

APPROVED

by the minutes of the Management Board of
UAB "ACME Grupè" meeting dated 06-06-2024

CODE OF CONDUCT OF ACME GROUP

1. INTRODUCTION

The Code of Conduct of ACME group provides guidelines to help us implement ACME group's values and ensure adherence to the internal rules of ACME group and highest standards of business ethics in practice. This allows us to develop long term relationships with our customers and partners, to ensure the quality of goods and services, to encourage the best employees.

This Code of Conduct applies for all employees of ACME group, as well as for the members of the Management Board, managers and partners representing ACME group companies. If you have any questions or think that certain actions could be incompliant with the guidelines provided in this Code of Conduct, do not be silent and seek advice from your supervisor. We want to hear from you, build trust and create a transparent business environment together.

Business partners of ACME group are also obliged to familiarize with this Code of Conduct, particularly the parts relating to anti-corruption, trade controls and sanctions, and implement and comply with its principles or analogous set of rules in all their business activities. They are also expected to have adequate control tools and procedures to ensure their compliance with the Code of Conduct.

2. ACME GROUP VALUES

2.1. Accountability

We value independent, enterprising and responsible co-workers who meet their agreed obligations and seek to reach the highest goals of the organisation and fulfil desires of our customers. We provide opportunities and allocate resources for making daring decisions.

2.2. Trust

We create working environment in which the best people could work and excel. We celebrate victories and achievements together. We encourage one another to work in teams, collaborate and consult while looking for the best solutions. We are reliable partners for our clients and co-workers. We look forward to long term partnerships and affections both with and outside of the organisation.

2.3. Open-minded and evolving

We are professionals in the fields we operate, having open-minded, holistic, and flexible approach. We dare to discover and try out new opportunities which are being presented by our people or observed in a constantly changing business environment. We meet challenges while focusing onto the future and constantly improving ourselves.

3. ACME GROUP BUSINESS ETHICS

3.1. Fair competition

ACME group promotes free and fair competition. The competitive advantage of our goods and services is created over time by ensuring the highest standards of business ethics in our relationships with

competitors. We do not perform any acts which could restrict competition in the market, or which could give an impression that our actions are unlawful or unfair.

Examples of prohibited conduct include agreeing with competitors about prices, allocation of customers or markets, restrictions on trade, sharing sensitive information about ACME group's pricing or costs with competitors, conduct aimed at harming a competitor. We also apply the principles of fair competition when cooperating with partners, therefore, we do not perform any actions aimed at agreeing about resale prices or at entering into a business arrangement to refuse to work with certain undertakings, with the purpose of harming them.

3.2. Prohibition of corruption

ACME group does not tolerate corruption and takes preventive measures in order to prevent manifestation of corruption and combat it. Our organisation understands corruption as a conduct of a person, which abuses the authorisations given to such person, the standards of conduct established by law or the internal rules of ACME group, for private gain of oneself or other persons and thus causing damage to the interests of others. Corruption also includes bribery, trading in influence and other criminal offenses of similar nature.

In our business, we are guided by the requirements regarding prevention of corruption established under national laws and under international standards, including the U.S. Foreign Corrupt Practices Act and the UK Bribery Act 2010. A responsible employee is appointed at group and/or company level who oversees implementation of measures aimed at prevention of corruption at ACME group and its companies.

Employees are prohibited from engaging in any acts which are indicative of corruption, accepting, giving or offering a bribe, or otherwise engaging in any acts that could reasonably give an impression or raise suspicions that an act indicative of corruption is being committed. Bribe is any unlawful or unjustified reward expressed in the form of any personal benefit for oneself or for another person (whether tangible or intangible, with or without an economic value in the market) in exchange for a desired lawful or unlawful act or omission of another person in exercising his / her powers.

Upon having noticed any signs of corruption at ACME group or upon having received a request to offer or accept a bribe, an employee must immediately inform his / her immediate supervisor. More information on prevention of corruption is provided in the Corruption Prevention Policy of ACME group.

3.3. Gifts and hospitality

Pursuant to established traditions and customs, it is common business practice to give gifts and show hospitality in certain cases to customers, suppliers, intermediaries and other business partners without expecting to receive any consideration in return. However, we understand that gifts and hospitality may be used to disguise acts of corruption or bribery. ACME group seeks to ensure that gifts and hospitality (including participation in business lunches, dinners, official events) would be accepted and provided only in good faith, openly, fairly and without any disguised purposes.

