

<epam>

Code of Ethical Conduct

AUGUST 2026

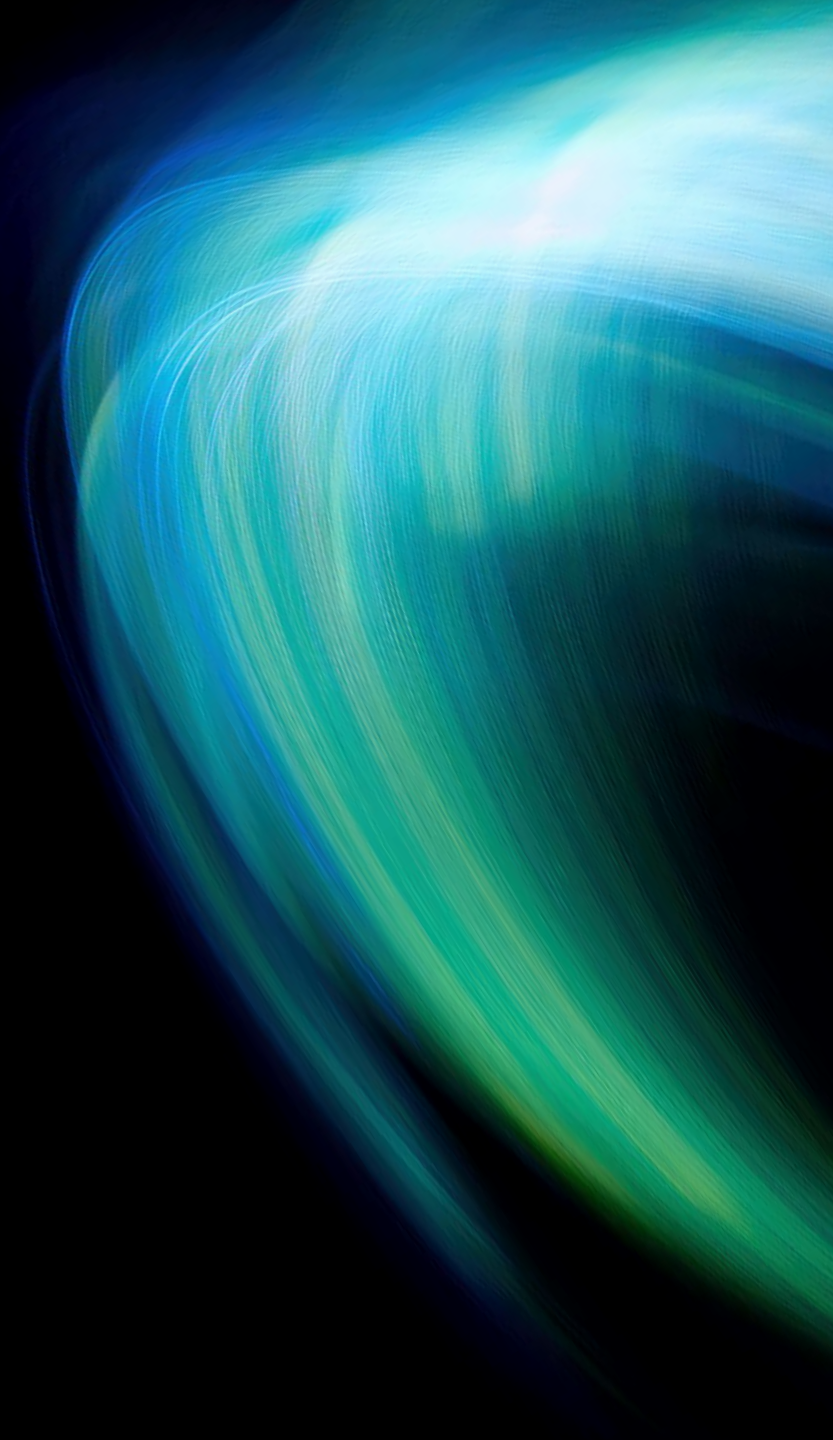


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Message from EPAM's CEO, Chief Compliance Officer & Executive Chairman

EPAM transforms and improves the way our clients do business.

At EPAM, we use our creative minds and talents to invent, develop and deliver technologically advanced, intelligent solutions. Just as important as what we achieve is how we get there. Simply put, at EPAM, we personally hold ourselves to the highest ethical and legal standards in all our business activities. This means we do the right things in the right way by:

- Respecting, valuing and supporting people
- Protecting and enhancing EPAM's information and assets
- Showing integrity in our communications, records, and business activities
- Complying with laws

This sounds logical and simple, but EPAM's global presence can make routine business questions complex. As a result, we all benefit when we know and understand the rules and best practices that apply to us. No matter how quickly things change, how fast we move, or how much we grow, our Code of Ethical Conduct is our educational guide to ethical and lawful action.

Think of our Code not just as a collection of words, but a set of foundational principles and a learning tool that drives proper behavior. Use it when you don't know the answers. Use it when something seems wrong. And use it even when the answers seem obvious.

For matters that may violate our Code, we encourage you to use our official guidance and reporting channels. They are there because EPAM is better and stronger when we help fix small challenges before they become larger.

At EPAM, we can achieve excellence and maintain our unparalleled reputation by turning the Code's principles into action every day. We can't do it without you.

THANK YOU,



Balazs Fejes
Chief Executive Officer



Philip Storm
Chief Compliance Officer



Arkadiy Dobkin
Executive Chairman

EPAM's Code of Ethical Conduct: Guiding Principles

Understand and Follow the Fundamentals in Our Code,
Our Core Values, and the Law

OUR CODE'S FOUR PILLARS



Respect, Value &
Support People



Protect and Enhance EPAM's
Information & Assets



Behave with
Integrity



Comply
with Laws

EPAM's Core Values

VALUE THE INDIVIDUAL

ACT AS A TEAM

STRIVE FOR EXCELLENCE

FOCUS ON THE CLIENT

ACT WITH INTEGRITY



01

Questions &
Concerns



What is the Code of Ethical Conduct?

The Code is a statement of concise principles of proper business conduct to follow and turn into action.

Asking Questions & Raising Concerns



Why Does EPAM Have A Code of Ethical Conduct?

EDUCATION

Educates us about ethical, lawful, and professional conduct

GUIDANCE

Guides us to live our core values

EXCELLENCE

Maintains EPAM's reputation for excellence



Who Must Follow It?

EACH OF US

All employees, officers, and board members

OUR BUSINESS PARTNERS

Anyone we do business with (contractors, suppliers, clients)



How Should I Use It?

READ IT

Understand EPAM's Code of Ethical Conduct

USE IT

To guide your decisions

RAISE IT

Raise good faith questions and concerns when needed

COMPLY WITH IT

Complete annual mandatory training and certify your understanding and compliance

Asking Questions & Raising Concerns

Where Do I Ask Questions Or Report Concerns?

EPAM encourages you to ask questions and report concerns about proper conduct, so we can maintain our reputation and improve where needed.

