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**CODE OF CORPORATE ETHICS**  
**NOVA POST POLAND**

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Dear colleagues!

The Nova Poshta Group of Companies, of which NP Poland is a part, is developing rapidly and helping to shorten the distances between loved ones, relatives, and business partners in different parts of the world. Our goal is to make the consumption of goods from abroad accessible, to provide Ukrainians who were forced to leave their homes, while fleeing the war, to communicate with their homes. We strive to be equally convenient and useful for both business clients and individuals. Every day, our work impacts many people's lives and businesses. It is important for us to be honest – this is the key to our future work. Honest, responsible, and ethical business conduct is essential for protecting

the company's business reputation and maintaining its competitive advantages. We are jointly responsible for the actions and decisions taken, and our victories are the victory of each and every one of us.

The document before you contains the standards we must meet and the values we strive to adhere to in our daily activities. This is a list of rules and norms of conduct that each employee shall follow.

Business entities that are partners of the company (users of trademarks) or intend to become partners of the company must share the company's values defined in this Code.

By implementing the values of Nova Poshta and adhering to this Code, treating each other with respect within the company, respecting and valuing our business partners and treating representatives of government agencies and the media responsibly, we achieve the planned results in the proper way. No business interest can justify an unworthy act.

**Sincerely, Viacheslav Klymov,  
Volodymyr Popereshniuk,  
Inna Popereshniuk**



## MISSION AND VALUES

**SIMPLE DELIVERY AND  
RELIABLE FINANCIAL  
SERVICE FOR LIFE  
AND BUSINESS**

### Our values

- hardworking; we do not like imitation of work
- relentless development, the need to create something new, restless
- responsibility, willingness to take risks, self-demanding, high demands
- ambitiousness, purposefulness, focus on results
- honesty, sincerity, openness; we don't like manipulation and embellishment of data
- LEAN culture, focusing on what's important
- simplicity and lightness

# STRATEGIC PRIORITIES

The interests of our customers are always the main priority of the company. Nova is the delivery of the future. We are fast, convenient, reliable and this is our main competitive advantage. Nova is an advanced parcel delivery service compared to other postal operators, it does not include any unnecessary services and is provided according to the standards of speed and quality of express delivery. We also create innovative financial products and services for e-commerce. Our key consumer: Individuals, with Business being our main sales channel. We assist our business clients in trade, production and communications. For our individual clients, we are the best solution when shopping and communicating with loved ones in any country in the world. Nova is a global company that scales its unique history and business model of delivery in Ukraine to international markets. Ukraine remains our largest market, and we strive to become a leader in all markets where we operate.

## **SPEED, CONVENIENCE AND QUALITY FOR CUSTOMERS**

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### **DEVELOPMENT**

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For us, revenue growth, shipments, network, and profits are the main dimensions of our performance and the main source of investment. We are always looking for the most effective way to achieve best possible results. We strive to simplify processes and minimize costs while maintaining high quality services. We consider profit to be the main marker of success in the highly competitive world of a free economy.



### **EMPLOYEES**

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The impeccable work of the company is possible only thanks to the best, most talented and highly competent people. Nova is a place of self-realization for professionals and the best company to start a prosperous career. People are our main value, our cooperation is based on trust, mutual respect and assistance. Employee health and occupational safety is a key priority for the management of the companies of the Group. We create conditions within the company for the development of innovations, technologies, and products. Nova has an effective system of recruitment, training and career growth of employees who have the opportunity to continuously enhance their skills both at the corporate university and school. Constant training of employees throughout their careers is the driving force behind the development of our company. Nova is socially liable for the well-being and development of society, taking an active part in the processes of economic reforms, a healthy lifestyle and ensuring the well-being of the population in Ukraine and in the world.