ACME group employees may accept and give official business gifts of low value if they are provided for representational purposes, in line with international business etiquette, traditions, or customs, and accept or show hospitality of low value. Gifts or hospitality are deemed of low value if they do not exceed EUR 100 (including VAT). In case of any doubts as to whether it is allowed to accept a gift or hospitality offered, an employee has to contact his / her immediate supervisor.

Gifts and hospitality with a value of more than EUR 100 (including VAT) may be accepted and provided / shown by ACME group only in cases where the value of a gift or hospitality is proportionate and appropriate for establishing new or improving existing business relationships. An employee needs to immediately contact his / her immediate supervisor regarding the acceptance of such gift or hospitality.

Employees are prohibited from accepting and giving gifts, or accepting and showing hospitality if this could affect business transactions between ACME group and the person giving (or receiving) the gift, potentially cause a conflict of interest, influence decisions, create obligations or raise reasonable suspicions of the possibility of such influence.

Our organisation does not in any cases give any gifts or show any hospitality to politicians, state or municipal officials, other civil servants or persons considered equivalent to civil servants or their close relatives, if such action is related to the official position or the official duties of the politician, the officer or the civil servant. Gifts or hospitality cannot be given or accepted during public procurement, other tenders or negotiations, which would lead to a conflict of interest.

We do not accept or give gifts in cash or in other monetary values, for example, such as gift vouchers, gift coupons, discount cards, etc.

More information on prevention of corruption is provided in the Corruption Prevention Policy of ACME group.

3.4. Confidential information

Each of us has an obligation to protect the confidential information of ACME group and to take all necessary precautions to ensure the secrecy and integrity of such information. Information about ACME group's customers, partners and employees, the terms and conditions of contracts concluded by ACME group, as well as any other non-public information about ACME group's activities is considered confidential. In case of any doubts as to whether certain information is confidential, it must be treated as confidential until otherwise specified by an immediate supervisor. Confidentiality obligations will remain in force for employees even after termination of employment at ACME group.

Employees can disclose confidential information of ACME group only to their supervisors or other co-workers who have a right to access it. Confidential information of ACME group can be disclosed to third persons only upon instruction of ACME group. In such cases, it is required to conclude a confidentiality agreement before starting a relationship with such partner.

3.5. Property and assets

We expect that every employee will protect the property of ACME group, will take care of ACME group's premises, office equipment and other available assets. All property of ACME group is important to the development of our business. We use ACME group's property only in accordance with legal requirements and in line with ACME group's internal procedures. We must treat the property entrusted to us by our business partners and customers as responsibly as we treat ACME group's property.

ACME group employees are required to protect the intellectual property of the organisation, to use it responsibly, and to take all necessary measures to ensure its protection. Additionally, we respect the rights of others and therefore we do not in any case engage in any unlawful activities aimed at exploiting the assets or intellectual property of others.

3.6. Responsibility to the environment

We understand that environmental and natural resources are limited, so we aim to contribute to the creation of a sustainable society. We make day-to-day business decisions taking into account their potential impact on the environment, and we strive to develop ACME group's business processes in a way that meets the environmental objectives.

ACME group is committed to complying with environmental legislation. We encourage employees to contribute to the initiatives which would implement the principle of sustainability in ACME group's culture and day-to-day operations.

4. ACME GROUP TRADE & SANCTIONS COMPLIANCE

4.1. Sanctions compliance programme

ACME group ensures that its relationships with business partners and obligations undertaken under commercial agreements do not violate any applicable financial sanctions, export controls or other restrictive measures imposed by the United Nations Security Council, the European Union, the Office of Foreign Assets Control of the US Department of the Treasury, the US Department of State, the Bureau of Industry and Security of the US Department of Commerce and Her Majesty's Treasury's Office for Financial Sanctions Implementation of the United Kingdom.

ACME group has adequate controls and systems in place to perform sanctions screening. More information on sanctions compliance is provided in the Description of implementation of international financial sanctions and restrictive measures of ACME group.

4.2. Trade compliance programme

ACME group does not enter into relationships or undertake any obligations to business partners which are engaged in activities related to weapons of mass destruction, including any activities related to the design, development, production or use of nuclear weapons, materials or facilities, missiles or the support of missile projects, chemical or biological weapons.

In addition, ACME group does not engage with business partners whose activities are related to terrorism, military end uses in or connected with certain government owned or controlled corporations of such countries as identified by the US and other applicable government licensing authorities, or exploration or production of oil and gas in Arctic, deep water (greater than 500 feet), or shale formations in Russia or in, by, or with Russian companies, territories or any other entities as identified by the Office of Foreign Assets Control of the US Department of the Treasury or the Bureau of Industry and Security of the US Department of Commerce.