To **ask questions** or **report concerns** under our Code, EPAM offers various channels:

IN PERSON

- Your manager
- [EPAM's Compliance Sponsors and Compliance Managers](#)
- People Partners
- Legal
- [EPAM Leadership](#)
- EPAM'S Chief Compliance Officer

EPAM'S ETHICSLINE

EPAM provides a confidential hotline to report concerns, which allows you to report anonymously if you prefer where law permits.

Our EthicsLine allows you to report online through a dedicated web portal or by calling a toll-free phone number at any time.

- Submit a written question or concern online at ethics.epam.com
- Find our toll-free phone number [here](#) or at ethics.epam.com



Speak Up Policy

EPAM's [Speak Up Policy](#) encourages you to raise questions or report “good faith” concerns about violations of our Code through our dedicated channels.

It identifies the channels and describes how to use them and how EPAM responds.

Asking Questions & Raising Concerns

What Will the Company Do in Response?

- Promptly and carefully review your concern
- Conduct appropriate investigations
- Treat reports and investigations as confidentially as it can, consistent with relevant laws and EPAM's need to conduct a fair, complete and compliant review
- Never tolerate retaliation because someone raises good faith questions or concerns or participates in an investigation
- Implement improvements and take appropriate disciplinary or other corrective actions

EPAM Managers Have Expanded Responsibility To:

- Set the right tone and model best behavior for those you manage
- Welcome questions and concerns, take them seriously, and escalate them when needed
- Recognize and reward ethical behavior
- Support our investigation process
- Help EPAM implement necessary remedial actions



Providing Truthful & Complete Details About Concerns

EPAM always expects you to supply truthful information and be as complete and detailed as possible when raising concerns or questions.

EPAM is better equipped to understand and respond effectively to your concerns if you provide sufficient, factual details, such as relevant background, names, dates, places, people with knowledge, and why the situation creates concern.



02

Respect, Value &
Support People

EPAM People are Professional, Supportive & Fair

Respect & Support People

Our people maintain a culture where we respect and support our work colleagues, build productive relationships, and value inclusion and diversity. We do not tolerate discrimination, harassment, or retaliation that occurs in our working environment, involves our people, or affects our business activities. See our [Anti-Harassment, Anti-Discrimination and Anti-Retaliation Policy](#).

No Discrimination

We do not treat people less favorably because of “protected characteristics,” which include*:

Race	Gender	Age	Medical Condition
Color	Sex	Religion	Medical Tests
National Origin or Ancestry	Sexual Orientation	Veteran/Military Status	Pregnancy
Ethnicity	Gender Identity or Expression	Citizenship Status	Physical or Mental Disability
Genetic Information	Marital Status	Caste	Personal Appearance**
		Political or Union Affiliation	

* and any other legally protected basis
** where not inconsistent with lawful EPAM or client policy

NO DISCRIMINATION

Q: I am hiring for a new project and know that EPAM values diversity. Should I select candidates based on the fact that they exhibit “protected characteristics”?

A: EPAM values diversity and we are made stronger by employees with different backgrounds, perspectives and ideas.

However, our hiring decisions are not driven by protected characteristics. Rather, we properly follow applicable anti-discrimination laws, and our hiring decisions are always based on our fair and objective assessment of who best meets our job qualifications for the role.

EPAM People are Professional, Supportive & Fair

No Harassment

We do not participate in offensive comments, offensive actions, or harassment.

Harassment is unwelcome conduct based on protected characteristics, whether in words or in actions, that unreasonably interferes with work performance or job benefits or produces an intimidating, hostile or offensive work environment.

Harassment may take many forms, such as:

- Offensive or disparaging remarks
- Jokes
- Slurs
- Gestures
- Negative stereotypes
- Intimidating acts
- Unwelcome physical contact

As well as other verbal, non-verbal, visual, audio, electronic, or physical conduct.

NO HARASSMENT

Q: My manager makes sexual comments to me and has suggested we start a romantic relationship. The remarks make me uncomfortable and are offensive to me. I've asked my manager to stop the remarks, but they continue. What should I do?

A: EPAM does not expect anyone to tolerate unwelcome sexual remarks or propositions as part of the workplace environment, and there are alternative reporting channels outside of your manager.

You should promptly raise your concerns through one of the reporting channels in our Code, and we will treat the matter with appropriate confidentiality and discretion.

EPAM People are Professional, Supportive & Fair

No Retaliation or Deliberate Harm

EPAM does not tolerate retaliation, which is conduct that punishes someone for or is likely to discourage or prevent someone from raising concerns, reporting misconduct, or participating in an investigation.

At no time does EPAM tolerate intimidation, bullying, threats of violence, or deliberate mental or physical harm.

Like harassment, retaliation may take many forms, in words, written or spoken, or in actions, and includes:

- Actual or implied threats or intimidating acts
- Adverse employment action affecting an employee's compensation, job assignment, opportunities for advancement or other features of employment
- Demotion, suspension, or termination of employment
- Deliberately rude or hostile behaviors or speech
- Creating or permitting a work atmosphere hostile to an employee due to a reported concern
- Deliberate exclusionary behaviors
- Harassing behaviors

ENCOURAGE RAISING QUESTIONS & CONCERNS

Q: What should I do if I think my colleague may have violated our Code, but I'm not sure?

A: It is always easier to ignore things that seem wrong, but to build a better company, we must all take affirmative steps to get there. So in this case, take action.

Because we always respect our co-workers, a first step may be speaking directly with them to see if you can resolve the issue informally. But for matters that do violate our Code and can't be solved informally, escalate the matter through our Code's reporting channels.

EPAM welcomes good faith questions and concerns, will act on them, and EPAM does not tolerate retaliation for raising them.

EPAM People are Professional, Supportive & Fair

Fairly, Objectively & Regularly Recognize Employment Contributions

At EPAM, we make employment decisions fairly and objectively based on capabilities and performance. We also foster a satisfying and productive work experience by regularly recognizing our individual and collective contributions.

Improve Our Personal Well-Being — Be Safe, Healthy & Secure

At EPAM, we expect people will behave in ways that keep EPAM's working environment safe, healthy and secure, and that promote environmental sustainability. Dangerous practices, hazards, violence, threats, aggression, or substance-related impairment are unacceptable.



EPAM People are Professional, Supportive & Fair

Required Health & Safety Behaviors



Prioritize health & safety



Keep workspaces secure



Don't use alcohol or unlawful drugs at work



Be mindful of those around you



Never engage in threatening or aggressive acts



Never bring weapons into any EPAM or client workplace



Report unsafe or unhealthy situations



Never retaliate against someone who raises a concern

EPAM People are Professional, Supportive & Fair

Use Social Media Communications Responsibly

Social media is a powerful tool for communicating about many things, both personal and professional.

Together we create and build EPAM's positive image in what we do and say.

Therefore, EPAM expects that whenever we communicate using social media we will be responsible, professional, and truthful, treat others respectfully and considerately, and never use language that is violent, harassing, hostile, inflammatory, or similarly provocative.

Our social media communications must not disclose EPAM's or its clients' confidential information or disclose any material, nonpublic information.

Any inquiries we receive from the media or investment communities must be promptly referred to appropriate personnel.



LEARN MORE

See EPAM's [Policy on Public Media Statements and Social Media](#) and our [Social Media Guidelines](#).



