AIGO d.o.o.
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BEOGRAD

CODE OF ETHICS AND BUSINESS CONDUCT

AIGO BUSINESS SYSTEM

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I. INTRODUCTION

Code of Ethics and Business Conduct (hereinafter: the **Code**) of **AIGO BUSINESS SYSTEM DOO BEOGRAD** (hereinafter: the **Company**) provides a framework and support for reliable and responsible conduct in business environment for the companies that are or will be cooperating with our Company, and primarily for the employees of our Company and its related entities. It is thus our expectation that all our partners, colleagues and friends provide full support to and apply the guidelines that we are hereby providing for them as well as that we are jointly working on raising and strengthening awareness of the necessity of immaculate and appropriate conduct to ensure our own integrity as the basis for our development.

II. SCOPE OF APPLICATION

The Code is passed for the **AIGO BUSINESS SYSTEM DOO BEOGRAD**, its branches and related entities, as well as for all the employees and colleagues in it. All the Company employees, clients, partners and friends must be committed to bringing their conduct in line with the Code and to applying this Code and the rules incorporated therein whenever they are working with the Company and its representatives.

III. PROTECTION OF HUMAN RIGHTS AND DIGNITY

The Company shall protect and uphold human rights of the employees guaranteed by the Constitution of the Republic of Serbia. We also expect from all our partners to uphold employee rights in the same manner and to protect them, as well as to take adequate steps in order to ensure that their business operations do not contribute to violation of human rights and to correct any negative impacts that they have directly caused. Our employees shall always and in each case strive to treat their colleagues, clients and our partners with respect and to foster dignity of others. We prohibit all forms of illegal labour exploitation, slavery, child work, trafficking in human beings and other forms of forced labour, and all our partners must treat the Company employees and their own employees in the same manner.

Questions concerning protection of human rights and dignity matters or any potential violation of these laws or regulations should be to the Human Resources Department.

IV. PROHIBITION OF DISCRIMINATION AND HARASSMENT AT WORK

We are committed to maintaining the work environment which is free from any unjustified discrimination or unequal treatment and/or omission (exclusion, limitation or preferential treatment), vis-à-vis persons or groups, as well as their family members or persons close to them, either openly or covertly, which is based on race, colour of the skin, ancestors, citizenship, nationality or ethnic origins, language, religious or political beliefs, sex, gender-based identity, sexual orientation, financial standing, birth, genetic features, medical condition, disability, marital or family status, conviction, age, appearance, membership in political, union and other organizations and other actual, and/or presumed personal characteristics of employees. We expect from all the partners with which we cooperate to demonstrate a high level of implementation of regulations in the field of protection from discrimination and gender equality by their employees.

Questions concerning prohibition of discrimination and harassment at work matters or any potential violation of these laws or regulations should be to the Human Resources Department.

V. MAINTENANCE OF HEALTHY AND SAFE WORKPLACE

Health and safety at work is regarded by our Company as the most important human and not business priority. Consequently, we are working in such a manner as to reduce the risks related to our business operations and to provide to our employees information required for reduction of individual risks. We are employing resources, such as education and training in the field of occupational health and safety for our employees, to prevent injuries. We expect from our partners to equally protect their health and safety, as well as the health and safety of their male and female colleagues.

Questions concerning maintenance of healthy and safe workplace matters or any potential violation of these laws or regulations should be to the Human Resources Department.

VI. IMPROPER PAYMENTS AND MONEY LAUNDERING

We are striving to act cautiously when working with the transactions which may cause suspicion of money laundering and terrorism financing, in order to ensure application of legal regulations in the field of prevention of money laundering and financing of terrorism.

It is prohibited to perform conversion or transfer of any property acquired through the commission of a criminal offence, concealment or misrepresentation of the true nature, source, location, movement, disposition, ownership or rights with respect to the property acquired through the commission of a criminal offence, as well as acquisition, possession or use of property acquired through the commission of a criminal offence, even where they were committed outside of the territory of the Republic of Serbia (the so-called "money laundering").

It is prohibited and strictly forbidden to provide or collect property or to attempt to provide or collect it, with the intention of using them or in the knowledge that they may be used, in their entirety or in a part thereof: for committing a terrorist act, by terrorists or by terrorist organizations (the so-called "financing of terrorism").

