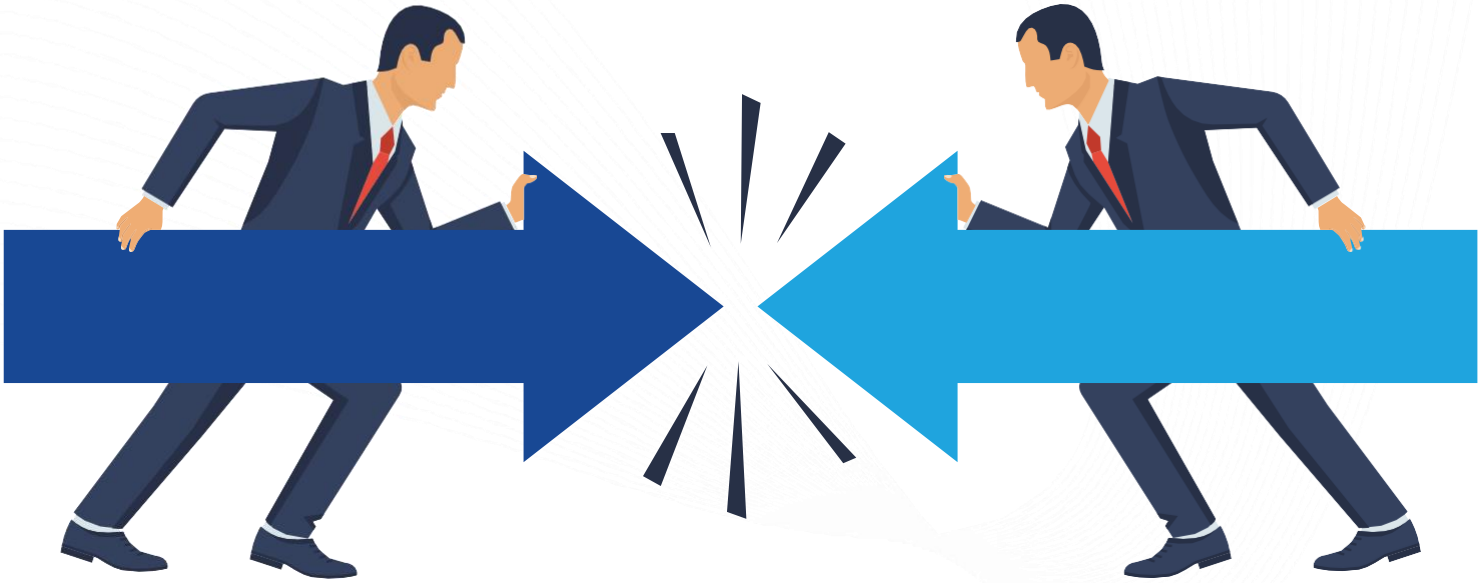

CONFLICTS OF INTEREST POLICY

Conflict of Interest Policy

1) Introduction to the Policy

a) **GODO** ("GODO Ltd", "GODO Introduction", "GODO CAPITAL", "GODO SERVICE", " "we," "us," "our") is committed to conducting our business with integrity, fairness, and professionalism, always acting in the best interests of our clients. We recognize the potential risks of harm to the interests of one or more clients, including but not limited to the following:

- i) To outline the procedures and measures to be implemented to effectively manage any conflicts of interest that may arise.
- ii) To identify, with reference to the specific services and activities conducted by GODO, the circumstances that may constitute or give rise to a conflict of interest, which could result in a material impact.

b) GODO shall comply with the above requirements when providing investment services and other ancillary services or related to such services.

c) If clients have any questions regarding this Policy, including but not limited to how GODO Ltd. ensures compliance with its provisions, they are encouraged to contact our Compliance Department by via email at compliance@godocm.com. GODO will make reasonable efforts to provide a clear response in a timely manner.

2) Scope

a) This Policy applies to all directors, management, employees, and any individuals directly or indirectly associated with GODO Ltd. (hereinafter referred to as "relevant persons") and shall govern all interactions with clients.

b) GODO and its clients or between one client and another client and sets out procedures for the that there is no detriment to our clients.

c) This Policy applies to the client agreement and governs interactions between GODO Ltd. and its clients, as well as between clients. It outlines the procedures to ensure that no detriment is caused to our clients in any such interaction.

3) Identification of conflicts of interest

a) For the purpose of identifying the type of interest that arise in the course of providing investment and ancillary services (or a combination thereof) and whose existence may entail a material risk of damage to the interests of a client, GODO takes action whether GODO or a relevant person or a person directly or indirectly linked by control to GODO, is in any of the following situations, whether as a result of providing investment or ancillary services or investment activities or otherwise;

b) Or where GODO or relevant person is likely to make financial gain or void a financial loss at the expense of client.

c) Or where GODO or a relevant person has an interest in the outcome of a service provided to a client, or a transaction carried out on behalf of a client, that conflicts with the client's own interest in that outcome.

d) GODO or a relevant person has financial or another incentive to favor the interest of another client or group of clients over the interest of GODO's client.

e) GODO or a relevant person carries on the same business as a client; or

f) GODO or the relevant person receives or will receive from a person other than a client an inducement (such as a commission or fee) in relation to a service provided to a client, other than the standard commission or fee for that service.

