

Supplier and Partner Code of Ethics

Approved on 7 September 2026 by resolution of the
Management Board of AKROPOLIS GROUP, UAB

AKROPOLIS

REAL ESTATE DEVELOPMENT & MANAGEMENT COMPANY

1. GENERAL PROVISIONS

AKROPOLIS GROUP, UAB (hereinafter – the Company) and entities directly or indirectly controlled by it (hereinafter jointly – the Group) conduct their activities seeking the highest standards of transparency, governance, business ethics, social and environmental responsibility. The Group seeks to have these principles observed by its suppliers and partners as well.

This Code of Ethics (hereinafter – the Code) sets out the minimum standards of conduct that the Group expects from all its suppliers and partners. The Code aims to promote lawful, professional, harmonious and fair business practices covering environmental, social responsibility and business ethics objectives, and to strengthen sustainable and responsible cooperation within the Group's supply chain.

The Code has been prepared in accordance with the internal policies of the Group and is based on international agreements and standards, including the United Nations Sustainable Development Goals, the Universal Declaration of Human Rights, the conventions of the International Labour Organization, the Convention for the Protection of Human Rights and Fundamental Freedoms, and the European Sustainability Reporting Standards (ESRS), in order to ensure transparent and consistent reporting on environmental, social and governance impact.

2. SCOPE OF APPLICATION

For the purposes of this Code, a Supplier means any natural or legal person or other entity that supplies goods, provides services or performs works for the Group (hereinafter – the Supplier).

For the purposes of this Code, a Partner means any entity with which the Group maintains a business relationship, including joint activity, lease or other relationships, regardless of whether such relationships are commercial in nature or aimed at achieving common objectives without seeking commercial benefit (hereinafter – the Partner).

The concept of Supplier and Partner also covers their employees, members of management bodies, shareholders, ultimate beneficial owners, consultants, experts, subcontractors and other persons acting on their behalf or under their instruction. The same provisions of this Code apply equally to the Supplier and the Partner, unless a specific provision states otherwise.

When providing products or services, performing works, or otherwise maintaining a business relationship with the Group, the Supplier and the Partner must comply with the principles set out in this Code. The Supplier and the Partner must ensure that their subcontractors and other business partners engaged to perform contracts with the Group are aware of the Code and must take measures to ensure compliance with the standards set out in this Code.

3. BUSINESS ETHICS

- The Supplier and the Partner comply with all applicable laws and other regulatory requirements and adhere to the highest standards of business ethics, transparency and integrity.
- In conducting their activities, the Supplier and the Partner comply with the principles of fair competition and do not participate in any form of unlawful agreements or other arrangements that restrict fair competition, and do not enter into any form of cartel agreements with competitors, for example, regarding the division or allocation of markets or customers, or price-fixing agreements.
- The Supplier and the Partner do not tolerate bribery, corruption, trading in influence, abuse of office, money laundering or any other forms of corruption. The Supplier and the Partner, their employees and representatives, do not offer, promise or provide any unlawful remuneration or other unlawful benefit to clients, suppliers, partners or their representatives, nor do they demand or accept such remuneration or benefit from them, nor do they engage in fraud, deception or any other unlawful acts.
- The Supplier and the Partner implement anti-corruption preventive measures designed to identify manifestations of corruption and manage corruption-related risks, involve their employees in this activity and as required by law, inform the responsible authorities of possible cases of corruption. The Supplier and the Partner must ensure that their employees are regularly informed and trained to recognise breaches of business ethics and manifestations of corruption, to foster a culture of zero tolerance for corruption.
- The Supplier and the Partner avoid situations that could give rise to a conflict of interest. If a conflict of interest arises, or a risk of a conflict of interest is identified between the Supplier or the Partner and the Group, the Supplier or the Partner immediately informs the responsible persons of the Group and promptly takes steps to manage and eliminate the conflict of interest or the risk thereof.
- The Supplier and the Partner do not offer or accept any gifts that are prohibited under applicable law, nor goods, services or works free of charge, for the purpose of gaining an unfair advantage. The Supplier and the Partner also do not make any unlawful payments and do not give gifts to political parties and their representatives, politicians, civil servants, candidates for political office, or employees of the Group. The Supplier and the Partner must enable their employees to safely and confidentially report possible breaches of ethics and must ensure the protection of whistleblowers from any adverse consequences or retaliatory measures.
- The Supplier and the Partner ensure compliance with the sanctions of the Republic of Lithuania, the European Union and other applicable international sanctions. The Supplier and the Partner must have internal processes in place enabling them to verify that their partners (including their ultimate beneficial owners) are not included on sanctioned persons lists.
- When selecting partners and subcontractors to perform the terms of contracts with the Group, the Supplier and the Partner seek to, and make reasonable efforts to, inform them of the provisions set out in this Code and require them to comply with such provisions.
- The Supplier and the Partner cooperate with, and where necessary provide, the Group with accurate information and data (including, but not limited to, environmental and social indicators) required for the preparation of annual and other reports.