### **TECHNOLOGY**

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Our operating model consists of our own branches, partner network branches, home delivery services, parcel locker network, points of parcel sending and receiving network and logistics infrastructure. We deliver documents, parcels, cargoes by ground and air transport. We improve our products and processes using all the advanced innovations in communications, information technology and automation. We are looking for opportunities for growth - the basis of operational excellence of processes is lean management technologies. The IT component is our powerful driving force in the competition. State-of-the-art technologies allow us to serve our customers perfectly, realize the competitive advantages of "speed - ease - reliability" and create the most effective tools for the work of our employees.



## RULES AND PRINCIPLES OF OUR ETHICS

The rules and principles of ethics of Nova Poshta are based on universal human values: humanism, mercy, compassion, honesty, mutual respect. NP Poland carries out its activities in accordance with the requirements of the legislation of the Republic of Poland and the EU, where it directly or indirectly conducts its business.

Honesty and integrity in relations with the state, with our own employees, partners, clients is the main criterion for evaluating our actions in creating proper working conditions, paying salary to staff, concluding agreements, building operational processes, paying taxes to the budget.

Wherever we work, we always keep our promises and always try to act in a right way, even if it is not the easiest path.

What matters to us is the way in which the result is achieved, not just the fact of its achievement. The company expects employees to be honest at all levels, comply with the requirements of the law and internal regulations.



## PURPOSE AND OBJECTIVES OF THE CODE

The implementation of the mission and the embodiment of the company's values is the duty of all the employees: from top management to ordinary personnel. The reputation and prestige of the company are our common result

### The purpose of this Code is to:

- consolidate of the Company's mission and values;
  - raise Employees' awareness of personal responsibility for the Company's success, reputation and safety;
  - determine the basis of the Company's relations with employees, contractors, public authorities, the media and representatives of civil society;
  - protect the interests of clients, business partners and employees of NP Poland.
- Guided by this Code, we undertake to conduct business in a honest and transparent way. The Code of Corporate Ethics and Values of NP Poland is the basis for building trust and a positive image, which are certainly reflected in financial success.

### Objectives of the Code

The purpose of the Code of Corporate Ethics is to define the standards of NP Poland's activities and the rules of conduct for its employees both inside and outside the company. These standards and rules are aimed at adhering to the rule of law and high ethical standards in the implementation of the company's mission.



We consider it to be our duty to treat each other with respect, to be decent and tolerant, to strive for excellence and to work as a team

### **Respect, honesty and openness are the basis of communication in the company**

We have the principles of fair and transparent employment, we promote comprehensive professional development and advanced trainings of our employees. We create an atmosphere of trust in which mistakes and problems are discussed openly but tolerantly at the same time.

Intimidation or other actions contrary to laws and moral and ethical standards (pressure, harassment, humiliation, gossip, etc.) are prohibited. Colleagues must be treated with respect and dignity.

In particular, we do not tolerate the following actions: mobbing, verbal or written comments or "jokes" about religion, origin, political affiliation, race, ethnicity, nationality, gender or age; physical or sexual courtship or manifestations; threatening gestures or statements of a violent nature; threats of violence. The above actions can be done by colleagues, bosses, suppliers, contractors, or customers. Each of us is responsible for maintaining mutual respect in the workplace. Intimidation and harassment will not be tolerated under any circumstances. If you become aware of such actions, please contact the compliance hotline at [compliance@novaposhta.ua](mailto:compliance@novaposhta.ua) or fill out the appropriate feedback form on the website.





We recognize the human rights proclaimed at the national and international levels, comprehensively and strictly observe such rights and strongly condemn any manifestations of their violation

NP Poland prohibits any discrimination in hiring, determining the level of salary or promotion on the basis of national, political, gender, age, race, religion and any other characteristics that are not directly related to the work performed. This means that NP Poland cannot refuse employment because of gender, nationality, religion, sexual orientation, political beliefs, etc. Employees of different nationalities, religions, race, gender, age, etc., receive the same salary for the same work. We exclude all forms of forced and child labor, and we respect the freedom of association in trade unions. The company guarantees the conduct of collective negotiations with representatives of the team, who were elected in accordance with the procedure established by law.

