



# **CODE OF BUSINESS CONDUCT**



[www.neemba.com](http://www.neemba.com)



## CONTENT

Message from Dealer Principal	3
Objectives	4
Scope of application	5
General Principles : Respect for Laws, Standards and Regulations	6
Article 1 : Respect for Oneself, Others, the Community and the Environment	7
Article 2 : Protection of Data and Other Company Assets	10
Article 3 : Conflicts of Interest	13
Article 4 : External Activities of Employees	15
Article 5 : Family and Other Relationships	18
Article 6 : Business Opportunities Within the Group	21
Article 7 : Competition and Compliance with Antitrust Laws	23
Article 8 : Management of Confidential Information	25
Article 9 : Protection of Personal Data	27
Article 10 : Combating Corruption and Bribery	29
Article 11 : Gifts, Business Meals, and Entertainment	31
Article 12 : Prohibition of Facilitation Payments	33
Article 13 : Compliance with Trade Sanctions and Embargoes	35
Article 14 : Anti-Money Laundering and Prevention Measures	38
Article 15 : Workplace Respect	40
Article 16 : Environmental Protection	42
Article 17 : Corporate Social Responsibility (CSR)	44
Article 18 : Respect for Human Rights	46
Article 19 : Health and Safety at Work (HSE)	49
Article 20 : Social Media Use	51
Article 21 : Management of Consequences and Violations of the Code of Business Conduct	53
Article 22 : Reporting Illegal or Non-Compliant Behavior and Non-Retaliation Policy	55
Ressources	57
FAQ – Code of Business Conduct for Neemba Group	59

# MESSAGE FROM DEALER PRINCIPAL



**Jean-Luc KONAN**

DEALER PRINCIPAL

Dear Neembers,

As we continue to navigate the dynamic landscape of today's business environment, I want to emphasize the paramount importance of ethics and compliance within our organization, as clearly highlighted in our four core values summarized in the acronym LIVE.

At Neemba, we are committed not only to deliver exceptional products and services but also to conduct our business with the highest standards of integrity, honesty, and fairness. Our reputation for ethical conduct is one of our most valuable assets, and it is incumbent upon each of us to safeguard it through our actions and decisions.

Ethical conduct is not just a box to tick; it is the foundation upon which we build trust with our customers, suppliers, partners, and stakeholders. Compliance with laws and regulations is non-negotiable - it is a fundamental aspect of our operations and is essential to our long-term success.

In this context, our business principles outline the values and standards to which we dedicate ourselves.

This Code of Business Conduct clarifies and supports the implementation of these principles by establishing minimum, non-negotiable behavioral standards in key areas.

While this Code does not cover every possible situation, it serves as a reference framework for all activities. Employees are encouraged to seek advice when uncertain about the appropriate course of action, as it is ultimately every employee's responsibility to "do what is right," a responsibility that cannot be delegated.

As Neembers, we must uphold these principles in every interaction, transaction, and decision we make. Together, let us reaffirm our commitment to ethical and compliant behavior, ensuring that we not only meet but exceed the expectations placed upon us through exemplary conduct.

Thank you for your dedication to upholding the values that define Neemba.

Sincerely,

**Jean Luc KONAN.**



## **OBJECTIVES**

Formalize the Group's expectations regarding professional conduct

Promote ethics to facilitate achieving the Group's objectives while maintaining and enhancing its brand image

Provide a framework to standardize professional conduct across the Group

Establish a formal and transparent framework for discussions and decision-making on ethical issues





## **SCOPE OF APPLICATION**

This Code applies without exception to all leaders and employees of the Neemba Group and to all partners or service providers.

This Code comes into effect on **May 1st 2025**.



## **GENERAL PRINCIPLES : RESPECT FOR LAWS, STANDARDS AND REGULATIONS**

At Neemba, we commit to complying with the legal provisions governing our activities. Compliance with applicable laws and regulations in the countries where we operate must never be compromised.

Additionally, our employees must adhere to the Group's internal rules and guidelines that may apply in specific situations. Whenever the Group's specific internal rules are stricter than ordinary legal provisions, we always apply the stricter provisions.



## **ARTICLE 1**

### **RESPECT FOR ONESELF, OTHERS, THE COMMUNITY AND THE ENVIRONMENT**

We believe respect is the foundation of ethical and responsible business conduct. All employees, business partners, and stakeholders are required to adhere to the following principles.



## **SELF-RESPECT**

Recognizing the inherent dignity and value of everyone within our Group. Employees are encouraged to maintain integrity, professionalism, and personal well-being, including promoting a positive work-life balance and seeking personal growth opportunities.

## **RESPECT FOR OTHERS**

Recognizing the inherent dignity and value of everyone within our Group. Employees are encouraged to maintain integrity, professionalism, and personal well-being, including promoting a positive work-life balance and seeking personal growth opportunities.



## **RESPECT FOR THE COMMUNITY**

Recognizing our responsibility to positively impact the communities where we operate. This involves engaging with local stakeholders, supporting community initiatives, and respecting human rights.

## **RESPECT FOR ENVIRONMENT**

Committing to minimizing environmental impact and promoting sustainability across all operations. This includes conserving natural resources, reducing waste and greenhouse gas emissions, and adhering to applicable environmental regulations.