ACME group does not provide any goods or services directly or indirectly through a third party to business partners residing or established in prohibited countries or a prohibited country's Embassy or Consulate, regardless of its location. The prohibited countries include Cuba, Iran, North Korea, Sudan, Syria, Crimea Region, Russia and in regards to certain sanctioned entities –Venezuela, as well as any other countries sanctioned under applicable financial sanctions and other restrictive sanctions lists.

The ACME group requires, that its customers strictly comply with the requirements of Trade Control and/or Sanctions legislation, including the prohibition not to sell, export or re-export, directly or indirectly, to the Russian Federation or use in the Russian Federation any goods transferred under the Agreement concluded by the Parties which are subject to Council Regulation (EU) no. 833/2014, Article 12g.

ACME group customers must ensure that the above-mentioned obligation to comply with the requirements of legal acts regulating Trade Control and/or Sanctions, including the prohibition not to sell, export or re-export, directly or indirectly to the Russian Federation or use in the Russian Federation any goods transferred under the Agreement concluded by the Parties which are subject to Council Regulation (EU) no. 833/2014, Article 12g, is also observed in the further commercial chain. Also, clients of ACME group must have sufficient control measures and procedures to ensure compliance with Trade Control Laws and/or Sanctions Laws.

Non-fulfilment or improper fulfilment of these obligations is considered by ACME group as a material breach of the contract, and in such a case ACME group immediately terminates cooperation with the defaulting customer.

4.3. Red flags

ACME group looks for any red flags indicating that a commercial agreement is potentially destined for a restricted end-use, end-user, or to a restricted destination:

4.3.1. Place

- Business partner's branch is located abroad in a non-prohibited country, but the business partner itself is headquartered in a prohibited country
- Delivery dates are vague, shipping routes are circuitous, final destination is a traditional transshipment point
- Business partner uses a PO Box or UPS Store as their delivery address
- Freight forwarder is listed as the product's final destination or business partner has indicated they will use a freight forwarder

4.3.2. Purpose

- An export license issued by the US Government may be required for sales to business partners buying ACME group products or services
- Business partner or purchasing agent is reluctant to offer information about the end-use of the item
- Product's capabilities do not fit the business partner's line of business
- Business partner is unfamiliar with the product's performance characteristics but still wants the product
- Business partner is a freight forwarder or general trading company located in a traditional transshipment point

4.3.3. Product

- Product requires export or import licence (e.g., products with advanced encryption capabilities, etc.)

- Item ordered is incompatible with the technical level of the country to which it is being shipped, such as semiconductor manufacturing equipment being shipped to a country that has no electronics industry

4.3.4. People

- Any involvement with a person on a government denied party list, or a person in a prohibited country (e.g., Iran), or a prohibited country bank
- Business partner's name contains wording of a prohibited country within the name (e.g., Syrian Airlines)
- Business partner uses a Government bank of a prohibited country (e.g., Bank of Saderat's Paris branch office)
- Business partner is willing to pay cash for a very expensive item when the terms of sale would normally call for financing
- Business partner asks to omit or change information from invoices
- Business partner requests anonymity or is unwilling to provide documents to verify identity
- Routine installation, training, or maintenance services are declined by the business partner

5. ACME GROUP BUSINESS RELATIONSHIPS

5.1. Relationships with partners

At ACME group, we aim to become a trusted partner to our customers. We strive to build long-term and meaningful relationships, and we want our customers to be satisfied with the goods and services that ACME group provides. Each one of us is responsible for the creation of a positive customer experience and the strengthening of ACME group's brand and reputation.

We treat our customers fairly and respectfully, and we help them find the best solutions. We try to understand the demands and expectations of our customers and we are always open to customer feedback regarding the work of ACME group. We effectively respond to customer complaints and take steps to improve ACME group's work quality.

We maintain our relationships with suppliers and other business partners based on the standards of business ethics, mutual trust and transparency. We choose our partners upon evaluating objective criteria such as quality, reliability and price.

Before deciding to enter into a relationship with clients and business partners, we conduct a due diligence process. In any cases, we never choose our clients and partners for the purpose of placing our own personal interests or goals.

We expect that ACME group's partners will follow the same good practices as ACME group by ensuring fair competition and the prevention of corruption in their business, and by implementation of international labour law and human rights standards. Where appropriate, we request our partners to comply with our internal policies and to undertake confidentiality obligations.

More information on relationships with business partners is provided in the Procedure of Due Diligence of Business Partners of ACME group.

