


**Policy:** Conflicts of Interest Policy

**Company**: ATOMIQ MARKETS LTD

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# 1. INTRODUCTION

**ATOMIQ MARKETS LTD** (the "Company") is a licensed entity by the Financial Services Commission of Mauritius ("FSC") as an Investment Dealer (Full Service, excluding Underwriting) pursuant to the Financial Services Act 2007 and the Securities Act 2005; license number GB24203947.

The purpose of this **Conflicts of Interests Policy** (the "Policy") is to define the Company's standards with respect to eliminating or, *where this is not possible*, mitigating potential and/or actual conflicts of interest within its operations. It encompasses conflicts that can manifest as a result of the staff member's personal interests and relationships as well as businesses interests and associations.

At **ATMQ** we are obliged to manage fairly conflicts of interest, both those that arise between ourselves and any of our clients and those that arise between two or more of our clients.

Consequently, we maintain and operate effective organizational and administrative arrangements to take all reasonable steps to identify conflicts of interest and to prevent such conflicts from constituting or giving rise to a material risk of damage to the interests of our clients. We also maintain a written conflicts of interest policy appropriate to the size of our firm and the nature, scale and complexity of our business.

# 2. LEGAL & REGULATORY FRAMEWORK

This Policy is established in accordance with, and taking into consideration, the following legislative and regulatory framework applicable in Mauritius:

- Financial Services Act 2007, including provisions relating to fair dealing, conduct of business, and keeping;
- FSC Rules, Codes, and Circulars relating to:
  - Conduct of business.
  - Conflicts of Interests.

# 3. GUIDING PRINCIPLES OF THE POLICY

## 3.1. Principles:

All employees and Associated Person/s with the Company covered under this Policy shall adhere to following principles and practices to avoid conflict of interest at all points:

- To maintain high standards of integrity in the conduct of business at all times.
- To ensure to communicate relevant policies, procedures and codes to all concerned.



- To ensure fair treatment of clients and not to discriminate amongst them;
- To ensure that Company's interest does not, at any time conflict with our duty towards our clients and clients' interest shall always takes primacy in our advice, investment decisions and transactions;
- To make appropriate disclosure to the clients of possible source or potential areas of conflict of interest which would impair our ability to render fair, objective and unbiased services;
- Endeavor to reduce opportunities for conflicts through prescriptive measures such as through information barriers to block or hinder the flow of information from one department/ unit to another, etc.;
- To place appropriate restrictions on transactions in securities while handling a mandate of issuer or client in respect of such security so as to avoid any conflict;
- To ensure separation of duties and avoid conflict of interest when a person is cumulating different roles in the Company;
- Not to deal in securities while in possession of material non published information;
- Not to communicate the material non published information while dealing in securities on behalf of others;
- Not to contribute in manipulating the demand for or supply of securities in the market or to influence prices of securities;
- Not to provide incentive structure that encourages sale of products not suiting the risk profile of clients;
- Not to share information received from clients or pertaining to them, obtained as a result of our dealings, for our personal interest.

### 3.2. *Effective Mechanism:*

All are advised to adhere to various principles stated hereinabove to avoid any conflict of interest situation. Further, Board of directors of the Company will endeavor from time to time to put effective systems in place for proper implementation of this circular.

The Board from time to time will also provide necessary guidance enabling identification, elimination or management of conflict-of-interest situations and shall review the compliance of this circular periodically.

## 4. OVERSIGHT

### 4.1. *Accountability:*

**ATMQ**'s Staff are accountable for reading, understanding and complying with the standards and processes contained in this policy. Staff are encouraged to bring any situations where significant



conflicts of interest exist and which are not covered by this policy to the attention of the Heads of departments.

Management is accountable for ensuring that the processes and controls in their departments are designed to avoid and manage efficiently conflicts of interest for their teams. Management is also accountable for resolving any agreed breaches of this policy and for maintaining business structures and functions that enhance Company's reputation.

The Compliance Officer is accountable for ensuring that this policy is aligned with regulation, as they may change from time to time; for monitoring processes and controls to ensure compliance with this policy and for reporting any breaches of this policy according to the Company's compliance escalation framework.

