

Appendix H: Financial Reporting

The CEO and CFO of the Neways Group as well as the Group controller and finance officers have the direct and primary responsibility to ensure full, fair, accurate, timely and clear disclosure in respect of the filing of financial statements and public communications. Every Neways Employee responsible for the preparation of financial statements and the disclosure of financial information, in all levels of our organization, must abide to this rule. Financial information included in filings for the stock markets regulator and all other public communication must be complete, accurate, sent in a timely manner and must not omit any required essential detail so that the information is clear and not misleading.

All Employees are required to record all transactions accurately, completely and in a timely manner. It is prohibited to make false or artificial entries in any record as well as to understate or overstate Neways' financial reports of revenues or expenses. Employees also must not alter any documents used to support Neways' financial reports. In that way Neways is able to meet the high ethical standards.

All financial statements of the Neways group must fairly and accurately present the financial condition of the business. Each Employee has the responsibility to report about the financial conditions of Neways veracious. Reporting false information is strictly prohibited and can cause irreparable harm to Neways and its Stakeholders. Each Employee is expected to assist in the preparation of full, fair, accurate, timely and understandable disclosure in reports and documents that Neways shares with regulators as well as with the general public.

Neways maintains a system of internal controls to assure appropriate authorization, recording and accountability of our assets. This internal control system must not intentionally be circumvented. All of our books and records are subject to reviews and audits. When Employees are asked to respond to requests by internal or external auditors, responses must be complete and truthful. Employees must include all relevant information, even if the request is not specific concerning what kind of information is required.

All records shall be prepared accurately, reliably, honestly and in accordance with established financial and accounting procedures. The Employees of Neways must not enter false or misleading information into records and must report any questionable transaction to the management.

Records Retention

Business documents and records are important company assets. They contain data and information which are crucial to the continuity of our business, they preserve information necessary to protect our legal rights and they support and document tax and other regulatory requirements. Employees of Neways are prohibited to manipulate company records as well as to remove or destroy records before the retention period expires. Neways ensures that records are retained in accordance with applicable laws and regulations.

Violations of Policy

Violations of this policy may constitute a violation of the law or regulation that may result in criminal or civil penalties for Neways and the Employee himself. Employees should report any violation of this policy or any other matters that would compromise the integrity of Neways' financial statements immediately to the Neways Group controller or finance officers.

For further information contact the Compliance officer.