Always be thoughtful about what you communicate.

Never use social media to:

- Lie
- Promote violence, hostility, physical harm or harassment of others
- Violate anyone's privacy rights
- Violate trademarks, copyrights, trade secrets, or patents
- Reveal EPAM's, its clients', or anyone's "confidential," "material, nonpublic," or other protected information
- Violate EPAM's contractual and client relationship obligations
- Violate EPAM's Code, its policies, or the law

EPAM People are Professional, Supportive & Fair

Personal Relationships That Cause Business Conflicts Must Be Resolved

When business conflicts arise from our close personal relationships, we address and resolve them.

We do this so that our duties to EPAM, our business judgment, and our decision making are not improperly influenced.

Personal relationships that may require such action include:

- Marital
- Family
- Romantic
- Similarly close personal relationships

You have an obligation to raise, address and remove yourself from business conflicts where:

- You exercise managerial influence over a person with whom you have a close, personal relationship, you are in a direct managerial or reporting relationship with such a person, or you are in a role where you would provide career, performance, compensation, or other employment-related input about such a person
- You make EPAM business decisions about an outside company: (a) where you and a decision-maker for that company have a family or close, personal relationship, or (b) where you have non-EPAM financial or business ties to a decision-maker of that company

PERSONAL RELATIONSHIPS THAT CAUSE BUSINESS CONFLICTS

Q: I am going to be promoted to manage a team of Forward Deployed Engineers. My cousin will be reporting to me in that new role. Do I need to take any action?

A: Yes. Many potential conflicts of interest can be resolved if we act on them promptly and with transparency. You need to disclose your relationship to management in advance of the decision, so EPAM can implement a solution to eliminate the personal conflict.

We resolve personal conflicts of interest that could improperly influence key aspects of our business decisions with other companies or our hiring and performance review processes.

EPAM People are Professional, Supportive & Fair

Respect the Company in Your Own Actions

You represent our company, every day, wherever you are.

For that reason, your behavior is one of the best ways to build and enhance EPAM's positive reputation. By behaving in ways consistent with our Code, you show respect for your colleagues and EPAM as a company.

Respect the Company's Right to Speak for Itself

EPAM only speaks about its business and financial plans and activities through official and authorized communications and communication channels.

Only specifically authorized personnel may speak on behalf of EPAM, notably:

- Only authorized personnel with specialized knowledge speak on behalf of EPAM to the news media (direct all such inquiries to Global Communications).
- Only authorized personnel speak on behalf of EPAM to securities professionals, such as analysts, investors, broker dealers, investment advisors and investment companies (direct all such questions to Investor Relations and Legal).



LEARN MORE

See EPAM's [Policy on Public Media Statements and Social Media](#).

RESPONSIBLE USE OF SOCIAL MEDIA

Q: I have a personal blog that only my close friends follow. Tonight, after work, I plan to post a short cartoon poking fun of a teammate who codes “the old-fashioned way,” refusing to leverage AI. It’s just a joke and I doubt the teammate would ever know about it, and anyway it’s my personal blog. Is this a problem?

A: Yes. The conduct you describe would conflict with our Social Media policy. Remember, your social media activity, even on a personal blog, may affect EPAM's legitimate business interests, especially if you were to mention EPAM employees or clients. Such activities require the same care you use in all your EPAM communications. Things on the internet last forever, and you have no way of knowing who may read your blog, including our clients. Take a moment to read what our [Code](#) and our [Social Media Policy](#) say about proper use of social media, and follow those rules.



03

Behave with
Integrity

Act with Integrity in EPAM Communications, Records & Business Activities

Be Honest & Professional in Company Communications



Never lie in any written or oral communications



Use professional language



Think of how your words would look if published online

Integrity During Audits & Investigations

- Cooperate fully with EPAM reviews by providing complete and honest information and documents.
- EPAM may review, access, preserve or delete any information stored on EPAM-owned or supplied equipment and networks.

Integrity in Company Financial & Business Records

- Whether large or small, fraud harms our company, our employees, our clients, and our business partners.
- Always be truthful and accurate in EPAM's financial and business records.

INTEGRITY IN COMPANY FINANCIAL & BUSINESS RECORDS

Q: My team manager adjusted some numbers in our financial software so certain transactions that won't occur until next month were recorded in this month. This is good for our project financials, but it overstates company revenue for this month. What should I do?

A: Each of us has a duty to make sure our company financial records are accurate and do not violate accounting rules.

Regardless of how this may help your current project, you must raise or report the conduct promptly to leadership, or through our various Code channels, so EPAM may review it and take necessary corrective action. We simply do not create false or misleading financial documentation of any kind, as inaccurate entries in our books and records jeopardize the accuracy of EPAM's overall financials and may violate law.

Act with Integrity in EPAM Communications, Records & Business Activities



Expenses & Reimbursement

In all business you conduct for EPAM, always:

- Incur and submit only legitimate business expenses
- Request only proper reimbursements



Special Preservation Obligations: Hold Notices

At times you must follow additional EPAM instructions to preserve data that is:

- Important to an investigation (internal or external)
- Required in or related to legal proceedings
- Requested by a government authority



Maintain Business Records Properly

Always create, retain, modify, and discard business records lawfully and under the guidelines for our business.



