



Elinext Company Code of Conduct

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1. Introduction

At Elinext, we are committed to upholding the highest standards of integrity and ethical conduct in all our business activities. Our Code of Conduct outlines the principles that guide our behavior and decisions. It serves as a framework for ethical decision-making and professional conduct, ensuring we act responsibly and in alignment with our values. This document is not just a set of rules, but a reflection of our commitment to doing business ethically and transparently. By adhering to these principles, we aim to foster an environment where trust, respect, and mutual understanding are the cornerstones of our corporate culture. Every action we take, whether in our professional duties or in our interactions with colleagues, clients, and partners, should reflect these core values.

2. Message from the CEO

Welcome to Elinext! We pride ourselves on our strong ethical foundation and commitment to excellence. Our success is built on the integrity and dedication of our employees. This Code of Conduct is a reflection of our core values and serves as a guide for all our actions. I encourage every one of you to read, understand, and live by these principles. Together, we can build a workplace that is not only successful but also ethical and respectful. Our collective efforts will drive Elinext towards a future where our ethical standards are recognized as exemplary. As we navigate the challenges and opportunities ahead, it is our unwavering commitment to these values that will distinguish us in the marketplace and strengthen our reputation as a leader in our industry.



3. Purpose and Scope

This Code of Conduct applies to all employees, contractors, and business partners of Elinext. It aims to ensure ethical conduct, compliance with laws, and the promotion of a positive workplace culture. The Code provides guidance on expected behavior, decision-making, and the standards we must uphold in our daily interactions and business activities. Whether in the office, working remotely, or interacting with clients, this Code serves as a reminder of our shared responsibilities and commitments. It is designed to help us navigate complex situations, make informed decisions, and uphold the highest standards of integrity and professionalism in all our endeavors.

4. Our Values

Integrity: We conduct our business with honesty and transparency, ensuring our actions are aligned with our words. We are accountable for our actions and strive to earn the trust of our stakeholders. Integrity means doing the right thing, even when no one is watching, and being transparent in our communications and operations.

Respect: We treat everyone with dignity and respect, valuing diverse perspectives and fostering an inclusive environment. We are committed to the power of teamwork and transparent communication. Respect involves listening to others, valuing their contributions, and creating an environment where everyone feels valued and included.

Innovation: We strive for continuous improvement and innovation, encouraging creative solutions and forward-thinking. We embrace change and seek out opportunities to enhance our products and services. Innovation requires a willingness to take risks, learn from failure, and constantly seek new and better ways to serve our clients and improve our processes.

Collaboration: We work together to achieve common goals, leveraging our collective strengths for better outcomes. Teamwork and mutual support are at the heart of our success. Collaboration means working across departments and geographies, sharing knowledge, and supporting each other to achieve the best possible outcomes.

Accountability: We take responsibility for our actions, delivering on our commitments and learning from our mistakes. We are dedicated to

upholding the highest standards in all our endeavors. Accountability involves setting clear goals, measuring our progress, and being honest about our successes and areas for improvement.

5. Core Behaviors

Positive Attitude: Approach work with enthusiasm, respect, and positivity, acting as an ambassador for Elinext values. Positivity drives motivation and inspires others. A positive attitude involves approaching challenges with optimism, encouraging colleagues, and fostering a supportive and motivating work environment.

Resilience: Maintain focus and composure under pressure, communicating effectively and managing stress constructively. Resilience enables us to overcome challenges and come out stronger. Resilience is about staying focused and calm in difficult situations, seeking support when needed, and finding constructive ways to manage stress.

Output-Oriented: Stay accountable and focus on delivering high-quality results, seeking practical and relevant solutions. Being output-oriented means prioritizing results, setting clear objectives, and consistently delivering on commitments. It involves taking initiative, being proactive in solving problems, and continuously striving for excellence.

Open to Change: Embrace new ways of working, offering suggestions for improvements and implementing changes effectively. Being open to change involves a willingness to adapt, continuously learn, and seek opportunities for growth. It means being flexible, embracing innovation, and viewing change as an opportunity for improvement.

