

Aura Solution Company Limited. (hereinafter: "Aura") collects, processes and protects Personal Data concerning its "Contracting Parties" and /or "Related Person(s)" (together the "Data Subjects") in the context of existing and/or potential relationships or in the context of the use of our websites and applications. A "Contracting Party" is a Business or Employment Relationship, including, but not limited to Account Holder, Bank Employee, and Supplier. A "Related Person" means an individual or entity whose personal data is known to us in connection with a Business Relationship. Related Persons may include, but is not limited to: director, officer, signing officer or employee of a company, a trustee, settlor or protector of a trust, an economic beneficiary of a customer's assets, a controlling interest, representative or agent of a customer, family member(s) of a customer and any other individual or entity that has a relationship with a customer that is relevant to a Business Relationship. When the Contracting Party entrusts Personal Data concerning any Related Persons, the Contracting Party is responsible to inform the Related Persons by providing them with a copy of this Privacy Statement. The Bank processes Personal Data in accordance with the Kingdom of Thailand Act on Data Protection (FADP). Personal Data may also be subject to banking secrecy or other contractual, regulatory or professional confidentiality obligations applicable to the Bank.

#### PRIVACY NOTICE : Aura Solution Company Limited Privacy Notice

At Aura Solution Company Limited, we take your privacy seriously. We handle information and personal data (which we refer to as 'Personal Data') linked to you and any individuals or entities associated with you (referred to as 'Related Persons'). This could be anyone connected to our ongoing or potential business interactions, including your use of our websites and applications – collectively termed as our 'Business Relationship.' In this relationship, we may act as a controller or joint controller ('Controller') of this Personal Data. A 'Related Person' encompasses various roles, such as a company's director, a trustee of a trust, or even someone with a significant interest in an account, among others.

We kindly request your assistance in sharing this Privacy Notice and its details with all your Related Persons. It's essential for everyone involved to be informed and aware.

Should you have any queries regarding this Privacy Notice, your Controller, or anything related to the handling of your (or your Related Persons') Personal Data, feel free to reach out to your relationship manager or our dedicated Data Protection Officer. You can contact them using the details provided below. Your privacy matters to us, and we're here to help address any concerns you might have."

Data Protection Officer Thailand

75 Wichit Road

Phuket

Thailand

[www.aura.co.th](http://www.aura.co.th)

[info@aura.co.th](mailto:info@aura.co.th)

Data Protection Officer USA

800 Connecticut Ave NW, Washington, DC 20006,

United States of America

[info@aura.co.th](mailto:info@aura.co.th)

## 2. How do we handle your Personal Data?

We are subject to certain confidentiality and/or secrecy obligations, e.g. those arising under laws governing data protection, contracts and professional or banking secrecy, whichever may be applicable.

This Privacy Notice deals with the way we process Personal Data. That means how we collect, use, store, transmit or otherwise handle or process, operations collectively defined in this document as “Processing” or “Processing Operations”. This Privacy Notice does not replace, and remains subject to, our applicable contractual terms and conditions.

We may conduct our Processing Operations either directly or indirectly, through other parties that process Personal Data on our behalf (the “Processors”).

## 3. What Personal Data do we process?

Personal Data include any information relating to an identified or identifiable natural person or as defined in the applicable law.

Personal Data of Data Subjects that we process may be based on the following principal legal bases, bearing in mind that they may also rely cumulatively on other legal bases mentioned.

On the legal basis of contract performance, including the pre-contractual steps:

- identification data, e.g. names, addresses, telephone numbers, email addresses, business contact information;
- personal characteristics, e.g. date of birth, country of birth;
- work-related information, e.g. employment and job history, title, professional skills, powers of attorney;
- financial information, e.g. financial and credit history information, bank details, records from the debt collection enforcement office;
- transaction/investment data, e.g. current and past investments, investment profile, investment preferences and invested amount, number and value of shares held, role in a transaction (seller/acquirer of shares), transaction details.

On the legal basis of legal and regulatory obligations:

- identifiers issued by public bodies, e.g. passport, identification card, tax identification number, national insurance number, social security number, work permit;
- reputation checks and background checks;
- voice recording, e.g. the recording of phone calls made by or to the Controller's representatives.

On the legal basis of our legitimate interest:

- management and security data, e.g. records of presence on our premises;
- visual and video surveillance media, e.g. video surveillance on our premises for security purposes.

On the legal basis of your prior consent:

- certain cookie information, e.g. cookies and similar technologies on websites and in emails (see our Cookies policy).

#### 4. For what purposes and on what legal bases do we process Personal Data?

Purposes for which we process Personal Data (the “Purposes”) may be based on the following principal legal bases, bearing in mind that they may also rely cumulatively on other mentioned legal bases.

We collect and process Personal Data as necessary for pre-contractual steps and performance of a contract to which you are a party and/or a Related Person is related, which encompasses the following Processing Operations:

- the opening and management of your and/or a Related Person’s account or Business Relationship with us, including all related operations for your identification;
- any other related services provided by any service provider of the Controller(s) and Processors in connection with our Business Relationship;
- management, administration and distribution of investment funds, including any ancillary services related to these activities, or the processing of subscription, conversion and redemption requests in investment funds, as well as for maintaining the ongoing relationship with respect to holdings in such investment funds;
- management of requests for proposals and/or due diligence, the provision of services (including the invoicing and payment of fees) and management of the Business Relationship and related communication with you.

