

Based on Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 (Official Journal of the EU, No L150, 9 June 2023, pp. 40–205; hereinafter: the **MiCA Regulation**), the management of INCREMENTUM d.o.o. (hereinafter: **the Company**) adopts the following internal act:

CONFLICT OF INTEREST MANAGEMENT POLICY

1. GENERAL PROVISIONS

1.1. Purpose of the Policy

The Conflict of Interest Management Policy (hereinafter: the Policy) is intended to prevent the occurrence of conflicts of interest that carry a material risk of causing damage to clients when providing crypto-asset services under the MiCA Regulation (hereinafter: the Services). At the same time, the Policy identifies circumstances, relationships, products, and activities of the Company in which conflicts of interest may arise, including elements for identifying actual and potential conflicts of interest as well as measures and procedures for managing such conflicts.

In addition, the Policy also defines:

- a description of measures and control mechanisms ensuring the management of conflicts of interest;
- a description of the manner in which the Company will ensure equal treatment of the Company's assets and clients' assets in the provision of the Services, as well as compliance with best execution provisions and rules on the handling of client orders;
- a list of possible conflicts of interest that may arise in the provision of the Services to clients and the measures by which the Company will avoid them.

1.2. Definition of Persons with Interests and Potential Conflicts of Interest

Through this Policy, the Company establishes a system for effective management of conflicts of interest that may arise between the interests of the following persons or entities:

1. the Company,
2. clients in the provision of the Services (hereinafter: Clients),
3. significant suppliers and business partners of the Company, and
4. persons referred to in Section 1.3 of this Policy (hereinafter: Related Persons).

When establishing an effective conflict of interest management system, the Company takes into account the characteristics, scope, and complexity of the Services it provides under the MiCA Regulation, as well as proportionality to the size and organisation of the Company.

Pursuant to the first paragraph of this section, the following types of conflicts of interest may primarily arise in the Company's business and may harm the interests of Clients:

1. between the interests of the Company and the interests of Clients,
2. between the interests of Related Persons and the interests of Clients,
3. between the interests of Related Persons and the interests of the Company,

4. between the interests of individual Clients or groups of Clients.

1.3. Related Persons

The Company defines the following as Related Persons:

1. members of the management and supervisory board of the Company;
2. shareholders of the Company;
3. employees who perform tasks related to the Services within the Company;
4. persons who are directly or indirectly connected to the Company or its shareholders through control.

2. CRITERIA AND CIRCUMSTANCES FOR THE OCCURRENCE OF CONFLICTS OF INTEREST

2.2. Criteria for Identifying Conflicts of Interest

For the purposes of identifying, managing, and administering conflicts of interest, the Company has established a set of identification criteria:

A) With regard to conflicts of interest that may harm Clients:

1. the Company, a Related Person, or any other person is likely to make a financial gain or avoid a financial loss at the expense of a Client;
2. the Company or a Related Person has an interest in the outcome of the Service provided to a Client, or of a transaction carried out on behalf of a Client, that differs from the interest of the Client;
3. the Company or a Related Person has a financial or other incentive to favour the interest of another Client over the interest of a particular Client;
4. the Company or a Related Person carries out the same activity as the Client;
5. the Company or a Related Person receives or will receive from a person other than the Client an inducement relating to a Service provided to a Client in the form of monetary or non-monetary benefits or services.

B) With regard to conflicts of interest that may harm the Company:

1. a Related Person has an economic interest in a person, subject, or entity whose interests conflict with the interests of the Company, whereby "holding an economic interest" shall include:
 - a) holding shares, tokens, other ownership rights, or membership in the relevant person, subject, or entity;
 - b) holding debt instruments in the relevant person, subject, or entity, or having entered into debt arrangements with such person, subject, or entity;
 - c) having entered into contractual arrangements for management, service provision, outsourcing/transfer of service performance, or licensing arrangements with such person, subject, or entity;
2. a Related Person has or has had within the last three years a personal relationship with a person, subject, or entity whose interests conflict with the interests of the Company;
3. a Related Person has or has had within the last three years a professional relationship with a person, subject, or entity whose interests conflict with the interests of the Company;
4. a Related Person has or has had within the last three years a political relationship with a person, subject, or entity whose interests conflict with the interests of the Company;

5. a Related Person performs tasks or activities, or has responsibilities entrusted to them, that conflict with the interests of the Company, or is supervised by a person responsible for functions or tasks that conflict with the interests of the Company.