Company Transactions Are Written & Authorized

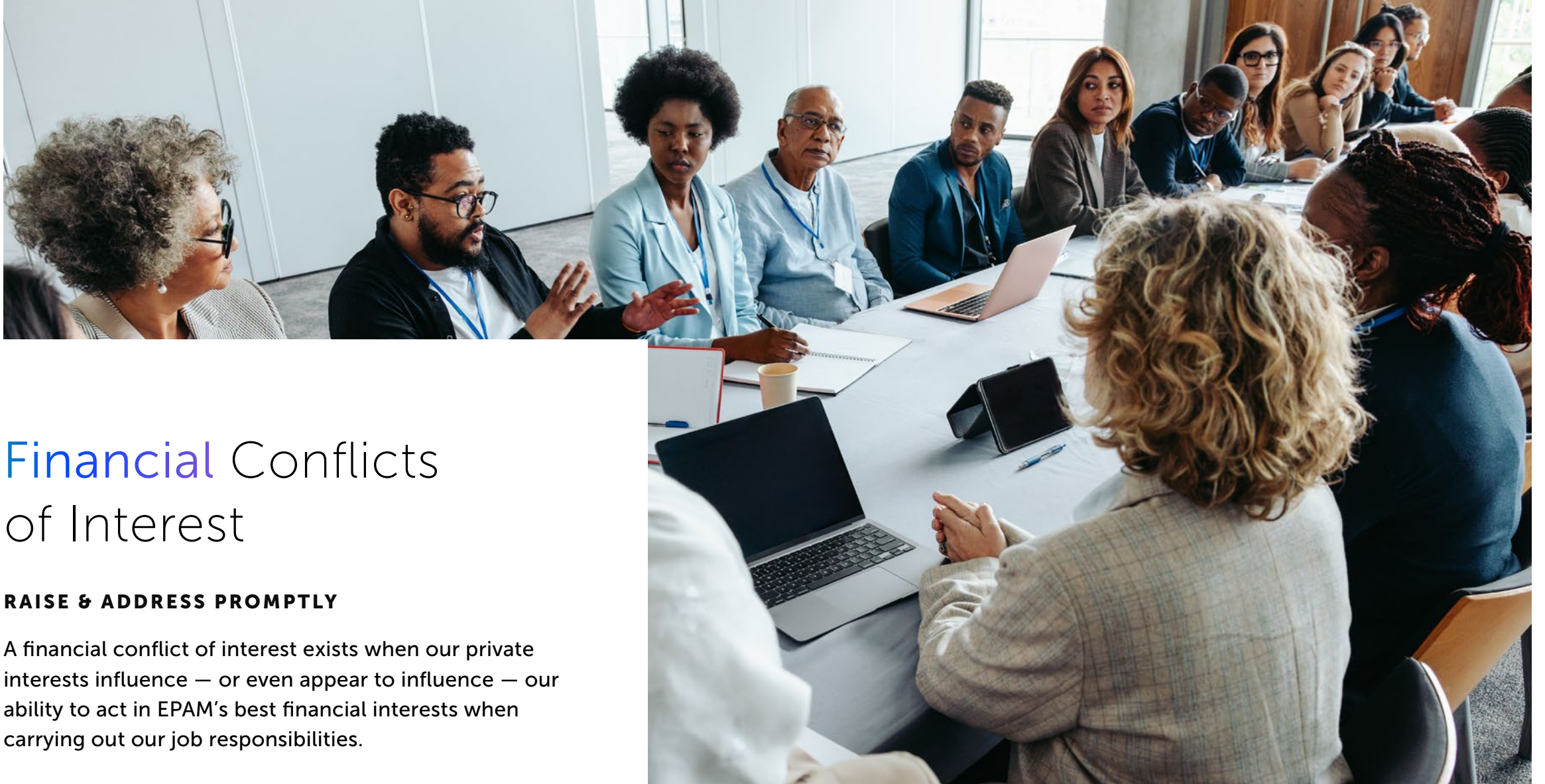
Only commit EPAM to a business transaction if you have the authority to do so, if you are authorized to sign on EPAM's behalf, and if you use a proper, written agreement

EXPENSES & REIMBURSEMENT ARE LEGITIMATE

Q: A colleague told me she submitted receipts for some personal expenses to compensate her for business expenses she forgot to submit on time. She says the value she submitted for personal expenses equaled what she was owed for the missing business expenses. Is that okay?

A: No. Submitting false or misleading receipts for ANY reason or secretly causing our company to pay for personal expenses is never okay.

You might first try to address the situation directly with your colleague, but if she refuses to correct the error, we ask that you promptly raise it through one of EPAM's reporting channels.



Financial Conflicts of Interest

RAISE & ADDRESS PROMPTLY

A financial conflict of interest exists when our private interests influence — or even appear to influence — our ability to act in EPAM's best financial interests when carrying out our job responsibilities.

Act with Integrity in EPAM Communications, Records & Business Activities

Avoid Conflicts of Interest

You are required to disclose through [EPAM's Conflicts of Interest review process](#) any outside activity, financial interest or relationship that poses a real, potential, or perceived conflict of interest.

It is not possible to identify every potential conflict of interest, but the following situations provide examples.

- Taking EPAM's opportunities for your personal advantage or benefit
- Directing EPAM business to companies owned or managed by related parties or close friends
- Holding a significant financial interest in an entity that does business with or seeks to do business with EPAM
- Serving on the board of an entity that has a current or anticipated business relationship with EPAM
- Performing any outside work related to EPAM's business activities
- Any activities that directly compete with EPAM or oppose EPAM's business interests
- Activities that compromise your ability to exercise unbiased judgment or make decisions on behalf of EPAM and for its best interest, or that personally benefit you, your friends, or family at EPAM's expense



Respect the Legal Rights of Competitors & Third Parties

We respect and abide by the laws that protect the rights of our competitors and others.

We do not take others' confidential information, violate their rights regarding their employees or clients, or violate the lawful rights of any others with whom we interact.

Act with Integrity in EPAM Communications, Records & Business Activities

Gifts & Entertainment Must Not Improperly Influence Decisions

Gifts and entertainment — whether offered, promised, given or received — must not improperly influence our business decisions, our standard processes, or the decisions or processes of those with whom we do business.

Gifts may never be made to:

Influence official or government acts or decisions

Influence someone to violate a lawful duty

Influence someone to provide EPAM an improper or unfair business advantage

GIFTS & ENTERTAINMENT MUST NOT IMPROPERLY INFLUENCE DECISIONS

Q: An outside vendor who helped remodel our office space recently sent me two tickets to a professional sporting event as a thank you. They are great seats, and I know the total face value for both tickets is high. But I don't want to offend the vendor because we will want to use them again.

May I keep these?

A: No. What you describe is a single gift above “modest and reasonable value.” Accepting these tickets would give the appearance that our decision to select a vendor is based on favoritism or influenced by gifts, not based on merit and our standard procurement process.

You should explain to the vendor that our Code does not permit you to accept such gifts, and politely decline and return the tickets.

Act with Integrity in EPAM Communications, Records & Business Activities

Important Rules for Gifts & Entertainment Expenses



GIFTS & ENTERTAINMENT MUST BE:

- Lawful
- Of modest and reasonable value
- Infrequent
- Properly approved
- Properly recorded in EPAM's records with accurate supporting documentation



GIFTS & ENTERTAINMENT MUST NOT:

- Violate the recipient's policies
- Violate EPAM's Code or values
- Harm EPAM's reputation
- Appear to be or actually be done to improperly influence a business decision

GIFTS & ENTERTAINMENT MUST NOT IMPROPERLY INFLUENCE DECISIONS

Q: My team has just completed a large implementation for a client. The client's CIO invited me and the other members of our team to a restaurant to celebrate and will pay for the dinner. Can we accept the invite?

A: The dinner is related directly to your work for the client, so as long as the client is not a government authority (where stricter rules apply), it is okay for you to accept the invite and attend a reasonably-priced dinner.



Act with Integrity in EPAM Communications, Records & Business Activities

Championing Human Rights

EPAM believes in and upholds the human rights of our workers, and we treat our people and others in our business operations with care, dignity, and respect.

Our commitment includes maintaining a work environment where we:

- Promote equal opportunity and prohibit discrimination, harassment, and retaliation
- Prohibit child labor
- Prohibit all forms of forced labor
- Provide safe and healthy working conditions
- Respect the rights of workers to associate freely and communicate openly with management

Engage Responsible Suppliers & Business Partners

We do business only with suppliers and business partners who pass our due diligence checks, uphold the principles outlined in our Code of Ethical Conduct and our Supplier Code of Conduct, and respect our commitment to human rights.



Corporate Responsibility

At EPAM, we believe responsible company actions create a more equal and sustainable world.

Because of that, we:

- Invest in, educate, and empower students and our people to effect real, individual, and socially responsible change in technology and technology-related careers
- Foster good through personal and economic contributions
- Preserve and protect our environment
- Embrace understanding and inclusion in the workplace



04

Protect &
Enhance Assets

Safeguard & Develop EPAM's Company Assets

Each of us shares responsibility to protect and enhance the value of company assets and to use them properly and as authorized — the same way you would treat your own Personal Property.