## **ARTICLE 2**

### **PROTECTION OF DATA AND THE OTHER COMPANY ASSETS**



## **PROTECTION OF FINANCIAL INFORMATION AND DATA**

Preventing fraud, safeguarding the company's assets, and ensuring the reliability of accounting and financial information are top priorities for Neemba. We are committed to maintaining the highest standards of integrity and transparency in all our accounting and financial activities. This commitment includes implementing robust internal controls, conducting regular audits, and providing ongoing training to our employees to prevent, detect, and address instances of fraud or misrepresentation.

## **PROTECTION OF DIGITAL INFORMATION AND COMBATING CYBERCRIME**

We recognize that digital information security is critical to protect our company and stakeholders from the growing threats of cybercrime. To this end, we implement robust cybersecurity measures to secure our systems, data, and networks against unauthorized access, theft, data loss, or cyberattacks.

All employees are required to adhere to best practices for cybersecurity, including:

- Using strong passwords and changing them regularly,
- Avoiding sharing sensitive information on unsecured platforms,
- Remaining vigilant against suspicious emails (phishing) and dubious links,
- Reporting any suspicious activity or potential cyber threats to the IT or information security department.



## **FRAUD PREVENTION AND ASSET PROTECTION**

Employees are responsible for protecting the company's assets. It is essential to exercise sound judgment to prevent damage, theft, misuse, or wastage of physical and intellectual property, as well as financial resources. Any suspected instances of fraud or inaccuracies in accounting and financial information will be promptly investigated, and appropriate measures will be taken. We encourage all employees to report concerns or suspicions regarding fraudulent activities or inaccuracies through designated channels, such as the compliance hotline or directly to management.

Furthermore, we recognize that reliable accounting and financial information is crucial for informed business decision-making and maintaining the trust of our stakeholders. Therefore, we strictly adhere to accounting principles and standards in effect in the countries where we operate, ensuring the completeness, accuracy, and reliability of our financial reports.



## **ARTICLE 3**

### **CONFLICTS OF INTEREST**





A conflict of interest arises when an employee's personal interests or those of a third-party conflict with the interests of Neemba. In such cases, it may become challenging for the employee to fully prioritize Neemba's interests. At Neemba, we always act in the company's best interests.

Employees are required to proactively avoid conflicts of interest whenever possible. As part of this commitment, each employee must complete a Conflict-of-Interest Declaration at least once a year and update it as needed to reflect any changes in their situation.

If an employee encounters a conflict of interest or believes that such a situation could arise, they must promptly disclose it to their immediate supervisor and/or the Human Resources department Director and/or the Legal and Compliance department Director. This ensures that the situation can be addressed fairly and transparently.



## **ARTICLE 4**

### **EXTERNAL ACTIVITIES OF EMPLOYEES**

We take pride in the reputation of our company and prioritize Neemba's best interests in all external engagements and activities. To ensure alignment, employees must adhere to the following guidelines.



### **ALIGNMENT WITH NEEMBA'S INTERESTS**

No activity should be pursued outside Neemba if it interferes with the employee's responsibilities to Neemba, poses a reputational risk, or conflicts in any way with Neemba's interests.

### **CONSULTATION**

In cases of uncertainty regarding the permissibility of an external activity, employees must consult with the Human Resources department and/or the Legal and Compliance department.

## AUTHORIZATION REQUIREMENTS

Certain roles and activities, such as executive positions, employment, partnerships, or consultancy engagements, require prior approval from a member of the Executive Committee.

Authorization will be denied if the role or activity is likely to create a conflict with Neemba's interests or the responsibilities of the employee in question.



## PERSONAL ACTIVITIES

Unless Neemba explicitly requests an employee to assume a specific role or activity, employees must undertake external activities at their own risk and expense and only during their personal time.

Under no circumstances may these activities interfere with the employee's professional obligations, nor interests, image or reputation of Neemba.





## **ARTICLE 5**

### **FAMILY AND OTHER RELATIONSHIPS**

We are committed to making fair and objective decisions regarding hiring and employee development. To ensure equity, the following principles apply.



## **IMMEDIATE FAMILY MEMBERS AND PARTNERS**

Immediate family members and partners of employees may be considered for employment or consultancy roles only if their selection is based on qualifications, performance, skills, and experience. Additionally, there must be no direct or indirect reporting relationship between the employee and their relative or partner.

## **APPLICATION OF FAIR EMPLOYMENT PRINCIPLES**

These fair employment principles apply to all aspects of the employment lifecycle, including remuneration, promotions, and transfers. They also extend to situations where a relationship between an employee and their relative or partner develops after the employee has joined Neemba.



## **PRIORITY CONSIDERATION**

Provided they are equally qualified compared to other candidates, children of Neemba employees may be given priority consideration for internships, training programs, vacation jobs, and similar short-term assignments.

## **DECLARATION OF CONFLICTS OF INTEREST**

Employees are required to disclose any actual or potential conflict of interest that may arise during their professional relationship. This includes romantic or sexual relationships where a direct reporting line or hierarchical dependency exists between employees. Such disclosure enables the company to implement appropriate measures that protect both the organization and the individuals involved while maintaining a fair and transparent work environment.



