Statement of Values

1. PURPOSE

SSH Group Limited (ACN 140 110 130) (the **Company**) is committed to adhering to a set of values and fundamental principles (**Statement of Values**).

This Statement of Values:

(a) informs the Board, senior executives and all other employees on the required standards of behaviour;

(b) defines the culture of the Company;

(c) informs the Company's strategy; and

(d) guides the Company's operational practices, including the way it interacts with its stakeholders, employees and suppliers.

2. CORE VALUES

The core values and fundamental principles of the Company can be summarised as follows:

(a) to act fairly and ethically;

(b) to comply with the law at a times and act accordingly;

(c) to respect others, both inside and outside of our workplace;

(d) to promote diversity; and

(e) to be honest and transparent in our dealings.

3. IMPLEMENTATION BY MANAGEMENT

The Board and the senior executives of the Company (**Management**) are responsible for upholding the Company's commitment to the values set out in this Statement of Values.

In addition to keeping these values at the forefront of decision making and the setting strategic goals, Management are required to ensure that these values are embedded in the culture and day to day operations of the Company.

The following key corporate governance policies that have been adopted by the Company are key to adhering to the values set out above:

(a) Securities Trading Policy;

(b) Shareholder Communication Policy;

(c) Whistleblower Policy;

(d) Continuous Disclosure Policy;

(e) Diversity Policy;

(f) Audit and Risk Committee Charter;

(g) Code of Conduct; and

(h) Anti-Bribery and Corruption Policy.

The Board must periodically review and evaluate the above key policies to ensure that they continue to adequately uphold and reflect the core values of the Company.

The Board, together with Management, must ensure that all employees receive appropriate training on how the Company's values are to be upheld. Management must strive to continuously reinforce these values in their interactions with staff, suppliers and stakeholders.

The Board is responsible for ensuring that Management are effectively upholding the Company's core values in the manner set out in this Statement of Values and in accordance with the key policies.