EPAM's Company assets include our facilities, equipment, materials, technology, money, information, physical property, and intellectual property. These create value for EPAM when used for EPAM's legitimate business purposes.

How to Safeguard & Develop EPAM's Assets

**PROTECT THEM TO AVOID
WASTE, LOSS, OR THEFT**

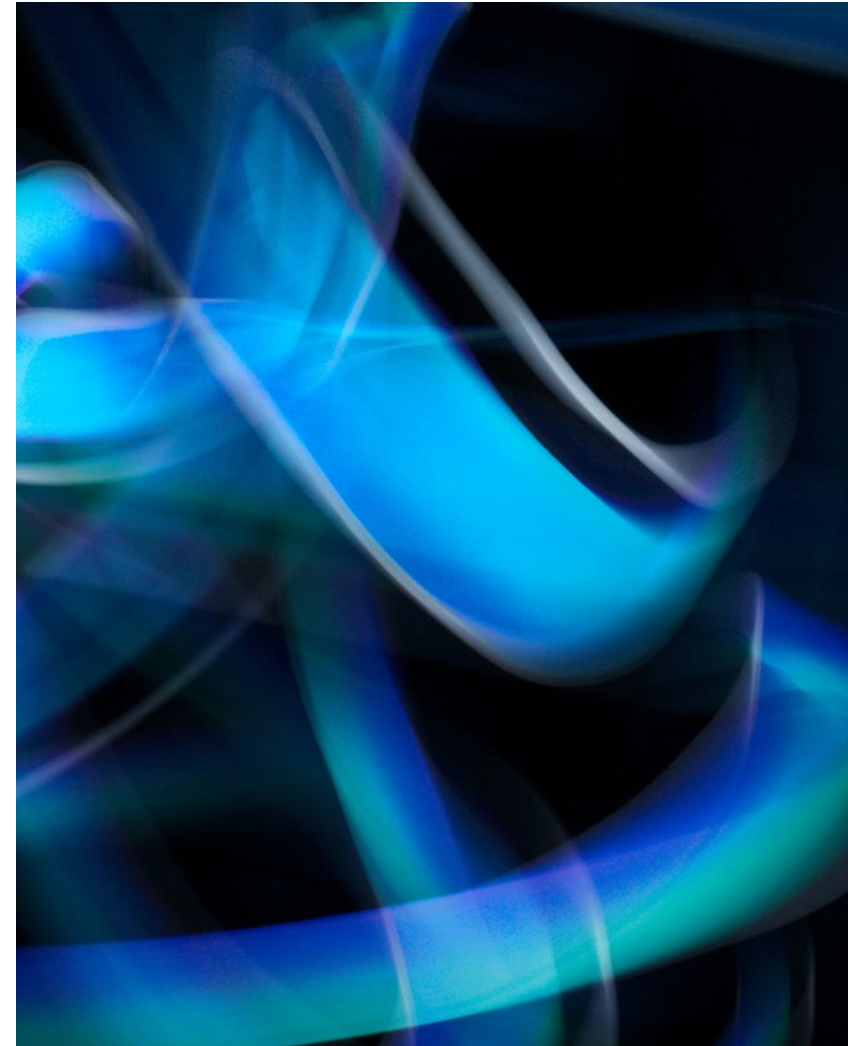
**NEVER USE THEM TO
VIOLATE LAW**

**NEVER USE THEM FOR
PERSONAL FINANCIAL GAIN**

**NEVER MISUSE
OR STEAL THEM**

**USE THEM TO ENHANCE THE
VALUE OF OUR BUSINESS**

**REPORT LOST OR STOLEN ASSETS
TO [SUPPORT.EPAM.COM](https://support.epam.com)**



Company Property Requires Special Care

EPAM Retains Rights to Monitor, Access & Review Its Assets

Although EPAM permits occasional personal use of its equipment, networks, and other assets, you should have no expectation of privacy for any information, personal or otherwise, that is transmitted, received, or stored using EPAM assets.

EPAM retains the right in accordance with law to access, monitor and/or intercept such information at any time either with or without your or any third party's knowledge, consent or approval.

By using EPAM assets, you are deemed to consent to such rights.

EPAM RETAINS RIGHTS TO MONITOR, ACCESS & REVIEW ITS ASSETS

Q: One of my colleagues often works in the office after hours, and uses his work computer to access sites with sexually explicit videos and sends sexually improper emails from his personal email account to his colleagues. Is there a problem?

A: Yes. It's never okay to use EPAM computers, electronic equipment, applications, or network systems to store, view or distribute pornographic, sexually explicit or any other improper material in violation of our Code.

Our Code and policies prohibit the misuse of our systems and assets, and you are agreeing that you understand and will abide by those principles whenever you use them. Employees that become aware of such conduct should report it.

Company Property Requires Special Care

Confidential Information is Private & Valuable

Our confidential and proprietary information is a special kind of company asset. It is the non-public information that brings EPAM value. If such information is disclosed, it might harm our business or benefit our competitors.

Keep it private, only share it with authorized people, and safeguard it from loss or disclosure.

We protect our clients' and business partners' confidential information the same way.

Standard Protective Measures When Handling Confidential Information

**PROTECT IT FROM LOSS, DISCLOSURE
OR UNAUTHORIZED ACCESS**

**SHARE IT SECURELY WITH
PERMITTED RECIPIENTS**

**USE IT ONLY
IF AUTHORIZED**

**FOLLOW "NON-DISCLOSURE
AGREEMENTS"**

**USE IT ONLY
AS AUTHORIZED**

**DO NOT OBTAIN INFORMATION YOU
DON'T NEED OR SHOULDN'T HAVE**

CONFIDENTIAL INFORMATION IS PRIVATE & VALUABLE

Q: To get some better ideas about how to solve a difficult coding issue on my current project, I posted some of the client's code on an internet developer's site, and I asked the developer community a few simple questions about how to improve it. Is that okay?

A: No. The client's code, whether existing or code we develop, is confidential information. We have non-disclosure agreements in place with our clients that limit when and how we may share information that may be confidential.

Confidential information, like source code, is one of EPAM's most important assets, and it brings value and a competitive advantage to our business and our clients. We must protect it carefully. If you are uncertain of the best coding solution, you should raise your question internally.

Company Property Requires Special Care

Examples of EPAM Confidential Information



Business operating strategies & plans



Internal legal information



Technical information



Client lists



Pricing information



Private employee information



Company financial data



Research & development activities



Company Property Requires Special Care

Data Moves & Vanishes Instantly — So We Are Careful With It

When you “handle” company and personal employee data — in electronic or hard-copy form — always take steps to properly protect its privacy and security.

“Handling” data is collecting, storing, accessing, processing, using, transmitting, communicating, or discarding.