For the purposes of identifying persons, subjects, and entities whose interests conflict with the interests of the Company, the Company primarily takes into account the following criteria:

- a) the likelihood that the relevant person, subject, or entity will achieve a financial gain or avoid a financial loss at the expense of the Company;
- b) the relevant person, subject, or entity has an interest relating to the provision of the Services or the implementation of decisions that differs from the Company's interest;
- c) the relevant person, subject, or entity carries out the same activity as the Company, or is a client, adviser, agent, external contractor, service provider, or other supplier of the Company, and there are objective circumstances on the basis of which it may be presumed that a conflict of interest may arise with the Company.

3. PROCEDURES AND MEASURES FOR PREVENTION AND MANAGEMENT OF CONFLICTS OF INTEREST

3.1. Measures

The Company ensures protection of Clients' interests and prevention of potential conflicts of interest through the Rules on Trading Decision Execution, the Rules on Working Procedures and Internal Organisation, the Rules on Record-Keeping, the Rules on Safekeeping of Client Assets, the Rules on the Implementation of AML/CFT Measures, and the Rules on Employees' Familiarisation with the Company's internal acts.

In particular, the Company prevents conflicts of interest through the following measures:

1. functional, organisational, and physical separation of the back-office department from other departments of the Company in which the Services are provided;
2. separation and oversight of other organisational units where conflicts of interest could arise between them or due to them, and prevention of undue influence between such units;
3. the Company's premises are functionally and physically separated from other companies;
4. measures ensuring segregation of Clients' assets from the Company's assets;
5. establishment of IT support for the provision of the Services;
6. strict control of the flow of confidential and inside information, and ensuring confidentiality and secrecy in the provision of the Services, data collection, information gathering, and storage of such information and data;
7. prevention of personal benefits of Related Persons at the expense of Clients;
8. reporting by Related Persons of personal transactions and maintenance of a register of personal transactions of Related Persons;
9. an explicit commitment that employees and other Related Persons must act exclusively in the interest of Clients and must ensure priority of Client orders over orders of Related Persons;
10. when executing orders to buy or sell the same crypto-assets, the Company gives priority to Client orders over orders for its own account;
11. the Company avoids investing for its own account;
12. through an appropriate remuneration system, organised and transparent communication with Clients, and organisational and physical restrictions on Clients' access to management and

employees, the Company prevents or limits the risk of undue influence by Clients or third parties on management and employees in the provision of the Services;

13. the Company does not accept from its Clients or from third parties any non-standard inducements;
14. the Company executes orders to buy or sell the same crypto-assets for different Clients in chronological order;
15. the Company strictly regulates the handling of inside information and other confidential data through this and other internal acts;
16. the Company ensures separate internal supervision of Related Persons whose activities are connected with the provision of the Services to Clients, where their interests may conflict with the interests of Clients, including the interests of the Company;
17. the Company organises its business so as to avoid simultaneous or sequential involvement of Related Persons in other services or activities where such involvement could impair the proper management of conflicts of interest.

3.2. Equal Treatment of Assets

In the provision of Services, the following conflicts of interest may arise between a Client and Related Persons who conduct crypto-asset transactions:

1. a conflict of interest where a transaction is executed for a Client's account and for the Company's own account;
2. a conflict of interest where the same transaction is executed for the accounts of multiple different Clients;
3. a conflict of interest where transactions are executed between Clients.

The Company ensures equal treatment of Clients' assets. The Company does everything necessary to execute orders under conditions most favourable to the respective Client, as follows:

1. the Company implements procedures ensuring immediate, fair, and prompt execution of transactions for Clients' accounts;
2. the Company does not use omnibus accounts and does not aggregate its own orders with Client orders;
3. transactions are allocated among Clients based on fair and even distribution, whereby no Client is granted preferential treatment;
4. employees must ensure that no Client is systematically given priority in the preparation and submission of orders and in transaction execution compared to other Clients, and no Client is systematically disadvantaged;
5. the Company maintains records of orders and executed transactions ensuring traceability of order submission and handling.

4. REPORTING CONFLICTS OF INTEREST

4.1. Reporting Method

Related Persons must immediately report to the Authorised Person (as defined below in Section 8.1) any circumstances that could indicate a potential conflict of interest. The Related Person must describe and report such circumstances in writing. The Authorised Person investigates the reported circumstances and reports them to the Company's management.