Concerning this, it is important that the partners with which we cooperate are not, either directly or indirectly, involved in any prohibited activities, as well as that they are continuously implementing efficient control measures for their own business operations, in order to ensure compliance with the law.

We must all be active in combating money laundering and financing of terrorism!

Questions concerning improper payments or money laundering matters or any potential violation of these laws or regulations should be to the Finance Department or/and the Legal Department.

VII. COMPLIANCE WITH LEGAL REGULATIONS GOVERNING PREVENTION OF BRIBERY AND ANTI-CORRUPTION

All forms of corruptive behaviour are strictly prohibited in the Company (zero tolerance for corruption). Corruptive practices are considered to be relations based on abuses of official and/or social position or influence, in public or private sector, with the aim of acquiring personal benefits or benefits for another person. In practice, corruptive behaviour may be exercised through giving and/or receiving bribe and/or through intermediation in giving and receiving bribe.

"Bribe" shall include each gift (or a promise of a gift or another benefit) to any natural or legal person in private or public sector, if the gift is intended as an incentive for the recipient to abuse his/her position or to otherwise achieve unfair advantage. Such advantage can be achieved due to achieving benefits for one person and/or action which are harmful to another person, which may be done, for example, by concluding a contract, achieving an agreement, abstaining from performance of duty, as well as by violating other duties in the performance of business and/or in the performance of pubic powers.

It is prohibited to give bribe of any value to civil servants or to the representatives of the state, public enterprises, political parties, candidates for positions and to all persons performing public powers or public or state functions.

Both individuals and the Company may be strictly sanctioned for any infringement of the regulations governing bribery and corruption.

A gift shall include money, objects, rights and services performed without an adequate remuneration and every other benefit which is provided to any person in relation to exercising of his/her duties within his/her employment, the value of which can be assessed financially. Examples of gifts include: cash, gift cards or vouchers, securities, property interest in economic operators, property, services or goods, tickets, purchase coupons, free airplane tickets (or tickets for other means of transport) or accommodation, special privileges (such as possibilities for education and employment for friends and relatives), donations for charities, discounts, personal services obtained free of charge, financial credits or loans against property, or promises of a future employment. Office supplies and other promotional materials (notebooks, personal organizers, posters, calendars, ballpoint pens, etc.) shall not be considered gifts according to this Code.

Receiving and providing business representation or gifts shall be acceptable when it is lawful, reasonable, adequate and modest, and it must not, under any circumstances, present corruptive practice.

If an employee obtains confidential information on corrupt activities of members of state and public administration, that employee is obligated to immediately inform their supervisor and must cooperate during the investigation to uncover the corruption.

Questions concerning prevention of bribery or anti-corruption matters or any potential violation of these laws or regulations should be to the Legal Department.

VIII. POLITICAL ACTIVITY

AIGO prohibits corporate political contributions of all forms, including: in-kind contributions such as the purchase of tickets to fund-raising events; donations of products or services; work performed by associates during paid working hours; and the free use of AIGO facilities by any political candidate , parties and campaigns. Your political engagement should take place out-side of your working hours.

If you are engaged in political activities, make sure that this reflects your own personal view and do not give the impression that any of these activities are connected to AIGO.

IX. AVOIDANCE OF CONFLICT OF INTEREST SITUATIONS

Conflict of interest arises when personal interest of a person affects, may affect or seems to affect the Company's interest.

It is due to that the Company employees are expected to behave as if they were the Company owners, which means that we have the responsibility to always act in the best interest of the Company. We expect that we will not become related to the interests or relations which have, may have or appear to have impact which is contrary to the Company interests, reputation and integrity.

We should not exploit Company resources, property, information or our positions in the Company for achievement of our personal interests, or otherwise compete with the Company.

Conflict of interest also occurs in a situation where an employee acts or has an interest which may make impartial and effective discharging of professional obligations difficult.

Conflict of interest may also arise where the employees, members of their families or third persons which are working with the Company unduly and unfairly obtain personal benefits based on their employment with the Company.

Any situation that involves, or may reasonably be expected to involve, a conflict of interest with AIGO should be disclosed promptly by the employee to his or her immediate or next higher level manager or the Legal Department.