### **The company has a policy of no punitive measures if an employee initiates issues related to misconduct**

No employee of the company may be dismissed, deprived of benefits, demoted, harassed or discriminated against for honestly initiating matters relating to the misconduct of either management or any employee. Reporting is considered honest and fair if you believe your data is true and accurate. If you believe someone is retaliating against you, report it as a Code violation. To prove it, a thorough investigation of all the facts of such a type will be conducted.



## OCCUPATIONAL HEALTH AND SAFETY AT THE WORKPLACE

We take care of the safety and health of our employees at the workplace

### The employee is the main value of the company

Occupational health and safety at the workplace are among the company's core values. We always comply with the current standards and rules on occupational safety, look for and implement new, safer methods of work in order to avoid unjustified risks for employees. Our duty is to provide a workplace that meets health and safety standards, safety and hygiene rules. An efficiently organized workplace ensures high-quality performance of production tasks and productivity at work.

We require all our employees to comply with occupational safety rules in their own interests and in the interests of their colleagues.

### The employees' duties, in turn, are:

- to know and comply with legislative and other regulations regarding occupational health and safety as well as fire safety in their field;
- to take care of personal safety and health, the safety of employees working nearby;
- to know and comply with the requirements of instructions and other local regulatory documents in the field, the knowledge of which requires the function;
- to undergo training, preliminary and periodic medical examinations in accordance with the established procedure, use collective and individual protective equipment.



## ENVIRONMENT

The company takes a responsible approach to environmental problems. We are responsible for protecting human health, the environment and natural resources

### One of the basic principles of NP Poland is the protection of the environment

NP Poland carries out its activities in accordance with the requirements of applicable environmental laws, regulations and permits. In the absence of such requirements, the company independently sets its own standards for environmental protection.

### NP Poland adheres to an environmental policy regarding:

- reducing use of water;
- efficient use of energy resources;
- reducing the volume of waste and increasing the volume of its recycling.

NP Poland strongly supports and implements the principle of development and distribution of environmentally friendly technologies.



## USE OF COMPANY'S RESOURCES

We are committed to protecting company resources that are under our control

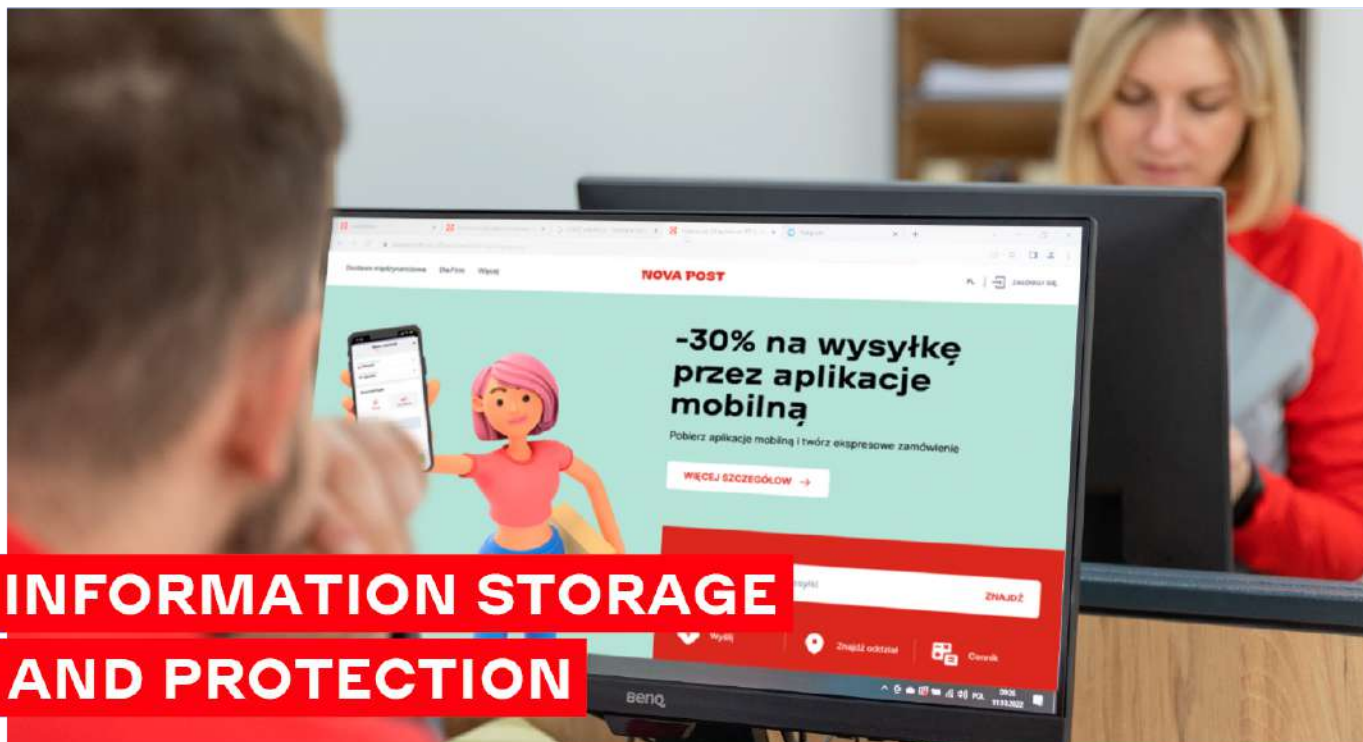
The company's resources are property, information, money, intellectual property, equipment used by employees in the process of performing their duties.

