



CORPORATE GOVERNANCE

Related Party Transaction Policy

Disclosure and Governance

Moonshot Rodeo FZCO

CLASSIFICATION

Board-Approved Policy

VERSION

1.0

OWNER

Chief Financial Officer

ADOPTED

November 30, 2025

EFFECTIVE

November 20, 2025

REVIEW CYCLE

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

This Policy establishes procedures for identifying, disclosing, approving, and monitoring related party transactions (RPTs) to ensure compliance with:

- SEC Regulation S-K Item 404.
- ASC 850 (Related Party Disclosures).
- PCAOB AS 2401 (Audits of Internal Control Over Financial Reporting).

2. Definitions

2.1 Related Party

A related party includes:

- Officers and directors of the Company.
- Shareholders owning 5% or more of the Company's securities.
- Immediate family members of officers, directors, and shareholders owning 5% or more.
- Entities controlled by any of the above individuals.

2.2 Related Party Transaction

Any transaction, arrangement, understanding, relationship, or series of similar transactions to which the Company is a party and in which a related party has a direct or indirect material interest.

3. Policy Requirements

All RPTs must be disclosed to and approved by the Board of Directors prior to entering into the transaction. No exceptions are permitted without an explicit Board resolution.

4. Approval Process

Step 1: Identification. All personnel must identify potential RPTs and disclose them to the Chief Financial Officer immediately upon discovery.

Step 2: Disclosure to the Board. The CFO will present all identified RPTs to the Board with complete details, including the parties involved, the nature of the transaction, the amount, and the business justification.

Step 3: Arm's-length analysis. For material RPTs, management must provide analysis demonstrating that the transaction terms are at least as favorable to the Company as those available from unrelated third parties.

Step 4: Board vote. The Board will vote on the RPT with all conflicted parties recused. Approval requires a majority of independent, non-conflicted directors.

Step 5: Documentation. All Board approvals will be documented in the Board minutes and retained in the Related Party Transaction Register for SEC disclosure and audit purposes.

5. Ongoing Monitoring

The CFO will conduct a quarterly review of the Related Party Transaction Register to ensure that:

- All RPTs are recorded with appropriate Board approval.
- Transactions continue to be on arm's-length terms.
- No new undisclosed RPTs have emerged.
- Documentation is complete and accessible for audit.

6. SEC Disclosure Requirements

All RPTs are disclosed in SEC filings as follows:

- Proxy statements (Schedule 14A), Item 404.
- Annual reports on Form 10-K, Item 404.
- Registration statements, Item 404.

7. Annual D&O Questionnaire

All directors and officers must complete an annual Directors and Officers questionnaire to identify any potential RPTs, conflicts of interest, or other disclosure obligations. Responses will be reviewed by the Board and disclosed in SEC filings as required.

8. Violation Consequences

Failure to disclose or obtain approval for an RPT may result in:

- Disciplinary action up to termination.
- Unwinding or rescission of the transaction.
- SEC enforcement action and restatement of financial statements.
- Audit findings and going-concern implications.

9. Effective Date

This Policy is effective from November 20, 2025 and was adopted by Board resolution on November 30, 2025.