Self-Aware: Reflect on behavior and performance, seeking personal development and understanding how others perceive you. Self-awareness involves regularly reflecting on our actions, seeking feedback, and being open to constructive criticism. It means understanding our strengths and areas for improvement and taking proactive steps to develop our skills.

Effective Communication: Convey information clearly, listen actively, and choose appropriate methods for the audience and context. Effective communication involves clear and concise messaging, active listening, and adapting our communication style to different situations. It means ensuring our messages are understood and fostering open and honest dialogue.

Team Player: Collaborate effectively, building trust and relationships both internally and externally, and recognize the efforts of others. Being a team player involves working well with others, sharing credit for successes, and supporting colleagues. It means building strong relationships, being reliable, and contributing to a positive team dynamic.

6. Integrity and Ethical Conduct

Honesty and Transparency: Act honestly and transparently in all business dealings, ensuring accuracy and truthfulness in communication. Honesty and transparency are fundamental to building trust with our stakeholders. This involves being truthful in our interactions, providing accurate information, and being transparent about our processes and decisions.

Compliance: Adhere to all applicable laws, regulations, and company policies, staying informed about legal and regulatory changes. Compliance is critical to maintaining our reputation and avoiding legal and regulatory risks. It means understanding and following all relevant laws and regulations, and staying up-to-date with any changes that may affect our operations.

Professionalism: Perform duties with professionalism and integrity, avoiding actions that could harm the company's reputation. Professionalism involves maintaining high standards of conduct, being reliable and dependable, and representing Elinext in a positive manner. It means being respectful, courteous, and ethical in all our interactions.

Fair Dealing: Conduct business fairly with customers, suppliers, and colleagues, avoiding conflicts of interest and ensuring fair competition. Fair dealing involves treating others with respect and fairness, avoiding any actions that could be perceived as dishonest or unethical. It means fostering a level playing field and ensuring that our business practices are fair and transparent.

7. Respect and Inclusion

Diversity and Inclusion: Foster a diverse and inclusive workplace, promoting equal opportunities and valuing different perspectives. Our success relies on the importance of diversity and inclusion. We value the unique contributions of each individual and strive to create an

environment where everyone feels respected and included. This involves promoting equal opportunities, embracing diverse perspectives, and fostering a culture of inclusion.

Anti-Harassment: Prohibit harassment, discrimination, and bullying, creating a safe and respectful work environment for everyone. Anti-harassment policies are crucial to maintaining a positive work environment. We do not tolerate any form of harassment, discrimination, or bullying. This means treating everyone with respect, addressing inappropriate behavior promptly, and supporting those who experience harassment or discrimination.

Workplace Environment: Promote a positive and productive work environment where all employees can thrive and contribute. Creating a positive workplace environment involves fostering a culture of respect, support, and collaboration. It means providing the resources and support needed for employees to succeed, recognizing and celebrating achievements, and addressing any issues that may impact the work environment.

8. Confidentiality and Data Protection

Protection of Confidential Information

As an Elinext employee, you are entrusted with sensitive information. This information, known as Confidential Information, must be safeguarded diligently. Confidential Information includes any non-public data regarding Elinext, its affiliates, employees, clients, or associated parties expecting confidentiality. This may involve client names, merger and acquisition plans, and personal employee details (e.g., social security numbers, contact information).

You are authorized to access only the Confidential Information necessary for your role. Share this information solely with those within Elinext who have a legitimate business need and permission to receive it. Be particularly cautious in public places to avoid inadvertent disclosure. Do not remove any materials containing Confidential Information from Elinext premises without explicit authorization. Upon the conclusion of your engagement, return all such information to Elinext or its representatives.

Prohibition on Use of "Inside Information"

Inside Information, a subset of Confidential Information, includes non-public details that could significantly impact the market value of a security or financial instrument. You must not engage in or recommend trading based on such information. If you suspect exposure to Inside Information, contact the Elinext Compliance Group immediately. You may be required to provide details about your brokerage accounts and private securities transactions for regulatory or judicial purposes.