X. COMPLIANCE WITH LEGAL REGULATIONS GOVERNING LOBBYING

Lobbying is an activity whereby influence is exerted on the public authorities of the Republic of Serbia, Autonomous Province and local self-government unit, authorities of the holders of public powers, which are founded by the Republic of Serbia, Autonomous Province and/or the local self-government unit in the procedure of enacting laws, regulations and general acts, within the scope of competence of these public authorities, with a view to achieving interests of the beneficiaries of lobbying, in compliance with the law.

The Company and its employees are obliged to comply with the Law on Lobbying and other regulations governing this field when conducting business and cooperating with the state authorities and holders of public powers.

XI. COMPLIANCE WITH LEGAL REGULATIONS GOVERNING FREE TRADE AND PROTECTION OF COMPETITION

Everyone who is working with the Company must comply with all the regulations in the field of trade, including the regulations in the field of protection of competition and unfair competition. Each act of a market participant which is aimed at or which has or may have as a consequence significant limitation, distortion or prevention of competition can be subject to imposition of strict sanctions. Aspects of negotiations or conclusion of (written and oral) agreements between market participants which are aimed at or which have as a consequence significant limitation, distortion or prevention of competition in the territory of the Republic of Serbia are prohibited and invalid, except in cases of exemptions from the prohibition in compliance with the Law on Protection of Competition.

It is prohibited to abuse a dominant position of a market participant, such as, for example, direct or indirect imposing of unjust purchase or sale price or other unfair business conditions, applying unequal business conditions to equivalent transactions with different market participants, whereby individual market participants are brought in a disadvantageous position compared to the competitors, limiting production, market or technical development.

Contact the subject matter the Legal Department timely.

XII. DEALING WITH THE GOVERNMENT

AIGO seeks to protect the integrity of the procurement process by prohibiting conduct by contractors or subcontractors that could improperly influence the decisions of government contracting officers.

AIGO employees may not disclose bid, proposal or relevant information regarding a current or future procurement to another company.

If employees are in doubt about the nature of such requests, then they must refer the matter to the Tender Office Sector, the Public Sales Sector or the Legal Department.

XIII. TRADE & EXORT CONTROL

All transactions, regardless if they are crossing borders or transferred within the same country, may be subject to national and international customs, trade and/or export control regulations.

AIGO is committed to complying with all trade and export control regulations, taking into consideration potential conflicting regulations among the countries in which we operate. The failure to do so can result in civil and criminal liability and loss of export privileges.

We are all expected to communicate truthful and complete information in a timely manner and check for compliance with national and international customs, trade and export control regulations when developing and adapting processes.

We are all responsible for complying with trade regulations.

No person acting on behalf of the Company is allowed to participate in an iregular economic boycott or give information that could be considered as supporting such non – approved boycotts.

Contact the subject matter the Foreign Trade Logistics Department and the Legal Department timely.

XIV. COMPLIANCE WITH APPLICABLE REGULATIONS

Our Company is strongly dedicated to respecting all applicable regulations in the Republic of Serbia. In case of non-compliance with or violation of applicable regulations, the individual and the Company as well may be subject to civil or criminal law sanctions, which may result in both pecuniary and non-material negative consequences for the Company.

It is due to that important that all the partners, clients and employees working with the Company or those cooperating with the Company are, first of all, thoroughly educated in the field of regulations which are necessary for their performance of business operations, in order to avoid every possibility, even the potential one, of non-compliance with or violation of applicable legal regulations, and secondly to apply these regulations, in order that business operations are, in all their aspects, in compliance with legal regulations.

Contact the subject matter the Legal Department timely.

XV. FINANCIAL INTEGRITY

All our business partners must accurately and completely document all the transactions which are resulting from agreements concluded (in writing or orally) with the Company.

Each payment effectuated by the Company must be previously approved and duly justified according to the established procedures and in accordance with the agreed conditions.

All the requests for the non-standard discounts must be commercially justified and purposeful.

Our Company has established measures for monitoring of costs and it maintains the policy of transparent and cost-efficient spending, which enables us to achieve both responsible spending and integrity and secured payment of expenses.

We expect from our partners, clients and employees to behave in the same manner.

If employees are in doubt about the nature of such requests, then they must refer the matter to the Finance Department or the Legal Department.

