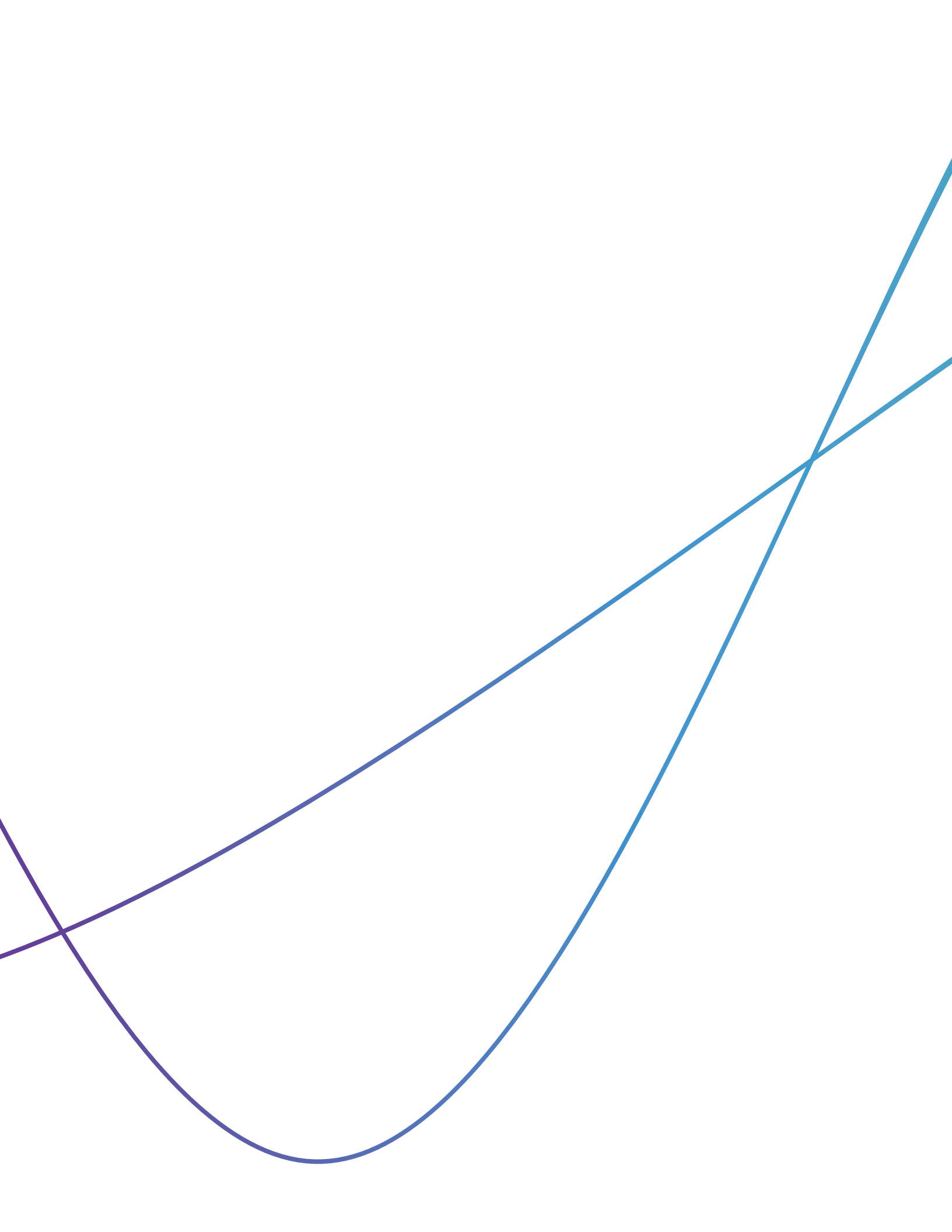




Code of conduct



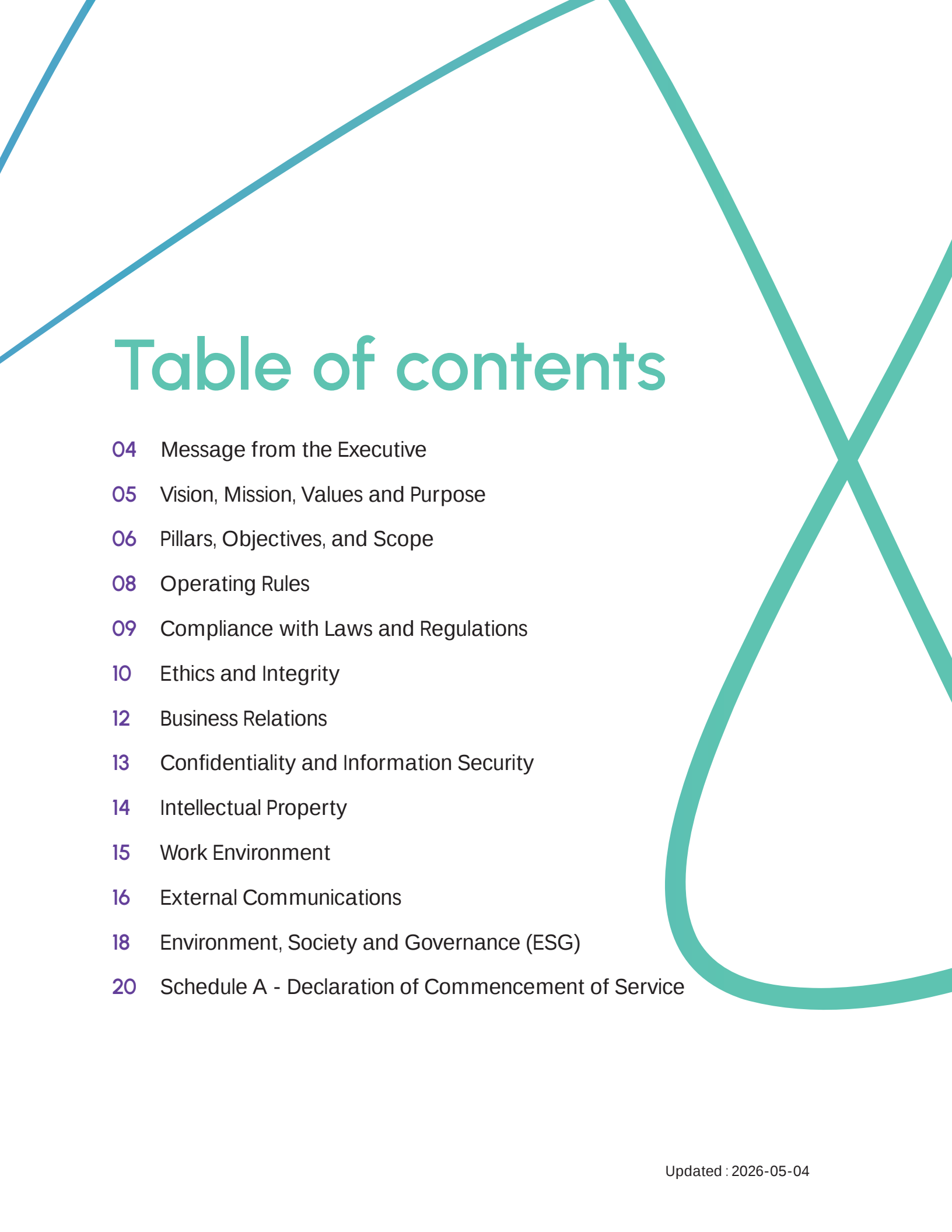


Table of contents

- 04 Message from the Executive
- 05 Vision, Mission, Values and Purpose
- 06 Pillars, Objectives, and Scope
- 08 Operating Rules
- 09 Compliance with Laws and Regulations
- 10 Ethics and Integrity
- 12 Business Relations
- 13 Confidentiality and Information Security
- 14 Intellectual Property
- 15 Work Environment
- 16 External Communications
- 18 Environment, Society and Governance (ESG)
- 20 Schedule A - Declaration of Commencement of Service

Message from the Executive

Born in 2026 from the merger of the activities of the Institut national d'optique and the Centre de recherche informatique de Montréal, Luqia leverages science and technology in the most economically efficient way and fulfills its mission by applying widely recognized principles of sound governance.