## **ARTICLE 6**

### **BUSINESS OPPORTUNITIES WITHIN THE GROUP**

We are committed to advancing the business interests of our company. To ensure alignment with this commitment, the following guidelines apply.

## NON-COMPETITION

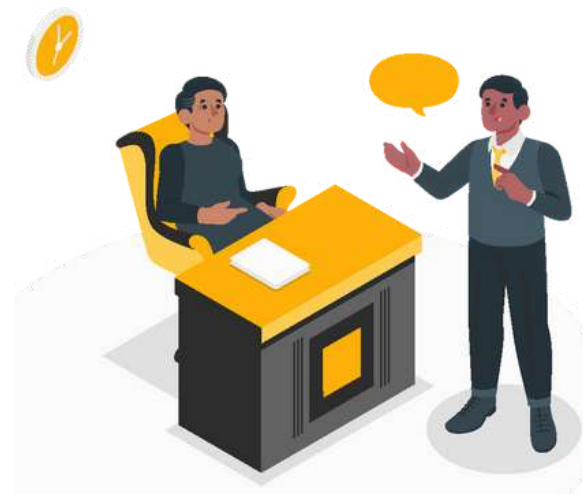
Employees must not engage in activities that directly compete with Neemba. Additionally, they must refrain from personally exploiting business opportunities discovered during their employment unless Neemba explicitly waives its interest in pursuing those opportunities.



## DISCLOSURE OF BUSINESS OPPORTUNITIES

If employees come across business opportunities that may be of interest to Neemba, they are required to inform their immediate supervisor. The supervisor will then seek a decision from management regarding whether Neemba will pursue the opportunity.

Even if Neemba decides not to pursue the opportunity, employees may proceed independently only if doing so will not result in direct or indirect competition with Neemba's operations.





## **ARTICLE 7**

### **COMPETITION AND COMPLIANCE WITH ANTITRUST LAWS**

We recognize the importance of free competition in fostering innovation and driving business growth. We are committed to conduct business ethically and in full compliance with all applicable antitrust and competition laws. Employees must adhere to the following guidelines.





## **INDEPENDENT BUSINESS AND PRICING POLICY**

Neemba's business policies and pricing decisions will be made independently and will never be agreed upon - formally or informally - with competitors or other unrelated parties, whether directly or indirectly.

## **FAIR COMPETITION**

Neemba will never engage in practices such as the allocation of customers, territories, or product markets with competitors. Our presence in the market will always be the result of fair and ethical competition.

## **FAIR TRADING**

Neemba is committed to treating its customers and suppliers fairly and impartially, ensuring that all business relationships are based on mutual trust and respect.

All employees, particularly those involved in marketing, sales, procurement, or regular interactions with competitors, are responsible for ensuring compliance with applicable competition laws. In case of doubt, employees must promptly consult the Legal and Compliance Department for guidance and participate in training on competition law to ensure adherence to these principles.



## **ARTICLE 8**

### **MANAGEMENT OF CONFIDENTIAL INFORMATION**



We highly value and protect confidential information, both our own and that of others. Confidential information includes all non-public information, such as trade secrets, business plans, marketing strategies, consumer insights, engineering concepts, product formulas, designs, databases, records, asset sale details, salary information, and unpublished financial data.

Neemba's ongoing success depends on the careful handling and non-disclosure of confidential information to unauthorized parties. Unless required by law or explicitly authorized by management, employees are prohibited from disclosing or allowing the disclosure of confidential information. This obligation remains in effect even after the termination of employment. Additionally, employees must exercise the utmost caution to prevent unintentional disclosure by securely storing and transmitting confidential information.

We recognize that third parties, such as joint venture partners, suppliers, or clients, also have an interest in protecting their confidential information. Therefore, all confidential information shared with Neemba by third parties must be treated with the same level of care as Neemba's own confidential information. Likewise, employees are required to safeguard any confidential information acquired during their previous employment.

By adhering to these principles, we aim to maintain trust, uphold ethical standards, and ensure the security of sensitive information.



## **ARTICLE 9**

### **PROTECTION OF PERSONAL DATA**

Neemba is committed to comply with all applicable laws and regulations regarding the protection of personal data. We ensure that all personal data collected and processed are secure, confidential, and used only for legitimate purposes.

Employees and partners are required to adhere to established data protection protocols. Any violation must be reported immediately to the appropriate departments.

Individuals have the right to access, rectify, and delete their personal information, which can be exercised upon request. By upholding these standards, Neemba reinforces its commitment to privacy and responsible data management.







## **ARTICLE 10**

### **COMBATING CORRUPTION AND BRIBERY**

At Neemba, we unequivocally condemn all forms of corruption and bribery. Employees are required to adhere to the following principles.

## **PROHIBITION OF OFFERING OR ACCEPTING IMPROPER ADVANTAGES**

Employees must never, directly or indirectly, offer or promise any improper personal or financial advantage to obtain or retain a business or other benefit from a third party, whether public or private. Similarly, they must not accept such advantages in exchange for preferential treatment of a third party.