XVI. BUSINESS INTEGRITY

To be able to establish and maintain strong, quality and long-term relations, it is necessary that we behave with integrity and foster fairness and trust in all relations with the partners. When engaging in negotiations and contracting, we must act responsibly, accurately, reliably, seriously and with confidence.

Our Company may agree only the terms and conditions that it can fulfil. Thus, we must not rely on manipulation, concealment, abuse, deception or confidential information, or any other dishonest activities which are contrary to the business practices and customs, all with the aim of achieving fair business conduct.

Contacts to address uncertainties are: our Line Manager, the Legal Department.

XVII. PROTECTION OF INTELLECTUAL PROPERTY

All the partners, clients and third parties should be aware that the Company has intellectual property rights, confidential information, know-how, patented technology, documentation and other materials which must not be used without explicit and written approval from the Company.

In case of software which is protected by Company's copyright, the same must not be copied without a contract concluded with the Company which is specifying conditions and royalty for the use of such software.

On the other hand, the Company shall respect the intellectual property rights of all its partners and clients and it shall endeavour to fully maintain such conduct, and we expect the same from our partners, clients and employees.

Contact to address uncertainties is the Legal Department.

XVIII. NON-DISCLOSURE OBLIGATION

Our Company employees may from time to time have access to information which is not in public domain and which is of essence for the Company or other companies with which we do business, which is not available to people outside of our Company. As employees working for our Company, we must not use information obtained through work, in such a manner that it affects our or other people's decisions regarding investments in the purchase or sale of shares of our Company or any other company with which our Company does business. Such information may include information on the plans for mergers, acquisitions or sales; development of new products; marketing strategy; financial results which is not publicly available; contracts with the partners which are of utmost importance for our Company; or on other important business transactions which are of utmost importance for our Company. It is necessary that we exercise caution in order not to forward confidential information to any other party, including the family members and friends, which may then use or disclose such information in an inappropriate manner. As the employees with our Company, we must not use such confidential information to exert impact on our own or others investment decisions.

While working or in the course of cooperation, we may obtain confidential information of our Company or confidential information of our partners. Such information must be protected during and after employment and cooperation and must not be used to obtain personal gain or in a manner which is contrary to law or internal Company decisions. Confidential information may include financial information, business operations, processes, records, source code, software and other inventions or development (irrespective of the phase of development) created or licensed by the Company,

information on employees, business plans, software files, passwords, technical data, drawings, strategic and operational plans, user data, contracts, agreements, marketing and sale plans, competition analyses, product development plans, prices, potential contracts or acquisitions, financial plans or forecasts, internal practices and information on potential clients and buyers and employees and other valuable Company information. Employees and clients should use and protect confidential information with great care; it should be used for its intended purposes only and disclosed solely based on the consent obtained from the authorized person or an order of a public authority.

Following the termination of employment, former employees must return to the Company complete documentation, files, copies and other business materials related to Company business, as well as any other proprietary Company material, and they must not use information and clients' contacts obtained through their work with the Company.

The third persons engaging with us in business cooperation share their confidential information with us and we shall protect it and treat it as we protect and treat our own confidential information.

Each Company employee and each client holding in his/her possession a Company resource, such as, for example, devices, equipment, funds, etc., shall be responsible for their custody and protection and civil and criminal sanctions shall be imposed against them in case of any destruction, damage or seizure of such resources for which they are responsible through their fault.

We are responsible for protection of all pieces of Company information and for the use of network and computer systems in ethical and lawful manner. We must respect all the principles of IT safety and internal control of our information and communication systems in the Company. We must protect our passwords and other access codes by complying with the password protection policies. We should not allow other persons to use our profiles/accounts. Company information must be transferred from our computers to any unapproved portable devices. We understand that internet is a public place. When writing any electronic message, you should bear in mind that, once that it is transmitted, messages can easily be modified, distorted and forwarded without our knowledge or approval. E-mail, instant messages and SMS messages should be composed with the same level of attention employed when drafting any other Company document. We must not, at any moment, use the internet or e-mail for any unauthorized or illegal purposes or for downloading any sexually implicit or explicit materials or any other illegal materials.

Protection of personal data of our employees or of personal data obtained through performance of our economic activity is a special segment of our activities and interest, and we are thus harmonizing our conduct with the Law on Personal Data Protection of the Republic of Serbia and our clients are equally required to consistently apply legal regulations in this field.