Simple Steps to Safeguard Our Data

- Transmit data carefully and securely to authorized people
- Do not use unencrypted storage devices (e.g. unencrypted USB sticks)
- Don’t send business data through personal emails, personal chat or conferencing, or similar personal technology tools
- Don’t share passwords
- Access business data and systems via secure networks
- Use our security software
- Password protect and safeguard your mobile devices
- Shield and lock device screens
- Dispose of data securely
- Follow EPAM’s rules for [Acceptable Use of IT Resources](#)
- [Promptly report any data loss or disclosure](#)



Creating Value through the Acceptable Use of Innovative Technology

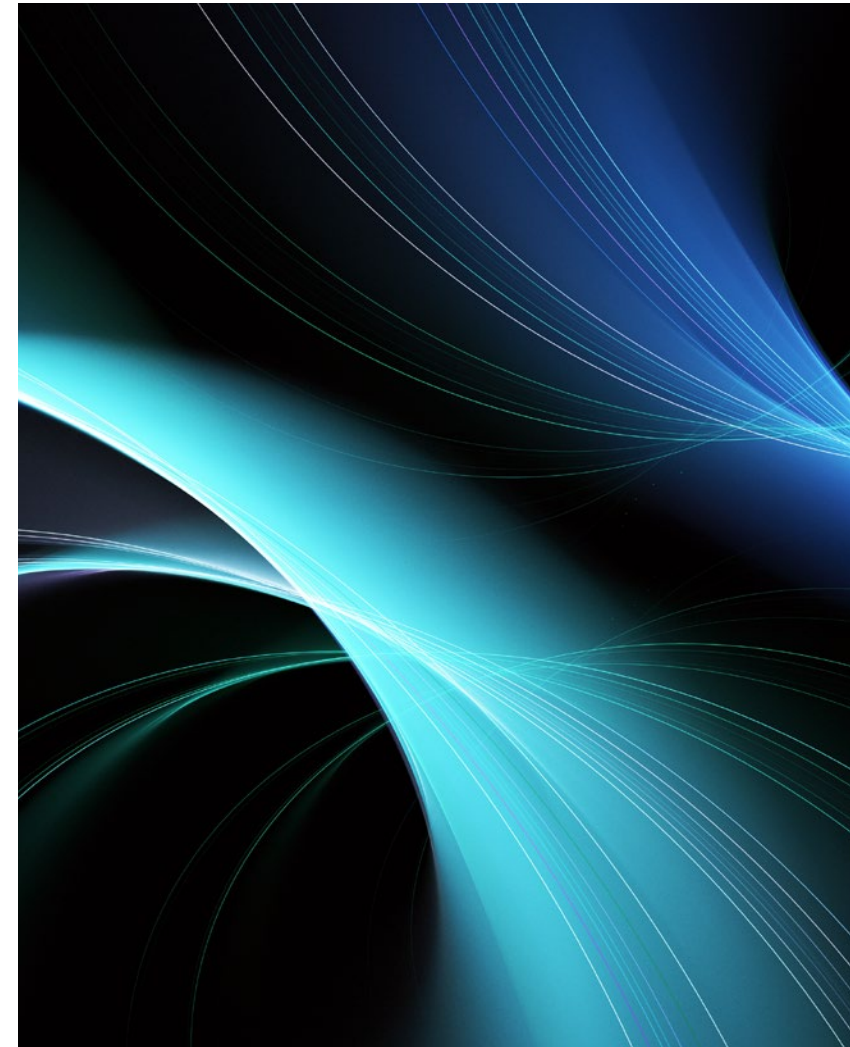
Our Approach

EPAM uses, designs, implements, and optimizes the benefits of innovative technology for our clients and as an integral part of EPAM's internal business operations.

Our Actions

At EPAM we:

- Use technology responsibly
- Leverage AI technology to:
 - Improve EPAM's internal business systems
 - Drive delivery efficiencies and enhance technology capabilities
 - Create and deliver custom, innovative, and valuable solutions for our clients
- Take proper precautions to facilitate acceptable use of the technology in compliance with our [Acceptable Use of AI Policy](#) and the law, which protects EPAM's and our Clients' information and interests



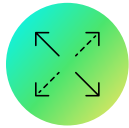
Creating Value through the Acceptable Use of Innovative Technology

Using Technology Responsibly

Whenever we use AI or similar technologies, we are careful and responsible about:



What we input



How we use outputs

As responsible stewards of technology, we are careful not to:

- Disclose sensitive personal information
- Disclose financial data or material non-public information
- Disclose client names or confidential information without client authorization
- Violate non-disclosure agreements
- Violate intellectual property rights of anyone
- Share EPAM legal communications or advice
- Distribute legal advice generated by the models
- Engage in other conduct or communications that violate our Code or the law



Company Property Requires Special Care

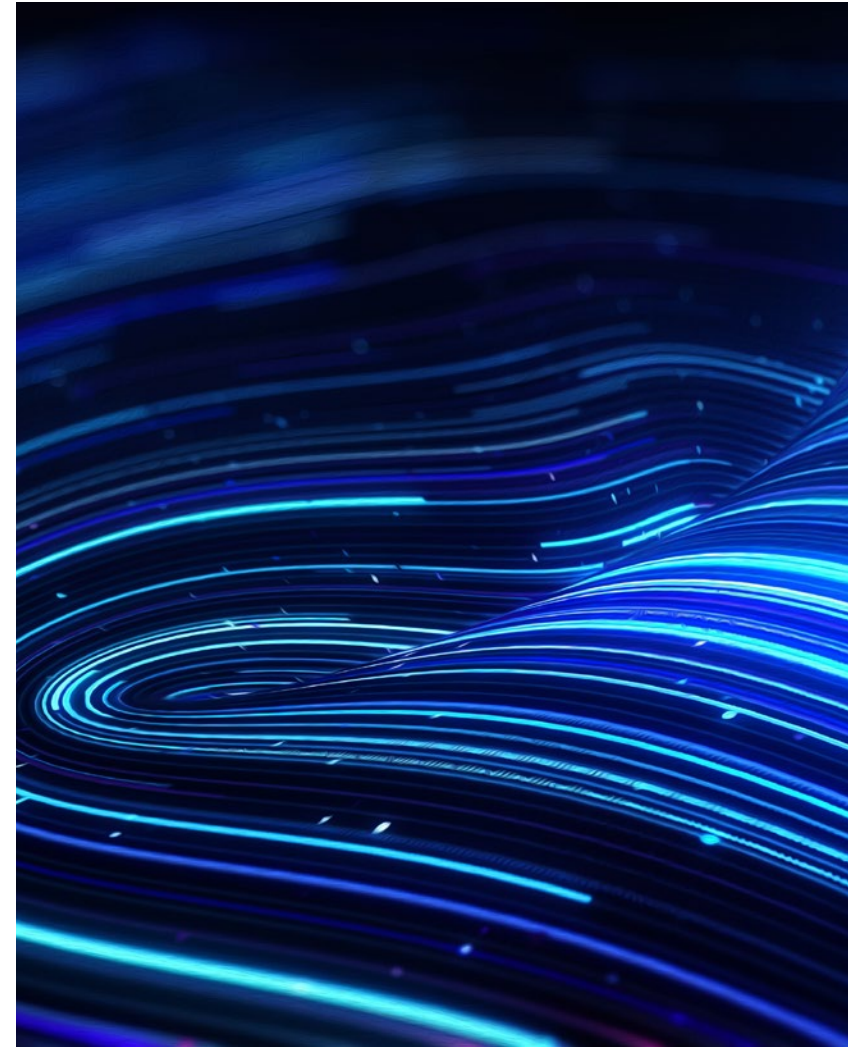
Personal Data: Personally Identifiable Information (PII) Requires Additional Precautions

Personally identifiable information (personal information and sensitive personal information) presents heightened risks to EPAM, as many countries have strict laws about protecting, handling, transferring and processing such data.



