BITCOIN TREASURY MANAGEMENT POLICY

333D Limited ACN 118 159 881

Last updated: October 2025

1 PURPOSE

This Policy establishes the governance, control, and reporting framework for the acquisition, holding, and use of Bitcoin (BTC) by 333D Limited ACN 118 159 881 (**Company**), and any of its subsidiaries from time to time (**Group**). The Policy ensures that the Company's engagement with Bitcoin aligns with its strategic objectives, complies with the *Corporations Act 2001 (Cth)*, *ASX Listing Rules*, and applicable *Australian Accounting Standards (AASB/IFRS)*, and supports transparent disclosure to shareholders.

2 SCOPE

This Policy applies to:

- All treasury operations involving Bitcoin.
- All directors, officers, and employees authorised to participate in Bitcoin-related activities.
- Subsidiaries and affiliates where 333D Limited exercises management control

3 OBJECTIVES

The objective of this Policy is to:

- Manage treasury holdings while prudently managing risk.
- Safeguard Company assets against operational and cybersecurity risks.
- Ensure transparent valuation, accounting, and reporting of Bitcoin positions.
- Maintain compliance with ASX and regulatory requirements.

4 GOVERNANCE

This Policy will be governed by:

- Board of Directors: Approves this Policy, sets strategic allocation limits, risk exposures associated with Bitcoin holdings and receives periodic reports.
- External auditor: Reviews controls and financial reporting.
- Chief Financial Officer (CFO): Implements the Policy, manages day-to-day operations, and reports to the Board.
- Authorised Officers: Execute approved Bitcoin transactions under delegated authority.

5 ACQUISTION OF BITCOIN

Pursuant to this Policy, Bitcoin may be acquired for:

- Long-term strategic treasury allocation.
- Operational settlement purposes.

All purchases must be conducted via regulated, reputable exchanges or institutional-grade brokers with AML/CTF compliance.

Board approval is required for:

- Any acquisition exceeding AUD$1,000,000.
- Any increase in Bitcoin allocation above 20% of total treasury assets.

6 CUSTODY AND SECURITY

Pursuant to this Policy, the arrangements for custody and security of Bitcoin shall be:

- Cold Storage Custody: Bitcoin will primarily be held in secure, offline wallets.
- Hot Wallets: Limited to 15% of holdings for operational liquidity; subject to strict access controls.
- Access Controls: Transactions require authorisation by at least two designated officers.

7 VALUATION AND ACCOUNTING

Pursuant to this Policy, the method of valuation and accounting of Bitcoin shall be:

- Bitcoin holdings will be measured at fair value in accordance with *AASB 13 (Fair Value Measurement*).
- Gains and losses will be recognised in profit or loss under *AASB 9 (Financial Instruments)*.
- Valuation will reference published prices from a reputable exchange or custodian at close of reporting date.
- All disclosures will comply with AASB, IFRS, and ASX continuous disclosure requirements.

8 RISK MANAGEMENT

The Company recognises that Bitcoin presents unique risks, including volatility, regulatory changes, and cybersecurity threats. Risk controls include:

- Position Limits: Bitcoin allocation capped at 50% of total treasury assets unless otherwise approved by the Board.
- Liquidity Risk: Only counterparties with sufficient trading liquidity may be used.
- Regulatory Risk: Ongoing monitoring of ASIC, ATO, and AUSTRAC guidance.
- Cybersecurity: Use of multi-factor authentication, encryption, and restricted access protocols.
- Prohibition on Speculation: Bitcoin will not be used for speculative trading.

9 USE OF BITCOIN

Permitted uses of Bitcoin shall be limited to:

- Holding Bitcoin as a treasury reserve asset.
- Converting Bitcoin into fiat currency to meet operating needs.
- Settling transactions with counterparties who accept Bitcoin.

10 REPORTING AND DISCLOSURE

The Company will arrange for the following reporting and disclosure of Bitcoin transactions:

Quarterly Reporting: The CFO will report to the Board on:

- Bitcoin holdings, valuation, and allocation.
- Compliance with risk limits.

ASX Disclosure: Any material change in Bitcoin position (acquisition, disposal, or impairment) must be disclosed under *ASX Listing Rule 3.1 (continuous disclosure)*. A material change is any movement in Bitcoin position that changes (+/-) the total assets of the consolidated group greater than 10%.

Annual Reports: Financial statements will include complete Bitcoin-related disclosures as required under AASB and IFRS.

11 REVIEW OF POLICY

This Policy will be reviewed annually by the Board or more frequently if required due to regulatory, accounting, or market developments.

- **END -**