5. HANDLING OF CONFLICTS OF INTEREST

5.1. Procedures for Handling Conflicts of Interest

The Company's management must handle every report of a suspected conflict of interest impartially and objectively. Where the existence of a conflict of interest, or circumstances that could lead to a conflict of interest, is established, management must take appropriate measures to eliminate the conflict of interest or to establish control over the circumstances that could lead to a conflict of interest (e.g., require cessation of the disputed conduct, temporarily or permanently withdraw authorisations, require compensation for damage suffered by the Company, require transfer to the Company of the benefit gained from the transaction, etc.).

If the existence of a conflict of interest is established in relation to any Related Person who failed to duly report it to the Company, this may constitute a serious breach of employment obligations under the employment contract or a material breach under another contract concluded between the Related Person and the Company. Such breach constitutes grounds for potential termination of the employment contract or other contract by the Company. In respect of members of the Company's management, the Company shall act in accordance with the provisions of this Policy and applicable law.

6. DISCLOSURES RELATING TO CONFLICTS OF INTEREST

6.1. Disclosure of Conflict of Interest Management Arrangements

On its website (<https://incrementum.si>), the Company discloses to its Clients and prospective clients the general nature and sources of conflicts of interest and the measures taken to mitigate them. Such disclosures are available in Slovenian and English and include:

- a) a detailed description of the Services, activities, or circumstances that give rise or may give rise to conflicts of interest, including the role and capacity in which the Company acts when providing the Services to a Client;
- b) the nature of identified conflicts of interest;
- c) the risks associated with such conflicts of interest;
- d) the measures taken to prevent or mitigate such conflicts of interest.

Disclosures referred to in the preceding paragraph shall not be considered a means of managing conflicts of interest.

The relevant disclosures are also always available to the Company's Clients within the application (mojracun.incrementum.si) through which they access the Services.

7. RECORDS AND LISTS RELATING TO CONFLICTS OF INTEREST

7.1. Conflict of Interest Register

The Company maintains a conflict of interest register. Based on notifications from Related Persons, the Authorised Person records in the conflict of interest register all Services or activities performed by the Company or by another person on its behalf in which a conflict of interest with a material risk of harm to Clients' interests has arisen or, in the case of ongoing Services or activities, could arise. Related Persons must immediately notify the Authorised Person of any circumstance that must be recorded in the register pursuant to the preceding paragraph.

The Authorised Person must prepare a report on the conflict of interest register at least once per year and submit it to the Company's management no later than 30 June of each calendar year for the previous calendar year.

7.2. List of Persons with Access to Inside Information

The Company maintains a list of persons who have access to inside information under Article 87 of the MiCA Regulation.

7.3. List of Crypto-Assets

The Company maintains a list of crypto-assets in relation to which it has obtained inside information under Article 87 of the MiCA Regulation.

7.4. Record of Transactions in Crypto-Assets on the Inside Information List

The Company maintains a record of all transactions in crypto-assets listed under Section 7.3 that have been carried out by any Related Person.

The record of crypto-asset transactions is maintained and reviewed by the compliance function provider, who also performs other control activities related to inside information.

7.5. List of Persons with Access to Confidential Data

The Company maintains a list of persons who have access to confidential data.

Confidential data shall include, inter alia, all data, facts, and circumstances relating to an individual Client held by the Company, regardless of how the Company obtained such data.

Persons with access to confidential data must not disclose such data to unauthorised persons.

7.6. Personal Transactions of Related Persons

Related Persons must not conduct personal transactions that meet any of the following criteria:

- a) they are carried out on the basis of inside information or otherwise conflict with the rules in Title VI of the MiCA Regulation governing prevention and prohibition of market abuse in crypto-assets;
- b) they are carried out by misuse or improper disclosure of confidential information;
- c) they are or could be in conflict with the Company's obligations under the MiCA Regulation.

For the purposes of this Policy, "personal transactions" shall mean transactions meeting any of the following criteria:

- a) transactions carried out by Related Persons outside the scope of the professional activities they perform;
- b) a transaction carried out for the account of any of the following persons:
 - a. the Related Person;
 - b. a person who is an immediate family member of the Related Person or is closely connected to them;
 - c. a person in respect of whom the Related Person has a direct or indirect proprietary interest in the outcome of the transaction (other than receipt of a commission for executing the transaction).