We are committed to the proper use and protection of company resources.

The use of telephones, printers, scanners, corporate appliances, or similar equipment for personal purposes is allowed only in exceptional cases, if it does not constitute abuse, does not interfere with the performance of professional duties, is not associated with illegal activities and does not lead to additional costs.

### Each of us should:

- use the company's resources for their intended purpose and not use them for personal purposes;
- properly manage the company's funds and expenses;
- be attentive to security procedures and warn the authorized personnel of situations that may lead to the loss, theft or improper use of the company's resources;
- take care of the company's property;
- report situations of intentionally negligent handling of resources that led to the company's losses.



## INFORMATION STORAGE AND PROTECTION

We comply with laws regarding the protection of personal data, confidential information, and trade secrets

**Disclosure of personal data, confidential information and trade secrets can cause significant damage to the company, its customers, and partners. That is why we must follow these important and simple at the same time rules:**

- be attentive and careful when discussing the company's business in public places, for example, in elevators, catering establishments, or while having a phone conversation or a chat;
- do not use the computer to perform work tasks if someone sees its screen;
- do not allow third parties to enter the company's premises without appropriate permission;
- use confidential information, taking care to properly store it in accordance with internal policies and instructions;
- transfer or disclose confidential information only to authorized persons and organizations once the permission of management is obtained.



## FINANCIAL ACCOUNTING AND REPORTING RELIABILITY

The company's activities are based on the principles of transparency, reliability, and integrity. Falsifying records or failing to account for funds and assets is a serious violation

Violations of accounting and tax accounting, financial reporting rules may have negative consequences for the company.

### therefore in no case should you:

- consciously enter false or misleading data into a report, record, or request for reimbursement;
- falsify any record;
- attempt to influence others to take actions that could compromise the financial records, reports, or statements of the Company;
- conceal, alter, falsify, destroy, or in any way falsify records or documents of the Company.

All documents and other records created or received by employees in connection with their work must be stored in accordance with applicable laws and regulations, as well as company policies.