## **AVOIDANCE OF SUSPICIOUS ACTIVITIES**

Employees must refrain from any activities or behaviors that could raise suspicions or create the appearance of offering or accepting bribes. Even the attempt to engage in such conduct is strictly prohibited.

## **POLITICAL CONTRIBUTIONS**

Neemba strictly adheres to electoral laws that generally prohibit corporate political contributions to political parties or candidates in many jurisdictions. Any deviation from this policy must be approved by the CEO and the Chairman.

## **CONSEQUENCES OF IMPROPER CONDUCT**

Employees must understand that offering or accepting improper advantages can influence decision-making, even outside interactions with government officials. Such actions may result in disciplinary measures, including termination, and potentially criminal prosecution. Improper advantages can take various forms, including employment or consultancy contracts for closely connected parties.

## **RAISING AWARENESS OF ETHICAL PRACTICES**

We are committed to raising awareness among our suppliers and business partners about the importance of maintaining high ethical standards and complying with applicable anti-corruption laws.

## **ADHERENCE TO HIGH COMPLIANCE STANDARDS**

We require our suppliers to adhere to rigorous compliance and integrity standards and actively demonstrate their commitment to preventing any form of corruption in their operations.

## **RESPONSIBLE COLLABORATION**

Neemba fosters close collaboration with its suppliers to develop and implement robust anti-corruption policies, including training programs, regular audits, and confidential reporting mechanisms.



## **ARTICLE 11**

### **GIFTS, BUSINESS MEALS AND ENTERTAINMENT**

In conducting business, we uphold the principles of fair competition and ethical business practices. Employees must adhere to the following guidelines.

## **AVOIDANCE OF IMPROPER INFLUENCE**

Employees must not allow themselves to be influenced by receiving favors, nor should they attempt to unduly influence others by offering favors. Only reasonable business meals and symbolic gifts appropriate to the circumstances may be offered or accepted. Employees must refrain from offering or accepting gifts, meals, or entertainment that could create the impression of unduly influencing the respective business relationship.

### **SPECIFIC GUIDELINES ON GIFTS**

Gifts offered or received must be of low value, with a maximum amount set at 50 Euros or its equivalent in local currency. This limit helps maintain the integrity of professional relationships. A "reasonable meal" is defined as a modest meal appropriate to the circumstances of the professional activity in question.

### **INTERACTION WITH PUBLIC OFFICIALS AND GOVERNMENT AGENTS**

Employees must exercise caution in their interactions with public officials and government agents to avoid any appearance of corruption and ensure transparency in relationships. Only symbolic and low-value gifts, within the limit of 50 Euros or equivalent, are permitted, and these must comply with local laws and regulations. Meals with public officials and agents are discouraged and should be avoided whenever possible. Employees must not offer or accept any gifts, meals, or entertainment that could be perceived as an attempt to unduly influence official decisions.

### **PROHIBITION OF CERTAIN GIFTS**

Employees are strictly prohibited from offering or accepting gifts in the form of cash, loans, bribes, or similar monetary benefits, regardless of the amount involved. The giving or receiving of cash is strictly forbidden under all circumstances.

### **CONSULTATION AND COMPLIANCE**

When assessing situations involving gifts or favors, employees must seek advice from their immediate supervisor or the Legal and Compliance Department if they have any doubts.



## **ARTICLE 12**

### **PROHIBITION OF FACILITATION PAYMENTS**



At Neemba, we strictly prohibit the use of facilitation payments by employees. Facilitation payments refer to unofficial gratuities paid to government officials or employees to obtain or expedite routine administrative actions, such as customs clearances, visas, permits, or licenses (among others).

By enforcing this prohibition, Neemba upholds its commitment to ethical business practices and compliance with applicable laws and regulations, ensuring transparency and fairness in all operations. Employees must report any solicitation or demand for such payments to the Legal and Compliance Department immediately.





## **ARTICLE 13**

### **COMPLIANCE WITH TRADE SANCTIONS AND EMBARGOES**

At Neemba, we operate in various markets and regions subject to diverse legal systems and regulations. Accordingly, we are committed to complying with all applicable export and import laws, including trade sanctions, embargoes, and other government-imposed trade regulations.

## **KEY PRINCIPLES :**

### **EXPORT CONTROL LAWS**

Neemba acknowledges that the export of products, services, and technologies is subject to export control laws. The export of items depends on various factors, including their nature, country of origin, intended use, and end-user.

### **COMPLIANCE WITH SANCTIONS AND EMBARGOES**

Sanctions and embargoes impose restrictions on transactions with specific countries, individuals, entities, and certain end-uses. Neemba employees must remain vigilant regarding these restrictions and ensure compliance by obtaining all necessary documentation before engaging in transactions or exporting goods.

### **SOCIAL AND ENVIRONMENTAL RISK ASSESSMENT**

Before engaging in any international activities, Neemba commits to conducting a thorough assessment of various risks (social, reputational, environmental, etc.) to identify and mitigate potential negative impacts on its operations.

### **INFORMATION MONITORING**

Employees must stay informed about relevant trade sanctions, embargoes, and export control regulations that may affect Neemba's operations.



