CORPORATE GOVERNANCE

Code of Ethics

Moonshot Rodeo FZCO

CLASSIFICATION	VERSION	OWNER
Board-Approved Policy	1.0	Board of Directors
ADOPTED	EFFECTIVE	REVIEW CYCLE
November 30, 2025	November 2025	Annual

Adopted by the Board of Directors of Moonshot Rodeo FZCO on November 30, 2025. Moonshot Rodeo FZCO is domiciled in IFZA, United Arab Emirates. Fiscal year ending May 31, 2026.

1. Purpose and Scope

This Code of Ethics establishes standards of conduct for all officers, directors, employees, and contractors of Moonshot Rodeo. It reflects our commitment to integrity, accountability, and compliance with applicable laws and regulations, particularly those established by the SEC and the PCAOB.

2. Core Principles

- **Integrity.** Act with honesty and transparency in all business dealings.
- **Accountability.** Take responsibility for our actions and decisions.
- **Transparency.** Provide accurate and complete information to stakeholders.
- **Compliance.** Adhere to all applicable laws, regulations, and company policies.
- **Respect.** Treat all individuals with dignity and fairness.

3. Standards of Conduct

3.1 Conflicts of Interest

Officers and directors must disclose any actual or potential conflicts of interest, including financial interests in third parties that do business with the Company. Related-party transactions must follow the Related Party Transaction Policy.

3.2 Confidentiality

All proprietary and confidential information must be protected and may only be disclosed to authorized personnel or as required by law. This includes financial data, business strategies, customer information, and intellectual property.

3.3 Accurate Records and Reporting

All financial and business records must be maintained accurately and completely. No false or misleading entries are permitted in any record, regardless of the reason.

3.4 Protection of Assets

Company assets must be used only for legitimate business purposes and protected from misuse or theft. All employees are responsible for safeguarding Company resources.

3.5 Compliance with Laws

All personnel must comply with federal, state, and local laws, as well as the laws and regulations of the United Arab Emirates, where the Company is domiciled.

4. Financial Reporting Integrity

Officers and directors responsible for financial reporting certify that:

- Financial statements fairly present, in all material respects, the financial condition and results of operations.
- All transactions are recorded in accordance with applicable accounting standards (US GAAP).
- Internal control over financial reporting has been evaluated and documented.
- No changes in internal controls have occurred that would materially affect financial reporting.
- Any fraud or illegal acts affecting the financial statements are immediately disclosed to the audit committee.

5. Related-Party Transaction Disclosure Obligations

All transactions with related parties (as defined in the Related Party Transaction Policy) must be:

- Disclosed to the Board prior to execution.
- Approved by the Board, with conflicted parties recused.
- Documented with arm’s-length valuation support.
- Reported in SEC filings as required by Regulation S-K Item 404.

6. Insider Trading Restrictions

Following the de-SPAC transaction, all officers, directors, and significant shareholders are subject to the following restrictions:

- No trading in Company securities during blackout periods or without pre-clearance.
- Form 4 filings required within 2 business days of any transaction.
- No trading based on material non-public information.
- Compliance with Section 16 reporting requirements of the Securities Exchange Act.

The Insider Trading Policy sets out these requirements in full.

7. Reporting Violations

Any violation of this Code of Ethics must be reported immediately to the Board or through the Whistleblower Policy hotline. Retaliation against anyone for reporting a violation in good faith is strictly prohibited.

8. Enforcement and Disciplinary Action

Violations of this Code of Ethics may result in disciplinary action up to and including termination of employment. The Board will determine appropriate remedial measures and monitor compliance through regular review and attestation.

9. Effective Date

This Code of Ethics is effective November 2025 and was adopted by Board resolution on November 30, 2025.