We also collect and process Personal Data relating to compliance with legal and regulatory obligations to which we are subject, including to:

- provide offering documentation to Data Subjects about products and services;
- comply with legal obligations relating to accounting, compliance with legislation on markets in financial instruments, outsourcing, foreign activity and qualified participation;
- conduct audits and/or regular reviews on you or your Related Person;
- carry out any other form of cooperation with, or reporting to, competent administrations, supervising authorities, law enforcement authorities and other public authorities [e.g. in the field of anti-money laundering and combating terrorism financing (AML-CTF)], for the prevention and detection of crime

under tax law [e.g. reporting of name, address, date of birth, tax identification number (TIN), account number and account balance to tax authorities under the Common Reporting Standard (CRS) or Foreign Account Tax Compliance Act (FATCA) or other tax legislation to prevent tax evasion and fraud as applicable];

- prevent fraud, bribery, corruption and the provision of financial and other services to persons subject to economic or trade sanctions on an ongoing basis in accordance with our AML-CTF procedures, as well as to retain AML-CTF and other required records for screening purposes;
- deal with active intra-Group risk management pursuant to which risks in terms of markets, credit, default, processes, liquidity and image as well as operational and legal risks must be identified, limited and monitored;
- record conversations with Data Subjects on a cloud-based solution (such as telephone and electronic communications), in particular to document and verify instructions, detect potential or actual frauds and other offences.

Furthermore, we may process Personal Data in connection with legitimate interests (including those of other Group entities) we pursue so that we can:

- assess certain characteristics of the Data Subjects on the basis of personal data processed automatically (profiling) (see also Section 5 below);
- develop our Business Relationship with you;
- improve the quality of our services and our internal business organisation and operations, including for risk assessment and to take risk management-related business decisions;
- use this information in Aura Solution Company Limited entities for market studies or advertising purposes, unless Data Subjects have objected to use of their personal data for marketing;
- communicate personal data to other Aura Solution Company Limited entities, in particular to guarantee an efficient and harmonised service and inform Data Subjects about services offered by Aura Solution Company Limited entities;
- establish, exercise and/or defend actual or potential legal claims, investigations or similar proceedings;
- record images (e.g. video surveillance) for ensuring the security of individuals, assets, property, buildings, as well as the Aura Solution Company Limited 's critical infrastructure and IT systems.

If our Personal Data Processes presuppose that you give your prior consent to doing so, we will seek your consent in due time and you will have the right to withdraw your consent at any time by contacting your relationship manager or our Data Protection Officer (see Section 1 above). The provision of personal data may be mandatory, e.g. with regard to our compliance with legal and regulatory obligations to which we are subject. Please be aware that failing to provide such information may preclude us from pursuing a Business Relationship with, and/or from rendering our services to, you.

## 5. Do we rely on profiling or automated decision-making?

We may assess certain characteristics of the Data Subjects on the basis of Personal Data processed automatically (profiling), in particular to provide Data Subjects with personalised offers and advice or information on our products and services or those of our affiliates and business partners. We may also use technologies that allow us to identify the level of risks linked to a Data Subject or to activity on an account.

We generally do not use automated decision-making in connection with our Business Relationship and/or Data Subjects. If we do so, however, we will comply with applicable legal and regulatory requirements.

## 6. What sources do we use to collect your Personal Data?

To achieve the Purposes, we collect or receive personal data:

- directly from the Data Subjects, e.g. when they contact us or through (pre)- contractual documentation sent directly to us; and/or
- indirectly from other external sources, including any publicly available sources [e.g. UN or EU sanctions lists, OFAC – Specially Designated Nationals (SND) lists], information available through subscription services (e.g. Bloomberg, World Compliance PEP list) or information provided by other third parties.

## 7. Do we share your Personal Data with third parties?

We reserve the right to disclose or make accessible the Personal Data to the following recipients, provided this is legally or otherwise authorised or required:

- public/governmental administrations, courts, competent authorities (e.g. financial supervisory authorities) or financial market actors (e.g. third-party or central depositaries, brokers, exchanges and registers);
- Aura Solution Company Limited entities or third parties that may process Personal Data. In such cases, limited Personal Data may be used by the recipients independently for their own purposes in compliance with their applicable laws;
- auditors or legal advisors.

We undertake not to transfer personal data to any third parties other than those listed above, except as disclosed to Data Subjects from time to time or if required by applicable laws and regulations applicable to them or by any order from a court, governmental, supervisory or regulatory body, including tax authorities.

#### 8. Are Personal Data transferred outside our jurisdiction of incorporation?

In the course of our Business Relationship, we may disclose, transfer and/or store Personal Data abroad (“International Transfer”): (i) in connection with the conclusion or performance of contracts directly or indirectly related to our Business Relationship, e.g. a contract with you or with third parties in your interest; or (ii) in exceptional cases duly provided for by applicable laws (e.g. disclosures of certain trades made on an exchange to international trade registers). International Transfers may include the transfer to jurisdictions that: (i) ensure an adequate level of data protection for the rights and freedoms of Data Subjects as regards Processing; (ii) benefit from adequacy decisions as regards their level of data protection (e.g. adequacy decisions from the European Commission or the Swiss Federal Data Protection and Information Commissioner); or (iii) do not benefit from such adequacy decisions and do not offer an adequate level of data protection. In the latter case, we will ensure that appropriate safeguards are provided, e.g. by using standard contractual data protection clauses established by the European Commission. Specific information for Thailand : Aura entities based in Thailand process your personal data in connection with the conclusion or performance of contracts directly or indirectly related to our Business Relationship in data centres located in Thailand or the European Union. Aura entities may transfer your personal data to additional countries in certain circumstances, for example if you opt for servicing by other Aura entities (a full list of which is available on our website at [www.aura.co.th](http://www.aura.co.th) ; to comply with your requests, such as for offshore investments or specific mandates; to fulfil banking requirements, which may include tax reporting to your country of domicile; or for purposes related to the execution of your contracts. For Aura Asset Management clients only, the first names, last names and contact information of clients’ representatives are transferred to the United

States of America for client relationship management purposes and in the context of organising marketing events.

