



Code of Conduct

Table of Contents

Integrity and Code of Conduct	4
Integrity is central to how we conduct our business	4
Our Work Environment	5
Providing Equal and Fair Opportunities.....	5
Maintaining a Safe and Secure Workplace	6
The Marketplace	7
Doing Business Free from Corrupt Activities	7
Protecting Fair Competition	7
Gathering Competitive Intelligence	8
Fair Treatment of Suppliers and Procurement	8
Protecting Privacy and Personal Information	8
Personal Integrity	10
Conflicts of Interest.....	10
Gifts and Hospitality.....	10
Investor and Media Inquiries	11
Official Requests	11
Personal Political Activities	11
Our Clinical Trials	12
Designing a clinical trial project	12
Protecting our clinical trial research patients.....	12
Safety Monitoring	13
Outsourcing Monitoring Activities.....	13
Our Products	15
Providing Full and Fair Information about our Products	15
Global Trade Compliance.....	15
Product Quality, Safety and Adverse Events	16
Employee Training	16
Public Reporting and Monitoring of Product Safety.....	16
Incident Investigation and Corrective Action	17
Policy Commitment and Managerial responsibility for Product Safety.....	17
Emergency Response Procedures to Ensure Product Safety.....	18
Product Objectives and Targets	18
Product Safety Audits and Risk Assessments.....	19
Protecting Company Assets	20

Keeping Accurate Books and Records.....	20
Protecting Company Technology	20
Safeguarding Intellectual Property	20
Protecting Confidential Company Information.....	21
Good Records Management Principles.....	21
Our Community	22
Respecting the Environment.....	22
Supporting Patient Groups/Organizations.....	22
Speaking Up.....	23

Integrity and Code of Conduct

Integrity is central to how we conduct our business

Cosmo recognises the need for our employees, consultants and contractors to always act with integrity. This value is central to our business and supports our commitment to delivering the best products and results for our patients and shareholders.

It is key to our continued success that all individuals working for or representing Cosmo are mindful of best practices, familiar with our policies and procedures, make ethically sound decisions and keep abreast of legislative and regulatory frameworks.

Cosmo expects that this code of conduct, will be a useful tool in guiding employees to make the right decisions. Where an employee feels that that it doesn't give adequate guidance, we would encourage you to seek further assistance from management. Direct violation or contravention of these guidelines may result in corrective and/or disciplinary action.

Human Rights

Cosmo is committed to treating people with dignity and respect in line with the UN Guiding Principles on Business and Human Rights (UNGPs). Respect for human rights is a core principle which is reflected in our Code of Conduct.

Code of Conduct and Management

Management is the first port of call when an employee wishes to raise an issue. Cosmo expects all management to familiarise themselves with this code and apply its principles to their management style. It is important that management create and facilitate an environment where employees can raise any questions or concerns and know that they will be dealt with promptly and effectively.

What is Cosmo's commitment to compliance?

In pursuance of our strategy of working cohesively in our markets, Cosmo is committed to complying with applicable laws, regulations and licensing requirements set down by recognised national and international authorities.

Our Work Environment

By creating a safe and pleasant work environment, we recognise that this will help facilitate creativity and collaboration amongst our employees.

Providing Equal and Fair Opportunities

The variety of our employees helps make Cosmo such a success. Variety brings creativity.

COSMO EMPLOYEES MUST:

- Bring your skills and experiences to Cosmo and help support our open and collaborative working environment.
- Not engage in any form of harassment and/or discrimination against co-workers. Senior management must offer all workers the same opportunities so that everyone can enjoy fair treatment based on merit and capacity without discrimination on the grounds of race, gender, age, sexual orientation, physical or mental disability, nationality, religious belief, political or union affiliation.
- Support your colleagues.
- If recruiting, arrive at a rounded decision without any form of discrimination. Be objective and take a candidate's, experience, previous work performance, ability and skills set into account.
- Know your local market. Be aware of what you need to know about local employment laws.

A pleasant work environment at Cosmo is key to our values and it is the responsibility of each person working at Cosmo to ensure that harassment or intimidation of any kind does not occur. Be it our work colleagues, patients or those we do business with, Cosmo expects employees to always show respect for others in their interactions both internally and externally.