Like society itself, the business and R&D environments have evolved significantly. Concepts such as sustainable commitment, social and environmental impact, respect for human rights, and fair trade have gradually become integrated into organizational governance processes. As a pioneer of major global trends, Luqia is proud to offer sustainable and beneficial technological solutions that contribute to wealth creation and local impact, while also respecting planetary boundaries and social acceptability.

Given its collaboration with a wide range of clients, partners, members, and government representatives, the organization is proud to have established a code to guide the conduct of its employees and board members. This also reflects its commitment to encouraging its team members—as well as its suppliers, partners, and third parties—to adhere to its values and to best practices in the conduct of their activities.

The Code of Conduct is therefore inspired by Luqia's core values: "Listen to better understand," "Lead by example," and "Engage with pragmatism." By rigorously applying these guiding principles, it becomes possible to offer the companies we support and our collaborators—regardless of their background—a focused, methodical, transparent, and value-driven innovation journey.

The Vice-Presidency, Corporate Affairs is responsible for its implementation. Please be assured that any inquiries related to the Code of Conduct will be handled with complete confidentiality.

Thank you for taking the time to read the Code and for bringing it to life in your daily work, thereby enabling even more innovations that will help businesses across the country become more productive and competitive.



Alain Chandonnet, PhD
President

A handwritten signature in black ink, appearing to read "Alain Chandonnet".



Philippe Boivin, LL. B.
Vice-President - Corporate Affairs

A handwritten signature in black ink, appearing to read "Philippe Boivin".

The Vision

To be the organization that elevates the innovation ecosystem by transforming R&D into value, driving ambitious companies toward sustainable competitiveness.

The Mission

Transform R&D into value for our clients, innovation into impact, and ambitions into success.

The Values

Listen to better understand.

Lead by example.

Engage with pragmatism.

The Purpose

Accelerate the transition from ideas to industrialization by helping ambitious companies build the future.

Pillars, Objectives and Scope



This Code of Conduct (the “**Code**”) is based on Luqia’s vision, mission, values and promise. It applies to staff and board members. Consultants who work on behalf of the organization on its premises or who have access to its computer network must also familiarize themselves with the Code and apply it with the necessary adjustments.

The Code is a living document that aims to achieve the highest standards of conduct. Respecting it helps foster a positive and rewarding experience for all parties involved in carrying out Luqia’s activities. In addition, complying with the Code is essential to maintaining everyone’s trust. Everyone is responsible for familiarizing themselves with the Code and complying with it at all times. People working within Luqia are encouraged to discuss its application with their manager and agree to take all the training offered to them.

Furthermore, it is the responsibility of managers, directors and management to be familiar with the Code, to promote it and to ensure that it is understood and complied with.

Complying with the Code is essential to maintaining everyone’s trust.



Since Luqia operates in an ever-changing ecosystem, managers and directors must also collaborate with the Corporate Affairs and Human Experience and Culture Vice-Presidents to ensure that the Code meets the standards expected of a world leader in high technology.

The Code is not intended to replace the applicable laws and regulations or to prescribe an exhaustive list of the behaviors expected of anyone working within Luqia. For the purposes of this document, the expression “person working within Luqia” or any similar expression includes the staff, directors and consultants mentioned above.

Operating Rules

The Code was developed in consultation with management and then approved by Luqia's Board of Directors. Any significant change must be approved by the latter.

Declaration

A copy of the Code is given to each new person working within Luqia or its Board of Directors. That person must complete the Declaration of commencement of service (Schedule A) to attest that they have read it, and that they adhere to the text and the spirit of the Code as well as to the modifications that could be made to it. Each person must also declare any real or apparent conflict of interest.

Reporting a Violation of the Code or an Illegal Activity

Luqia encourages anyone to report any violation of the Code to the Vice-President, Corporate Affairs at service.juridique@luqia.ca.