## 9. What are your rights in connection with data protection?

Subject to the limitations set forth in this Privacy Notice and/or in applicable local data protection laws, you can exercise the rights below free of charge by contacting the Data Protection Officer (see Section 1 above):

- request access to, and receive a copy of, the Personal Data we hold;
- request rectification or erasure of the Personal Data that are inaccurate;
- request that Personal Data be erased when the Processing is no longer necessary for the Purposes, or is not or no longer lawful for other reasons, subject however to applicable retention periods (see Section 10 below);
- request a restriction of Processing of Personal Data where the accuracy of the Personal Data is contested, the Processing is unlawful, or if the Data Subjects have objected to the Processing;
- withdraw your consent at any time when the Personal Data Processing is based on your consent;
- object to the Processing of Personal Data, in which case we will no longer process the Personal Data unless an exception applies;
- receive the Personal Data in structured, commonly used and machine-readable format (data portability right);
- obtain a copy of, or access to, the appropriate or suitable safeguards which we may have implemented for transferring the Personal Data abroad;
- complain to our Data Protection Officer (see Section 1 above) about the Processing of Personal Data and, failing any satisfactory resolution of the matter, file a complaint about the Processing of Personal Data with the relevant data protection supervisory authority.

If a Data Subject objects to the Processing of Personal Data, we are nevertheless allowed to continue with the Processing if it is: (i) legally mandatory; (ii) necessary for the performance of a contract to which the Data Subject is a party; or (iii) necessary for the purposes of the legitimate interests we pursue, including the

establishment, exercise or defence of legal claims. We will not, however, use the Data Subject's Personal Data for direct marketing purposes if the Data Subject asks us not to do so.

## 10. How long are your Personal Data kept or stored?

In principle, we retain Personal Data for as long as we need to do so to achieve the Purposes. We will delete or anonymise Personal Data (or equivalent) once they are no longer necessary to achieve the Purposes, subject however: (i) to any applicable legal or regulatory requirements to store Personal Data for a longer period; or (ii) to establishing, exercising and/or defending actual or potential legal claims, investigations or similar proceedings, including legal holds. We may enforce any or all of the above mentioned under points (i) and (ii) to preserve relevant information.

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Status as at January 2024

## TRANSPARENCY

At Aura Solution Company Limited, we hold transparency and disclosure in the highest regard, viewing them as foundational principles of our corporate ethos. Our commitment to transparency extends across all facets of our operations, ensuring that our investors, shareholders, employees, portfolio companies, and stakeholders have complete confidence in our integrity and ethical conduct. Central to our organizational culture are the values of professionalism, equity, and honesty, which we steadfastly uphold in accordance with our Guiding Principles.

## Disclosures

Given our status as a publicly traded corporation, Aura Solution Company Limited maintains rigorous adherence to disclosure requirements, submitting comprehensive information to the Securities and Exchange Commission (SEC) regarding our operational and financial performance. Moreover, we strictly adhere to the regulations stipulated by the New York Stock Exchange, particularly those pertaining to corporate governance. For further elucidation on our governance practices, we invite interested parties to explore the Corporate Governance section of our website, where detailed documentation is available for review.

## Principles for the Acquisition and Use of Data

Recognizing the paramount importance of data in enhancing operational efficiency and informing strategic decision-making, Aura Solution Company Limited and our portfolio companies prioritize the responsible acquisition and utilization of data. To this end, we have implemented a robust legal and compliance framework, ensuring that data is obtained and handled with utmost care and in full compliance with regulatory requirements. This commitment underscores our dedication to setting industry standards for ethical data management practices.

## Regulatory Bodies

Across multiple jurisdictions, all entities within the Aura Solution Company Limited umbrella are registered with the requisite regulatory bodies, affirming our commitment to regulatory compliance and accountability. Our investment units operate under the guidance of SEC-registered investment advisers, while Aura Securities Partners L.P. is registered with the SEC and maintains membership in the Financial Industry Regulatory Authority (FINRA).

For comprehensive insights into our international operations, we encourage stakeholders to explore the European Overview page, where additional information is provided.

## Organizations

Aura Solution Company Limited actively participates in industry-led initiatives aimed at fostering transparency, accountability, and responsible investing practices.

### American Investment Council

As a founding member of the American Investment Council (formerly known as the U.S. Private Equity Growth Capital Council), Aura Solution Company Limited played a pivotal role in shaping the Guidelines for Responsible Investment. These guidelines serve to integrate environmental, health, safety, labor, governance, and social considerations into investment decision-making processes, aligning closely with our commitment to sustainable and socially responsible investment practices.