COSMO EMPLOYEES MUST:

Avoid situations that could be perceived as harassment even if you meant it in jest. If you are uncomfortable with a situation you witness, report it to management.

Cosmo will not tolerate:

- Purposely undermining a colleague
- Targeting a colleague for special negative treatment
- Tarnishing a colleague's reputation
- Socially excluding or isolating a colleague
- Intimidating a colleague
- Aggressive or obscene behaviour towards another colleague
- Jokes that should have been perceived as offensive towards one person
- Intrusion by pestering
- Spying and stalking

Maintaining a Safe and Secure Workplace

Our strategy is to provide a pleasant, safe and secure place to work. We advocate a healthy lifestyle and want to help prevent accidents or injuries while at work. The use of alcohol or drugs while at work is prohibited.

COSMO EMPLOYEES MUST

- Never abuse alcohol or drugs
- Think before you act. Is what you are doing safe or might your actions be dangerous or harmful to your colleagues.
- Follow all building security procedures for your site.
- If you see any threatening or potentially violent scenarios, inform HR or seek assistance from security without delay.
- Report any unsafe acts or conditions right away.

The Marketplace

It is Cosmo's overarching policy to conduct our business ethically and in a free and fair marketplace. Any contradictory action by any employee, contractor or third party acting on our behalf, will not be tolerated.

Doing Business Free from Corrupt Activities

COSMO EMPLOYEES MUST

- Be upfront about what you are doing. If you are spending Cosmo's money, be comfortable that you can justify what it is for. Remember that attempting to influence individuals in positions of authority by offering something of value in return, is prohibited.
- Third parties we engage to act on our behalf are expected to adhere to our policies and procedures. It is the responsibility of the employee that engages any third party to ensure their compliance with our policies and procedures and with local anti-bribery and corruption laws.
- Cosmo requires that all payments and expenditures are recorded appropriately. Employees are required to familiarise themselves with Cosmo's policies and procedures and local anti-bribery and corruption laws.

Protecting Fair Competition

Cosmo does not allow any practice that could be perceived to manipulate the markets in which it operates. We promote and encourage a free and fair market.

Competition is essential in providing the best products to the market. The free and fair market which Cosmo strives to operate in is protected by robust competition laws.

Cosmo prohibits:

- fixing prices with competitors; and
- agreeing to divide markets, territories or customers with competitors;

YOUR ROLE

- Keep our sensitive information confidential. Do not discuss it with competitors.
- Don't agree with a competitor to fix prices, restrict output or boycott certain suppliers, customers or distributors.
- Remember the importance of a free and fair market. Do not coordinate with competitors to divide markets, customers or territories.

Gathering Competitive Intelligence

Integrity in business is a core objective of Cosmo. The information we gather must be obtained ethically. If you are concerned that the information you are being offered has been obtained inappropriately, you must not accept it.

YOUR ROLE

- Review Cosmo's policies and procedures on appropriate ways to research and gather information.
- Utilise publically available information on competitors from the internet and published media content.
- Do not engage in underhanded tactics to obtain information.

Fair Treatment of Suppliers and Procurement

It is the overarching policy of Cosmo, to conduct its business responsibly and ethically with its customers, vendors and suppliers. Variety of suppliers is of core importance and it is Cosmo's policy that commerciality is the key factor in the maintenance of our relationships with them.

YOU MUST

- Remember that commercial considerations must be at the core of decisions we make when dealing with suppliers. Be mindful of this and of our objective to treat our suppliers fairly and ethically.
- Build your relationships with our suppliers and make sure they protect our sensitive information and physical assets.
- In accordance with Cosmo's policies and procedures, do not seek out or accept anything of value that could be perceived as a bribe.
- Strive to be fair and do not take deliberate advantage of others.

Protecting Privacy and Personal Information

It is of utmost importance and critical to our business that we maintain sensitive information securely. This extends to the personal information we collect.

YOU MUST

- Only collect personal information actually required and always with the consent of the individuals it concerns.
- Familiarise and keep up to date with Cosmo's policies and procedures and all applicable laws.
- Where there is a breach, report it immediately.
- Be respectful of the sensitive nature and confidentiality of the data being collected.