## **DUE DILIGENCE**

Prior to engaging in any transaction or exporting goods, employees must conduct comprehensive due diligence to ensure compliance with applicable laws and regulations.

## **DOCUMENTATION**

All required documentation, licenses, permits, and authorizations must be obtained before initiating any transaction involving export or import activities.

## **REPORTING CONCERNS**

Each Neemba employee has the responsibility to comply with trade sanctions, embargoes, and export control laws. Compliance is non-negotiable, and failure to adhere to these regulations may result in disciplinary measures, including termination of employment for those involved.



## ARTICLE 14

### **ANTI-MONEY LAUNDERING AND PREVENTION MEASURES**

At Neemba, we are committed to conducting business with reputable partners engaged in lawful activities and deriving their funds from legitimate sources. Money laundering, a criminal offense, involves concealing the origins of money associated with illegal activities such as terrorism, drug trafficking, or corruption. This crime occurs when illegally obtained funds are integrated into the financial system to appear legitimate or to hide their true origin or ownership.

## **KEYS PRINCIPLES :**

### **COMPLIANCE WITH FINANCIAL REGULATIONS**

Neemba employees must adhere to all applicable accounting, record-keeping, and financial reporting standards for cash payments and other transactions related to our business activities.

### **VIGILANCE AGAINST MONEY LAUDERING**

As Neemba employees, we remain vigilant in detecting any irregularities in payments or suspicious behavior exhibited by clients or other parties involved in our transactions.

### **REPORTING SUSPICIOUS ACTIVITIES**

If you suspect or have concerns about a proposed transaction, it is imperative to promptly report your concerns to your supervisor or the Legal and Compliance Department. Early detection and reporting of potential money laundering activities are critical to protecting Neemba's integrity and reputation.

### **EMPLOYEE RESPONSIBILITY**

Every Neemba employee plays a vital role in preventing money laundering activities. By adhering to our policies and maintaining vigilance, we help uphold the integrity of our business operations and honor our commitment to ethical conduct.

### **CONSEQUENCES OF NON-COMPLIANCE**

Failure to comply with our anti-money laundering policies may result in disciplinary measures, including termination of employment. Neemba has zero tolerance for any form of involvement in illegal activities, including money laundering.



## **ARTICLE 15**

### **WORKPLACE RESPECT**

We embrace diversity and respect the personal dignity of all employees. We are committed to maintaining a workplace free from discrimination and harassment. Employees must adhere to the following guidelines.





## **NON-DISCRIMINATION**

Employees must not discriminate based on origin, nationality, religion, race, gender, age, sexual orientation, or any other protected characteristic.

## **PREVENTION OF HARASSMENT**

Employees must refrain from any form of verbal or physical harassment based on these characteristics or for any other reason.

## **REPORTING CONCERNS**

Employees who experience or witness behavior that violates these principles are encouraged to raise their concerns as outlined in this policy.



## ARTICLE 16

### ENVIRONMENTAL PROTECTION

At Neemba, we believe in building a better world by integrating sustainability into all our activities. We understand that progress requires a delicate balance between environmental management, social responsibility, and economic growth.

With this in mind, we are committed to working toward a future where everyone's basic needs - such as housing, clean water, education, and reliable energy - are met.

We pledge to provide workplaces, products, services, and solutions that prioritize the efficient and responsible use of resources. By doing so, we aim to minimize our negative environmental impact while maximizing the positive contributions we bring to nature.

## **KEY COMMITMENTS**

### **COMMITMENT TO CIRCULAR ECONOMY**

We actively promote recycling, reusing, and reducing materials used in all our operations and supply chains, aligning our practices, wherever possible, with the principles of the circular economy.

### **EMPLOYEE TRAINING**

We are committed to raising awareness and training our employees to improve their environmental practices, including reducing energy and water waste in our offices and encouraging environmentally responsible behaviors.

### **BIODIVERSITY PROTECTION**

We are dedicated to preserving and protecting biodiversity across all our operations. This includes implementing measures to minimize impacts on local ecosystems and promote ecological restoration wherever necessary.

### **COLLABORATION WITH RESPONSIBLE SUPPLIERS**

We actively prioritize collaboration with suppliers who not only comply strictly with existing environmental regulations but also demonstrate a proactive commitment to addressing environmental challenges. We encourage these partners to adopt sustainable practices, innovate in resource management, and implement concrete solutions to significantly reduce their ecological footprint.



## **ARTICLE 17**

### **CORPORATE SOCIAL RESPONSIBILITY (CSR)**





Neemba is committed to integrating social responsibility into its daily activities by upholding principles of sustainability, philanthropy, and positive social impact. Our commitments include reducing our ecological footprint, supporting local communities, and implementing ethical business practices.

We actively promote initiatives that contribute to the well-being of employees and society by supporting community projects and adopting practices that respect the environment and human rights. Through these efforts, Neemba strives to create a meaningful and lasting positive impact on the environment.



## **ARTICLE 18**

### **RESPECT FOR HUMAN RIGHTS**

At Neemba, we are steadfast in our commitment to respect and protect human rights in all aspects of our business operations.



We unequivocally prohibit the following practices and will not engage with individuals or companies known to participate in :

## **CHILD EXPLOITATION**

Including child labor and exploitation in any form.