## CONFLICT OF INTERESTS

We fight against corruption, bribery, and illegal enrichment. We strive to always act in the interests of the company and avoid any conflicts of interest of the Company and our own interests

A conflict of interests arises when a personal relationship, financial or other interest may prevent you from acting solely within the company's interests or when you use your position in the company for your own benefit. Here are some typical examples:

- a person close to you (a member of your family, a close friend or a person my share household with) is a supplier, partner, customer or competitor of any company of the Nova Poshta group, or an employee of such a company;
- you or a person close to you has a financial or other interest in a company or person that competes, runs business or strives to run a business with any company of the Nova Poshta group;
- you are directly or indirectly accountable to a person close to you or have the ability to influence decisions about the terms of this person's employment, salary, promotion or performance evaluation;
- you receive a personal benefit from any business activity that the company considers (for example, you directly or indirectly own property, have patents or other rights in which any company of the Nova Poshta group is interested);
- you have a part-time job or conduct other activities with a company or person that competes with or runs business with any company of the Nova Poshta group.



## CONFLICT OF INTERESTS

### To prevent conflicts of interest, employees are obliged to:

- act for the benefit and in the interests of the Nova Poshta and NP Poland group of companies;
- avoid any conflicts of interest and prevent their occurrence in the performance of professional duties;
- in the event of a conflict of interests or the possibility of such a conflict, adhere to decent behavior, act in accordance with their professional duties and seek help in resolving the situation from their supervisor.

If you find yourself in any of the above situations or see that such a potential conflict of interests arises for someone else, inform your supervisor immediately. The manager, in turn, must notify the compliance service of the Nova Poshta group of companies by sending an e-mail to: [compliance@novaposhta.ua](mailto:compliance@novaposhta.ua). New employees are also required to disclose information of this nature when applying for a job in the company. Then the situation can be properly analyzed, assessed and an appropriate solution can be found. Thus, the situation can be properly analyzed, evaluated and an appropriate solution found.





## GIFTS, ENTERTAINMENT ACTIVITIES AND OTHER SERVICES

Accepting or giving gifts, attending entertainment events, and using some kind of services may lead to conflict of interests

In the course of work, customers, suppliers, consultants, and other business partners may offer you gifts, invitations to entertainment events or services. The acceptance of such values may affect the ability and objectivity of resolving issues in the interests of the companies of the Nova Poshta group, including NP Poland.

### Types of gifts that NP Poland employees can accept:

- souvenirs with the symbols of client companies or business partners - for example, pens, calendars or small promotional items related to business;
- occasional attendance at local sporting events, theatre, or other cultural events with a business partner, etc.

In any case, the cost of the gift, service, invitation or lunch should not exceed 10% of the minimum wage established on January 1 of the current year. The same rule regarding the value of gifts and their types applies to NP Poland employees who intend to give a gift to a business partner or client. It is strictly forbidden to give gifts in any form to representatives of state bodies, except for souvenirs with the symbols of the companies of the Nova Poshta group.



## RELATIONS WITH COUNTERPARTIES

The company actively fights against any manifestations of corruption, including extortion. Our relations with counterparties are based on the principles of openness and transparency

The company stands for honesty in all the agreements, high quality services and uncompromisingly excellent customer service. Information on procurement and tenders is open and publicly available.

### Our Suppliers

Suppliers play an important role in business processes, and therefore we must carefully select our suppliers, from whom we expect effective mutually beneficial cooperation, compliance with the requirements of the law and the Supplier Code. When making procurement, it is necessary to be guided by such business criteria as quality, price, level of service, reliability, as well as comply with the requirements of the Policy for the provision of goods, works and services.



We value every customer. The company's work is based on the priority of the client's interests. The customer is always right, the customer should always be satisfied!

### **Our clients**

The success of our business strategy depends on loyal and satisfied customers - both legal entities and individuals. Every employee, regardless of whether they work in a branch, at a terminal, or in a support office, should always be ready to help a customer if any difficulties arise. The company stands for high quality services and uncompromisingly excellent customer service.

Our clients choose us because we provide high and guaranteed quality service. The customer should always receive the promised service at the promised price. We all need to know and follow the company policies, standards and procedures that ensure the level of our service.