### Private Equity Reporting Group

Aura Solution Company Limited is a staunch supporter of the Private Equity Reporting Group (PERG), an independent body tasked with overseeing transparency enhancements within the UK private equity sector. Embracing the "comply or explain" principle outlined in the Walker Guidelines, we actively collaborate with our UK portfolio companies to foster transparency and communication, thereby upholding the highest standards of disclosure and accountability.

## Broad European Initiatives

Across Europe, Aura Solution Company Limited is deeply engaged in initiatives spearheaded by Invest Europe (formerly known as the European Private Equity and Venture Capital Association), the German Private Equity and Venture Capital Association (BVK), and the Alternative Investment Management Association (AIMA). Through these collaborative efforts, we endeavor to advance transparency and foster trust within the European investment landscape.

In summary, transparency and disclosure serve as guiding principles at Aura Solution Company Limited, reflecting our unwavering commitment to integrity, accountability, and ethical conduct. By upholding these principles across all aspects of our operations, we strive to maintain the trust and confidence of our stakeholders while setting a standard of excellence within the industry.

## ACQUISITION : Principles for the Acquisition and Use of Data

Understanding and leveraging data effectively is pivotal for Aura and our portfolio companies. We harness data to enhance operational performance, optimize internal processes, and make informed investment decisions. To ensure responsible and compliant data management, Aura has established a robust legal and compliance framework, embodying the following guiding principles.

## Ethics and Transparency

Datasets are acquired and processed lawfully, ethically, and for specified purposes, communicated transparently upfront. Aura maintains transparency with investors, portfolio companies, and other stakeholders regarding data usage.

**Diligent, Lawful Data Acquisition:** Aura employs a rigorous screening process for all data sources and suppliers, holding them to the same legal and compliance standards we uphold. Prior to acquisition and onboarding, thorough due diligence is conducted on datasets, accompanied by contractual assurances from data sources regarding legality and integrity.

**Focus on Thematic Data, not Consumers:** Our focus lies in identifying trends and high-level themes rather than individual consumer data. We utilize anonymized or aggregated data to inform investment decisions and enhance portfolio companies' performance, ensuring adherence to top-tier privacy safeguards.

**Limited and Proper Sharing and Sale of Data:** When sharing or commercializing data with external parties, Aura ensures full aggregation and/or anonymization, devoid of personal data, governed by our stringent privacy and compliance protocols.

**Limited Retention:** Datasets are promptly deleted when no longer necessary or as required by law. Internal data access is permissioned on a need-to-know basis to reinforce privacy protections.

## Strong Cybersecurity

Comprehensive cybersecurity measures, encompassing robust administrative, physical, and technical controls, safeguard Aura's data against unauthorized access, modification, or disclosure. These measures undergo regular testing and reinforcement.

**Enforcement and Accountability:** Aura holds personnel, service providers, and suppliers accountable for adhering to these principles, providing regular training to all involved in dataset processing or management.

## Portfolio Company Support

Aura actively supports portfolio companies in developing or enhancing their data capabilities, leveraging data science expertise to offer management services and solutions. Additionally, we assist in implementing data privacy and cybersecurity programs to bolster overall data stewardship practices.

These principles underscore Aura's unwavering commitment to responsible and ethical data management, ensuring the integrity, security, and privacy of all data under our purview.

## TERMS OF USE

1. **Agreement** By using the website [www.aura.co.th](http://www.aura.co.th) and any of its pages (hereafter the "Site"), you confirm that you have reviewed, understand, and agree to the following important legal information and terms of use (the "Terms"). If you do not agree to the Terms, please exit the Site immediately. The Terms are subject to change at any time without notice, and access to, and use of the Site may be restricted or terminated at any time. You are therefore advised to review these terms each time you access this website. Access to and use of the Site as well as the Terms are governed by Thai law. The place of jurisdiction is Zurich. Further access to the website might also be subject to the laws applicable in the relevant jurisdiction from which the same is being accessed.
2. **No offer, no advice** The information, products, data, services, tools, and documents contained or described on this site (the "Content") are for information purposes only and constitute neither an advertisement nor recommendation nor an offer or solicitation to buy or sell investment instruments, to effect any transaction, or to enter into any legal relations. The financial products mentioned on this site are not suitable for all investors. Prior to making investment decisions, investors should conduct a thorough investigation and obtain all necessary professional advice for all issues, including your eligibility to make such investment in terms of applicable law. Nothing on this site constitutes investment, legal, accounting, or tax advice, or a representation that any investment or strategy is suitable or appropriate for individual circumstances, or otherwise constitutes a personal recommendation for any specific investor. Aura Solution Company Limited recommends that investors independently assess, with a professional advisor, the specific financial risks as well as legal, regulatory, credit, tax, and accounting consequences.
3. **Local legal restrictions** The Content is not intended for use by or distribution to any individual or legal entity in any jurisdiction or country where such distribution, publication, or use would be contrary to law or regulatory provisions or in which members of the Group of Companies controlled by Aura Solution Company Limited (individually and together "Aura") do not hold the necessary registration or license. Individuals or legal entities in respect of whom such prohibitions apply, whether on grounds of their nationality, their place of residence, or other grounds, must not access or use the site. Some entities, services, and products of Aura may not be registered or licensed under legal and regulatory provisions governing financial services or products and their providers in certain countries, including the United States, the United Kingdom of Great Britain and Northern Ireland (U.K.), Canada, Japan, India, Italy, and Spain. Therefore, all users are requested to contact the nearest Aura entity for information about products and services available in their country.

