



CONFLICTS OF INTEREST POLICY

1. Purpose

Top Line Business Development Corp. (“TOP” or the “Corporation”) is committed to conducting its business with integrity, transparency, and accountability.

This Conflicts-of-Interest Policy (“Policy”) aims to ensure that all directors, officers, employees, and representatives act in the best interest of the Corporation and avoid situations where personal interests may conflict, or appear to conflict, with corporate interests.

2. Scope

This Policy applies to all directors, officers, employees, consultants, and other authorized representatives of the Corporation (collectively, the “Covered Persons”).

3. Definition of Conflict of Interest

A conflict of interest arises when a person’s personal, financial, or other interests interfere—or appear to interfere—with the objective performance of their duties and responsibilities to the Corporation.

Conflicts may be actual, potential, or perceived.

4. Examples of Conflicts of Interest

Conflicts of interest may include, but are not limited to:

- Having a financial interest in a competitor, supplier, or customer;
- Engaging in outside employment or business that competes with or affects the Corporation;
- Using corporate property, information, or position for personal gain;
- Hiring, supervising, or entering into business relationships with close relatives without disclosure;
- Accepting gifts, favors, or benefits that may improperly influence business decisions.

5. Disclosure Requirement

Covered Persons must promptly disclose any actual or potential conflict of interest to any of the following channels, as applicable:

- Immediate Supervisor;
- Human Resources Head;
- Chief Compliance Officer;
- Board of Directors (for matters involving Directors or Senior Officers)



Disclosures shall be made in writing.

6. Review and Resolution

All disclosed conflicts will be reviewed by appropriate Management or the Board.

The Corporation may determine appropriate measures to address the conflict, which may include recusal from decision-making, reassignment of duties, or other mitigating actions.

7. Prohibited Conduct

Failure to disclose a conflict of interest, or engaging in conduct that improperly benefits personal interests over the Corporation's interests, may result in disciplinary action.

8. Amendments and Review

This Policy shall be reviewed periodically by the Board of Directors ("BOD") and Senior Management to ensure continued relevance and compliance with applicable laws and corporate governance standards.

Any amendments shall require BOD approval.