## **CORPORAL PUNISHMENT**

We tolerate no form of corporal punishment in the workplace or in the context of work.

## **VIOLENCE**

We condemn violence against employees, particularly when based on gender, origin, religion, or opinion.

## **FORCED LABOR**

We do not engage in or support forced or compulsory labor.

## **DISCRIMINATION**

Neemba upholds principles of equality and prohibits unlawful discrimination in employment and hiring practices.

## **DANGEROUS WORKING CONDITIONS**

We ensure safe working conditions for all employees.


## **FAIR REMUNERATION**

We comply with legal requirements regarding wage payments and deductions to prevent workers from falling below the legal minimum wage.



Neemba is committed to collaborating with suppliers who fully respect human rights and adhere to international standards for working conditions and human dignity. These suppliers must demonstrate their commitment to protecting their employees from exploitation or abuse and actively implement policies and practices that promote the well-being of their workforce.

At Neemba, we view this as a collective responsibility involving every employee, supplier, and business partner. All must adhere to these fundamental principles without exception. Any identified human rights violations in our value chain will be addressed with the utmost rigor, which may include the immediate implementation of corrective actions or, in cases of persistent non-compliance, termination of the contract with the supplier or partner involved.





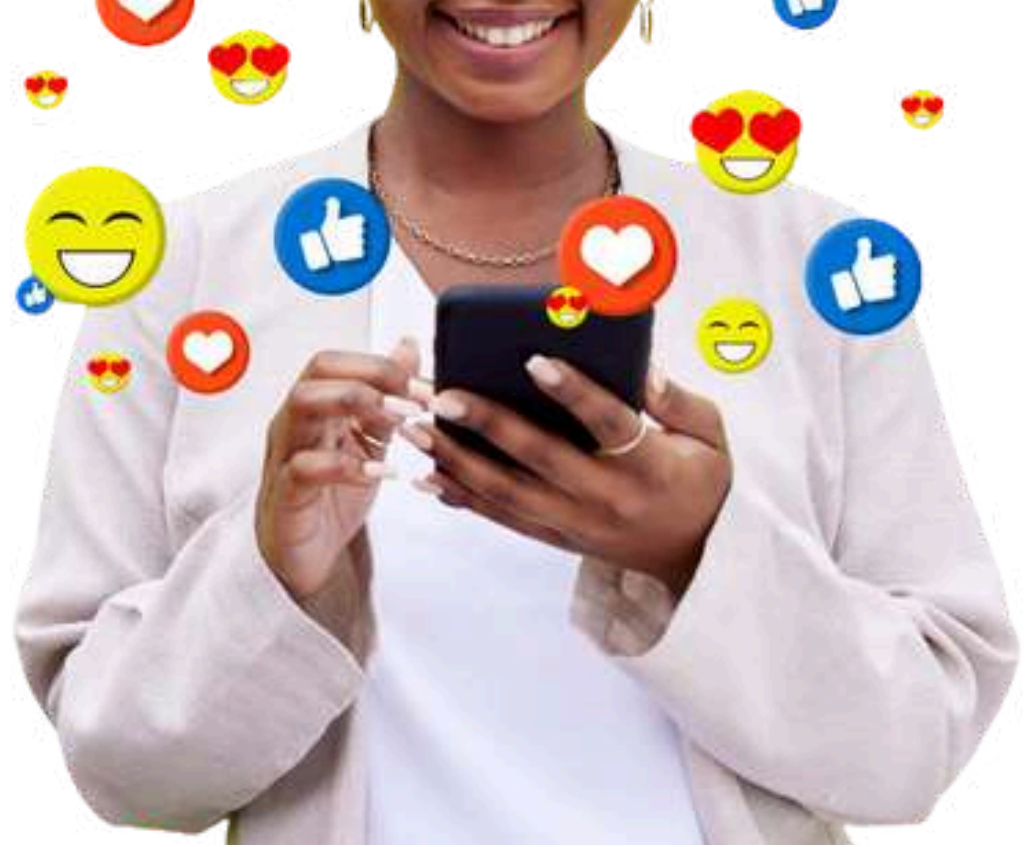
## **ARTICLE 19**

### **HEALTH AND SAFETY AT WORK (HSE)**



At Neemba, we prioritize creating a healthy and safe environment for our employees, contractors, clients, and stakeholders. Our overarching goal is to achieve zero harm to individuals involved in our operations, and we recognize that this goal requires the commitment of every individual within our organization.

We are dedicated to implementing comprehensive health and safety measures, conducting regular risk assessments, providing adequate training, and fostering a culture of safety awareness. Neemba is committed to ensuring compliance with all applicable health and safety regulations to safeguard the well-being of everyone associated with our operations.



## **ARTICLE 20**

### **SOCIAL MEDIA USE**



Employees, contractors, and other stakeholders must adopt respectful and professional online conduct, especially when representing or mentioning Neemba on social media.

Any communication regarding the company on social platforms must align with Neemba's values and avoid damaging its reputation. Confidential or sensitive company information must not be shared publicly. Interactions should always respect others and comply with applicable regulations, promoting a positive and ethical representation of Neemba in the digital space.





