

# SKY LINKS CAPITAL LIMITED

INCORPORATED UNDER REPUBLIC OF MAURITIUS AND REGULATED BY FINANCIAL  
SERVICE COMMISSION

## CONFLICT OF INTEREST POLICY

Premier Business Center, 10th Floor, Sterling Tower, 14 Poudrière  
St, Port Louis, Mauritius

Sky Links Capital Limited is a Limited Company with Investment Dealer (Full Service Dealer excluding Underwriting) under License No. GB24202837 and is authorized and regulated by the **Financial Services Commission (FSC)** in Mauritius.

## INTRODUCTION

Sky Links Capital Limited has established this Conflicts of Interest Policy ("Policy") in compliance with the regulatory requirements of the Financial Services Commission (FSC) Mauritius. The Company recognizes that conflicts of interest may arise in the course of its business activities and is committed to identifying, preventing, and effectively managing such conflicts to uphold fairness, transparency, and regulatory compliance.

We uphold strict procedures to prevent or manage both actual and potential conflicts. These procedures are designed to preserve independence among staff involved in different activities, ensuring that sensitive information is not shared between staff members working on conflicting matters. We also ensure the physical separation of staff where necessary, preventing overlaps in responsibilities that could lead to conflicts. Additionally, we implement segregation of duties and responsibilities to ensure that no individual or team has conflicting roles that could compromise objectivity.

Our policy of independence requires our staff to always act in the best interests of the client, disregarding any potential conflicts of interest. In situations where a conflict cannot be effectively managed, the Company may decline to act for a client or potential client, ensuring that our decisions are impartial and aligned with the best interests of our clients.

The objective of this Policy is to establish a structured framework for identifying, assessing, and mitigating conflicts of interest that may materially impact the interests of clients, stakeholders, or the Company itself.

## SCOPE

This Conflicts of Interest Policy ("Policy") applies to all employees, directors, officers, and any third parties acting on behalf of Sky Links Capital Limited. It encompasses all business activities, including, but not limited to:

- Execution of client transactions
- Investment advisory services
- Allocation of investment opportunities
- Relationships with third-party service providers

This Policy mandates that all individuals and entities associated with the Company adhere to fair, transparent, and ethical practices, ensuring the identification, prevention, and management of potential conflicts of interest that may adversely affect clients, stakeholders, or the integrity of the Company's operations.

## IDENTIFYING CONFLICTS OF INTEREST

A conflict of interest arises when Sky Links Capital Limited or a relevant person has competing professional or personal interests that could compromise their ability to act fairly, impartially, and in the best interests of clients.

This Policy establishes measures to identify, assess, and mitigate such conflicts, ensuring compliance with regulatory obligations and ethical business practices.

The following are examples of situations where conflicts of interest may arise, though this list is not exhaustive:

- the Company or its employees derive a financial or other benefit at the expense of a client.
- the Company has an interest in the outcome of a client transaction that is misaligned with the client's best interests.

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- the Company receives an inducement (e.g., monetary incentives, gifts, or non-standard commissions) that could improperly influence its decisions or actions.
- the Company's business interests are in direct or indirect competition with those of its clients.
- an employee holds an external position (e.g., board membership, shareholding, or advisory role) that conflicts with their fiduciary duties to the Company.
- receives or will receive from a person other than the client an inducement in relation to a service provided to the client, in the form of monies, goods or services, other than the standard commission or fee for that service.

#### MANAGING AND MITIGATING CONFLICTS OF INTEREST

Sky Links Capital Limited implements the following measures to identify, manage, and mitigate conflicts of interest:

##### a) Internal Controls and Information Barriers ("Chinese Walls")

- Establishment of physical and electronic information barriers to restrict unauthorized access to sensitive or confidential information.
- Segregation of duties and responsibilities between departments to prevent undue influence or conflicts.

##### b) Disclosure to Clients

- Where a conflict of interest cannot be effectively mitigated, the Company will provide full and transparent disclosure to the client before proceeding with the relevant service or transaction.
- Clients will be afforded the opportunity to assess the potential impact and make an informed decision on whether to proceed.

##### c) Employee Obligations

- Employees are required to disclose any actual or potential personal conflicts of interest to the Compliance Department.
- Employees are prohibited from accepting gifts, inducements, or benefits that could compromise their professional integrity or create undue influence.

##### d) Transaction Monitoring and Allocation

- Implementation of controls to ensure the fair and equitable allocation of investment opportunities among clients.
- Ongoing monitoring of order execution to prevent preferential treatment or unfair practices.