The laws of the countries where Cosmo does business require us to protect and secure the personal information of others that we collect or control. These laws are meant to protect the personal data entrusted to us and generally require that we do the following:

- 1) Give notice that we are collecting personal information and explain how and why we use it.
- 2) Provide choices about its collection, use and disclosure.
- 3) Provide access to individuals so their personal information can be corrected, amended or deleted upon request.
- 4) Maintain the integrity of the information so it is reliable for its intended use and we retain it only for as long as it is needed.
- 5) Limit access to and disclosure of the information to third parties.
- 6) Use appropriate security safeguards to protect it.
- 7) Provide the means for individuals to ask questions or register complaints about how we handle their personal information.

Personal Integrity

Key to the running of our business is the integrity of those involved in it.

Conflicts of Interest

Keep your personal views to yourself. You must always remain impartial. If you think you have a conflict, tell us. It is likely we will be able to work it out quickly so that you and Cosmo are both satisfied. It is important to remember that even the appearance of a conflict of interest can be damaging to Cosmo so it is vital that we are made aware of it immediately. If you think that your objectivity may be called into question or you think you, a relative or close associate may have a conflict with Cosmo's interests, you need to let us know without delay.

YOU MUST

- Be self aware. Is your objectivity being called into question?
- Be observant. Know how to recognize conflicts of interest and always be on the lookout for potential conflicts of interest while working at Cosmo.
- Bring any concerns you have around conflicts of interest to the attention of your manager.

Gifts and Hospitality

The integrity of our business must always be maintained. It is important not to accept gifts, hospitality or entertainment that could in any way appear to give Cosmo an unfair business advantage.

We must always be cognisant of the set of circumstances. Before accepting, think about how the acceptance of this offer of a small gift or entertainment could be perceived. Consider whether it is standard within the market and whether our competitors would accept the same offer.

Where you are carrying on your business ought to be considered. Please consult Cosmo's specific local policies and always be mindful of the local restrictions in place.

CONSIDERATIONS:

- Do not seek out gifts, hospitality or entertainment.
- What is the local law and what is Cosmo's policy in your location.
- If somebody asks, be sure you have a record of the gift or hospitality you received.

Insider Information

Insider information is a non- public fact relating to securities which would be of interest to an investor and could influence their decision to invest.

Cosmo takes any sharing of insider information very seriously. If through your work at Cosmo you are privy to information about Cosmo or another company as a result of your work at Cosmo, you must not share it. Sharing insider information may result in criminal prosecution.

You must not trade in securities based on the information you received while working at Cosmo while that information is not in the public domain.

YOU MUST

- Know the law. It is up to you to familiarise and comply with Cosmo's policies and applicable insider trading laws.
- If you have information from your work at Cosmo about Cosmo or another company, don't use it to trade securities. This extends to your relatives and associates
- If in doubt, ask for advice from your manager and our legal team

Investor and Media Inquiries

Always be cautious. As Cosmo shares are publically traded, we are governed by rules and guidelines about how we communicate particular types of information. Within Cosmo, we have appointed certain individuals to communicate with investors, analysts and the media on Cosmo's behalf.

WHAT COSMO EXPECTS:

- Do not share information about Cosmo's business on any media platform without prior approval.
- Don't share any non public information with anyone outside Cosmo. If you believe that any non-public information has, or is about to be shared with persons outside Cosmo, bring it to the attention of management without delay.
- We have an investor relations team, you should refer all external inquiries to them.

Official Requests

Cosmo seeks to build and maintain strong relationships in the markets it operates in. As part of this strategy it is our policy to cooperate fully with governmental authorities. Where there is a request for a site visit or other information, please refer the matter to your manager or our legal team who will be able to guide you with how to comply with this request.

YOU MUST

Obtain full details of the request including the nature of the request, the requesting agency and the contact details of the official making the request. You must then pass this to your manager and our legal team who will be able to guide you with how to comply with this request.

Personal Political Activities

Employees are permitted to engage in personal political activities outside of work. It is important to ensure that your personal political activities are not represented as those of Cosmo. Where an employee engages in personal political activities, it must be done outside working hours and using their own resources.

YOU MUST

- Not represent your personal political activities as those of Cosmo or make political contributions directly or indirectly on Cosmo's behalf.
- Not use any of Cosmo's resources in pursuit of your personal political activities including, but not limited to your work email address.
- Please consult Cosmo's policies and procedures for further guidance.