Luqia acknowledges, however, that, for various reasons, it is not always possible to disclose information through the usual channels. Consequently, persons who have concerns about a violation of the Code may report it by mail, email or telephone to the Chair of the Governance and Human Resources Committee:

Mr Yan Plante

1 Nicholas Street, Suite 606

Ottawa (Ontario) K1N 7B7

Phone: 819-661-2767

E-mails: yan.plante@rdee.ca
planteyan@hotmail.com

Except for cases of self-reporting, no reprisals can be exercised against a person disclosing a violation of the Code in good faith.

General inquiries

Anyone with questions about the application or scope of the Code may contact the Vice-President, Corporate Affairs at service.juridique@luqia.ca.

Compliance with Laws and Regulations

As a responsible corporate citizen, Luqia complies with the laws and regulations of Quebec, Canada and the countries where it does business.

All people working within the organization are encouraged to perform their work in compliance with applicable laws and regulations. In addition, any professional who is a member of a professional association must comply with the code of ethics of such association. Individuals working on research projects must also conduct their activities in accordance with applicable research policies, codes and standards.

For any question concerning laws, regulations or a document of a legal nature that appears in conflict with a provision of the Code, please contact the Vice-President, Corporate Affairs at service.juridique@luqia.ca.

Government Sanctions and Export and Import Controls

Activities relating to the sale, marketing, distribution or transport of materials, and the provision of services internationally must be carried out in accordance with applicable laws and in compliance with international trade restrictions. This includes laws and regulations relating to the import and export of goods, prevention of bribery of foreign public officials and sanctions issued by a government against a country, an organization or any individual. Anyone with questions can contact the Vice-President, Corporate Affairs at service.juridique@luqia.ca.

Ethics and Integrity

Luqia is committed to conducting its business ethically and with integrity. Thus, the organization has put in place measures to avoid conflicts of interest, corruption, or the acceptance of additional compensation or gifts for the benefit of staff members, directors or their immediate families.

Avoid Conflicts of Interest

Staff members must declare any situation that could give rise to a real or apparent conflict of interest, and follow any instructions given to them to manage the potential conflict of interest.

It is often easier to avoid conflicts of interest if they are disclosed in advance. Thus, any direct or indirect interest in a company that could conflict with Luqia's activities must be declared in writing to the Vice-President, Corporate Affairs at service.juridique@luqia.ca within thirty (30) calendar days following the commencement of service of an employee or following the acquisition of such interest. However, the following does not need to be declared:

- the holding of public securities when the interest held represents less than 2% of the voting rights attached to the securities issued by the company concerned;
- the holding of interests through a mutual fund in which the person participates neither directly nor indirectly in the management.

Additional Compensation or Gift

All agree not to accept any additional compensation or gift for services rendered in the context of their employment or the provision of their service unless:

- they come from Luqia in accordance with compensation policies or recognition programs, or any other compensation agreement; or
- they are of modest value and customary according to generally accepted commercial practices or they represent hospitality.

Any gift worth more than \$200 must be declared immediately to the Vice-President, Corporate Affairs at service.juridique@luqia.ca. The latter will decide if the gift can be accepted. If the recipient of the gift is the Vice-President, Corporate Affairs, the analysis will be carried out by the Chief Executive Officer.

The declaration must specify the nature of the gift, the estimated value, the name of the donor, the nature of the ties maintained with the donor, as well as the current or anticipated business circumstances.

¹ A "conflict of interest" namely means any situation where the direct or indirect interest of a person is such that it risks compromising the objective performance of their duties because their judgment may be influenced and their independence affected by the existence of such interest.

Corruption

Luqia adheres to and complies with all laws and regulations regarding the prevention of fraud and corruption, in particular the **Corruption of Foreign Public Officials Act**. To meet its obligations, Luqia verifies and qualifies its partners and suppliers, and imposes contractual obligations on them. In this context, everyone must work with the procurement team when purchasing goods or services from external suppliers and with legal affairs when setting up agreements with partners or third parties.