These measures are implemented to ensure that Sky Links Capital Limited operates with the highest standards of integrity, transparency, and professionalism, thereby fostering trust among clients, stakeholders, and regulators.

By actively identifying and managing conflicts of interest, the Company demonstrates fairness and ethical conduct, reinforcing client confidence in its services. Transparent disclosure of unavoidable conflicts enables clients to make informed decisions, ensuring that their interests remain a top priority. Strict internal controls prevent improper influence or favoritism, safeguarding clients from unfair treatment or undue risk.

Compliance with the **Financial Services Commission (FSC)** Mauritius regulations ensures that the Company operates within a well-defined legal and ethical framework. Robust conflict management policies help mitigate regulatory breaches that could lead to penalties, reputational damage, or loss of licensing. Continuous monitoring, reporting, and training ensure that employees remain aware of their regulatory obligations and act accordingly.

Implementing internal controls, independent oversight, and fair allocation practices ensures that business

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activities are conducted impartially and transparently.

Avoiding conflicts of interest reduces the risk of fraud, mismanagement, or reputational harm, strengthening the Company's long-term sustainability. A culture of compliance, accountability, and ethical decision-making helps maintain a strong corporate reputation in the financial industry.

By enforcing these measures, Sky Links Capital Limited reinforces its commitment to ethical business practices, client protection, and long-term regulatory adherence, ensuring sustained growth and credibility in the financial services sector.

#### REPORTING AND RECORD-KEEPING

Sky Links Capital Limited requires that all conflicts of interest be promptly reported to the Compliance Officer and documented in the Conflicts Register. The Company will maintain comprehensive records to uphold transparency, regulatory compliance, and effective conflict management. These records will include:

- Identified conflicts of interest and the corresponding mitigation measures implemented to address them.
- Client disclosures, including details of conflicts communicated to clients and their decisions regarding the matter.
- Employee conflict declarations, ensuring that all personal or professional conflicts are properly disclosed and managed.
- Training records related to conflicts of interest, demonstrating the Company's commitment to continuous compliance and staff awareness.

All records will be retained for a minimum of **five years** in compliance with the Financial Services Commission (FSC) Mauritius regulatory requirements.

#### COMPLIANCE MONITORING AND REVIEW

The Compliance Department will undertake a regular review of the subject policy assessments to ensure the following:

- The effective implementation of this Policy, ensuring that all procedures and measures are followed diligently and consistently throughout the Company, in accordance with applicable legal and regulatory requirements.
- That employees comply with conflict mitigation measures as outlined in this Policy, thereby fostering a culture of compliance and integrity at all levels of the organization, in line with the Company's legal obligations.
- The continuous updating of this Policy as necessary, in response to regulatory changes or evolving best practices, ensuring the Company's adherence to relevant laws, regulations, and industry standards.

These reviews and assessments will be conducted on a periodic basis and at any point where material changes in the business environment or regulatory framework necessitate a reevaluation of the Company's procedures to ensure the ongoing effectiveness of conflict management and compliance practices.

This approach ensures the Company remains in full compliance with applicable regulations while mitigating any potential risks arising from conflicts of interest.

#### ENFORCEMENT AND DISCIPLINARY ACTION

Failure to comply with this Policy may result in disciplinary action as deemed appropriate by the Company, including but not limited to:

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- Issuance of formal warnings to the individual(s) involved, outlining the nature of the non-compliance and specifying the required corrective actions.
- Financial penalties imposed on employees, where applicable, in accordance with Company procedures or relevant contractual agreements.
- Termination of employment for severe or repeated violations of the Policy, reflecting the gravity of the non-compliance.
- Reporting breaches to the Financial Services Commission (FSC) Mauritius, where the nature of the violation requires external regulatory action or is subject to reporting under regulatory obligations.

The Company reserves the right to take appropriate enforcement actions to uphold the integrity of its operations and ensure full adherence to both regulatory and internal compliance standards.

#### REVIEW AND AMENDMENTS

This Policy shall be reviewed annually and updated as necessary to reflect regulatory developments, changes in business activities, or lessons learned from past conflicts.

The Compliance Department will ensure that any updates to this Policy are implemented promptly and that all stakeholders are informed of any changes that may affect the Company's operations or compliance obligations.

By implementing this Policy, the Company ensures that it operates with integrity, fairness, and in full compliance with FSC Mauritius regulations, promoting a culture of transparency and accountability in all aspects of its business activities.

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