Incorrect information about the Company's products and services affects its image, jeopardize customer loyalty and satisfaction, and lead to litigation.



## RELATIONS WITH OTHER MARKETS

If a competitor touches on one of the following issues, politely and courteously end the discussion and explain that it contradicts our policy

### **We comply with competition law and strive to always be the first**

Do not discuss salient business issues with competitors, in particular, prices, terms of service, business plans, marketing plans, profits, costs, production capacity, volumes of material assets of any company from the Nova Poshta group. The Company considers unacceptable any concerted anti-competitive actions of business entities aimed at restricting free competition.

The company will respond harshly to such violations, protecting its mission and values by all measures provided for by law.

We consider concerted actions to be any actions/inaction of business entities working with the Company in relation to agreed anti-competitive behavior. We also consider concerted actions to be the establishment of an business entity or association, the purpose or effect of which is to coordinate anti-competitive behaviour or to join such an association.

In case of any discrediting of the company's trademark (actions, inaction, statements) by the company's partners (trademark users), the company reserves the right to unilaterally terminate any relationship bound by agreement with such partner/partners.



## RELATIONS WITH GOVERNMENT BODIES

We comply with laws  
and regulations

**We build cooperation with public authorities on the principles of legality, openness, and liability**

Always seek advice and recommendations from representatives of the legal department if you do not know how to behave in a situation with representatives of public authorities as a participant.

Check the information regarding the powers granted to the representatives of such bodies.

If you are approached by an official of a public authority regarding your work or asked to provide information on the basis of a request in connection with an investigation or inspection, you must first politely ask for documents confirming the authority of the official and then notify the representative of the legal department.



## POLITICAL ACTIVITIES. RELATIONS WITH MEDIA

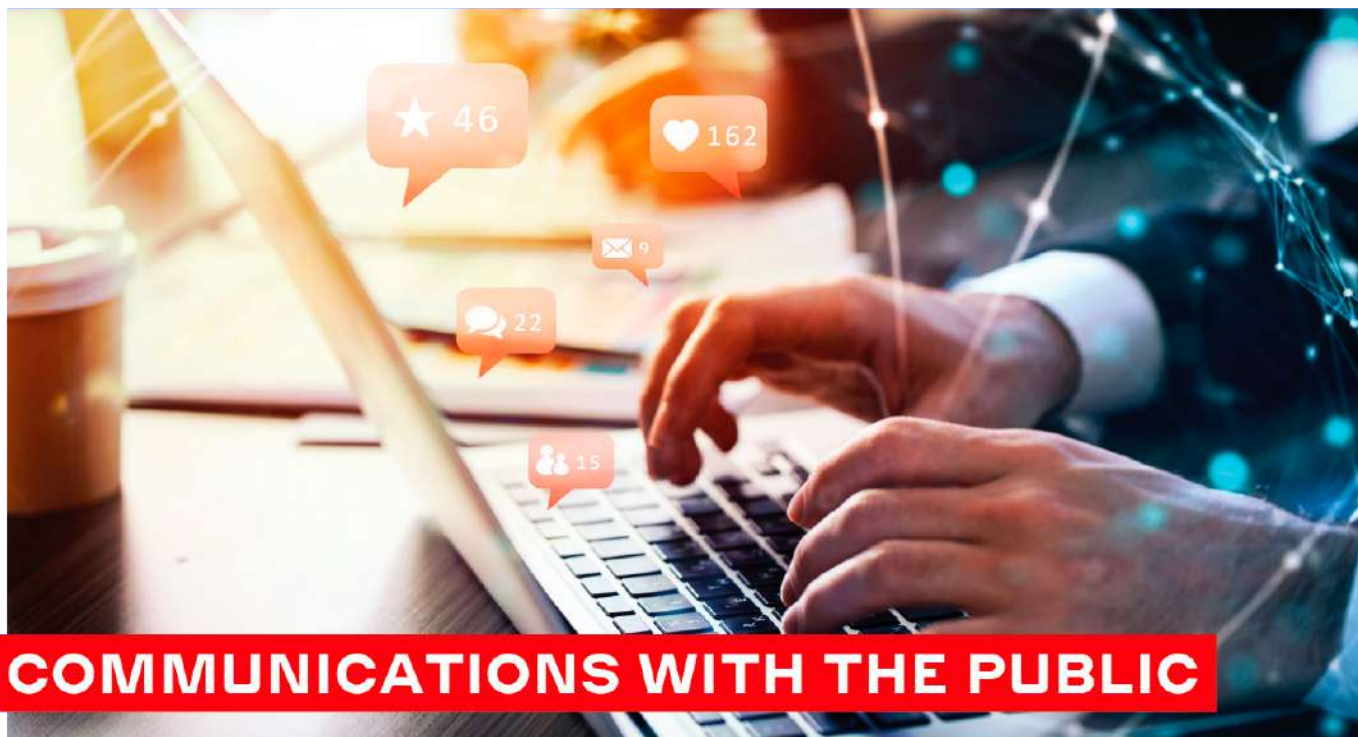
We must remember that any information or point of view voiced by us in the media is associated with the Company and may affect its image and reputation