Except customary gifts of modest value generally accepted, practices such as the payment of money, inappropriate invitations or the offering of items of value with the aim of influencing the behaviour of an official working for a government or a person working for a private company to obtain a business advantage, regardless of geography or local customs, are strictly prohibited. No person working within Luqia may pay or receive illicit payments, in particular bribes, in the context of their business relations.

Fraud and corruption are crimes punishable by serious sanctions, including imprisonment. Considering the seriousness of these crimes and the harmful consequences on the image of the organization, Luqia could in no way condone such actions.

Research Projects Involving Human Subjects

Luqia acknowledges that it is possible that its staff or any other authorized resource may carry out tests on human subjects as part of a research and development project. Thus, any person conducting such a project undertakes to read and comply with the **Directive on Ethics for Research Involving Human Subjects**. This Directive aims to ensure that this type of project is subject to the approval of an ethics committee and respects moral, legal and ethical imperatives to ensure respect for the life, dignity and integrity of the person.

Code of Ethics for Senior Management and Members of the Board of Directors

All members of senior management and members of the Board of Directors must also comply with the **Code of Ethics for Directors and Officers**.

Business Relations

Client Relations

Luqia's mission is to transform R&D into value for its clients, innovation into impact, and ambitions into success. The organization expects its employees to embrace its vision, mission, purpose, and values, and to build strong business relationships.

Suppliers and Subcontractors

Luqia selects its suppliers and subcontractors following a due diligence process. Luqia expects them, their staff, their own suppliers, subcontractors and partners to also comply with applicable laws and behave according to the principles and values set out in this Code, particularly with regard to a healthy work environment, absence of corruption, respect for intellectual property and confidentiality, and protection of personal information.

People working within Luqia must remain vigilant in their dealings with suppliers and subcontractors to ensure that they comply with applicable laws, Luqia's obligations and the expectations described in this Code. In this context, everyone must work with the procurement team when purchasing goods or services from external suppliers and with the legal affairs team when setting up agreements with partners or third parties.

Confidentiality and Information Security

Luqia attaches great importance to the confidentiality and security of the information it holds. Measures are put in place on an ongoing basis to ensure the protection of confidential information, trade secrets and personal information. This information is only accessible on a need-to-know basis, in accordance with applicable laws and confidentiality agreements binding the organization.

Confidential information may belong to Luqia or to third parties. This may include personal information, client records, reports, client and supplier lists, notes, sketches, drawings, plans, software, inventions, improvements, adjustments or other (the “**Confidential Information**”). Anyone working within Luqia undertakes to protect and use Confidential Information in accordance with their confidentiality commitment and according to the applicable directives and instructions, in particular the **Luqia Industrial Security Directive**. In addition, the use of Confidential Information must be carried out only within the framework of Luqia's current activities and in accordance with the directives and the applicable laws.

IT Security

Luqia implements technological IT security measures to protect its IT systems and the information it holds. Anyone working within Luqia agrees to take the computer security training offered to them and to comply with the **Directive on IT Security**, in particular by reporting any computer security breach to securitenumerique@luqia.ca.

Personal Information

Any person working within Luqia undertakes to become familiar with the protection of personal information through the various training courses offered and to comply with the **Directive on the Protection of Personal Information**. In addition, any project involving the collection, use, storage or communication of personal information to third parties must be reported to the Privacy Officer at service.juridique@luqia.ca, as must any action likely to violate the said Directive.

