

## NEO GROUP, UAB CODE OF ETHICS AND BUSINESS CONDUCT

### 1. PURPOSE OF THE CODE

Reliability and reputation of NEO GROUP, UAB (hereinafter – NEO GROUP) are based on the fair and ethical business practice. In our activities we follow the applicable legislation and safeguard the internationally recognised human rights, adhering to the highest standards of working conditions, labour safety, environmental protection and anti-corruption. We are deeply committed to being a transparent organization and active member of civil society.

The purpose of the present Code is to define business conduct of the NEO GROUP and its commitments to ethics and morality as well as compliance with the applicable regulations and legislation. The Code is an internal document of NEO GROUP binding on all staff, agents and other individuals acting on our behalf. Any violation of the business principles of the company or provisions of the Code may become subject to application of the sanctions provided for by the effective legislation.

We also encourage and call on the suppliers, contractors and other business partners of NEO GROUP to comply with the requirements established in the present Code.

### 2. BUSINESS TRANSPARENCY

We promote an atmosphere of transparency in our operations, and do not tolerate unfair competition or unlawful conduct.

To ensure transparency of our business, all of our transactions are made in strict compliance with the adopted practice. We thoroughly maintain accurate records of all transactions entered on behalf of NEO GROUP, with the regular external audits conducted at least once a year.

When dealing with the employees we base our relationship on clear and straightforward principles, by comprehensibly identifying their authorities and applicable requirements as well as justifying decisions made in their respect.

In all cases:

- We pursue fair competition in accordance with the regulatory requirements governing the competition. We do not make public any misleading information on our competitors or their activities, nor discuss or seek concert with our competitors on prices, market shares or other unlawful behaviour.
- We observe the requirements of legal acts regulating our activities. In case of doubts about application of legal acts or compliance of the company with the established requirements, we seek for legal advice and continue to operate or make relevant decisions only when certain that no legislative provisions would be compromised. We encourage our employees to show an interest not only in the changes to existing legislation but also in the practices of their application, suggesting our specialists a variety of seminars, conferences and trainings on legal matters.
- We strictly abide by the policies on fighting corruption and bribery as well as the requirements of anti-corruption legislation. Nobody in NEO GROUP may ever offer, whether directly or indirectly, any bribe (any gift, commission, or other unofficial payments) or accept anything of value in order to obtain favourable business decisions or conditions, make unfair treatment of competitors, expedite any process or make any other influence on free competition in trade or services. Business gifts or business entertainment can be offered or accepted only if such is in line with the effective legislation and good business practice.
- Employees of NEO GROUP shall ensure that all business transactions are recorded, in an accurate and timely manner, in the accounting documents of the company, whereas any inaccuracies and errors shall be immediately notified. We strictly follow the requirements of anti-money laundering procedures.

### 3. INTEGRITY WITH OUR CUSTOMERS, PARTNERS AND PUBLIC AUTHORITIES

When dealing with our employees, customers, business partners, competitors, public authorities as well as communities in which we conduct our business, we operate in accordance with the principles of openness, mutual respect and trust. We act without going beyond the confidentiality and always ensure that any information entrusted to us is used exclusively for its intended purpose. We promote a constructive dialogue with all stakeholders, seeking to make rational decisions in situations of conflict to satisfy the interests both parties.

#### 3.1. Business Partners.

We are reliable partners believing that this is the reason for our customers to choose us, and apply the highest quality standards in our activities.

We encourage our suppliers, contractors and other partners to safeguard the internationally recognized human rights and comply with the standards of working conditions, environmental protection and anti-corruption. We call on our business partners to build their operations on the principals similar to those set forth in the present Code, such being the fundamental criteria in establishing or developing business relations.

For entering into the relevant commitments, we are always assessing our abilities and clearly defining their scope and responsibilities. If not sure of our ability to fulfil the commitments given, we advise our partners of any potential risks.