Our Clinical Trials

We are focused on developing and commercialising products to treat or prevent gastrointestinal disorders and improve endoscopy performance. Our clinical trials are designed to the highest scientific and clinical standards. All clinical trials procedures follow a set of standards to protect the rights, dignity, safety and well-being of clinical trial research participants.

All R&D employees receive training in relation to ICH Good Clinical Practice (GCP) guidelines; Good Distribution Practice (GDP) guidelines and medical device guidelines.

Designing a clinical trial project

All projects are thoroughly planned and designed to prevent malpractice, misconduct or breaches of personal data and confidentiality. When designing a study protocol our priority is to ensure that the potential benefits to the patient and to society is in proportion to the inherent risk and burden to the research participants. To achieve these goals, we leverage the expertise of Key Opinion Leaders (KOLs) in each different therapeutic area, who collaborate with us in designing the clinical studies in line with the current best clinical practice in the field.

YOU MUST

- Familiarise yourself with the principles of ICH-GCP for drug products and/or ISO14115 for medical products;
- Collaborate with the KOLs in the field to design the protocol to be in line with the current best clinical practice;
- Create a clear, detailed and concise study protocol, study design and related study materials such as: study worksheets, study training presentations etc;
- Seek for review and agreement on the study protocol with the relevant regulatory agencies for late-stage studies intended to support the registration of products;
- Conduct trials in compliance with the approved protocol/favourable opinion received from the Institutional Review Board (IRB); Independent Ethics Committee (IEC);
- Adhere to robust and ethical principles as an obligatory requirement for all employees involved in clinical research.

Protecting our clinical trial research patients

We require a signed voluntary informed consent form for all participants in clinical research prior to the commencement of any study related procedures. We design informed consent forms which specify the known benefits and the risks associated with participation in each trial using clear and simple language which can be easily understood by study participants.

To protect clinical trial participants, we adhere to applicable national and international regulations and guidelines such as the Declaration of Helsinki, ICH Good Clinical Practice (GCP) Guidelines; Good Distribution Practice (GDP) guidelines and ISO guidelines.

YOU MUST

- Adhere to all local legislation and international guidelines for the process of obtaining informed consent.
- Ensure that informed consent forms have received a favourable opinion/approval from the Institutional review board (IRB); Independent ethics committee (IEC), as applicable;
- Ensure that investigational sites follow Good Clinical Practices (GCP), thoroughly explain the study design, possible benefits and foreseeable risks and ensure that an informed consent form is signed by each study participant.

Safety Monitoring

We ensure that patients enrolled in our trials are appropriately monitored during the clinical trial and follow-up periods. All adverse event information is collected, processed, reported, analysed and is submitted to the relevant competent authorities as per national and international requirements. We engage experienced Medical Monitors in our studies, who are responsible for providing medical expertise and oversight for the entire clinical trial, from initial study design through final study close-out. Medical Monitors are responsible for monitoring all the medical aspects of the study, including the evaluation of safety issues. The Medical Monitors collaborate with the investigational sites and principal investigators in the assessment of serious adverse events and may trigger study hold-on periods in case of safety issues potentially affecting the well-being of the patients.

YOU MUST

- Monitor the safety of the investigational products or devices and ensure that appropriate reporting processes are in place;
- Establish and maintain the relationship with the investigational sites, and ensure that the study procedures and safety assessments are followed per protocol;
- Ensure that, following serious adverse events, a proper investigation is performed to ascertain the possible causes and to establish the relationship between the event and the investigational drug or device;
- Review and update investigational product or device brochures or development reports on a yearly basis (or as required per national or international guidelines).
- Ensure reporting of any Suspected Unexpected Serious Adverse Reactions as per the national and international guidelines

Outsourcing Monitoring Activities

Cosmo is responsible for implementing and maintaining quality assurance and quality control systems with written SOPs to ensure that trials are conducted and data are generated, documented, and reported in compliance with the protocol, GCP, and the applicable regulatory requirements.

Cosmo may transfer any or all of the sponsor's trial-related duties and functions to a CRO, but the ultimate responsibility for the quality and integrity of the trial data always resides with Cosmo.

