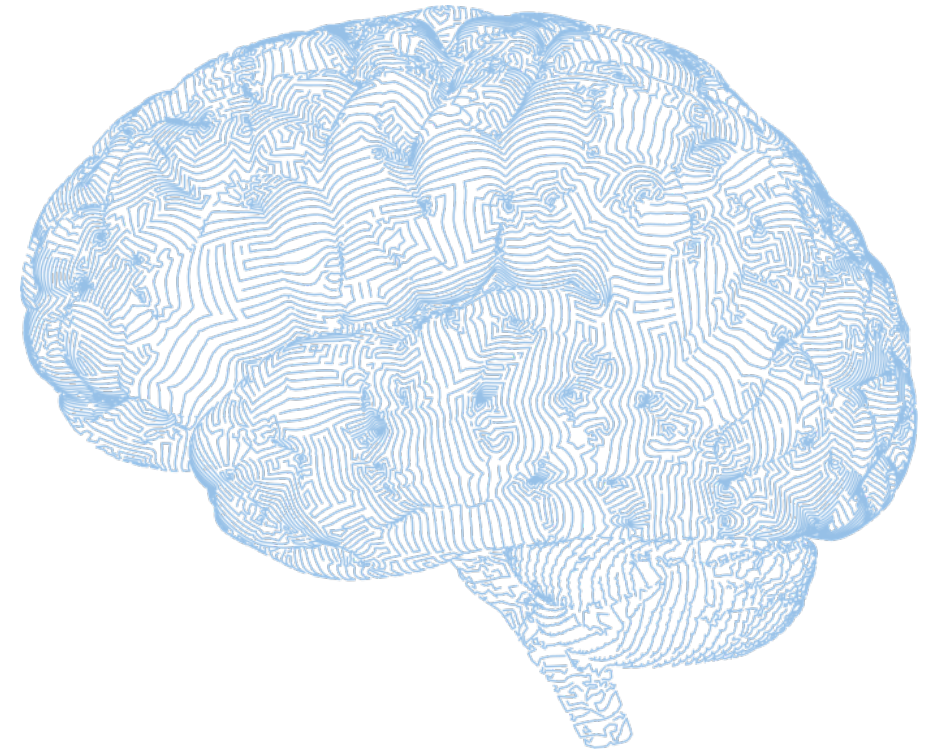


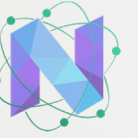
**Neuraura**  
UNLOCKING THE BRAIN

# Code of Business Conduct



**October 2021**





# Credo

Our first responsibility is to **patients and their caregivers**. In meeting their needs everything we do must offer proven clinical value that significantly outweighs any residual or inherent risk to them.

We are responsible to the **doctors and other medical professionals** who use our products. We strive to offer differentiated, easy to use and accessible products to respond to previously unmet clinical needs.

We are responsible to **hospitals** and other stakeholders who make up the **healthcare system** in the jurisdictions in which we operate. We strive to provide significant value whilst keeping our prices affordable.

We are responsible to our **employees**. We are committed to fostering a discrimination-free and harassment-free workplace where all employees are treated with respect and dignity.

We are responsible to our **partners and suppliers**. We strive to be collaborative partners, creating value together and ensuring that it is captured in a way that is equitable to all parties involved.

We are responsible to the **communities** in which we live and work and to broader society as a whole. We strive to maintain the highest ethical standards and be good citizens in our efforts to transform the standard of care for brain-related conditions.

Our final responsibility is to our **shareholders**. We are committed to providing a fair return whilst investing in the short and longer-term needs of building and growing the business.

**Neuraura Biotech Inc.,**





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# Why Do We Need a Code Of Conduct?



# Responsibility to Patients and Caregivers

Neuraura aims to improve the lives of billions of people suffering from neurological, psychiatric and sensory conditions by creating products that advance drug development, support diagnostics and enable personalized neuromodulation.

Our patients suffer from a broad range of conditions, many of which are complex and poorly understood. Current treatment options for many of these conditions are often limited, with relatively low efficacy and potentially side-effects. Regardless of treatment modality, there is typically a level of residual risk associated with pursuing treatment.

Neuraura therefore has a responsibility to ensure that its products are designed and proven to offer clinical value that significantly outweighs any residual or inherent risk to patients and caregivers.





# Responsibility to Medical Professionals

Neuraura creates products that advance drug development, support diagnostics and enable personalized neuromodulation by leveraging innovations in brain sensing based on our proprietary micro-electrodes, in data visualization and in machine learning.

Doctors and other medical professionals who use our products have a duty to provide a high standard of care to their patients. There are significant unmet needs in the fields of neurology and neurosurgery based on a fundamental lack of understanding of the electrophysiological workings of the brain. In bringing to bear new innovations to serve these unmet needs, there are inherent risks associated with testing and using these products that must be managed prudently.

Neuraura therefore has a responsibility to offer differentiated, easy to use and accessible products to respond to these unmet clinical needs.



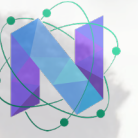
# Responsibility to Healthcare Systems

Neuraura creates products that are used in a variety of environments within the healthcare system and are paid for by public bodies and public / private insurance companies.

Healthcare systems that purchase our products have a duty to provide effective and value-for-money care to the users of those healthcare systems and a safe working environment to the healthcare professionals that work within those systems.

Neuraura therefore has a responsibility to ensure that its products are effective, safe to use and affordable.





## Responsibility to Employees

Neuraura is a highly innovative and dynamic company that is committed to harnessing the best talent, technology and science to achieve its vision

Our success is predicated on being able to rely on the expertise, experience and dedication of our employees.

Neuraura therefore has a responsibility to foster a discrimination-free and harassment-free workplace where all employees are treated with respect and dignity.

