	POLICY NUMBER HR-005
POLICY TITLE: Code of Business Conduct & Ethics	
APPROVED: 3/30/2021	DATE OF REVISION: 3/30/2022
AUTOR: Oleksandr Kalinin APPROVER: O.Popovych, T.Popovych, A.Sharashidze	Pages - 6

Code of Business Conduct & Ethics

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Summary

Vista Trans Holding (the Company) and each of its employees, wherever they may be located, must conduct their affairs with uncompromising honesty and integrity and in full compliance with all laws and regulations. Business ethics are no different than personal ethics. The same high

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standard applies to both. As a Company employee, you are required to adhere to the highest standard regardless of local custom.

Your Responsibilities

- Comply with the Code of Business Conduct & Ethics, the embedded principles, and all applicable laws and regulations.
- Speak up. If you are aware of or suspect misconduct, a violation of this Code of Business Conduct & Ethics, or any other Company policy, you must report it to the appropriate level of management, or through the [Company Feedback Line or Form](#).
- Ask questions. If you are uncertain about how to proceed in any situation, discuss it with your manager or HR.

Retaliation Is Not Tolerated


The Company does not tolerate retaliation against any individual who brings forth a matter in good faith or who participates in the investigation of any matter in good faith. Any person who retaliates against or threatens to retaliate against another for raising a concern or allegation regarding actual or potential misconduct will be subject to disciplinary action, up to and including termination.

Scope

All employees are expected to be honest and ethical in dealing with each other, clients, vendors, and all other third parties. Doing the right thing means doing it right every time.

You must also respect the rights of your fellow colleagues and third parties. Your actions must be free from discrimination, libel, slander, or harassment. Each person must be accorded equal opportunity, without regard to their race, color, creed, religion, national origin, age, sex, marital status, lawful alien status, non-job related physical or mental disability, veteran's status, sexual orientation, gender identity or expression or any other basis prohibited by law.

Misconduct cannot be excused because it was directed or requested by another. You are expected to alert management whenever an illegal, dishonest, or unethical act is discovered or suspected. You will never be retaliated against for reporting your discoveries or suspicions.

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The following statements relate to frequently raised ethical concerns. A violation of the standards contained in this Code of Business Conduct & Ethics will result in progressive discipline, including possible dismissal.

Code of Conduct


The Company and its employees must, at all times, comply with all applicable laws and regulations. The Company will not condone the activities of employees who achieve results through violation of the law or unethical business dealings. This includes encouragement for any payments, indirect contributions, rebates, and bribery. The Company does not permit any activity that fails to stand the closest possible public scrutiny. All business conduct should be well above the minimum standards required by law. Accordingly, employees must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing the Organization's operations. Employees uncertain about the application or interpretation of any legal requirements should refer the matter to their supervisor, who, if necessary, should seek appropriate legal advice.

General Employee Conduct

The Company expects its employees to conduct themselves in a businesslike manner. Drinking, gambling, fighting, swearing, and similar unprofessional activities are strictly prohibited while on the job. Employees must not engage in sexual harassment or conduct themselves in a way that could be construed as such, for example, by using inappropriate language, keeping or posting inappropriate materials in their work area, or accessing inappropriate materials on their computer.

Conflicts of Interest

The Company expects that employees will perform their duties conscientiously, honestly, and in accordance with the best interests of the Company. Employees must not use their positions or the knowledge gained as a result of their positions for private or personal advantage. Regardless of the circumstances, if employees sense that a course of action they have pursued, or are presently pursuing, or are contemplating pursuing may involve them in a conflict of interest with their employer, they should immediately communicate all the facts to their supervisor.

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Outside Activities, Employment, and Directorships:

All employees share a serious responsibility for the Company's good public relations, especially at the community level. Their readiness to help with religious, charitable, educational, and civic activities brings credit to the Company and is encouraged. Employees must, however, avoid acquiring any business interest or participating in any other activity outside the Company that would, or would appear to:

- Create an excessive demand upon their time and attention, thus depriving the Company of their best efforts on the job.
- Create a conflict of interest, an obligation, interest, or distraction that may interfere with the independent exercise of judgment in the Company's best interest.

Relationships With Clients and Suppliers


Employees should avoid investing in or acquiring a financial interest for their own accounts in any business organization that has a contractual relationship with the Company, or that provides goods or services, or both, to the Company if such investment or interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of the Company.

Gifts, Entertainment, and Favors

Employees must not accept entertainment, gifts, or personal favors that could, in any way, influence, or appear to influence, business decisions in favor of any person or organization with whom or with which the Company has, or is likely to have business dealings. Similarly, employees must not accept any other preferential treatment under these circumstances because their positions with the Company might be inclined to, or be perceived to, place them under obligation to return the preferential treatment.

Kickbacks and Secret Commissions

Regarding the Company's business activities, employees may not receive payment or compensation of any kind, except as authorized under the Company's business and payroll policies. In particular, the Company strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law.

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Company Funds and Other Assets

Employees who have access to the Company funds in any form must follow the prescribed procedures for recording, handling, and protecting money as detailed in the Company's policies and procedures or other explanatory materials, or both. The Company imposes strict standards to prevent fraud and dishonesty. If employees become aware of any evidence of fraud and dishonesty, they should immediately advise their supervisor or seek appropriate legal guidance so that the Company can promptly investigate further. When an employee's position requires spending Company funds or incurring any reimbursable personal expenses, that individual must use good judgment on the Company's behalf to ensure that good value is received for every expenditure. Company funds and all other assets of the Company are purposed for the Company only and not for personal benefit. This includes the personal use of the Company's assets, such as computers.

Company Records and Communications


Accurate and reliable records of many kinds are necessary to meet the Company's legal and financial obligations and to manage the affairs of the Company. The Company's books and records must reflect in an accurate and timely manner all business transactions. The employees responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements. Employees must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to:

- False expense, attendance, production, financial, or similar reports and statements;
- False advertising, deceptive marketing practices, or other misleading representations.

Dealing With Outside People and Companies

Employees must take care to separate their personal roles from their Company positions when communicating on matters not involving Company business. Employees must not use company identification, stationery, supplies, and equipment for personal or political matters.

When communicating publicly on matters that involve Company business, employees must not presume to speak for the Company on any topic, unless they are certain that the views they

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express are those of the Company, and it is the Company's desire that such views be publicly disseminated.

When dealing with anyone outside the Company, including public officials, employees must take care not to compromise the integrity or damage the reputation of either the Company, or any outside individual, business, or government body.

Prompt Communications

In all matters relevant to customers, suppliers, government authorities, the public and others in the Company, all employees must make every effort to achieve complete, accurate, and timely communications - responding promptly and courteously to all proper requests for information and to all complaints.

Privacy and Confidentiality

When handling financial and personal information about customers or others with whom the Company has dealings, observe the following principles:

- Collect, use, and retain only the personal information necessary for the Company's business. Whenever possible, obtain any relevant information directly from the person concerned. Use only reputable and reliable sources to supplement this information.
- Retain information only for as long as necessary or as required by law. Protect the physical security of this information.
- Limit internal access to personal information to those with a legitimate business reason for seeking that information. Use only personal information for the purposes for which it was originally obtained. Obtain the consent of the person concerned before externally disclosing any personal information, unless legal process or contractual obligation provides otherwise.