

# Whistleblowing and Complaint Policy

## 1. Reporting Violations

Employees should report suspected violations of laws, governmental rules and regulations, Neonodes's Code of Conduct, Neonode's Code of Ethics for Senior Financial Officers and other Neonode policies to their supervisors, managers or other appropriate Neonode personnel, including the Compliance Officer. This includes violations of the laws and rules that prohibit fraud in the reporting of Neonode's financial performance. Employees are also encouraged to report any complaint or concern regarding Neonode's accounting, internal accounting controls or auditing matters. This includes complaints received from persons outside Neonode.

Employees should report suspected violations, complaints or concerns in the manner provided in Neonode's Code of Conduct. Supervisors and managers shall promptly consider the information submitted to them and take appropriate action in accordance with the law, governmental rules and regulations, Neonode's Code of Conduct, Neonode's Code of Ethics for Senior Financial Officers and otherwise consistent with good business practice. The reports of suspected violations, complaints or concerns involving Neonode's financial disclosure, accounting, internal accounting controls or auditing matters shall be recorded in a log indicating the date of the report and the disposition thereof and retained for five years. A log will be maintained by Neonode's Audit Committee of all violations, complaints and concerns reported to the Audit Committee. All other reported violations, complaints and concerns will be recorded in a log maintained by Neonode's Compliance Officer.

## 2. Statement of Non-retaliation

It is a federal crime for anyone to intentionally retaliate against any person who provides truthful information to a law enforcement official concerning a possible violation of any federal law. Moreover, Neonode will not engage in any form of intimidation or retaliation, and will not permit any form of intimidation or retaliation by any officer, employee, contractor, subcontractor or agent of Neonode, against any employee because of any lawful act done by the employee to:

- provide information, cause information to be provided, or otherwise assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of laws, rules, regulations, Neonode's Code of Conduct, Neonode's Code of Ethics for Senior Financial Officers or other Neonode policies; or
- file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or about to be filed relating to a violation of any law, rule or regulation.

The prohibited forms of intimidation or retaliation include, but are not limited to, discharge, demotion, suspension, threats, harassment or any other manner of discrimination with respect to an employee's terms or conditions of employment.

### **3. Statement of Confidentiality**

In cases in which an employee reports a suspected violation in good faith and is not engaged in the questionable conduct, Neonode will attempt to keep its discussions and actions confidential to the greatest extent possible. In the course of its investigation, Neonode may find it necessary to share information with others on a "need to know" basis.