Any transfer of crypto-assets of Related Persons (held in trading accounts with the Company) must be approved by at least two persons who provide crypto-asset services within the Company.

Related Persons must, irrespective of other provisions of this Policy, immediately (and no later than within three business days from execution of each transaction) report to the Authorised Person (using the form set out in Annex 1 to this Policy) any personal transaction involving crypto-assets and cash balances in the trading accounts of Related Persons that are not held with the Company.

Notwithstanding the preceding two paragraphs, for any transaction in crypto-assets whose value exceeds EUR 250,000.00, Related Persons must obtain prior approval from the Company's management. A Related Person intending to execute such a transaction must notify the Authorised Person in writing, who provides an opinion to management, and management then makes the final decision on whether to approve such transaction (except where the transactions are carried out by members of management, in which case approval is granted by the supervisory board). For the purposes of this paragraph, a "transaction" means an individual trade (buy/sell) of a crypto-asset or a series of related trades (buy/sell) in the same crypto-asset executed within one trading day.

8. AUTHORISED PERSON

8.1. Definition of the Authorised Person

Responsibility for fulfilling the obligations arising from this Policy and from regulations relating to the content and manner of maintaining conflict of interest records lies with an authorised person appointed by a management resolution (hereinafter: the Authorised Person). The Authorised Person also retains all documentation obtained in the performance of their duties under this Policy.

The Authorised Person must immediately notify the Company's management if they believe amendments to the Policy are necessary to ensure proper documentation and implementation of this Policy in accordance with applicable law and other regulations, and must propose the content of the necessary amendments and the reasons therefor.

At the end of each quarter, the Authorised Person informs the Company's management in a written report about the implementation of this Policy. In addition, the Authorised Person must prepare for management an annual report on implementation of this Policy, which must contain at least:

- a) a detailed description of the Services, activities, or circumstances that cause or may cause conflicts of interest, including the role and capacity in which the Company acts when providing the Services to a Client;
- b) the measures adopted to prevent and mitigate the (potential) occurrence of conflicts of interest referred to in point (a) above;
- c) identified deficiencies in the conflict of interest management system and measures taken to remedy them.

The Authorised Person may be appointed from among persons who meet the following criteria:

- at least Level VII education in law or another comparable field;
- at least three years of work experience; and
- adequate knowledge of the regulatory framework applicable to the Company's activities or comparable regulated financial products/services.

9. OBLIGATIONS OF EMPLOYEES AND MEMBERS OF MANAGEMENT AND THE SUPERVISORY BOARD

9.1. Obligations and Procedures for Reporting Conflict of Interest Circumstances

Each employee, member of management, and member of the supervisory board of the Company must immediately notify the Authorised Person in relation to all Services provided by the Company or by another person on its behalf where a conflict of interest with a material risk of harm to the interests of Clients and/or the Company has arisen or, in the case of ongoing Services or activities, could arise.

In the case referred to above, the Authorised Person notifies the Company's management, which adopts appropriate measures to manage the conflict of interest (such as mandatory prior approval for any further actions by the relevant person; removal of the relevant person from further provision of Services; disclosure to Clients; etc.).

Each person referred to in the first paragraph of this Section 9.1 must sign a Statement of Acknowledgement of this Policy, which forms part of the consolidated statement of acknowledgement of the Company's internal acts.

9.2. Obligations and Procedures Regarding Confidential Data and Inside Information

All employees and members of the management and supervisory board have a duty to protect confidential data and inside information.

For the purposes of this Policy, "inside information" means information of a precise nature which has not been made public, relating directly or indirectly to one or more issuers, offerors, or persons seeking admission to trading of crypto-assets, or to one or more crypto-assets, and which, if it were made public, would be likely to have a significant effect on the prices of those crypto-assets or on the price of related

crypto-assets. Information shall be deemed “precise” if it indicates a set of circumstances that exists or may reasonably be expected to come into existence, or an event that has occurred or may reasonably be expected to occur, and is specific enough to enable a conclusion to be drawn as to the possible effect of that set of circumstances or event on the prices of crypto-assets. In the case of a protracted process intended to bring about or resulting in a particular circumstance or event, that future circumstance or future event may be deemed precise information, as may the intermediate steps of that process which are connected with bringing about that future circumstance or future event.