NP Poland is out of politics. Any statements on political topics, comments on political issues, actions or decisions of political figures are possible only under condition that the profile of the company's employee on social networks does not contain any information that may link the employee with NP Poland or may suggest that it is not opinion of the employee that is being expressed, but the official position of the company. Any actions of this nature are not allowed, which are not only the exercise of personal rights and freedoms of citizens guaranteed by the Constitution of the Republic of Poland, but the exploitation of the company's brand, its general recognition, positive business reputation, etc. Employees and partners of the company (trademark users) should not make statements, leave comments that may have a negative impact on the reputation or brand of the company, or be construed, even if it is mistakenly, as a comment or statement on behalf of the company.

Constitutional political rights and freedoms of citizens may be exercised in any way that is not associated with the company's activities, its brand, or the activities of an individual as an employee of the company (i.e., an employee using company's brand, symbols, exercising his/her political rights and freedoms in company's premises, on its background, in its branded clothing, etc.). We condemn any manifestations of incitement to hatred on political grounds in the company, calls for political action and the adoption of such decisions. Communication with representatives of the media on the company's activities is allowed only under condition the appropriate permission is obtained and in accordance with the Company's information policy.

Only information that can be freely obtained from the company's open sources - website, booklets, press releases, etc. - can be used.





Respect for human honor and dignity, respect for the territorial integrity of the state, its sovereignty, cultural diversity - these are the undeniable values of NP Poland

Employees in and out of working hours adhere to the company's values, take care of the company's image, including using social networks, because everything that employees publish or discuss publicly, their judgments, and actions can affect the company. Employees of NP Poland, apart from specially authorized employees, do not publish on behalf of the company any comments on social networks regarding the company's activities.

In order to avoid the risk of interpreting the personal opinion of individuals as the position of NP Poland, employees who use social media to discuss political and social issues should be prudent and make it clear that the position expressed on social media is the employee's personal opinion and does not reflect the position of NP Poland.



Any personal statements on social media should not harm the company's reputation. Violation of these rules, causing reputational losses to the company may result in the employee being subject to disciplinary action up to and including dismissal

**In public communication and actions, employees shall not:**

- call for a violent change in the constitutional order of the Republic of Poland, initiates or promotes war, incites national, racial or religious enmity;
- aggressively defend of one's political views, deny freedom of choice, or show disrespect for other citizens' choices;
- make statements aimed at dividing society, statements that have signs of separatism, discrimination against people on the grounds of place of birth, nationality, political, religious affiliation, gender, sexual orientation,

physical or mental health, statements against equality of human rights;

- promote the aggressor state, sponsors of terrorism, illegal formations, persons or any of their actions, statements, speeches that justify or recognize the legitimacy of the occupation of the territories of other states.