Contacts to address uncertainties are: our Line Manager, the Legal Department.

XIX. FOSTERING ENVIRONMENTAL PROTECTION AND SUSTAINABLE DEVELOPMENT

Sustainable environmental management and preservation aimed at reducing and rehabilitation of all forms of environmental pollution is among the crucial objectives that our Company is actively striving to support.

With the aim of achieving that objective, as one aspect of the contribution to reduction of environmental pollution, our Company is treating its waste in compliance with the Law on Waste Management through adequate provisional disposal of any waste produced and through contractually based cooperation with the waste management operators.

Sustainability is a systematic way of thinking about the things we do every day as a Company and about interaction between our activities and the world around us. By balancing the economic, social

impacts and the environmental impact through our activities and decision making, we will create long-term shared value for our Company.

The objectives of sustainable development are a universal call for action to eradicate poverty, protect the environment, and ensure peace and prosperity for all. In that segment, a small but significant part that our Company is undertaking is to balance the economic, social and environmental impacts through which we will create long-term shared value for our Company, such as, for example, we have increased energy efficiency and safety performance, we are treating our waste in compliance with the legal regulations to reduce their impact on the environment, we have made contributions to humanitarian organisations and actions.

We shall strive in this segment to motivate all our clients and employees to include the sustainable development goals in their agendas and to permanently and confidently join or support the activities which are aimed at creating healthy environment for each individual and for us all collectively, as a society.

Contacts to address uncertainties are: our Line Manager, the Support Sector, the Legal Department.

XX. PROTECTION OF EQUIPMENT AND RESOURCES

All the assets - tangible (devices, products, premises, equipment, etc.) and intangible (corporate policies, business secrets, confidential information, intellectual property, etc.) - shall be subject to legal protection in civil and criminal (misdemeanour) proceedings.

The resources used by the employees or clients while they are in our premises are Company property and the same may not be sold, leased, presented as a gift, lent or disposed of in any other manner whatsoever without a relevant legal basis and approval, which shall additionally include modifications of the said resources.

Company property may be used for business purposes only.

Our Company shall treat the property of other persons with which it cooperates in the same manner.

Contacts to address uncertainties are: our Line Manager, the Support Sector, the Legal Department.

XXI. RESPONSIBLE MARKETING

Our Company wishes to communicate consistently with the investors, analytics, media and with public interest groups and Company communication must be in compliance with the applicable legal requirements and Company policies. We must not communicate in the name or on behalf of the Company, either in writing or orally, except in cases where we have been duly authorized to act as Company representatives or in cases where we have previously addressed the relevant organisational unit competent for external corporate communications and marketing for such purposes.

Company employees and third parties working on behalf of the Company are obliged to at any given moment act fairly, responsibly and professionally, in accordance with the best interests of the Company and our clients. Employees must communicate with the clients in a fair, clear, honourable, adequate, professional and lawful manner. All our employees are obliged to provide the required and accurate information to potential or actual clients in such a manner that they can reach the most realistic decision relating to engaging in business cooperation with the Company. Providing false or misleading information to clients is prohibited.

Contacts to address uncertainties are: our Line Manager, the Corporate Communications and Marketing, the Legal Department.

XXII. CODE COMPLIANCE CONTROL

Non-compliance with the Code, our policies or applicable legal regulations shall potentially have grave consequences for the individuals involved and for the Company. Such conduct can result in disciplinary measures imposed against individuals, termination of employment as well as civil or criminal liability of an individual. It is thus important to report and monitor any non-compliance with this Code, because in addition to individual liability, far reaching and grave consequences may also be brought about for the Company. Due to that, our Company wishes and has interest in full application of this Code, both on all the Company employees, and on all the associates, clients, partners, suppliers, service providers and any other third legal or natural persons which are cooperating with the Company.

All our employees shall endeavour to present the rules from this Code to their clients on behalf of the Company and to acquaint them with the need to apply it.

However, if you become aware of individual non-compliance with these rules in the Company, you may contact the Legal Department of the **AIGO BUSINESS SYSTEM DOO BEOGRAD,** by sending an email to **pravnaslužba@aigo.rs**

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Dragan Popovic, General Manager