4. HUMAN RIGHTS AND WORKING CONDITIONS

The Supplier or the Partner:

- ✓ undertakes, in its operations to respect and protect human rights and freedoms, and to be guided by democratic values and human rights principles established under applicable law.
- ✓ pays its employees fair remuneration that complies with national law. In setting remuneration, the Supplier and the Partner are guided by objective criteria.
- ✓ ensures that the maximum working time established by law for the relevant period is not exceeded and complies with other national legal requirements relating to rest periods.
- ✓ provides employees with safe working conditions that ensure their health and dignity, in compliance with applicable legal requirements, agreements with employees and/or their representatives, as well as international standards and recommendations.
- ✓ assesses and manages occupational health and safety risks for employees across all of its activities, implements the necessary preventive measures, organises the necessary training for employees, and provides them with appropriate occupational health and safety equipment and work tools.
- ✓ does not tolerate child labour and, directly or indirectly, insofar as it may reasonably be aware, does not employ or make use of the labour of children below the minimum age established under applicable law.
- ✓ does not tolerate forced labour in any part of its operations or supply chain and complies with the requirements of applicable law.
- ✓ undertakes to assess its supply chain in order to identify and eliminate any risks of child or forced labour, particularly in high-risk sectors or regions.
- ✓ fosters an inclusive organisational culture, promotes employee diversity and ensures equal employee rights and equal opportunities at work, regardless of gender, race, nationality, citizenship, language, origin, social status, age, sexual orientation, disability, health condition, ethnicity, membership of a political party or association, religion, faith, beliefs, views, family or marital status, or other grounds provided for by law.
- ✓ seeks to ensure equal pay for work of equal value, regardless of employee gender, and to manage any pay gap transparently and on the basis of objective criteria.
- ✓ does not tolerate harassment, sexual harassment, psychological violence, bullying, discrimination or instructions to discriminate in any form, nor the abuse of position.
- ✓ respects employees' freedom of expression and right to privacy and does not take any action that could restrict or otherwise adversely affect the exercise of these rights, except as provided for by law.

4. HUMAN RIGHTS AND WORKING CONDITIONS

The Supplier or the Partner:

- ✓ complies with the laws governing the processing and protection of personal data, respects the right to privacy of its employees, clients and other stakeholders, and implements appropriate technical and organisational measures to ensure the proper security of personal data, including protection against accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data.
- ✓ implements measures enabling employees to safely and confidentially report unsafe working conditions, discrimination, harassment and other breaches occurring within the organisation.
- ✓ investigates such reports, remedies identified breaches, provides for preventive measures and, throughout the process, ensures the safety and protection of the persons making the reports from any possible adverse consequences.
- ✓ ensures that information on available reporting channels is accessible to employees.