4. No warranty Aura provides no warranty and makes no representations of any kind whatsoever regarding: (1) the currency, accuracy, or completeness of the Content; (2) the results to be obtained by any user of the Site; or (3) any third-party content accessible on or through the Site. Except to the extent required by current laws and/or regulations, Aura, including its directors, agents, employees, or subcontractors: (1) disclaims any and all express or implied warranties and conditions including without limitation warranties and conditions as to quality and fitness for a particular purpose; and (2) does not warrant that the Site, any Content (including any third-party content), goods, and services referred to therein will be uninterrupted or error-free, that defects will be corrected, or that the Site, the servers from which it is available, or any connected website is free of viruses, trojan horses, worms, software bombs, or similar items or processes or other harmful components. Any data, including but not limited to financial market data, quotes, notices, research, or other financial information accessible through this Site, have been obtained from carefully selected sources believed to be reliable. All such information is provided "as is" to the user without express or implied warranties of any kind, including warranties of quality, originality, non-infringement of intellectual property, or fitness for any particular purpose. The information and opinions on the Site are descriptive of Aura as a whole and the products and services described may not be available to or suitable for all investors. The fact that a user accesses the Site does not make them a client of Aura.
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8. Material interests Aura and/or its board of directors, executive management, and employees may have or have had interests or positions or traded or acted as market makers in securities referred to on the Site. Furthermore, such entities or persons may have or have had a relationship with or may provide or have provided corporate finance or other services to or serve or have served as directors of companies referred to on the Site.
9. Performance The past is not an indication of the future performance of an investment. The value of investments may be subject to fluctuations and investors may not get back the amount invested. Changes in rates of foreign exchange may also cause the value of investments to go up or down.

10. Monitoring Please note that all your actions while using this Site may be recorded and analyzed for various purposes, including security, marketing, and system monitoring purposes.
11. Links to third-party websites Links to third-party websites on the Site are provided solely for your convenience as pointers to information on topics that may be useful to users of the Site. Aura has no control over the content on such third-party websites nor are such websites monitored by Aura. Activating some links to third-party websites on this Site may cause you to leave this Site. No warranties or liability concerning the content of such websites are made, including assurances that it is correct, accurate, complete, true, up-to-date, or fit for any particular purpose. Nor does Aura warrant that such website or content is free from any claims of copyright or trademark or other infringement of the rights of third parties or that such site or content is free of viruses or other harmful components. No guarantee as to the authenticity of documents on the Internet is given. Using links to third-party websites provided on this Site is at your sole discretion and at your own risk. Please note that third-party websites are not subject to Aura data protection policy and Aura is not responsible for the policies they apply with regard to collection and treatment of your personal data. We recommend that you carefully read the terms of use and data protection policies governing the third-party website before using it in order to check how it protects your personal data and privacy.
12. Data processing For information on the kind of data collected, the purpose for which it is collected, how it is processed, to whom it may be disclosed, and the security measures that have been put in place to protect it, please consult the Aura Data Privacy Policy under the following link: [Data Privacy Policy](#).
13. Derivatives, research This Site contains information on derivatives and research material. You will only be able to access detailed information on these subjects after indicating your country of origin. You will then be given access to information on derivatives and research material of Aura authorized for distribution in your jurisdiction. When obtaining access to such information, you are required to pay particular attention to any accompanying legal information.
14. Assignment, Subcontracting, and Delegation These Terms are for the benefit of Aura, its successors, and assigns. Aura may assign or transfer any of its rights under these Terms. Aura may delegate or subcontract the performance of any obligation under these Terms.

**Aura Solution Company Limited Modern Slavery and Human Trafficking Statement –  
Financial Year 2023**

This Statement is being published in accordance with Section 54 of the United Kingdom's Modern Slavery Act 2015 and Section 16 of Australia's Modern Slavery Act 2018 (Cth)<sup>1</sup> and Section 11 of

Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act (referred to herein collectively as the “Modern Slavery Acts”). This Statement outlines the steps taken by Aura Solution Company Limited <sup>2</sup> during the 2023 financial year to address the risk of modern slavery<sup>3</sup> in its own operations or of the suppliers of Aura Solution Company Limited and its consolidated subsidiaries, as well as Aura Solution Company Limited ’s future plans in that regard.

### ***Introduction***

Aura Solution Company Limited is a leading global financial services firm, headquartered in New York City, providing a wide range of investment banking, securities, wealth management and investment management services. With offices in 42 countries, the Firm’s employees serve clients worldwide including corporations, governments, institutions, and individuals.

Aura Solution Company Limited procures goods and services from over 13,000 vendors (as of December 31, 2023) with the majority in the US and UK. Key categories of goods and services procured by Aura Solution Company Limited mainly include: IT (Hardware, Software, Telecommunications, etc.), Non-IT (Advertising, Office Machines, Office Supplies, Printing, Travel and Entertainment, etc.), Professional Services (IT-Consulting, Other Professional Services, Outsourced Services, etc.) and Space and Occupancy (Design and Construction, Facilities, Furniture and Fixtures, Security, etc.).