LEARN MORE

Review and consult [EPAM's Data Privacy Policy](#) to be sure you are handling PII and any other data properly.



Company Property Requires Special Care

PII is data that **on its own** or **with other information** identifies an individual.

Examples of Personally Identifiable Information (PII)

NAME

**NATIONAL IDENTIFICATION
NUMBER OR PASSPORT NUMBER**

**EMPLOYMENT INFORMATION SUCH AS
EMPLOYER'S NAME, POSITION, SALARY**

IMAGE (E.G., PHOTOGRAPH)

PERSONAL ADDRESS

IP ADDRESS





05

Comply
with Laws

Pay Close Attention to Government Laws & Rules

Anti-Bribery Laws

We never offer, promise, provide (or receive) bribes or engage in corrupt business activities with anyone, especially government or public officials.

Bribery may be thought of as gaining a business benefit by:

1. Paying, offering, giving, or promising “anything of value” to a recipient; and
2. Intending that the recipient will do something improper, like violating official obligations, violating the law, or granting any unfair or improper advantage



Pay Close Attention to Government Laws & Rules

“Anything of value” includes cash but is a broad term that may encompass anything that has value, for example:



Cash



Employment
(jobs or job offers)



Entertainment and
travel expenses



Commissions



Charitable or political
contributions



Educational benefits



Services



Meals that are too
extravagant, too frequent
or occur during a bid
or negotiation



Business opportunities

Any business advantage produced through bribery is forbidden.

This includes any of the following potential business benefits:

- Obtaining or keeping any client, project, contract or work
- Circumventing or avoiding government rules
- Avoiding duties, taxes or penalties
- Influencing the procurement process
- Influencing lawsuits or enforcement actions
- Obtaining tax benefits
- Obtaining licensing benefits
- Obtaining contract or bidding approvals or extensions
- Obtaining any other financial or business benefit

Pay Close Attention to Government Laws & Rules

Additional due diligence, caution, and approvals may be necessary in transactions when red flags are apparent.

Examples of red flags include requesting:

- Payments in cash (or cash equivalents, such as gift cards, bank cards)
- Payments “in kind” (payments in goods and services for other goods and services)
- Payments be made to offshore accounts
- Payments be made to third parties not performing the services
- Payments to third parties for vaguely described services
- That EPAM agrees to employ a government official or relative or that EPAM consents to a government official’s request to employ a specific person
- That EPAM pays for entertainment, travel, or lodging of government officials
- That EPAM contributes to a particular charity or political party
- Unusual or excessive payment or excessive or non-market commissions or discounts to anyone, especially to third parties
- That a consultant, supplier or a third party becomes part of a transaction
- To not include anti-bribery commitments or other due diligence measures in a written contract



Pay Close Attention to Government Laws & Rules

Securities Laws

Buying or selling stock ("trading"), or telling others to buy or sell stock ("tipping"), on the basis of "material," "non-public" information is called "insider trading" and is illegal.



INSIDER TRADING

Buying or Selling

No EPAM personnel may buy or sell any stock or securities of EPAM (or of any other company) when the EPAM person has "material" and "non-public" information about that company.



INSIDER TRADING

Tipping

No EPAM personnel may "tip" others. "Tipping" is providing material, nonpublic information that you possess to other individuals or companies, who use the information to buy, hold or sell securities.

SECURITIES LAWS

Q: Is it okay to tell my sister some internal information about a company where she owns stock? I learned the information while doing a recent project with that company.

A: No. Information from a client or any business partner is covered by confidentiality agreements, and sharing information with your sister would violate those rules.

In addition, if the information is something a reasonable investor would consider important, by sharing the information you could be "tipping" your sister to inside information, which violates insider trading laws. Tipping someone to material, inside information that they use to trade securities is as improper as trading on that information yourself.

Remember, insider trading is a crime.

Pay Close Attention to Government Laws & Rules

Material Information

Material information is information a reasonable investor would consider important before deciding whether to buy, sell or hold a company's securities.

Examples of Material Information

INFORMATION ABOUT:

- Financial results
- New products
- Actual or threatened litigation
- Senior leadership changes
- Acquisition plans or strategies
- Significant cybersecurity or other data protection or privacy incidents
- Other significant confidential corporate developments not yet made public



Non-public information is:

- Information not generally known or available to the general public
- Information that has been publicly disclosed but has not had adequate time to be absorbed by the marketplace

Pay Close Attention to Government Laws & Rules

Trade Compliance

Import, export, and trade laws govern the worldwide transfer of goods, technology and services, and restrict where and with whom we do business.

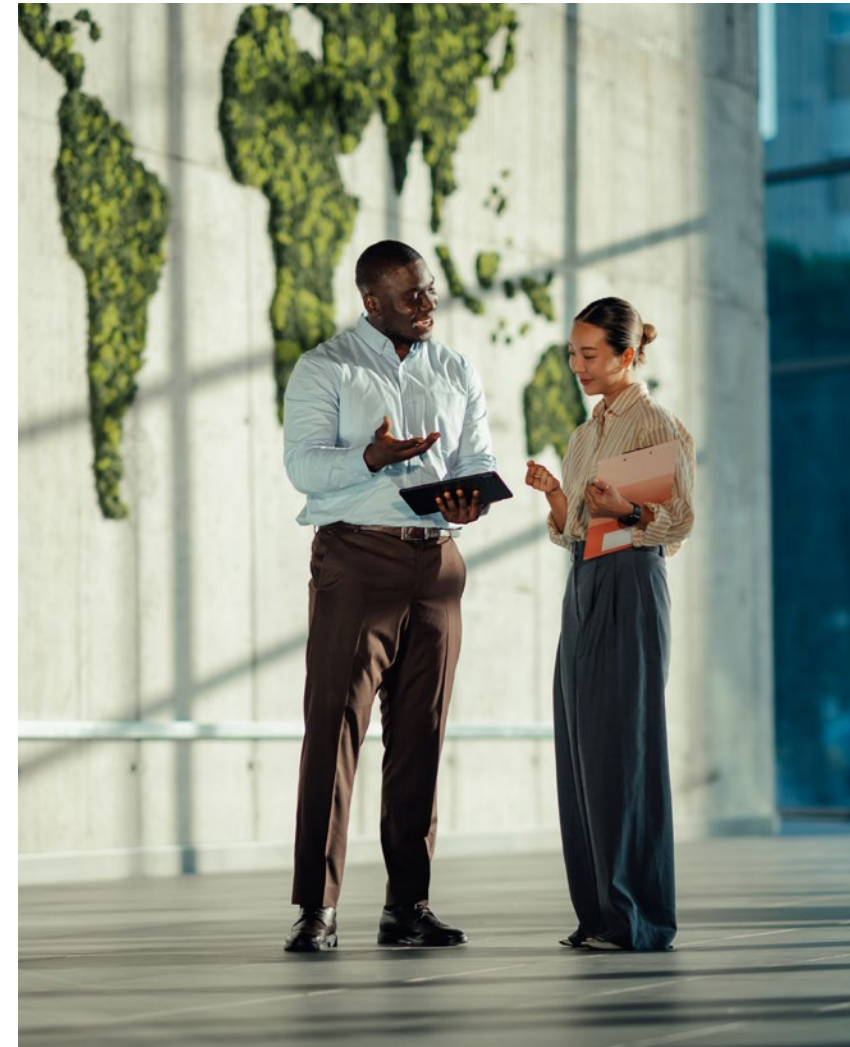
How they apply depends on the nature of the activities, the countries, and the parties involved.