Any person holding inside information must not trade or attempt to trade on the basis of inside information, nor use inside information relating to crypto-assets to acquire or dispose of those crypto-assets, directly or indirectly, for their own account or for the account of a third party. They must also not recommend that another person trade on the basis of inside information or induce another person to trade on the basis thereof. Further, a person holding inside information must not, on the basis of such information, recommend or induce another person to:

- a) acquire or dispose of those crypto-assets; or
- b) cancel or amend an order relating to crypto-assets.

Employees and members of the management and supervisory board must not disclose confidential data and inside information to other persons, except where such disclosure is made in the normal course of performance of their duties or where required by law, nor use such information themselves or enable its use by others. The obligation to protect inside information ceases when the inside information becomes publicly available and is no longer on the list of crypto-assets in respect of which the Company has obtained inside information. Employees shall be informed of the cessation of the obligation to protect inside information by the Authorised Person.

All such persons must also avoid any conflicts of interest and act in accordance with this Policy and other internal acts of the Company relating to the prevention of conflicts of interest. Such persons must, in performing their tasks, place their own interests and the interests of other persons behind the interests of the Company where they differ from their own interests or the interests of others.

The duty referred to in the preceding paragraph does not cease upon termination of employment or termination of membership in the management or supervisory board.

Each employee and member of the management or supervisory board must notify the Authorised Person in writing upon obtaining any inside information relating to crypto-assets, who shall immediately include the crypto-asset on the list of crypto-assets in respect of which the Company has obtained inside information.

The person referred to above shall send the notification to the Authorised Person by email. The Authorised Person shall confirm receipt in the same manner. Regardless of any delay in confirmation, the time and date of inclusion of the crypto-asset on the list shall be deemed to be the time at which the email notification was sent.

The notification must contain:

- the first and last names of persons who are aware of the inside information;
- the date and time of becoming aware of the inside information;
- the designation of the crypto-asset and/or the name of the issuer to which the inside information relates;
- a description of the content of the inside information;
- any other relevant data relating to the crypto-asset.

9.3. Prohibition of Market Manipulation

Employees providing the Services to Clients must not engage in market manipulation.

For the purposes of this Policy, market manipulation includes any of the following activities:

- a) unless carried out for legitimate reasons, entering into a transaction, placing a trading order, or any other conduct which:
 - i. gives or is likely to give false or misleading signals as to the supply of, demand for, or price of a crypto-asset;
 - ii. secures or is likely to secure the price of one or more crypto-assets at an abnormal or artificial level;
- b) entering into a transaction, placing a trading order, or any other activity or conduct which affects or is likely to affect the price of one or more crypto-assets, employing fictitious devices or any other form of deception or contrivance;
- c) disseminating information through the media, including the internet, or by any other means, which gives or is likely to give false or misleading signals as to the supply of, demand for, or price of one or more crypto-assets, or secures or is likely to secure the price of one or more crypto-assets at an abnormal or artificial level, including the dissemination of rumours, where the person who disseminated them knew or ought to have known that the information was false or misleading.

Market manipulation shall include, inter alia, the following conduct:

- a) securing a dominant position over the supply of or demand for a crypto-asset which directly or indirectly fixes or is likely to fix purchase or sale prices or creates or is likely to create other unfair trading conditions;
- b) placing orders on a crypto-asset trading platform, including any cancellation or modification thereof, by any available trading means, which has one of the consequences referred to in point (a) of the second paragraph of this Section 9.3, by means of:
 - i. disrupting or delaying the functioning of the crypto-asset trading platform or any behaviour likely to have that effect;
 - ii. making it more difficult to identify genuine orders on the crypto-asset trading platform or any behaviour likely to have that effect, including placing orders that result in congestion or destabilisation of the normal functioning of the platform;
 - iii. creating false or misleading signals as to the supply of, demand for, or price of a crypto-asset, in particular by placing orders to initiate or reinforce a trend, or any behaviour likely to have that effect;
- c) taking advantage of occasional or regular access to traditional or electronic media by expressing opinions about a crypto-asset after having previously taken positions in that crypto-asset and subsequently benefiting from the impact of those opinions on the price of the crypto-asset, without simultaneously disclosing the conflict of interest in an appropriate and effective manner.

9.4. Actions Upon Detection of Potential Market Abuse

If any employee, member of management, or member of the supervisory board detects any transaction that could constitute a breach of obligations under Sections 9.2 and 9.3 of this Policy (hereinafter: a suspicious transaction), they must immediately report this to the Authorised Person.

