



CONFLICTS OF INTEREST AND ETHICAL CONDUCT POLICY

Last Updated: April 14, 2026

1. GENERAL PRINCIPLES AND POLICY OBJECTIVES

1.1 Purpose and Regulatory Intent

This Conflicts of Interest and Ethical Conduct Policy (*the "Policy"*) establishes the framework through which the Company identifies, assesses, manages, and discloses situations that may give rise to actual, potential, or perceived conflicts of interest.

The primary objective of this Policy is to ensure that all business activities are conducted with integrity, transparency, and fairness, and that the interests of Clients are not adversely affected by competing interests of the Company, its personnel, or other Clients.

1.2 Scope and Applicability

This Policy applies to:

- The Company and its affiliated entities;
- All directors, officers, employees, representatives, and agents;
- All Clients engaging with the Company's services.

It governs all activities, transactions, and interactions that may give rise to conflicts of interest within the Company's operational environment.

1.3 Integration with Other Agreements

This Policy forms an integral part of the General Service Agreement and shall be interpreted alongside all related policies, including the AML and CTF Compliance Policy, Information Privacy and Data Protection Policy, and Risk Assumption and Disclosure Statement.



1.4 Client Acknowledgment and Acceptance

By accessing or using the Company's services, the Client acknowledges that they have read, understood, and agreed to the principles and obligations set forth in this Policy.

The Client further accepts that conflict management decisions shall be made in accordance with this Policy and the Company's internal governance standards.

1.5 Ethical Conduct Standards

The Company is committed to maintaining high standards of ethical conduct, including honesty, fairness, and professionalism in all dealings.

All personnel are required to act in good faith and avoid any conduct that may compromise the integrity of the Company or the interests of its Clients.

2. IDENTIFICATION AND DISCLOSURE OF CONFLICTS

2.1 Ongoing Monitoring and Risk Identification

The Company shall implement continuous monitoring systems and internal controls designed to identify circumstances that may give rise to conflicts of interest.

Such monitoring includes operational reviews, transaction analysis, and oversight of employee conduct.

2.2 Types of Conflicts of Interest

Conflicts of interest may arise in situations including, but not limited to:

- Where the Company or its personnel may benefit financially at the expense of a Client;
- Where one Client's interests conflict with those of another Client;
- Where third-party incentives, commissions, or inducements may influence decision-making;
- Where the Company acts as counterparty to Client transactions;



- Where confidential information may be misused to gain advantage.

2.3 Obligation to Disclose Conflicts

Where a conflict of interest is identified, the Company shall take reasonable steps to disclose the nature of such conflict to affected Clients where appropriate and permissible under applicable laws.

2.4 Client Reporting Responsibilities

Clients who become aware of circumstances that may indicate a conflict of interest are required to notify the Company promptly in writing through designated communication channels.

2.4.1 Required Information for Reporting

Reports submitted by Clients must include:

- Full legal name;
- Account or transaction identification details;
- Registered contact information;
- A clear and detailed description of the concern.

2.5 Right to Request Additional Information

The Company reserves the right to request further documentation or clarification to properly assess reported concerns.

Reports that are incomplete, misleading, or submitted in bad faith may be rejected without further review.

2.6 Recordkeeping of Conflicts



The Company shall maintain internal records of identified conflicts of interest, including details of their nature, assessment, and resolution, in accordance with regulatory requirements.

3. MANAGEMENT AND MITIGATION MEASURES

3.1 Authority to Take Corrective Action

Where a conflict of interest is confirmed or reasonably suspected, the Company may implement corrective measures to mitigate potential harm.

Such measures may include suspension, modification, or cancellation of affected transactions or activities.

3.2 Information Barriers and Confidentiality Controls

The Company may implement internal controls to restrict the flow of sensitive or confidential information between departments, personnel, or parties where conflicts may arise.

3.3 Monitoring and Supervision Mechanisms

Enhanced monitoring procedures may be applied to ensure that identified conflicts are effectively managed and do not adversely affect Clients.

3.4 Restrictions on Incentives and Remuneration

The Company shall prohibit any compensation structures or incentives that may encourage behavior contrary to the best interests of Clients.

3.5 Prevention of Undue Influence

Controls shall be implemented to prevent any individual or entity from exerting improper influence over decision-making processes, trading activities, or Client outcomes.

3.6 Transparency and Disclosure Practices



The Company shall ensure that any benefits, commissions, or inducements received from third parties are disclosed where required and are consistent with applicable regulatory standards.

3.7 Conflict Avoidance Principle

Where possible, the Company shall seek to avoid conflicts of interest entirely rather than relying solely on mitigation measures.

3.8 Client Fair Treatment Obligation

The Company shall take all reasonable steps to ensure that Clients are treated fairly and equitably, particularly in situations where conflicts of interest may arise.

4. RIGHTS, RESPONSIBILITIES, AND FINAL PROVISIONS

4.1 Limitation of Advisory Obligations

The Company does not undertake to provide advisory or mediation services in relation to conflicts of interest beyond the scope of this Policy.

However, reasonable efforts shall be made to address identified issues in a fair and impartial manner.

4.2 Client Responsibilities

Clients agree to:

- Cooperate fully during any investigation or review process;
- Provide accurate and complete information;
- Refrain from actions that may interfere with or compromise the resolution process.

4.3 Confidentiality and Non-Disclosure

Clients shall maintain confidentiality regarding ongoing conflict investigations and shall not disclose such matters publicly without authorization.



4.4 Prohibition of Misconduct

Any form of harassment, coercion, or improper conduct directed at the Company or its personnel shall constitute a breach of the Agreement and may result in account suspension or legal action.

4.5 Resolution Timeframes

The Company shall use reasonable efforts to review and address reported conflicts within a commercially reasonable timeframe.

Such timeframe may vary depending on the complexity, availability of information, and regulatory considerations.

4.6 Policy Amendments

The Company reserves the right to amend or update this Policy at its discretion.

Changes shall take effect upon publication through official communication channels, and continued use of services constitutes acceptance.

4.7 Final Authority and Interpretation

All determinations made by the Company in relation to conflicts of interest shall be final and binding, subject only to applicable legal requirements.