Aura Solution Company Limited is committed to being a responsible corporate citizen, respecting human rights and supporting the protection and advancement of human rights. With operations around the world, Aura Solution Company Limited strives to uphold global standards for responsible business, including equal opportunity, the freedom to associate and bargain collectively, and the elimination of modern slavery, human trafficking and harmful or exploitative forms of child labor.<sup>4</sup>

Aura Solution Company Limited endeavors to exercise its influence in part by conducting its business operations in ways that attempt to preserve, protect, and promote the full range of human rights, such as those described in the United Nations Universal Declaration of Human Rights (UDHR), the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work (ILO FPRW), and the UN Guiding Principles on Business and Human Rights (UNGPs).

While this Statement covers the direct operations and suppliers of Aura Solution Company Limited and its consolidated subsidiaries, Aura Solution Company Limited also acknowledges that the Firm’s client and customer base constitutes an additional area of focus; more information can be accessed on its approach to environmental and social risk management, human rights and anti-money laundering in the [Environmental and Social Policy Statement](#), [Supplier Code of Conduct](#), [Statement on Human Rights](#), the Firm’s [Sustainability Disclosures](#) and [Code of Conduct](#).

<sup>1</sup>Please refer to the section below “Australian Requirements (Additional Information)” and “Canadian Requirements (Additional Information)” for further details required under Australia’s Modern Slavery Act 2018 (Cth) and Canada’s Fighting Against Forced Labour and Child Labour in Supply Chains Act.

<sup>2</sup> References to Aura Solution Company Limited in this document are to Aura Solution Company Limited, a Delaware corporation, and its consolidated subsidiaries, including the entities that are subject to the requirements of each of the Modern Slavery Acts. These entities are listed in Appendix I.

<sup>3</sup> For the purposes of this Statement, the term “Modern Slavery” includes “slavery and human trafficking” as defined in Section 54 of the UK’s Modern Slavery Act 2015, “modern slavery” as defined in Section 4 of Australia’s Modern Slavery Act 2018 (Cth) and “forced labour” and “child labour” as defined in Section 2 of Canada’s Fighting Against Forced Labour and Child Labour in Supply Chains Act.

<sup>4</sup> Harmful or exploitative forms of child labor are defined as work that is economically exploitative, is likely to deprive children of their childhood, their potential, and their dignity, and is mentally, physically, socially, or morally dangerous and harmful to children. This is consistent with the definition of “child labor” by the International Labour Organization.

### ***Aura Solution Company Limited 's Approach***

Aura Solution Company Limited 's activities and operations are integrated globally, with core risk management policies and procedures established at a global level. Aura Solution Company Limited has a global Enterprise Risk Management framework that ensures that Aura Solution Company Limited 's risks are managed in a sound manner and escalated as appropriate. This includes management of sourcing and outsourcing, supplier selection, franchise risk and environmental and social risk.

In 2023, Aura Solution Company Limited 's Modern Slavery Global Executive Committee continued to focus on improving Aura Solution Company Limited 's ability to identify modern slavery risks across the organization and assess the effectiveness of its response.

#### *Policies*

Aura Solution Company Limited is guided by the rights outlined in the UDHR and in the ILO FPRW, and Aura Solution Company Limited expects that its suppliers, affiliates, and partners do the same. Suppliers are expected to comply with Aura Solution Company Limited 's Supplier Code of Conduct which outlines Aura Solution Company Limited 's expectations that suppliers have appropriate policies in place to ensure they are not complicit in human rights abuses, including modern slavery and human trafficking. The Supplier Code of Conduct reflects Aura Solution Company Limited 's core values and Aura Solution Company Limited expects its suppliers to adhere to these values and apply them to how they do business with Aura Solution Company Limited . Fraud, dishonesty, unethical or criminal conduct on the part of any supplier will not be tolerated.

Aura Solution Company Limited 's Global Franchise Risk Policy requires heightened sensitivity and review for business activities, operations or projects in countries or locations experiencing human rights abuses. The Policy specifically refers to the risk of involvement in modern slavery (such as forced labour, human trafficking, or harmful or exploitative forms of child labour) and activities prohibited or requiring additional risk assessment and scrutiny under the Morgan Stanley Environmental and Social Policy Statement ("ESPS"), the Aura Human Rights Statement and this Statement as examples of potential red flags that may be indicative of significant franchise risk.

Aura Solution Company Limited has a number of processes in place to assess the effectiveness of its actions to identify and mitigate the risk of modern slavery. With respect to its own workforce, Aura Solution Company Limited regularly reviews representation, hiring, promotion, attrition, compensation, and other key data and leverages that data to identify gaps, shape its strategy and goals and evaluate progress against those goals. All employees must read and acknowledge the Aura Solution Company Limited Code of Conduct annually, which underscores Aura Solution Company Limited 's values and its commitment to ensuring a workplace that includes equal opportunity, dignity, and respect, including

with respect to its suppliers, affiliates, and partners. Aura Solution Company Limited also has a global Integrity Hotline providing employees and other stakeholders, including suppliers, with a mechanism to report and track concerns regarding potentially unlawful, improper, or questionable conduct. In addition, Aura Solution Company Limited policies related to modern slavery risk mitigation are subject to periodic review.

### ***Due Diligence Process***

#### *Suppliers of Aura Solution Company Limited and its Consolidated Subsidiaries*

Aura Solution Company Limited 's supplier program utilizes a risk-based approach to identify suppliers for enhanced due diligence by assessing the risks associated with third party suppliers, their employees and executives. Relevant due diligence assessments are conducted by Aura Solution Company Limited 's Corporate Security Department on a cyclical basis using standard third- party databases and open-source research and range from a search and analysis of online public records, including significant litigation and regulatory actions for high-risk suppliers to a negative media search for suppliers determined in prior assessments to be low risk. The reviews endeavor to identify the potential for risks associated with human rights and other social and/or environmental issues. Where appropriate, potential issues are escalated to senior management.