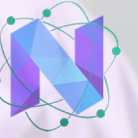
## Responsibility to Partners and Suppliers

Neuraura seeks to have a significant impact not just on our customers and users but also our industry.

Our success is predicated on being able to partner with other leading organizations with complementary skill sets and assets.

Neuraura therefore has a responsibility to be a collaborative partner, creating value with and through others and ensuring that it is captured in a way that is equitable to all parties involved.





# Responsibility to Communities

Neuraura aims to be a good global citizen reflecting the diversity of our team and the markets we serve.

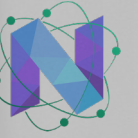
Neuraura therefore has a responsibility to maintaining the highest ethical standards and be good citizens in our efforts to transform the standard of care for brain-related conditions.

# Responsibility to Shareholders

Neuraura is reliant on external funding to support its technology development and commercialization pathway.

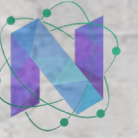
Neuraura therefore has a responsibility to provide a fair return whilst investing in the short and longer-term needs of building and growing the business.





**How does the Code guide us?**





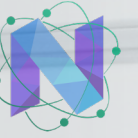
# Decision-Making

When an individual in Neuraura is faced with a difficult decision about Conduct, they should ask themselves the following questions:

- Is the Conduct in violation of the law?
- Is the Conduct in violation of the Neuraura Code of Conduct or other company Policy?
- Is the Conduct in conflict with our Responsibilities as captured in our Credo?
- Could the Conduct be viewed as unethical or in violation of general good business practices by external stakeholders?
- Could the Conduct harm the reputation of one or more individuals within Neuraura or the company as a whole?

If the answer to any of these questions is yes, the individual should ask for help.



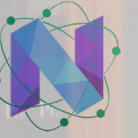


# Asking for Help

If you have questions about the Code of Conduct or are seeking guidance on a difficult decision regarding Conduct, please reach out to the individual from whom you feel most comfortable seeking guidance:

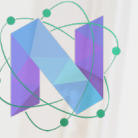
- Your direct Supervisor;
- The Manager of Quality / Regulatory (especially if the issue concerns our approach to quality and / or risk management);
- Any member of the Executive Leadership Team; or
- Any member of our Board of Directors.





# What is our Code?

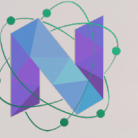




# Business Conduct

It is the responsibility of every employee to understand and comply with **Laws and Company Policies** that govern their activities; these include, but are not limited to:

- Anti-corruption and anti-bribery;
- Antitrust and competition;
- Global trade compliance: anti-boycott and trade sanctions;
- Third country” payments;
- Human rights;
- Public procurement;
- Sustainability and environmental protection
- Animal welfare; and
- Privacy



# Fair Treatment of Individuals

It is the responsibility of every employee to treat others with dignity and respect according to the relevant Laws and Company Policies; these include, but are not limited to:

- Anti-discrimination and anti-harassment;
- Diversity and inclusion;
- Health and safety at work; and
- Child labour, human trafficking or other forms of forced labour.





# Financial Integrity and Protecting our Assets

It is the responsibility of every employee safeguard the financial, physical, information and other company assets according to the relevant Laws and Company Policies; these include, but are not limited to:

- Generally Accepted Accounting Principles (“GAAP”) or equivalent in other jurisdictions;
- Information assurance;
- Asset management;
- Procurement and purchasing; and
- Travel and expenses.



# Conflicts of Interest

It is the responsibility of every employee to be proactive in avoiding an actual or perceived conflict of interest (financial or otherwise) and to comply with the relevant Laws and Company Policies; these include, but are not limited to:

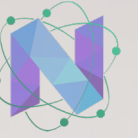
- Gifts, entertainment and hospitality;
- Company benefits;
- External communications, including social media; and
- Disclosure of outside affiliations, including Board Membership and Political affiliations.





# What are our responsibilities under the Code?





# Our Responsibilities

**Neuraura** has a responsibility to:

- Reflect the Code of Conduct in company policies and procedures; and
- Provide resources to support information dissemination, training, investigations and disciplinary proceedings.

Members of the **Board** have a responsibility to:

- Apply the Code of Conduct to how they provide governance and oversight; and
- Ensure that any reported breaches or potential breaches of the Code on behalf of the Executive Leadership Team are investigated and, if the Code is shown to have been violated, take corrective or preventive action.



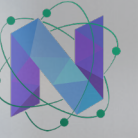


# Our Responsibilities (cont.,)

Members of the **Executive Leadership Team** have a responsibility to:

- Create a company culture that supports and fosters behaviour aligned with the Code and where employees are comfortable speaking up without fear of retaliation;
- Ensure that any reported breaches or potential breaches of the Code are investigated;
- Take corrective or preventive action when the Code is violated; and
- Conduct disciplinary proceedings on any individual acting in breach of the Code or who has retaliated to an individual reporting a breach or others assisting in the investigation.





# Our Responsibilities (cont.,)

**Supervisors** have a responsibility to:

- Serve as positive role models of the Code of Conduct;
- Ensure that employees understand, are trained in and comply with the Code of Conduct, Company Policies and laws that govern their activities;
- Support the Executive Leadership Team in reinforcing a company culture that supports and fosters behaviour aligned with the Code and where employees are comfortable speaking up without fear of retaliation; and
- Escalate any reported breaches or potential breaches of the Code to a member of the Executive Leadership Team.





# Our Responsibilities (cont.,)

**Employees** have a responsibility to:

- Understand and comply with the Code of Conduct, Company Policies and laws that govern their activities;
- Apply the Code to any conduct-related decision-making; and
- Report any breach or potential breach of the Code.





# Photo Credits:

## Photo Credits:

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