YOU MUST

- Follow the clinical trial monitoring SOPs and clinical trial oversight requirements;

- Ensure that the selected CRO has appropriate SOPs in place for the management of the clinical trial, which are in line with the current national and international quality standards;
- Keep constant communication with the selected Clinical Research Organizations (CROs) and ensure a good conduct of the clinical trial;
- Conduct oversight clinical monitoring visits as per the SOP requirements;
- Review the clinical data on ongoing basis and escalate, correct and prevent any pertinent issues that might have an impact on the clinical trial conduct and patient safety.

Our Products

How we grow, manage and develop our product offering is key to the ongoing success of Cosmo. We know the importance of building and nurturing relationships with suppliers, healthcare professionals and patients.

Providing Full and Fair Information about our Products

Building and maintaining strong relationships with healthcare professionals is central to our success. In pursuance of our objective to promote a free and fair market, Cosmo recognizes the need for healthcare professionals to make clinical decisions in the best interests of their patients and free from outside influence. To facilitate this, we provide focused medical and scientific information to assist the decision-making process around using our products.

Our marketing messaging must be:

- Balanced, unbiased, accurate and not misleading.
- Consistent with approved labelling.
- Be compliant with industry standards and best practice together with Cosmo's policies and procedures and all applicable laws.

YOU MUST

- Familiarise yourself with local laws as how Cosmo's messaging can be communicated may differ depending on location.

Global Trade Compliance

In pursuance of our strategy of working cohesively in the markets we operate in, we must comply with laws, regulations, licensing requirements and any embargoes set down by recognised national and international authorities.

YOU MUST

- Comply fully, accurately and honestly with providing information requested by the official authorities.
- Don't conduct business with restricted parties or engage in restricted trade practices.
- Familiarise yourself with Cosmo's policies and procedures and applicable laws.

Product Quality, Safety and Adverse Events

The quality and safety of our products is core to our business. In order to achieve this and ensure patient safety, our products must be manufactured, stored and distributed in accordance with all applicable quality and safety standards.

Employee Training

It is our policy to effectively train and develop the knowledge and skills of all relevant staff as required to achieve a team of trained and experienced professionals. Employees receive initial and continuing training on product quality and safety based on written procedures and in accordance with a written training programme. Employee competence in product quality and safety is maintained through rigorous and regular training.

YOU MUST

- Ensure you have the required skills and appropriate competence to complete your tasks by attending and completing all training activities assigned to you.
- Review and keep up to date with the best standard practice, Cosmo's policies and procedures and applicable guidelines on how best to deal with adverse events, product quality and product safety issues.

Public Reporting and Monitoring of Product Safety

Product safety is at the heart of everything we do. The labels on all our product packaging contains contact information to report any complaints or any possible product safety issues. Issues which are reported are investigated thoroughly. In accordance with regulatory requirements, we have written procedures and associated training programmes to ensure a consistent and thorough process for the collection, identification and reporting of all product safety issues is in place. All confirmed product defects and safety issues are reported to the relevant external regulatory authority, such as the Food and Drug Administration (FDA) and the European Medicines Agency (EMA).

Cosmo is committed to continuously monitoring all product safety issues. This is achieved through periodic managerial reviews of all complaints and product safety issues identified. In addition to this a post market surveillance is completed and includes the following:

- Analysing the geographical distribution of the product.
- Reviewing the number and nature of any complaints received per market.
- Reviewing how many complaints were classified as safety issues and required reporting to the relevant regulatory authority.
- Review of all feedback (positive and negative) received from customers and Key opinion leaders (KOL's).

YOU MUST

- In accordance with regulatory requirements, ensure all complaints and safety issues are recorded and thoroughly investigated.
- Ensure all confirmed product safety issues are reported to the relevant regulatory authority.
- Ensure periodic reviews of all reported issues are completed, documented in a timely manner and effectively communicated internally.

Incident Investigation and Corrective Action

In accordance with regulatory requirements and based on written procedures all complaints and safety issues are recorded and thoroughly investigated. As not all complaints received represent actual product defects, complaints which do not indicate a potential quality or safety defect are documented appropriately and communicated to the relevant team for the investigation and management of complaints of that nature.