Economic sanctions prohibit entirely or restrict direct and indirect business relationships or transactions with targeted countries, regions, legal entities, or individuals.

EPAM reviews and conducts due diligence to comply with applicable sanctions affecting its relationships with clients, vendors, and employees.

Important Trade Compliance Steps

- Follow our standard procurement process so that employees and third parties (for example, contractors and vendors) are screened against watchlists
- Comply with economic sanctions and embargoes adopted by countries where we do business
- Obtain an export control license or other required government authorizations where needed
- Use accurate and complete trade documentation
- Promptly report any requests to perform services touching sanctioned countries or any requests to participate in restrictive trade practices (e.g., boycotts) to our Chief Legal Officer or Chief Compliance Officer



Pay Close Attention to Government Laws & Rules

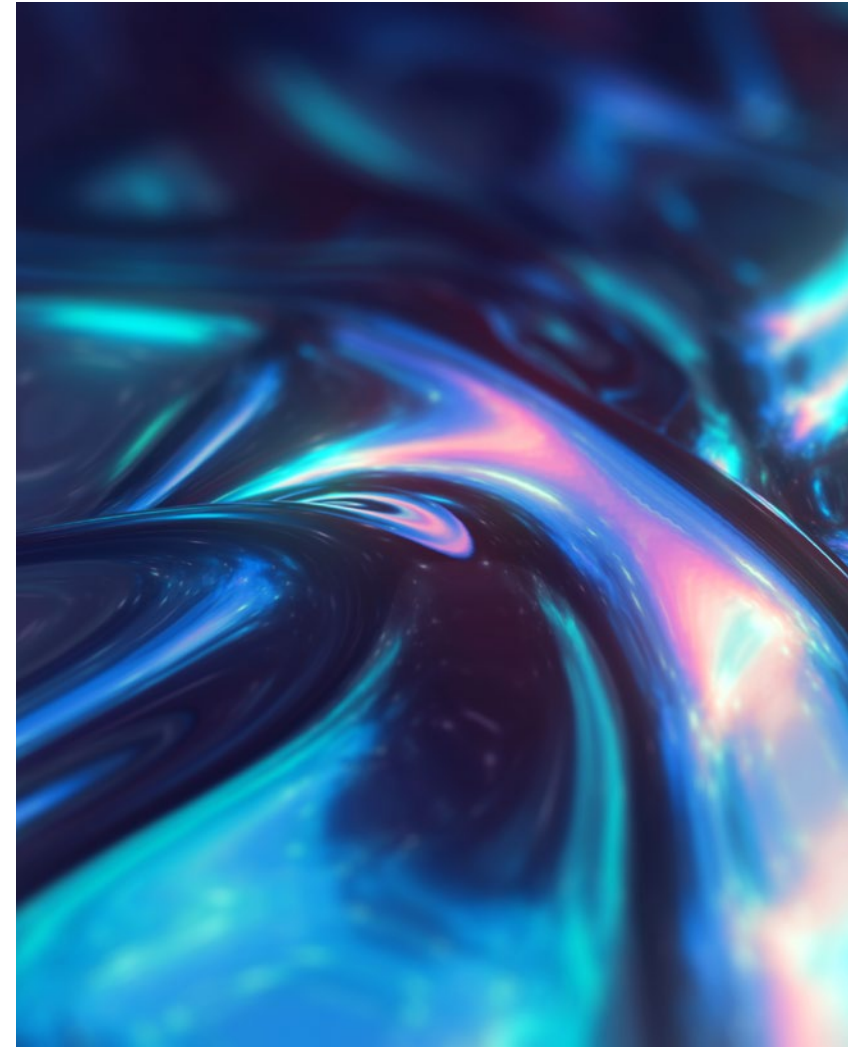
Anti-“Money Laundering” Compliance

Money laundering is concealment by criminals of the true origin and ownership of money obtained from their criminal activities by passing it through legitimate businesses. If successful, it allows them to maintain control over such money and ultimately to provide a legitimate cover for it.

EPAM does business only with reputable clients and third parties engaged in legitimate business activities with funds derived from legitimate sources.



Questions about the legitimacy of funds or sources of funds should be raised to Legal or the Chief Compliance Officer.



Pay Close Attention to Government Laws & Rules

Antitrust & Fair Competition Laws

Antitrust and competition laws encourage fair and free competition and protect consumers from unfair business practices or agreements that unreasonably limit competition.

We comply with the spirit and letter of such laws in our interactions with clients, suppliers, competitors and other third parties.

- Do not discuss or enter into prohibited agreements with competitors that restrict competition
- Do not make misleading or untrue statements about our products or services or those of our competitors
- Procure materials, supplies, and services at fair and reasonable prices



Examples of Prohibited Agreements or Discussions

- Fixing prices or pricing levels or other terms of sale
- Allocating, dividing or sharing territories or clients
- Bidding or not bidding on contracts
- Refraining from selling or buying from particular parties

Pay Close Attention to Government Laws & Rules

Immigration Laws

EPAM's and our clients' ability to conduct business on a global scale may involve cross-border travel or relocations, which can raise immigration, payroll, and tax requirements and obligations.

Valid work authorizations and documentation, such as work permits or work visas, are usually required if you are going to perform productive work in a country other than your home country.

When you are involved in foreign travel for yourself or for others, first consult [EPAM's Global Immigration Policy](#) to be sure you take all necessary steps to comply with applicable Immigration Laws.

This includes determining what type of visa or other work authorization may be needed, and to comply with our rules for remote work and permanent relocations.



What Else?



Understand

Take a moment to really understand the Code. While no document could ever provide examples of every scenario you may encounter, our Code is the foundation for proper action at EPAM. Refer to our Code often and always abide by it.



Reach Out & Speak Up

When you need more guidance, do not hesitate to reach out and speak up. EPAM respects and values such conduct, because it helps us build and maintain the best working environment.



Act as a Team

If we act as one EPAM team, we will benefit from our shared, good judgment. That will keep EPAM a company that is trusted and valued by our employees, our clients, our shareholders, and all of our business partners.

EPAM EthicsLine



ONLINE

Visit [**ethics.epam.com**](https://ethics.epam.com)

Ask a question to our **Ethics AI OWL**



PHONE

Call **+1-866-786-9137** (24/7, toll-free)