Elinext Ownership of Work Product

All materials and intellectual property created during your engagement with Elinext are the exclusive property of Elinext. This encompasses patents, trademarks, copyrights, trade secrets, software, data, business plans, and more. You agree to assign all rights to Elinext and assist in the protection of these rights even after your engagement ends.

Compliance with Policy and Compliance Requirements of Elinext

You must adhere to Elinext's policies, procedures, and compliance requirements, available on the intranet or upon request. Key policies include:

- Non-Discrimination and Anti-Harassment Policy
- Money Laundering Prevention and Anti-Bribery & Corruption Policy
- Information Security Policies
- IT Acceptable Use Policy
- Report any concerns regarding legal or policy violations to your supervisor or through the established Feedback mail channel if necessary.

Cooperation in Regulatory Inquiries and Internal Investigations

Cooperate fully with Elinext in all legal, regulatory, or internal investigations. Failure to comply may lead to disciplinary measures or termination. Inform the responsible Elinext officer if you are involved in criminal or regulatory matters, plan to file a lawsuit, or receive legal inquiries related to Elinext.

Consultant Personnel Are Not Elinext Employees

If you are a consultant, acknowledge that you are not an Elinext employee and are not entitled to employee benefits from Elinext. Any compensation or benefits should be claimed from your primary employer, not Elinext.

Choice of Law

This Code of Conduct is governed by the laws of the country from which you perform your engagement, without regard to conflict of law rules. Disputes will be resolved in the courts of that country.

9. Conflict of Interest

Avoidance: Avoid situations where personal interests could conflict with the interests of Elinext, ensuring decisions are made in the company's best interest. Avoiding conflicts of interest is crucial to maintaining integrity and trust. This means being aware of potential conflicts, avoiding situations where personal interests may interfere with professional responsibilities, and making decisions that are in the best interest of the company.

Disclosure: Disclose any potential conflicts of interest to management immediately, including relationships or financial interests that could influence professional judgment. Disclosing conflicts of interest is essential to maintaining transparency and accountability. This involves promptly informing management of any potential conflicts and seeking guidance on how to address them.

Transparency: Maintain transparency in all transactions and interactions, ensuring that personal and professional boundaries are respected. Transparency is key to building trust and ensuring ethical conduct. This means being open and honest about potential conflicts, maintaining clear boundaries between personal and professional activities, and ensuring that all transactions and interactions are conducted ethically.

10. Health, Safety, and Environment

Workplace Safety: Adhere to safety protocols and report hazards, ensuring a safe and healthy working environment for all employees. Ensuring workplace safety is a top priority. This involves following all safety protocols, promptly reporting hazards, and taking proactive measures to prevent accidents and injuries.

Environmental Responsibility: Support sustainable practices, reduce waste, and conserve resources, complying with all environmental laws and regulations. Environmental responsibility is essential to protecting our planet and ensuring the sustainability of our operations. This means

supporting sustainable practices, reducing waste, conserving resources, and complying with all relevant environmental laws and regulations.

Health and Wellbeing: Promote a healthy workplace, supporting the physical, mental, and emotional wellbeing of employees through proactive initiatives and resources. Promoting health and wellbeing is critical to ensuring that our employees can perform at their best. This involves providing resources and support for physical, mental, and emotional health, encouraging work-life balance, and fostering a culture of wellbeing.

11. Anti-Corruption and Bribery

Zero Tolerance: Elinext has a zero-tolerance policy towards corruption, bribery, and any form of unethical business practices. A zero-tolerance policy towards corruption and bribery is essential to maintaining our integrity and reputation. This means not engaging in or tolerating any form of bribery, corruption, or unethical business practices, and taking immediate action to address any violations.

Gifts and Hospitality: Accept only modest gifts and hospitality that comply with the law and company policies, avoiding any appearance of impropriety. Accepting gifts and hospitality is often a part of business relationships, but it is important to ensure that such activities do not create conflicts of interest or appear improper. This means following company policies on gifts and hospitality, and ensuring that all accepted gifts are modest and lawful.