**NP Poland does not participate in religious activities. Employees are prohibited from engaging in religious propaganda while performing their professional duties and being on the territory of NP Poland units (i.e., branches, terminals, etc.). Employees are prohibited from using the name of NP Poland, financial, material or any other resources of NP Poland for religious activities.**







## MONEY LAUNDERING PREVENTION

The company will not have any business relations with counterparties registered in countries subject to international sanctions

Employees are obliged to comply with the laws of the Republic of Poland and the countries in which NP Poland conducts activities aimed at fighting against money laundering and terrorist financing. NP Poland does not cooperate with counterparties registered in countries subject to international sanctions or blacklisted by the Republic of Poland and other countries in which NP Poland operates.

NP Poland conducts a counterparty verification procedure aimed at confirming the legitimacy of the counterparty's business and identifying potential risks related to cooperation with such counterparty. Employees of NP Poland are prohibited from entering into agreements on behalf of NP Poland with counterparties that have not passed the verification procedure. All the payments are made in accordance with the laws of the Republic of Poland and the laws of the countries in which NP Poland operates.



## FIGHT AGAINST FRAUD

The Company considers unacceptable, does not allow and condemns any manifestations of fraud - actions or inaction with the aim of obtaining an illegal benefit at the expense of the company or with the aim of causing it material or non-material damage.

### **Fraud includes, but is not limited to:**

- forgery of documents,
- distortion of financial statements,
- appropriation of funds and assets,
- payment of inflated or unjustified bills,
- actions aimed at obtaining personal gain with the use of authority
- facilitating the conclusion of agreements by the company for the purpose of obtaining personal benefits
- receiving kickbacks, unlawful benefit.

**The fight against fraud is an integral part of the corporate culture of Nova Poshta.**



This Code is intended to ensure the liability of employees within and outside the Company

### **Liability for compliance with the provisions of the Code**

- employees of NP Poland are liable for strict compliance with the provisions of this Code;
- violation of the provisions of this Code may be considered as a violation of the internal labor regulations of NP Poland or the employee's professional duties, and is the basis for the application of disciplinary sanctions;
- violation of the provisions of this Code by the Company's Partner/Partners (users of trademarks) may be grounds for consideration of the feasibility of further cooperation with them;
- the obligation to comply with the provisions of this Code rests with all employees of NP Poland and the Company's Partners (trademark users)



## FINAL PROVISIONS

For more information on compliance with the requirements of the Code of Corporate Ethics, you can contact the Management board of employees or the Legal Department.

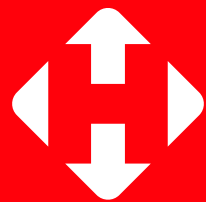
For queries about violations of the Code of Corporate Ethics, please contact the compliance specialist at **[compliance@novaposhta.ua](mailto:compliance@novaposhta.ua)** email address or fill out the feedback form on the website

Silence of the facts of violation of the Code of Corporate Ethics is deemed to be complicity in such violations. We support and appreciate those who report violations of this Code and the policies which were adopted for other to comply with them and will not tolerate harassment of such persons.

**Knowing about the violation and not reporting equals to being an accomplice to the violation**

The following must be reported:

- *real or potential conflict of interests between the Company and the employee*
- *violation of the Standard of Trade Secrets and Confidential Information*
- *distortion of financial statements/falsification of documents/planned or actual indicators*
- *theft or misuse of the Company's property*
- *fraud, abuse of official position*
- *corruption, bribery of employees (bribes, kickbacks, gifts that may affect impartiality in decision-making)*
- *being at the workplace in a state of alcohol intoxication or under the influence of narcotic drugs*
- *spreading false information about the Company*
- *insulting colleagues, mobbing, committing actions or threats aimed at intimidation, harassment*
- *violations in the field of occupational safety and health*
- *harassment of those who reported violations*
- *other violations of the Code of Corporate Ethics*



[nowapost.pl](http://nowapost.pl)