5. ENVIRONMENT

The Supplier or the Partner:

- ✓ conducts its activities in compliance with all mandatory environmental requirements and standards established under national and international law.
- ✓ assesses the environmental impact of its activities, including impact on climate change, and seeks to reduce it consistently, insofar as objectively possible, taking into account the nature of the activities carried out.
- ✓ is encouraged to identify activities generating greenhouse gas (GHG) emissions, calculate the resulting volumes of GHG emissions, and set reduction targets and implement measures to achieve them.
- ✓ where objective circumstances and technical capabilities allow, undertakes, at the request of the Group, to provide data required for calculating GHG emissions associated with goods or services supplied to the Company, as well as information on energy efficiency and the use of renewable resources.
- ✓ insofar as reasonably possible, deploys and/or develops environmentally friendly technologies, uses environmentally friendly products and materials in its operations, applies environmental criteria when carrying out procurement procedures, and promotes the application of sustainable solutions within its supply chain.

5. ENVIRONMENT

The Supplier or the Partner:

- ✓ insofar as reasonably possible, applies circular economy principles throughout the cycle of developing, manufacturing and supplying goods, as well as providing services or performing works, seeks to reduce the consumption of raw materials and natural resources, including electricity and water, particularly in areas of significant water scarcity, and ensures proper wastewater treatment and management.
- ✓ insofar as possible, gives preference to energy generated from renewable energy sources.
- ✓ manages hazardous chemical substances used in its operations responsibly, seeks to reduce their quantity, and takes the necessary measures to ensure that they do not pose a risk to human health or cause harm to the environment.
- ✓ seeks to reduce the volume of waste generated in its operations, ensures its safe and responsible management, sorting and, insofar as possible, reuse and recycling.
- ✓ insofar as possible and proportionate, carries out an assessment of risks associated with the environmental impact of its operations, provides for risk management measures and ensures their implementation, in order to reduce the negative impact on the environment and climate.
- ✓ raises the awareness and competence of its employees in the field of environmental protection and encourages the choice of solutions that reduce negative environmental impact within their professional sphere of influence.
- ✓ in accordance with the nature and possibilities of its activities, initiates and participates in preventive measures and initiatives that promote environmental protection and reduce negative environmental impact.

6. ENSURING COMPLIANCE WITH THE CODE

The Supplier and the Partner develop, implement and maintain management systems designed to ensure compliance with applicable law and the requirements of this Code, and regularly assess their effectiveness.

The Supplier and the Partner are responsible for ensuring that their activities comply with the requirements set out in applicable law and in this Code. To verify whether the Supplier and the Partner comply with the provisions set out in the Code, the Group reserves the right to request that the Supplier or the Partner provide documents and/or information substantiating such compliance. Where objective circumstances allow, the Supplier and the Partner will enable the Group or its authorised third party to assess actual compliance with this Code at a time agreed in advance.

The Supplier and the Partner must notify the Group of known or possible breaches of this Code, as well as unethical or dishonest conduct that could harm the business reputation of the Group and/or cause damage. A good-faith report of possible non-compliance will not adversely affect the Supplier's or the Partner's relationship with the Group, provided that the Supplier or the Partner takes steps to remedy such non-compliance and remedies it.

Reports of breaches or possible breaches of this Code may be submitted by the Supplier and the Partner by email to pasitikejimolinija@akropolis.lt or through other reporting channels designated by the Group. The Group ensures the confidentiality of reports and their proper handling.

The Supplier and the Partner must take all necessary measures to remedy any identified non-compliance with the provisions of this Code and seek to correct it within a reasonable period. If the Supplier or the Partner encounters difficulties in remedying non-compliance, it is encouraged to contact the responsible persons of the Group and to seek possible solutions together.

If the Supplier or the Partner provides false information, avoids remedying identified non-compliance, or it becomes apparent that breaches or non-compliance cannot be corrected, the Group reserves the right to assess the consequences of such conduct by the Supplier or the Partner in the context of the agreements in force.

This Code is published on the Company's website. The Company has the right to amend or update this Code at any time by publishing a new version on its website.