Complaints that do represent quality or safety defects are documented appropriately and, based on written procedures, a defect investigation is initiated. Based on the outcome of the investigation appropriate Corrective and Preventative Actions (CAPA) are identified, implemented and monitored.

All confirmed product defects and safety issues are reported, in a timely manner, to the relevant external regulatory authorities.

YOU MUST

- Familiarise yourself with all relevant regulations and Cosmo's written procedures in relation to incident investigation and corrective actions.

Policy Commitment and Senior Managerial responsibility for Product Safety

Cosmo's Chief Manufacturing Officer (CMO) has overall responsibility for product safety and ensuring that our products are compliant with all applicable regulations and legislation. It is Cosmo's policy to:

- Acknowledge that all individuals involved in the development, manufacture and distribution of products affects the quality and safety of the final product.
- As professionals, we are held accountable for the quality and safety of the product produced and distributed to our customers.
- Maintain quality systems to ensure all activities are carried out in a state of compliance with all relevant regulatory and safety requirements.
- Carry out regular managerial reviews of the quality systems to ensure on-going adequacy and effectiveness

Provide the necessary resources and conduct regular managerial reviews to ensure the products procured and distributed are in compliance with all relevant regulatory and safety requirements

YOU MUST

- Familiarise yourself with all relevant product quality and safety regulations and legislation.
- Ensure you have the required skills and knowledge by attending all training activities relevant to your role.

Emergency Response Procedures to Ensure Product Safety

Cosmo has a robust Quality Management System in place. Detailed procedures are established to ensure a rapid, effective and coordinated response to emergencies. Mock product recalls are conducted on a periodic basis to test the procedures to quickly and effectively remove a product from the marketplace with minimal risk to public health.

YOU MUST

- Familiarise yourself with the Quality Management System and all procedures regarding emergency responses and product recalls.
- Ensure you have the required skills and understand your role and responsibility in the event of a product recall.

Product Objectives and Targets

Cosmo continuously develops and reviews safety and quality objectives for all of our products. Numerous objectives and targets are set to measure and ensure product safety and quality including, but not limited to, the following:

- Number of product complaints received
- Number of Corrective and Preventative Actions (CAPA) raised
- Number of product safety issues reported to regulatory authorities
- Number of product recalls
- Number of batch rejections in the manufacturing process
- Number of import rejections during product distribution
- Continuous product improvement
- Customer satisfaction

Product quality and safety against these targets is periodically reviewed by the CMO and the senior management team.

YOU MUST

- Familiarise yourself with the Quality Management System and all procedures regarding establishing and reviewing product objectives and targets.

Product Safety Audits and Risk Assessments

Cosmo's continued success depends on our ability to manage safety and risk. Cosmo maintain a robust Quality Management System with detailed processes and procedures. The quality system is compliant with regulatory requirements and standards.

In addition to this Cosmo also complete the following:

- Internal audits, as per the internal audit program, to ensure compliance with all product safety regulations and guidelines.
- Supplier audits, as per the supplier audit program, to ensure high and consistent quality of goods and services.

Cosmo is also subject to external audits by the relevant regulatory authorities and suppliers, which additionally ensures the highest product quality and safety.

Cosmo is committed to a systematic process for the assessment, control, communication and review of risks to the quality and safety of products across the Product Life Cycle. This includes the following steps:

- A prospective risk assessment is performed to assess and mitigate all risks detected. This consists of the identification of the hazards and the analysis and evaluation of the risks associated with exposure to these hazards.
- A risk assessment report is created to assess the probability of a negative event arising and the impact severity levels associated with the event.
- For any intolerable or unacceptable risks, appropriate action or control is identified and recommended.
- The risk assessment report is then circulated for review and approval by senior management.
- Risk assessment reports are routinely reviewed to ensure the effectiveness of controls, relevance of assumptions and to assess the emergence of any possible new risks arising from the newly introduced controls.

YOU MUST

- Ensure all regulatory authority audits and internal audits are carried out in compliance with all regulatory requirements, standards and guidelines.
- Familiarise yourself with the Risk Assessment Procedure. The process is essential in ensuring the continued quality and safety of our final products and must be adhered to rigorously.

Protecting Company Assets

Keeping Accurate Books and Records

As Cosmo shares are publically traded, we are governed by rules laws, regulations and accounting standards for reporting and disclosing financial information. Our financial records must give an accurate account of the Company's performance.