Reporting: Report any suspicious activities or breaches of this policy to the relevant authorities within the company, ensuring transparency and accountability. Reporting suspicious activities is critical to maintaining a culture of integrity. This involves promptly reporting any suspected violations of the anti-corruption policy, cooperating with investigations, and ensuring that all reports are handled transparently and accountably.

12. Use of Company Resources

Proper Use: Use company resources responsibly and primarily for business purposes, avoiding misuse or waste of assets. Proper use of company resources is essential to ensuring efficiency and preventing waste. This means using company assets, including IT systems, equipment, and

facilities, responsibly and primarily for business purposes, and avoiding any misuse or wastage.

Security: Protect company systems and data from unauthorized access or damage, following IT security policies and reporting any suspected breaches. Security of company systems and data is critical to protecting our operations and information. This involves following IT security policies, using strong passwords, not sharing login credentials, and promptly reporting any suspected security breaches.

Personal Use: Limit personal use of company resources, ensuring it does not interfere with work responsibilities or violate company policies. Limiting personal use of company resources is important to maintaining productivity and ensuring compliance with company policies. This means keeping personal use of company assets to a minimum, ensuring it does not interfere with work responsibilities, and following all relevant policies.

13. Compliance and Reporting

Adherence: Comply with this Code of Conduct and all other company policies, understanding the importance of ethical behavior in maintaining the company's reputation. Adherence to the Code of Conduct and company policies is essential to maintaining our reputation and integrity. This means understanding and following all relevant policies, recognizing the importance of ethical behavior, and taking responsibility for our actions.

Reporting Violations: Report any violations of this Code through established channels without fear of retaliation, using mechanisms such as management, HR, or anonymous reporting systems. Reporting violations is crucial to ensuring accountability and addressing unethical behavior. This involves using established channels to report any suspected violations, being assured of protection from retaliation, and ensuring that all reports are handled appropriately.

Investigations: Cooperate fully with any investigations into reported violations, ensuring transparency and accountability in addressing issues. Cooperation with investigations is critical to ensuring that violations are addressed promptly and effectively. This means providing all necessary information, cooperating with investigators, and ensuring that the investigation process is transparent and accountable.

14. Training and Acknowledgment

Regular Training: Participate in training sessions on the Code of Conduct and related policies, ensuring understanding of responsibilities and expectations. Regular training is essential to ensuring that all employees understand their responsibilities and the expectations set out in the Code of Conduct. This involves participating in training sessions, staying informed about updates, and applying the principles learned in daily activities.

Acknowledgment: Acknowledge understanding and commitment to this Code of Conduct, with records maintained by the HR department. Acknowledgment of the Code of Conduct is crucial to demonstrating commitment to ethical behavior. This means signing an acknowledgment form, committing to follow the Code, and ensuring that this acknowledgment is recorded and maintained by HR.

Continuous Improvement: Stay informed about updates to the Code and related policies, providing feedback and suggestions for improvements to maintain relevance and effectiveness. Continuous improvement is key to ensuring that the Code of Conduct remains relevant and effective. This involves staying informed about updates, providing feedback on the Code and related policies, and suggesting improvements to ensure that the Code continues to reflect best practices and addresses emerging issues.

By adhering to these principles, Elinext Company strives to maintain a respectful, ethical, and productive work environment for all its stakeholders.

Form of Acknowledgement

Please sign and return this form to HR to info@elinext.com.

ACKNOWLEDGEMENT AND OF CODE OF CONDUCT

I confirm that I have received and read the Code of Conduct. I understand the standards and policies contained in the Elinext Company Code of Conduct and understand that there may be additional policies or laws specific to my job and/or the location of work.

I further agree to comply with the Code of Conduct.

Should I have any questions regarding the interpretation or application of the Code of Conduct, company policies, or the legal and regulatory requirements pertinent to my job, I will seek guidance from my manager, the Risk and Compliance team, HR, or the Legal Department.

Signature

Name

Date