#### 3.2. Public authorities and institutions.

We always promote an atmosphere of legitimacy and mutual respect in relations with public authorities and institutions, and do not offer or accept any gifts or commissions in cash or in kind, with the corruption being not our way of doing business.

We support public institutions exclusively in line with the requirements of the policies on fighting corruption and bribery and the effective legislation, ensuring transparency at all times.

#### 3.3. Mass Media.

We maintain contacts with media which enables us to communicate our values, activities and achievements. The information we announce is true and consistent with reality and is authorized for release by NEO GROUP management and the Board.

#### 3.4. Political Activities.

In conducting our business, we comply with the principle of political neutrality. We respect diverse views and opinions, make no political contributions, are not involved in the activities of any political parties or organizations and do not make any donations to secure any advantage. Nevertheless, we are actively engaged in dialogue with public authorities and other organizations when decisions which influence our operations are taken, speaking up openly and constructively on the issues of public concern.

#### 3.5. Confidentiality

We encourage exchange of knowledge and expertise protecting confidentiality at the same time. NEO GROUP employees, neither during employment nor after it ends, are not authorized to disclose to third parties any industrial-commercial secrets or other confidential information of NEO GROUP, or confidential information of our business partners, customers and other persons entrusted by them to NEO GROUP employees in the course of their duties. Such information may be disclosed exclusively in the cases and according to the procedures provided for in the relevant contracts concluded with a customer or a business partner. We hope that any knowledge and expertise acquired in other entities by the staff we employ is used and will be used without infringing the rights and legitimate interests of previous employer and without breaching previous confidentiality undertakings.

### 4. INTEGRITY WITH EMPLOYEES

We act in a way to be well-known and considered as an attractive employer. We treat our employees with dignity, fairness, and respect for every person's individuality, seeking to create the work environment which boosts initiative and creativity. We encourage our employees to contribute their own ideas and proposals for innovations and improvement of workplaces; we analyse such ideas and realize them where possible. We listen

to all offers and opinions, using arguments in our discussions and leaving aside the personalities or emotions. We take care of the staff qualifications and professionalism, ability to adapt to changing business, professional and work environment.

#### 4.1. Respect for Human Rights.

Our employees are treated with dignity and respect, supporting and defending the internationally recognised human rights in accordance with the Universal Declaration of Human Rights and the standards of the International Labour Organisation:

- We prohibit and do not tolerate the use of child labour, prison labour, or any other forced labour;
- We promote equal and fair treatment for our employees irrespective of their differences, talents or personal characteristics. Any existing or potential employee is not and may not be discriminated based on age, race, colour, gender, religion, physical or mental disability, national origin, gender identity, sexual orientation, marital or family status, or political views. We assess our employees objectively based on their qualifications, performance and added value creation for the company.
- All employees are free to exercise their right to form or join trade unions, and none of them are discriminated on this basis.
- NEO GROUP recognizes the right for its employees to engage in social activities and political processes; however, such activities must be clearly distinguished from the employment relationship in the company. Employees shall make sure that any political views expressed by them are understood as their personal position and not a position of NEO GROUP.
- All our employees are aware of the key provisions and conditions governing and applicable to their work.

#### 4.2. Protecting the Employees' Personal Data and Their Right to Privacy

We respect our employees' right to privacy. Personal data sought by us from the employees are associated exclusively with the employment relations. We comply with the policy of NEO GROUP employees' personal data protection and ensure protection of the employees' personal data by making such accessible to the third parties solely in the cases and according to the procedure established by the applicable legislation.

#### 4.3. Respect to Family Responsibilities

We honour family responsibilities of our employees, and ensure consistency of working and rest hours as well as granting of annual leave and additional rest days in line with the effective legislation, considering any requests of the employees for the family responsibility leave in the objective and impartial manner.

#### 4.4. Protection of Pecuniary and Non-Pecuniary Interests

We pride ourselves on providing a work environment as well as tools or property that is adequate for performing by the employees of their work-related activities.

