

Code of Ethics and Professional Conduct

EmergX Finance Corporation

Date: July 2025

1. Purpose

This Code outlines the ethical principles and expected behaviours that govern the conduct of all employees, directors, consultants, and agents of EmergX Finance Corporation (EFC). It is designed to promote integrity, compliance, and transparency in all business dealings.

2. Guiding Principles

- Integrity: We conduct all activities honestly and transparently.
- Accountability: We take ownership of our decisions and performance.
- Fairness: We treat all clients, partners, and employees equitably.
- Confidentiality: We safeguard client data and corporate information.
- Sustainability: We act in alignment with our ESG and SDG values.

3. Conflicts of Interest

Employees must avoid situations where personal or external interests conflict with EFC's fiduciary responsibilities. All potential conflicts must be declared and recorded. Related party transactions are subject to board oversight.

4. Legal and Regulatory Compliance

All employees and officers must comply with applicable laws, including FCA rules, AML regulations, data protection legislation, and professional standards. Training is provided annually to ensure understanding of obligations.

5. Anti-Corruption and Gifts

EFC maintains a zero-tolerance stance on bribery and corruption. No employee may give or accept gifts, entertainment, or payments intended to influence business outcomes. All gifts above £100 must be disclosed to the CRCO.

6. Reporting Violations

Breaches of this Code should be reported to the CRCO or through the whistleblower process. Disciplinary action, including termination, may result from breaches.

7. Review and Acknowledgement

This Code is reviewed annually. All employees must acknowledge their understanding and agreement upon onboarding and during annual review cycles.