## 4.2. Breaches & Enforcement:

Non-Compliance with this policy shall be handled in terms of the Company's disciplinary procedures and employee handbook.

## 4.3. Definitions:

An actual or potential conflict may occur while rendering a financial service (i.e. either advice OR brokerage service) to a client (or potential client) that may influence the objectivity of the obligations to that client or prevent an unbiased and fair financial service to that client and/or prevent the Company from acting in the best interests of that client.

A conflict of interest includes a financial interest, an ownership interest or a relationship (personal or business) with a third party. A financial interest refers to:

- Cash, Cash equivalent or Voucher
- Gift
- Service
- Advantage
- Benefit
- Discount
- Travel
- Hospitality
- Accommodation
- Sponsorship



- Incentive

A **Supplier** includes but is not limited to:

- suppliers of equipment, products, services, market and economic data, research, banking, custody, administration, legal, accounting, marketing, office or
- other consulting services
- regardless of whether a fee is paid directly or indirectly or
- whether the fee is for FrontB Holdings LTD's account or for the client account.

**Advice** is:

- Any recommendation, guidance or proposal
- On a financial product (i.e. insurance policy; unit trust; cash or financial instrument)
- In respect of the purchase, sale or variation of that product

  It excludes factual, legal or administrative information. It is accepted that the Company does not provide any kind of financial advice to its clients.

**Personal Conflicts Of Interest,** is considered anything that falls within the below list:

- **Bribery**: **ATMQ** prohibits the offering, the giving, the solicitation or the acceptance of any bribe, whether in the form of cash or other inducement, to or from any person or company, whether they are a public official or body or private person or company by any individual employee, agent or other person or body acting on behalf of the Company in order to gain any commercial, contractual or regulatory advantage for the Company in a way which is unethical or in order to gain any personal advantage, pecuniary or otherwise, for the individual or anyone connected with the individual
- **Personal Account Dealing:** Personal Account Dealing is permissible only if the following conditions are met:
  - Personal Account dealing by staff members can and does result in conflicts of interest.
  - Dealings by staffs are not permitted to trade in any instrument while client portfolios are in the market with respect to those instruments, regardless of the direction. Nor are they permitted to trade while an instrument is under consideration for inclusion, exclusion or variation in client portfolios.
  - All personal dealing performed or influenced by a staff member, including dealing by an associate of the staff member, must be disclosed and pre-approved in terms of a defined process.



- **Disclosure of Director Interests:** All Directors and officers of the Company must regularly disclose their personal financial interests to the Board regardless of whether such interests represent an actual or potential conflict with the Company' interests. This disclosure is noted by the Company Secretary and retained as a record of proceedings.
- **Disclosure of Staff Interests:** Staff members with interpersonal relationships with suppliers or counterparties and who have any decision-making influence over the commencement, continuation or termination of the business relationship, or are involved in the provision of services or products by that supplier or counterparty, must:
  - disclose such relationship in email to their direct line manager; and
  - ensure independent oversight by someone with knowledge of the interpersonal relationship over processes such as tenders, appointments, reviews, benchmarking or contractual negotiations.
- **Second Jobs:** A second job may create a conflict of interest for staff members. The conflict can be direct (e.g., a potential competitor) or indirect (e.g., impacting work performance). All staff members with second jobs must have their direct line manager's express permission to accept any second job regardless of whether or not it is short term, temporary, does not involve work during normal office hours or is unrelated to financial services.
- **Remuneration:** the Company does not engage in the practice commonly known as "softing". We may however negotiate on behalf of our clients, bundled brokerage fees that include research and execution services. The execution services may include trading platforms and the research services include investee company research, market and bespoke research and recommendations. These services may be provided by way of software, platforms or electronic research feeds.

# 5. REVIEW OF THE POLICY

This Policy shall be reviewed at least annually and whenever:

- There are material changes to applicable laws or FSC regulatory requirements;
- There are material changes to the Company's business model, client base, or fee structure.

Any amendments to this Policy shall be communicated to clients in a timely manner through appropriate channels, including electronic notification where applicable.

For further information regarding this Policy, clients may contact the Company at: support@atomiqmarkets.com.