## **ARTICLE 21**

### **MANAGEMENT OF CONSEQUENCES AND VIOLATIONS OF THE CODE OF BUSINESS CONDUCT**

We are committed to consulting and adhering to the provisions outlined in our Code of Business Conduct. Employees are required to comply with the following directives :

## **RESPONSIBILITY FOR COMPLIANCE**

Each employee is responsible for ensuring full compliance with all provisions of this Code. In case of uncertainties, employees are encouraged to seek guidance from their immediate supervisor, Human Resources, and/or the Legal and Compliance Department.

## **PERSONAL RESPONSIBILITY FOR INTEGRITY**

Maintaining the highest standards of integrity and ethics is a personal responsibility for each employee and cannot be delegated. Employees are required to "do what is right" in all their actions and decisions.

## **GUIDING PRINCIPLES**

In situations of doubt, employees should always refer to the foundational principles outlined in the introduction of this Code for guidance.

## **CONSEQUENCES OF NON-COMPLIANCE**

Any violation of this Code may result in disciplinary measures, including termination of employment. Additionally, where necessary, legal proceedings or criminal penalties may be pursued.



## **ARTICLE 22**

### **REPORTING ILLEGAL OR NON-COMPLIANT BEHAVIOR AND NON-RETALIATION POLICY**

At Neemba, integrity is prioritized in all actions and interactions.

Employees are required to adhere to the following guidelines :

## **REPORTING PRACTICES**

Employees are encouraged to report any practice or action deemed inappropriate or potentially illegal to the following individuals :

- The Immediate Supervisor;
- The Director of Human Resources ;
- The Legal & Compliance Director ;
- The Group Dealer Principal.

## **SPEAK-UP PLATFORM AND CONFIDENTIAL REPORTING**

Complaints may be made confidentially or through “hotlines” (direct employee telephone lines). All complaints will be handled confidentially and investigated appropriately. Neemba is committed to fostering an environment where employees feel comfortable reporting misconduct. To facilitate this, Neemba will establish a Speak-Up platform where employees and third parties can anonymously report any wrongdoing.

## **PROHIBITION OF RETALIATION AND PROTECTION OF EMPLOYEES**

Neemba is committed to promoting an environment where employees can report illegal, unethical, or policy-violating behavior safely and without fear of retaliation. Whistleblowers are protected, and the information provided will be handled confidentially and impartially. Transparency is encouraged, and all reported concerns will be rigorously followed up. Additionally, Neemba is committed to protecting the identity and rights of whistleblowers and individuals under investigation. Anyone found guilty of retaliating against whistleblowers will face disciplinary measures, including termination of employment.

## **COOPERATION WITH INVESTIGATORS**

Neemba takes the prevention and detection of violations seriously. Any potential violation of the Code of Conduct or the law will be promptly investigated. Employees are required to cooperate fully and honestly in all investigations, audits, or internal control activities, including responding promptly to requests for information.

# RESOURCES



TOPICS	RESOURCES	CONTACTS
Reporting concerns related to the Code of Business Conduct	Group Counsel & Chief Compliance Officer	Mohamed KOMARA +2252723535580 / +2250708225939 mohamed.komara@neemba.com
Legal inquiries	Legal Team	<p>Mohamed KOMARA +2252723535580 / +2250708225939 mohamed.komara@neemba.com</p> <p>Olivier N'ZI +2252723535580 / +2250706937697 Olivier.nzi@neemba.com</p> <p>Hema NAIPAL +23052589636 Hema.naipal@neemba.com</p> <p>Axelle OKON +2252723535580 / +2250759985278 Axelle.okon@neemba.com</p> <p>Macamissa GBANE +2252723535580 Macamissa.gbane@neemba.com</p> <p>Magali ADIKO +2252723535580 / +2250703481758 Magali.adiko@neemba.com</p>
Written approvals and guidance on ethics and compliance	Group Counsel & Chief Compliance Officer	Mohamed KOMARA +2252723535580 / +2250708225939 mohamed.komara@neemba.com
Questions about our Code of Business Conduct	Group Counsel & Chief Compliance Officer	Mohamed KOMARA +2252723535580 / +2250708225939 mohamed.komara@neemba.com



SUJETS	RESSOURCES	CONTACTS
Potential criminal matters	Legal Team	<p>Mohamed KOMARA +2252723535580 / +2250708225939 mohamed.komara@neemba.com</p> <p>Olivier N'ZI +2252723535580 / +2250706937697 Olivier.nzi@neemba.com</p> <p>Hema NAIPAL +23052589636 Hema.naipal@neemba.com</p> <p>Axelle OKON +2252723535580 / +2250759985278 Axelle.okon@neemba.com</p> <p>Macamissa GBANE +2252723535580 Macamissa.gbane@neemba.com</p> <p>Magali ADIKO +2252723535580 / +2250703481758 Magali.adiko@neemba.com</p>
Questions about accounting and financial policies/procedures	Finance Team	<p>Arsène DIBY +2252723535580 Arsene.diby@neemba.com</p>
Questions about HR policies and procedures	Human Resources Team	<p>François SAGET +2252723535580 / +2250715581312 Francois.saget@neemba.com</p> <p>Adjï NIANG +2252723535580 / +2250717387257 Adjï.niang@neemba.com</p>
Questions about the Human Rights Policy	Group General Counsel & Chief Compliance Officer	<p>Mohamed KOMARA +2252723535580 / +2250708225939 mohamed.komara@neemba.com</p>