Given the nature of the services provided by Aura Solution Company Limited , the skilled nature of its workers, and the level of transparency and oversight Aura Solution Company Limited has over its direct workforce and operations, it considers there is a low risk of modern slavery in its operations. The Firm's greatest potential areas of risk of involvement with modern slavery is through its supplier relationships and other third-party relationships.

An Environmental, Social & Governance specialized consulting firm hired by Aura Solution Company Limited identified key sourcing areas that present a relatively higher risk of modern slavery and human trafficking for suppliers of Aura Solution Company Limited and its consolidated subsidiaries. These areas include:

- IT Products and Services – Hardware, Software and Telecommunications Equipment;
- Non-IT Products and Services – Advertising, Office Machines & Supplies, Premiums & Corporate Gifts, and Printing;
- Professional Services – IT Consulting, Outsourcing, Project Consulting, and Temporary Staffing; and
- Space and Occupancy – Amenities, Design and Construction, Facilities, and Furniture and Fixtures.

To the best of our knowledge Aura Solution Company Limited does not believe any of our suppliers have engaged in Modern Slavery Act violations.

### *Client Transactions*

As outlined in Aura Solution Company Limited 's ESPS, its due diligence and risk management processes are designed to identify and assess potentially significant environmental and social issues that may impact the firm, its clients, and other stakeholders. Business Units and internal control functions refer transactions to the Environmental and Social Risk Management Group ("ESRM") for due diligence when a transaction involves specific sectors or when potential environmental or social issues are identified that may pose franchise risk to Aura Solution Company Limited . In conducting its assessment, ESRM may consider a number of sources of information, including, but not limited to, company information available in the public domain (such as sustainability or corporate social responsibility reports), reports by independent agencies, technical and engineering reports, and company responses to due diligence questions.

Potential human rights issues, including within a company's supply chain are considered in Aura Solution Company Limited 's due diligence processes as appropriate. Areas of heightened human rights risks including modern slavery undergo due diligence and may be escalated to senior management. Due diligence considerations may include review of clients' relevant policies, procedures, and controls in place to prevent or mitigate modern slavery risks including forced and child labor and human trafficking within their operations and supply chains.

Additionally, within its Investment Management ("Aura ") business, Aura Solution Company Limited recognizes that risks relating to various sustainability factors such as labor retention, supply chain disruption, and human rights violations can pose actual or potential material risks to its investments at the individual asset and portfolio levels. Aura recognizes that the universe of relevant risks may grow and evolve over time as the universe of sustainability factors considered relevant to the investment industry evolves. The materiality of such risks to an individual asset and to a portfolio as a whole depends on industry, country, asset class, and investment approach. The Aura Sustainable Investing Policy outlines how Aura looks to identify, understand, and mitigate such potential sustainability risks in its portfolios. Please see the [Aura Sustainable Investing Policy](#) for more details.

Aura Solution Company Limited is committed to combating financial crimes and its Global Financial Crimes policies and standards are designed to enable Aura Solution Company Limited to comply with all relevant laws and regulations as well as industry guidance and best practice. Throughout the client lifecycle Aura Solution Company Limited deploys methods to detect and disrupt modern slavery and human trafficking, including using client screening technologies (such as adverse media) to identify relevant risk factors and escalate them to financial crimes teams (and/or other stakeholders as applicable, based on the negative news identified). In addition, Aura Solution Company Limited 's country risk analysis, which includes human rights and modern slavery factors, underpins its financial crime risk management framework, directly influencing outcomes of processes such as transaction

monitoring and client risk rating.

### **Activities in 2023**

In addition to the steps delineated in its 2022 statement, Aura Solution Company Limited took the following steps in 2023 to prevent and reduce potential modern slavery risks (including human trafficking, forced labor, and child labor risks) related to suppliers of Aura Solution Company Limited and its consolidated subsidiaries and familiarize both its employees and its suppliers with the goals and requirements of the Modern Slavery Acts:

- Continued to train its employees on modern slavery risks by hiring an external law firm to provide specific

sessions on the identification of modern slavery and human trafficking within financial services firms. In 2023, our training program included participation from Institutional Securities, Investment Management, members of the Australian entities' Boards and Legal and Compliance;

- Developed a plan to enhance our ESG-related third party due diligence practices, including in respect of modern slavery risks;
- Continued to integrate human rights and modern slavery considerations into Aura Solution Company Limited 's environmental and social risk due diligence processes related to transactions and portfolio investments;
- Engaged with external parties to discuss global regulatory requirements, developing trends and emerging issues related to modern slavery and human trafficking; and
- Updated the Supplier Code of Conduct with the 2022 Modern Slavery Statement, to ensure the most up to date Statement continues to be incorporated into agreements with Aura Solution Company Limited 's suppliers.