The Authorised Person shall analyse the potentially suspicious transaction for the purposes of assessing suspicion.

If the Authorised Person assesses that the transaction contains elements of suspicion under this Policy and the MiCA Regulation, they shall propose to the Company's management the adoption of appropriate measures, including (but not limited to):

- immediate suspension/cancellation of the transaction (if still possible);
- disabling the relevant person from providing the Services;
- reporting to the Securities Market Agency (Agencija za trg vrednostnih papirjev);
- notification of other competent authorities;
- other appropriate measures.

Upon receiving the proposal, the Company's management must adopt appropriate measures to ensure compliance with this Policy and applicable law.

The Authorised Person must properly document all measures implemented for prevention and detection of suspicious transactions. The Company retains all documentation relating to measures under this Section 9.4 for a period of five years.

The Company must ensure that, immediately after it is determined that a transaction or order constitutes a suspicious transaction (and in any event no later than the next business day), the Securities Market Agency is notified of any executed suspicious transaction or, where possible, any suspicious transaction that is in the process of being executed or where there is a likelihood that it will be executed.

Reporting of suspicious transactions shall be carried out using the "STOR" form set out in Annex 1 to Commission Delegated Regulation (EU) 2025/885 of 29 April 2025 and via the relevant electronic channel prescribed by the Securities Market Agency.

The Authorised Person is responsible for carrying out such reporting.

9.5. Independence of Management

Members of the Company's management must, in all circumstances, strive for independent decision-making and, on that basis, assess any opinions or instructions of those who elected, proposed, or appointed them.

A member of management must, in their actions and decision-making, primarily consider the interests of the Company, to which they must subordinate any different personal interests, and must not exploit the Company's business opportunities for their own account. Any conflict of interest that arises or could arise in connection with the performance of their function must be immediately reported by the member of management to the Company's supervisory board.

Members of management must not perform executive functions in other persons, subjects, or entities that carry out activities competing with the Company.

9.6. Employee Remuneration

The Company's management must ensure that the fixed and variable components of employee remuneration are determined in a manner that adequately takes into account potential conflicts of interest that could arise from the remuneration system. In this regard, management must ensure:

- that the remuneration system within the Company is aligned with the Company's business strategy, objectives, values, and interests;
- that employees performing control functions receive remuneration based on achieving objectives linked to their functions, independently of the performance of the business areas they supervise;
- that the variable component of remuneration is always based on a combination of the performance assessment of the individual and their organisational unit, and the overall business result of the Company;
- that variable remuneration, including any deferred component, is paid or becomes payable only if it is sustainable in view of the Company's overall financial condition and justified by the performance of the Company, the business unit, and the individual.

The above commitments shall apply mutatis mutandis to the remuneration of management, which is determined by the shareholders' meeting of the Company.

9.7. Prohibition on Deciding on One's Own Matters

A member of management or the supervisory board, and an individual employee of the Company, must not participate in decision-making on a matter that could constitute a conflict of interest in relation to them. In such case, they must recuse themselves from decision-making, and responsibility for adopting the decision

shall be transferred to management or (in the case of recusal of an individual member of management or the supervisory board) to the remaining members of management or the supervisory board.

9.8. Training

The Company must provide effective and comprehensive training to employees involved in implementing measures under this Policy.

Such training must be carried out at least once every two years. The compliance function provider is responsible for organising such training and may engage external experts for this purpose.

Minutes must be prepared for each training session, including the materials provided to employees during the training.

10. FINAL PROVISIONS

10.1. Annual Review

The Company shall conduct a review of the implementation of this Policy and all conflict of interest management measures at least once per year.

The annual review shall be performed by the Authorised Person, who shall report the findings to the Company's management. The reviewer may also propose to management the adoption of measures necessary for proper implementation of this Policy and potential amendments to this Policy.

The Company's management must examine the findings of the annual review and, based on them, adopt appropriate measures or provide a written explanation as to why certain proposed measures will not be implemented.

10.2. Responsibility

The Company's management bears primary responsibility for implementation of this Policy.

The provisions of this Policy apply to all employees of the Company. All employees must be familiar with the provisions of this Policy, understand and comply with them, and undergo regular training relating to it.

10.3. Entry into Force

This Policy shall enter into force on the date on which the Company obtains authorisation to provide crypto-asset services.

Trzin, 3 November 2025

INCREMENTUM d.o.o.

Tilen Repar, direktor



Uroš Marčič, direktor