5.2. Cooperation with institutions

ACME group complies with all legal requirements related to the cooperation with competent authorities and civil servants, including anti-corruption and lobbying legislation. When cooperating with competent authorities, we aim to maintain good relationships with them. For this purpose, any communication with authorities must be agreed in advance with the relevant manager of ACME group company to ensure that the information provided to authorities is entirely accurate, reliable and correct.

We ensure proper conditions for the representatives of competent authorities to supervise and inspect the activities of ACME group. We respond to inquiries and requests in a timely and appropriate manner. In case any discrepancies are identified in regards to ACME group's operations, we take immediate action to remedy such discrepancies and ensure that they do not recur in the future.

5.3. Responsibility to society

ACME group seeks to develop socially responsible business. For this purpose, we contribute gratuitously to the general welfare of society, support certain social projects. When providing charity and sponsorships, we always comply with the requirements of legal acts and the provisions of the Corruption Prevention Policy of ACME group. Summarised information about our charity and sponsorships of significant value is made publicly available in order to ensure the transparency of the funding provided.

Our organisation does not in any way fund or support political parties or political campaigns. The recipients of charity or sponsorship may not be government representatives making decisions related to the interests of ACME group. We never provide tobacco or its products, ethyl alcohol or alcoholic beverages or any items subject to restrictions for circulation in the market for charity or sponsorship purposes.

More information on provision of charity and sponsorships is provided in the Corruption Prevention Policy of ACME group.

5.4. Conflicts of interests

A conflict of interests is any situation, where private interests of ACME group's employee may conflict with ACME group's interests. At ACME group, we prevent situations where the ties to ACME group employee's family, relatives or friends, or activities or membership in political activities, other workplaces, whether profit or non-profit, religious or charitable organisations, could affect decisions made on behalf of ACME group or cause damage to ACME group's assets or reputation.

If employee's personal ties or activities cause or could cause a conflict of interest in decision-making on behalf of ACME group company, such employee has to inform his / her immediate supervisor in advance, withdraw from and do not further participate in the consideration or adoption of the decision.

In any case, employees are prohibited from seeking private gain at the expense of ACME group, covering personal expenses by using their working position at ACME group, pursuing personal interests in transactions with ACME group or in transactions between ACME group and any business partner or customer, hiring family members to work at ACME group in positions of subordination, working for the benefit of other workplaces or individuals during work at ACME group, using ACME group's assets, name or reputation for private gain, engaging in activities that would be competitively detrimental to ACME group, including investing in or having other financial interests from ACME group competitors.

For the purpose of ensuring transparency, all managers of ACME group are required to fill in declarations of private interests and to disclose in them the personal or financial interests that may be important to the performance of work duties. Access to such data is made available only for relevant managers, the employee/employees responsible for the prevention of corruption, and the Head of Legal Unit. In case of changes in data, the declaration or private interests is updated.

Despite the measures in place at ACME group, practical situations may occur where in case of a conflict of interest, we will not be reasonably satisfied that all significant risks to ACME group's customer or business partner will be prevented. In such case, we must clearly disclose the information about the conflict of interest to such customer or business partner before entering into or continuing a relationship.

5.5. External communication

Each ACME group employee represents and forms an impression about ACME group when communicating in public or on social media as a specialist in his / her field. We hope that all communication will be conducted in accordance with ACME group's values and this Code of Conduct, and that our partners, customers, journalists and competent authorities will be able to form a positive image of ACME group.

We never disclose any confidential information of ACME group when communicating through external channels, unless otherwise instructed by ACME group company in a particular case. Before accepting an invitation to represent ACME group on public channels (this includes invitations from journalists) or at public events, we firstly contact our immediate supervisor. In case of expressing our own opinion on the internet or on social media, we communicate unambiguously in order to give a correct impression that such information is not expressed on behalf of ACME group.

6. ACME GROUP WORKING ENVIRONMENT

6.1. Responsibility to employees

At ACME group, we create a motivating work environment in which every employee feels important and valued. We aim to adapt to the changing needs of employees and be an attractive employer in the labour market. We provide our employees with opportunities to develop professionally and improve their skills throughout the course of their careers. It is important to us that managers would properly encourage employees and develop an open and meaningful work culture.

Our organisation properly ensures the requirements of labour law. We remunerate our employees in an appropriate and fair manner, taking into account the performance and the job position of a particular employee, as well as labour market expectations. We value each employee's contribution to

ACME group's business success, as well as to cooperation and building relationships with our customers and partners.