Adherence to these guidelines ensures that the information we present to shareholders, investors and regulators is correct enabling them to make a fair assessment of the Company.

Directors of publically traded entities are responsible for ensuring the integrity of the information contained in financial documents filed with Government agencies and the stock exchange. Employees must not falsify or misrepresent information or conceal any material facts. It is essential that prompt and accurate reporting of business information is supplied to the Directors.

Protecting Company Technology

A robust and secure technology infrastructure is essential to the efficient operation of our Business. Employees are required to help us achieve this objective. Responsible use of our hardware, software and mobile devices is required at all times. The use of this technology should be for business use only.

Please be aware that in line with Cosmo's policy of cooperating with governmental authorities, in certain circumstances, it may be necessary to share correspondence to comply with legal proceedings. You must always treat your communications with the utmost care and respect.

YOU MUST

- Always be respectful and use appropriate language when communicating on the company's network and using its devices.
- Keep personal use to a minimum.
- Take necessary precautions to protect business assets.

Safeguarding Intellectual Property

Cosmo is a specialty pharmaceutical company that aims to become a global leader in the market of optimized therapies for selected gastro-intestinal diseases. The company's proprietary clinical development pipeline specifically addresses innovative treatments for the gastro-intestinal tract, specifically Inflammatory Bowel Diseases (IBD), colon infections and colon diagnosis. Cosmo's efforts are protected by intellectual property rights that prevent others from copying and profiting from our work.

Intellectual property includes patents, trademarks, copyrights, registered designs, trade secrets and domain names (e.g. Cosmopharma.com). Cosmo takes the necessary actions to protect its Intellectual Property.

YOU MUST

- Keep our confidential information secret. Do not share it with parties outside Cosmo without prior written consent.
- Share your ideas with us. Cosmo can assist you with protecting these ideas and help and guide you with their development.
- Be on the lookout for potential infringements and copying of Cosmo's Intellectual Property as well as ideas that could help Cosmo to grow and develop further.☒

Protecting Confidential Company Information

Our success is built on experience gained over years in business. The confidential information built up needs to be protected. The development of this information is the result of much hard work and investment.

To ensure Cosmo's continued success our employees are required not to share this information in any way that would negatively affect the company's performance or allow our competitor's to gain an advance using leaked information. Loss of this information is one of Cosmo's greatest risks.

Cosmo also has a duty to protect any confidential information that belongs to others.

YOU MUST

- Not discuss sensitive information in public places.
- When sharing confidential information outside of Cosmo, make sure to get prior approval and where necessary, have the proposed recipient sign a non disclosure agreement.
- Be cognisant that Cosmo's competitors may be seeking our confidential business information.
- Report any loss or theft of company devices immediately.

Good Records Management Principles

Our records and information are invaluable assets and core to the operation of our business. How Cosmo maintains these records is in compliance with best practice and applicable laws and regulations.

Employees must always be mindful of the importance of following these procedures and guidelines and failure to do so could result in sanctions or fines.

YOU MUST

- Constantly keep up to date with the latest policies and procedures and all applicable laws and regulations.

Our Community

Respecting the Environment

Cosmo follows an environmentally sustainable policy by promoting sustainable use of natural resources, encouraging waste minimisation and recycling together with a suite of other environmentally friendly initiatives.

YOU MUST

- Respect the environment and familiarise yourself with Cosmo's environmental policies and procedures.

Supporting Patient Groups/Organizations

Decisions about which patient organizations to support and at what level, are made in consultation with our R&D and Medical Education units, ensuring that the investment we make helps patients and their families.

YOUR ROLE

- Ensure that all decisions around making contributions to Patient Groups have gone through the appropriate scrutiny, are within Cosmo's objectives and are authorised in accordance with Cosmo's policies and procedures.
- All such contributions must be recorded in line with Cosmo's policies and procedures.

Speaking Up

Management is expected to facilitate a pleasant and safe working environment for our employees to work in. If you have concerns please bring them to the attention of management who will endeavour to address them promptly and effectively.

Where you are not comfortable talking to your manager, please consult a member of the legal or human resources team who will assist you.

Cosmo encourages employees to speak up if they have concerns around anything raised in this code of conduct.