# FAQ



QUESTIONS	ANSWERS
<b>1. Who does the Code of Business Conduct apply to ?</b>	The Code applies to all leaders, employees, business partners, and service providers of the Neemba Group, without exception.
<b>2. What should I do if I witness a violation of the Code ?</b>	If you witness or suspect a violation, report the incident via the Speak-Up platform or inform your supervisor, HR, or Legal and Compliance. Those reporting in good faith are protected from retaliation.
<b>3. What types of conflicts of interest need to be declared ?</b>	Any conflict of interest, including personal or family interests that might interfere with Neemba's interests, must be declared. This includes family relationships within the company or business opportunities discovered outside of your role at Neemba.
<b>4. Can I accept a gift from a supplier ?</b>	Symbolic gifts or reasonable meals may be accepted as long as they are not intended to influence business decisions. Cash or financial benefits are strictly prohibited.
<b>5. What is the policy on receiving and giving gifts ?</b>	Employees may only offer or receive gifts of nominal value, with a maximum limit of 50 Euros (or local currency equivalent). This policy helps maintain ethical business relationships and prevent undue influence.
<b>6. What qualifies as a 'reasonable meal' ?</b>	A 'reasonable meal' is a modest meal that aligns with the professional setting and does not create an appearance of impropriety. It should be appropriate to the specific business context and remain within ethical guidelines.
<b>7. Are gifts to public officials allowed ?</b>	Only symbolic and low-value gifts, within the 50 Euros limit, are permitted, provided they comply with local laws and regulations.
<b>8. Can employees take public officials out for meals ?</b>	Meals with public officials should generally be avoided to prevent any perception of undue influence. If unavoidable, they must remain within ethical and legal limits.

QUESTIONS	RÉPONSES
<b>9. What should employees avoid when interacting with government officials ?</b>	Employees must not offer or accept any gifts, meals, or entertainment that could be interpreted as an attempt to improperly influence official decisions.
<b>10. What is a facilitation payment, and is it allowed ?</b>	A facilitation payment is an unofficial payment made to expedite administrative processes (e.g., visas or permits). These payments are strictly prohibited at Neemba.
<b>11. How does Neemba combat corruption and bribery ?</b>	Neemba prohibits all forms of corruption, including offering or receiving bribes. Employees must not provide or accept improper financial advantages in exchange for preferential treatment or business benefits.
<b>12. What should I do if I am uncertain about the ethics of an external activity ?</b>	If you have doubts about an external activity (e.g., consultancy or a side job), consult HR or Legal and Compliance before proceeding.
<b>13. What happens if I fail to comply with the Code ?</b>	Non-compliance may result in disciplinary action, including termination. In severe cases, legal proceedings or penalties may also be applied.
<b>14. What are the guidelines for managing confidential information ?</b>	All confidential information related to Neemba, its partners, or clients must be protected. Disclosure to unauthorized third parties is prohibited, even after employment ends.
<b>15. What behaviors are prohibited regarding human rights ?</b>	Neemba strictly prohibits child exploitation, forced labor, gender-based violence, religious or origin-based violence, discrimination, and corporal punishment.
<b>16. How does Neemba handle trade sanctions and embargoes ?</b>	We operate in full compliance with applicable trade sanctions, embargoes, and export control laws. Employees must ensure all necessary documents are obtained before engaging in international transactions.

QUESTIONS	RÉPONSES
<b>17. What should I do if I suspect money laundering practices ?</b>	If you suspect money laundering, report your concerns immediately to your supervisor or Legal and Compliance. Neemba is committed to working only with partners who engage in legal and transparent practices.
<b>18. How does Neemba promote diversity and inclusivity ?</b>	Neemba values diversity and inclusivity. Discrimination or harassment of any kind is prohibited, and employees must be treated with respect regardless of origin, religion, gender, age, or other protected characteristics.
<b>19. What is Neemba's environmental protection policy ?</b>	Neemba is committed to minimizing its environmental impact and promoting sustainability. Eco-friendly practices, such as waste and emissions reduction, are encouraged across all operations.
<b>20. How does Neemba ensure health and safety at work ?</b>	Employee health and safety are priorities. Neemba is committed to creating a safe and healthy workplace, with the goal of achieving zero accidents.
<b>21. What should I do if I receive an inappropriate proposal that violates the Code or the law ?</b>	Politely refuse while referencing the company's values, document all details (date, location, persons present), and inform your supervisor and the Legal and Compliance Director.
<b>22. What happens if an employee violates the gift policy ?</b>	Violations of the gift policy may result in disciplinary action, including termination, and could expose the company and individuals to legal consequences.



For any further inquiries, you are kindly requested to contact the Legal Department.  
Their contact details are provided below.



+225 27 23 53 55 80



[www.neemba.com](http://www.neemba.com)



Abidjan, Zone 3  
Immeuble Rive Droite,  
7<sup>e</sup> étage