4) Common instances for understanding

For the purpose of understanding, a few instances are explained where conflict can arise. The policy includes the below but not limited to these instances.

a) **Inducements** – GODO or a relevant person could offer or receive inducements in respect of certain services, which could incentivize the recipients of the inducement to not act in the client's best interests.

b) **Information Flows** – GODO may have access to material non-public information through the ordinary course of their business activities that could be used to benefit GODO Ltd employees or clients at the expense of other clients (e.g. GODO could use knowledge of client orders to front-run proprietary trading activities).

c) **Outside Business Interests** - Employees could receive material non-public information through outside business interests, such as directorships, which they could use to gain an advantage or avoid a loss.

d) **Payment to introducing Brokers and affiliates** – Where an IB or affiliate attempts to generate trading commissions, solely from their own trading, this will be prohibited.

e) **Illegal reward** – Employees could be incentivized to encourage inappropriate trading, which increases their commission. Employees must alert the Compliance Department immediately under the whistle blowing policy.

5) Managing Conflict of Interest

a) Outside business interest Before joining GODO, each employee must disclose all external business interests including:

- i) directorships and details of companies in which the employee has an interest or holding; any
- ii) Personal relationship with employees of the firm
- iii) Beneficial interest under the terms of a trust
- iv) any business or employment activity that is in addition to the employee's principal employment with GODO.

b) Employees have an ongoing obligation to inform GODO's Compliance Department if they propose to become involved or accept an appointment in any of the activities described above.

6) Gifts and Inducement

a) The receipt and offering of gifts and entertainment/inducement can in some cases be considered to be inappropriate. GODO has established a Gifts and Entertainment Expenses Policy to manage and record any small gifts that employees may receive from other parties. Pursuant to this policy, all gifts made to or by a GODO employee, with an equivalent monetary value in excess of $100 must be approved by GODO's senior management and our Compliance Department prior to the giving of such a gift or as possible after receiving such a gift.

b) Furthermore, in accordance with the GODO Gifts and Entertainment Expenses Policy, no employee may accept, from or give to any person any gift or other benefit that cannot be justified

7) Personal Account Dealing

a) Employees may only undertake personal but disclosed investment activities that

- i) do not breach applicable law or regulation,
- ii) do not unduly distract from their employment responsibilities and
- iii) do not create an unacceptable risk to GODO's reputation. Transactions should be free from business and ethical conflict of interest.

b) GODO has a personal account dealing Procedure to monitor any trading that staff may undertake on their own account. All personal account dealing activity requires approval by our Compliance Department prior to trading.

8) Ensuring Independence

a) The procedures and controls that GODO has in place regarding conflict of interest include following measures to ensure the requisite degree of independence:

- i) effective procedures to prevent or control the exchange of information between relevant persons engaged in activities involving a risk of a conflict of interest where the exchange of that information may harm the interests of one or more clients.

ii) the separate supervision of relevant persons whose principal functions involve carrying out activities on behalf of, or providing services to clients whose interest may conflict, or who otherwise represent different interest that may conflict including those of the firms

iii) the removal of any direct link between the remuneration of GODO employees principally engaged in one activity and the remuneration of, or revenues generated by, different GODO employees principally engaged in another activity. Where a conflict of interest may arise in relation to those activities.

iv) measures to prevent or limit any person from exercising inappropriate influence over the way in which a GODO employee carries out services or activities; and

v) measures to prevent or control the simultaneous or sequential involvement of GODO's employees in separate services or activities which such involvement may impair the proper management of conflicts of interest.

9) Best Execution Policy

a) GODO has established a Best Execution Policy that covers, amongst other things, procedures governing establishing client order priority to ensure as fair treatment as to avoid a potential conflict of interest when processing clients' orders.

10) Dealing to Act

a) It may be appropriate in certain circumstances, where GODO's policies do not allow it or its relevant persons to act in the best interests of the relevant clients, for GODO to decline to act for or on behalf of a client.

11) Disclosure

a) Where Godo's arrangements to prevent or manage conflicts are not, or cannot be sufficient to be reasonably confident that risk of damage to a client's interest will be prevented, we will disclose the general nature and/or sources of conflicts before carrying on a business for a client and let the client know that there is a risk of damage to the client's interests which we cannot prevent. Such disclosure is intended to allow a client to make an informed decision as to whether they wish to continue doing business with GODO in that situation.

b) For avoidance of doubt, it is the general policy of GODO to disclose all conflicts to clients prior to conducting business with them even where such conflicts are fully managed so that we are confident that there is no risk of damage to the client's interests. In particular, wherever relevant, the interaction between GODO and its relevant persons, including any significant personal relationships, will be made clear.

12) Role of Compliance

a) The Compliance Department is responsible for supporting senior management in its decision-making process with regards to conflict management and maintaining the register of outside business interests. Where appropriate, the Compliance Department ensures that any such conflicts are escalated to senior management and addressed in a timely fashion. If an actual or potential conflict of interest arises, the Compliance Department will maintain a record of:

i) the facts involved in any conflict situation;

ii) the checks are undertaken;

iii) compliance advise that was provided;

iv) the decision is taken; and

v) any amendments required to existing policies.

13) Senior Management Responsibility

a) The senior management of GODO has a significant responsibility with regard to conflict identification and avoidance or management. Accordingly, senior management is required to be fully engaged in the identification and management of conflicts of interest. In particular, all senior managers are required to take steps to ensure that:

- **i)** effective procedures are in place to identify any actual or potential conflicts at an early stage and before any commitment is given;
- **ii)** there is appropriate segregation of duties and reporting lines.
- **iii)** employees have a clear understanding ad to how different type of conflicts are to be managed, and there are supported by the appropriate internal policies and procedures.
- **iv)** employees are aware of the type of conflicts that are unacceptable and fully understand when it is necessary to escalate a conflict to management for decision.
- **v)** They receive a regular flow of information ad to the extent and nature of conflict situations.