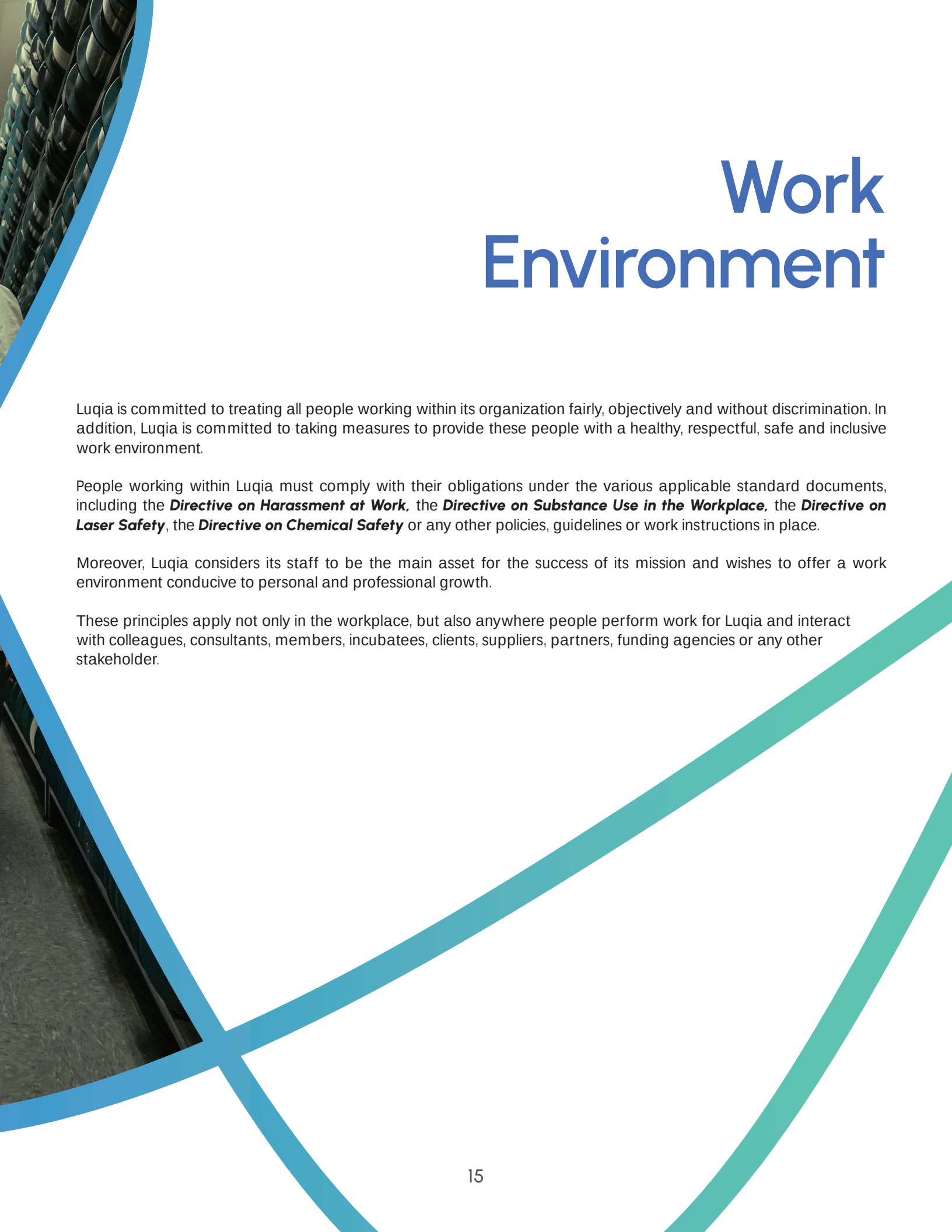
Intellectual Property

Intellectual property is an important asset for Luqia. The organization aims to protect the intellectual property developed in the context of its activities daily. Processes and the **Directive on Intellectual Property** have been put in place to encourage people working within Luqia to identify and declare any new invention.

In addition, Luqia respects the intellectual property rights of others. The organization never knowingly infringes the intellectual property rights of third parties. It is not permitted to download unlicensed software onto company computers, nor to duplicate, publish or distribute copyrighted material.

Any person working within Luqia who is aware that intellectual property is being used inappropriately is invited to report it without delay to the Vice-President, Corporate Affairs at service.juridique@luqia.ca.





Work Environment

Luqia is committed to treating all people working within its organization fairly, objectively and without discrimination. In addition, Luqia is committed to taking measures to provide these people with a healthy, respectful, safe and inclusive work environment.

People working within Luqia must comply with their obligations under the various applicable standard documents, including the **Directive on Harassment at Work**, the **Directive on Substance Use in the Workplace**, the **Directive on Laser Safety**, the **Directive on Chemical Safety** or any other policies, guidelines or work instructions in place.