6.2. Ensuring equal opportunities

Principles of equal opportunities and non-discrimination are an integral part of ACME group's rules of conduct. In case of co-worker relations, we are respectful, always committed to helping each other and appreciate others' efforts in developing a motivating work environment at ACME group. ACME group employees are assessed based on their competence, qualifications and individual achievements.

Our organisation strictly prohibits discrimination or harassment based on a person's gender, race, nationality, language, age, origin, social status, sexual orientation, gender identity, disability, health status, intent to have a child, ethnic origin, membership in a political party or association, religion, beliefs, opinions or views. Where practicable, ACME group aims to adapt working conditions for employees with disabilities so that everyone has equal opportunities to work.

6.3. Prohibition of harassment and bullying

At ACME group, we do not tolerate any harassment, bullying or other behaviour which could violate another person's dignity or is intended for creating a degrading, offensive or hostile environment. Our organisation completely prohibits sexual harassment. This also includes any actions, language, suggestions or hints of vulgar nature.

If you believe that you or any other ACME group employee, customer or partner has been harassed, bullied or experienced other misconduct, we strongly encourage you to report it to your immediate supervisor or the People & Culture Unit. ACME group makes every effort to thoroughly investigate all reports and takes appropriate actions.

6.4. Safe work environment

ACME group is committed to ensuring a safe and healthy work environment. Each one of us also has an obligation to act in a manner that does not endanger the safety or health of other co-workers or visitors. For this purpose, we must be familiarised with the instructions for safety at work and participate in the trainings for safety at work organised by ACME group. To prevent accidents, employees are prohibited from working under the influence of alcohol, drugs, psychotropic or other psychoactive substances.

If you become aware of circumstances that pose a risk to our safety, health or security at ACME group work environment, please notify your immediate supervisor or the People & Culture Unit immediately.

7. UPHOLDING THE CODE

7.1. Employee trainings

All ACME group employees must be familiarised with the Code of Conduct and participate in the trainings on the application of the Code of Conduct in the organisation. Trainings are provided to all newly employed employees, as well as for all other employees no less than once every two years.

We expect that the managers will train the employees to comply with the highest standards of business ethics and conduct by showing their personal example. We aim to develop a culture of transparent and responsible business. Accordingly, internal discussions of employees related to the application of the Code of Conduct are encouraged.

7.2. Reporting misconduct

If you notice or suspect any violations of the Code of Conduct of ACME group, we strongly encourage you to contact your immediate supervisor, the Head of People & Culture Unit or to report the violation of the Code of Conduct via email compliance@acme.lt. This email address may also be used for asking questions about the application of the Code of Conduct or for expressing concerns about any questionable conduct within ACME group.

ACME group undertakes to ensure that all received reports and queries would be investigated timely, effectively and competently. We guarantee the confidentiality of the persons submitting the reports and undertake to take all possible measures to ensure that such persons would not suffer any negative consequences related their reports.

More information on this topic is provided in the Policy on Reporting of Information regarding Violations of ACME group.

7.3. Liability for misconduct

ACME group makes every effort to thoroughly investigate any violation of the Code of Conduct. Such violation may be considered as a significant breach of employee's work obligations and thus lead to relevant consequences, for example, a warning regarding breach of work duties or a claim for damages and, in exceptional cases, the termination of an employment contract.

If the violation is indicative of corruption or any other criminal offense, ACME group takes immediate steps and promptly notifies the competent law enforcement or other authorities.

ACME group may publish information about violations of the Code of Conduct through the internal means of communication, to the extent that this does not contradict the laws governing the protection of personal data.

7.4. Procedure for approval of the Code

This Code of Conduct shall be approved by the decision of the Management Board of UAB "ACME Grupė" and shall enter into force from the date of its approval. The Code of Conduct may be amended or supplemented also only by the decision of the Management Board of UAB "ACME Grupė", the amendments or supplements shall enter into force from the date of their approval.

No later than within 5 working days from the date of adoption of the decision of the Management Board of UAB "ACME Grupė" to approve, amend or supplement this Code of Conduct, the Code of Conduct shall be additionally approved by the order of the CEO of each other company belonging to ACME group.

This Code of Conduct shall be directly applicable for UAB "ACME Grupė", and shall apply for other companies belonging to ACME group once the Code of Conduct is additionally approved by the CEOs of such relevant ACME group companies.

This Code of Conduct shall be revised periodically, but not less than once a year, or in case of significant events (e.g., changes in legislation) and, if necessary, submitted to the Management Board of UAB "ACME Grupè" for consideration.