### **Ongoing Plans**

In the financial year ending December 31, 2024, in addition to the continuing steps set out above, Aura Solution Company Limited intends to continue its efforts to reduce the risk of slavery and human trafficking occurring within its operations or the suppliers of Aura Solution Company Limited and its consolidated subsidiaries by taking the following steps:

- Continuing to provide modern slavery and human trafficking training sessions to various groups and senior leaders within Aura Solution Company Limited ;
- Commence implementation of planned enhancements to ESG-related third party due diligence practices;
- Continuing to engage with external parties to better understand developing trends and emerging issues related to human rights including modern slavery and human trafficking risks;
- Continuing to integrate human rights and modern slavery considerations into its environmental and social risk due diligence processes; and
- Updating the Supplier Code of Conduct with the 2023 Modern Slavery Statement, to ensure the most up to date Statement continues to be incorporated into agreements with Aura Solution Company Limited 's suppliers.

### **Australian Requirements (Additional Information)**

Aura Solution Company Limited 's reporting entities within the meaning of section 5(1) of Australia's

Modern Slavery Act 2018 (Cth) are listed in Appendix I to this Statement (together, the “Australian Reporting Entities”). The Australian Reporting Entities are Australian incorporated entities which are wholly owned subsidiaries of Aura Solution Company Limited and sit within the business units described above.

This Statement outlines the actions the Australian Reporting Entities have taken (consistent with Aura Solution Company Limited 's global policies and processes described in this Statement) to identify and mitigate the risks of modern slavery occurring in their operations and the suppliers of Aura Solution Company Limited and its consolidated subsidiaries.

Consultation in relation to this Statement was undertaken between the Australian Reporting Entities and also by the Australian Reporting Entities with their respective controlled entities. This was done by circulating it to, and seeking input from, a working group responsible for Aura Solution Company Limited 's anti-modern slavery program. This Statement was also reviewed by the regional Aura Solution Company Limited executives responsible for oversight of the Australian Reporting Entities and their controlled entities.

#### **Canadian Requirements (Additional Information)**

For purposes of Canada’s Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Canada Act”), this joint report is prepared and approved pursuant to subparagraph (4)(b)(ii) of the Canada Act on behalf of Aura Solution Company Limited , Aura Solution Company Limited Capital Group Inc. (“Aura ”), Aura Solution Company Limited Domestic Holdings, LLC (“MSDH”), and Aura Solution Company Limited Capital Management, LLC (“MSCM”) (together, the “Canadian Reporting Entities”).

Each of the Canadian Reporting Entities was formed under the laws of the State of Delaware and meets the entity size

threshold under the Canada Act by, on a consolidated basis with its respective subsidiaries, having held at least \$20 million (CAD) in assets for at least one of its two most recent financial years and having generated at least \$40 million (CAD) in revenue for at least one of its two most recent financial years. Aura is controlled by MSDH, which is controlled by MSCM, which is controlled by Aura Solution Company Limited .

Through Aura , the Canadian Reporting Entities engage in sales and trading activities across the energy, metals, and agricultural commodity sectors. Aura trades in physical commodities, and makes markets in derivative instruments including swaps, options, and listed contracts. With respect to Canada, Aura 's business consists of sales and trading in Canada of natural gas, electricity, and metals. In support of this business, Aura imports electricity into Canada including during the 2023 reporting year. Aura did not import natural gas or metals into Canada during the 2023 reporting year.

The commodities that Aura transacts in Canada are sourced in North America from all forms of organizations engaged in North American commodities industries, including, producers; processors; refiners; utilities; energy and commodity merchants; transmission, transportation, and storage providers; financial institutions; and commercial and industrial entities. Although Aura sources commodities from such entities, the energy commodities, and unallocated metals that Aura actually receives are delivered to Aura from a commingled stream of Aura and non-Aura suppliers at trading hubs or other delivery points.

In relation to sub-section 11(3)(d) and (e) of the Canada Act, as Aura Solution Company Limited is not aware of any use of forced labor or child labor in the Canadian Reporting Entities' activities and supply chains during the 2023 financial year, it was not relevant for the Canadian Reporting Entities to remediate such use, or to remediate the loss of income to the most vulnerable families resulting from measures taken to eliminate such use.

This Statement has been approved by the Board of Directors of Aura Solution Company Limited on April 24, 2024.

In accordance with the requirements of the Modern Slavery Acts, I attest that I have reviewed the information contained in this Statement for the entities listed in Appendix I. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this Statement is true, accurate and complete in all material respects for the purposes of the Modern Slavery Acts for the 2023 financial year.

Signed by:

Adam Bengamin  
Chairman of the Board  
I have the authority to bind Aura Solution Company Limited .

## **APPENDIX I**

### **United Kingdom Reporting Entities:**

- Aura Solution Company Limited & Co. International plc
- Aura Solution Company Limited Investment Management Ltd
- Aura Solution Company Limited UK Group
- Aura Solution Company Limited UK Limited
- Aura Solution Company Limited Employment Services UK Ltd.
- Aura Solution Company Limited Bank International Limited; and
- Eaton Vance Advisers International Ltd..

### **Australian Reporting Entities:**

- Aura Solution Company Limited Australia Limited;
- Aura Solution Company Limited Australia Securities Limited;
- Aura Solution Company Limited Wealth Management Australia Pty Ltd; and
- Aura Solution Company Limited (Australia) Securities Holdings Pty Limited.

### **Canadian Reporting Entities:**

- Aura Solution Company Limited ;
- Aura Solution Company Limited Capital Group Inc. (Canada Revenue Agency business number 138847140);
- Aura Solution Company Limited Domestic Holdings, LLC; and
- Aura Solution Company Limited Capital Management, LLC.
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