Moreover, Luqia considers its staff to be the main asset for the success of its mission and wishes to offer a work environment conducive to personal and professional growth.

These principles apply not only in the workplace, but also anywhere people perform work for Luqia and interact with colleagues, consultants, members, incubatees, clients, suppliers, partners, funding agencies or any other stakeholder.

External Communications

Media Requests

Luqia has set up a communications department to take care of relations with the media. If necessary, the person in charge of communications will request the intervention of the CEO or another designated person to grant an interview.

Anyone working within Luqia who receives a request from the media must immediately forward it to the person in charge of communications.

Social Media Activities

Luqia encourages its staff to act as ambassadors, namely by relaying messages published by the organization. Luqia expects its staff to act with loyalty and exercise discretion when expressing opinions on social media. Comments, photos, videos and posts published on social media can have an impact on Luqia, its staff, consultants, members, incubatees, clients, suppliers, partners, funding agencies and any other stakeholders.

Anyone working within Luqia must act with caution when posting on social media so as not to harm anyone or reveal confidential information, trade secrets or personal information. Everyone speaks in their own name and is not authorized to speak on behalf of Luqia.

If in doubt, consult the person in charge of communications before posting something on social media.

Communications

To ensure that operations run smoothly, it is essential that communications with staff, consultants, members, incubatees, clients, suppliers, partners, funding agencies and any other stakeholders are carried out in an accurate, complete and timely manner. It is up to each person working within Luqia to provide satisfactory, prompt and courteous service.

Relations with Representatives of Public Bodies

It is not permitted to contact or maintain relations with representatives of public bodies to influence them to amend a law, regulation, policy or to obtain a permit, certificate, subsidy or contract. Lobbying activities are regulated. Consequently, these must be approved by the Vice-President, Corporate Affairs.



Environment, Society and Governance (ESG)

By implementing this Code, Luqia wishes to promote its ambition to act as a socially responsible organization and have a positive impact on society and the environment.

The organization seeks to further integrate the assessment, management, and oversight of environmental issues into its operations and the projects in which it is involved, while minimizing negative environmental impacts through concrete measures.

Whether through its community involvement or through its essential role in the innovation ecosystem in Quebec, Canada, and internationally, Luqia generates concrete benefits and added value for Quebec and Canadian businesses, and society in general.

**Luqia generates
concrete benefits
and added value
for Quebec and
Canadian companies,
and society in general**

Schedule



First and Last Name: _____

Personal Information:

I hereby declare that I have read the document entitled **My Personal Information at Luqia** and authorize Luqia to collect, use and disclose all required personal information for purposes related to my employment in compliance with the **Directive on the Protection of Personal Information**.

Background Check:

I consent to Luqia checking my criminal record and conducting verification on my professional history. I acknowledge that this verification is relevant due to the responsibilities inherent to my position.

Compliance with the Code:

I hereby declare that I have received a copy of Luqia's **Code of Conduct** (the "Code"). I confirm that I have read the Code and understand its content. I agree to abide by it as well as any amendment that may be made to it. I also agree to abide by all Luqia directives, including the **Directive on Workplace Harassment**, the **Directive on Workplace Substance Use**, the **Directive on Laser Safety**, the **Directive on Chemical Safety**, the **Directive on Industrial Security**, the **Directive on the Protection of Personal Information** and the **Directive on IT Security**. I agree to follow, within the set deadlines, the training required by Luqia, in particular training pertaining to information security and occupational health and safety.

As mentioned in the Code and to comply with it, I agree to periodically make all the declarations required and to provide all the information requested. I understand that any violation of the Code may result in sanctions.

Conflict of Interest:

I agree to disclose to service.juridique@luqia.ca any other job, business, interest or activity, current or future, that conflicts or could conflict with the interests of Luqia.

Name: _____

Signature: _____

Date: _____





Head Office
2740 Einstein Street
Québec, QC G1P 4S4
CANADA

1-866-657-7406

info@luqia.ca