#### 4.5. Social Guarantees

We guarantee that compensation paid to our employees is consistent with the requirements of the effective legislation of the Republic of Lithuania and the relevant labour market conditions, whereas the working hours do not exceed the work time established by the applicable legislation. Overtime pay, compensation for night work and additional work is also in conformity to the applicable laws.

We do not tolerate any illegal employment, non-reported payments to employees, pays below the normal minimum wage or other restrictions on guarantees set forth in the applicable legislation.

#### 4.6. Occupational Health and Safety

We place particular attention on occupational health and safety, ensuring safe and ergonomically designed working conditions, which are developed in response to the assessments of potential risk to the safety and health of employees as well as employees' proposals, and are committed to continuous improvement and pursuit of occupational disease and accident prevention.

All employees of NEO GROUP and other individuals working in our facilities and territory shall be aware of the occupational health and safety requirements associated with their work-related activities, whereas works are performed exclusively by the properly trained and qualified employees.

#### 4.7. Conflicts of Interest

Employees of NEO GROUP are required to avoid any contacts or actions that could lead to or imply any conflict of personal interests and interests of NEO GROUP business. Ability of employees to act impartially is debatable if they have any personal interest or commitments interfering in any way with the legitimate business interests of NEO GROUP. In such case, an employee may pursue certain activities only upon notifying his immediate superior thereof and receipt of the appropriate consent.

In order to avoid any conflict of NEO GROUP and employees' interests, the employees shall be prohibited from:

- being engaged, during their work hours, in any activities which are associated with personal interests of an employee instead of the company;
- usage of the company' name, reputation, or assets for personal gain or for the benefit of employee' relatives;
- being involved in any activities competing with the activities conducted by the company;
- disseminating information on the company which is negative by its nature and has no factual basis;
- while acting on behalf of NEO GROUP or if wearing clothing with the company logo, an employee shall adequately represent the company and avoid any situation that may undermine the company's reputation.

#### 4.8. Internal Ethical Principles

We encourage an open, constructive and pragmatic dialogue and cooperation, and do not tolerate:

- any form of violence, humiliation, harassment or bullying;
- any provocation of conflicts, psychological pressure, exercise of higher authorities;
- backbiting, gossiping, spreading rumours on other individuals working in the company.

Dress code in the company shall be in line with the requirements set forth in the Rules of Procedure of NEO GROUP.

### 5. SOCIAL RESPONSIBILITY

#### 5.1. Environmental Protection.

In conducting our business, we strive to secure balance among the environmental conservation, fulfilment of the society needs, and the company' business development.

We comply with the environmental laws and other regulatory documents, ensuring rational and sustainable use of material and energy resources, implementing the projects which allow to increase the share of energy available from renewable sources as well as encouraging the employees to propose energy-saving measures to be introduced at the workplace. In conducting the waste management activities, we are sorting the waste generated in workplaces, raising awareness of the employees on waste segregation at home.

#### 5.2. Support

We are actively cooperating with the local communities, providing support and assistance for community projects as well as for the events of local non-profit organizations.

We support the initiatives aimed at promoting the progress of knowledge society by providing support to sports and participating in educational projects.

### 6. REPORTING OF MISCONDUCT

Employees are encouraged to voice their concerns on any direct or indirect pressure to violate the provisions of the Code as well as invite them to report the breaches of the Code or other regulatory requirements to their direct superior, higher superior or the company' lawyer. The employees are able to express their concerns about violations of NEO GROUP Code of Ethics or other regulatory breaches anonymously (anonymous drop-boxes). All notices of potential violations or misconduct are investigated in a prompt, fair and thorough manner seeking to achieve the objective and rational decision. Raising a concern on violations of NEO GROUP Code of Ethics or other regulatory requirements cannot and will not be the basis for termination, harassment, or other adverse employment action.

### 7. REVIEW OF THE CODE OF ETHICS

The Code of Ethics shall be subject to review at least once a year.