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## **ANTI-CORRUPTION PROGRAM OF "UKRGAZTEKHPROEKT" LIMITED LIABILITY COMPANY**

### **Preamble (Values)**

By this Anti-Corruption Program (hereinafter - the Program), "UKRGAZTEKHPROEKT" Limited Liability Company (hereinafter - the Company), recognizing its responsibility for establishing the values of the rule of law and integrity, striving to ensure its sustainable development, caring for its business reputation, encouraging the use of fair commercial practices, and acting in the interests of, including but not limited to, its founders, employees, business partners, and clients, hereby proclaims that its founders (participants), governing bodies, officials, and employees shall be guided by the principle of zero tolerance for corruption in any of its forms and manifestations in their activities, as well as in legal relationships with business partners, state authorities, local government bodies, and other legal and natural persons, and shall take all measures to prevent, detect, and counteract corruption as provided by law and this Program.

The Company declares its principled position and condemns corruption as an illegal and unethical way of conducting business.

### **I. General Provisions**

#### **1. Definition of Terms**

1. In this Program, the following terms are used with these meanings:

Charitable activity – voluntary personal and/or property assistance aimed at promoting the legitimate interests of recipients of charitable aid in areas defined by law, which does not involve the Company receiving a profit or any remuneration or compensation on behalf of or by order of the recipient of charitable aid;

Contribution in support of a political party – funds or other property, advantages, benefits, services, loans (credits), intangible assets, or any other benefits of an intangible or non-monetary nature; the Company's sponsorship of events or other activities in support of a party; goods, works, or services provided by the Company free of charge or on preferential terms (at a price lower than the market value of identical or similar works, goods, and services) received by a political party or its local organization which has acquired the status of a legal entity;

Business hospitality – representative events (e.g., business breakfasts, lunches, dinners, receptions, tastings, other events such as conferences, cultural and sporting events), reimbursement of travel and accommodation expenses, and other types of expenses incurred by the Company or in relation to the Company for the purpose of establishing or fostering business relations or for other purposes related to the Company's activities;

Business relations – relations between the Company and a business partner related to the business, professional, or economic activities of the Company, arising on the basis of a legal transaction or other activity carried out by the Company, and intended to be long-term;

Business partners – legal and/or natural persons with whom the Company maintains, enters into, or intends to enter into business relations;

Facilitation payments – unofficial and illegal payments made to officials to expedite or simplify the proper execution of legally established procedures that the Company has a legal right to receive without making such payments;

Corruption risk – the probability of committing a corruption or corruption-related offense or any other violation of the Law of Ukraine "On Prevention of Corruption" that would negatively affect the Company's activities;

Undue benefit – funds or other property, advantages, benefits, services, intangible assets, or any other benefits of an intangible or non-monetary nature offered, promised, provided, or received without legal grounds;

Zero tolerance for corruption – absolute intolerance of corruption in any of its manifestations;

Representative of the Company – a person authorized in the prescribed manner to act on behalf of or in the interests of the Company in relations with third parties;

official:

A person authorized to perform state or local government functions, in accordance with clause 1 of part one of Article 3 of the Law of Ukraine "On Prevention of Corruption";

A person equated to persons authorized to perform state or local government functions, in accordance with clause 2 of part one of Article 3 of the Law of Ukraine "On Prevention of Corruption";

An employee of the patronage service in accordance with Article 92 of the Law of Ukraine "On Civil Service";

A candidate for the office of President of Ukraine or a candidate for People's Deputy of Ukraine registered in the manner prescribed by law;

The head or other official of a business entity in which the state or communal share exceeds 50 percent;

A foreign public official (a person holding a legislative, executive, or judicial office in a foreign state, including jurors, or another person exercising state functions for a foreign state, in particular for a state body or state enterprise);

A foreign arbitrator, a person authorized to resolve civil, commercial, or labor disputes in a foreign state in a manner alternative to the judicial one;

An official of an international organization (an employee of an international organization or any other person authorized by such an organization to act on its behalf);

A member of an international parliamentary assembly of which Ukraine is a participant;

A judge and official of an international court;

Sponsorship (sponsorship activity) – voluntary material, financial, organizational, or other support by the Company for any event or activity for the purpose of promoting the Company's name or trademarks for the Company's goods and services.

2. Other terms in this Program are used in the meanings provided in the Law of Ukraine "On Prevention of Corruption."

## **2. Purpose and Scope of Application**

1. The purpose of this Program is to ensure the functioning of an effective system for preventing and counteracting corruption and the compliance of the Company's activities with the requirements of anti-corruption legislation, taking into account international best practices.

2. This Program establishes a complex of measures (rules, standards, and procedures) for the prevention, detection, and counteraction of corruption in the Company's activities, no less in scope and content than those provided for by the Law of Ukraine "On Prevention of Corruption" and the Model Anti-Corruption Program of a Legal Entity approved by the National Agency on Corruption Prevention (NACP).

3. Measures to prevent, detect, and eliminate or minimize corruption risks are recognized as a priority in the Company's activities.

4. This Program is mandatory for execution by the founders (participants), the head, governing bodies, officials of all levels, employees, representatives of the Company, and persons undergoing training at the Company or performing certain work on the basis of civil law contracts concluded with the Company.

5. This Program is mandatory for all business entities (subsidiaries, separate subdivisions, branches, representative offices) over which the Company exercises control.

6. This Program applies to all areas of the Company's activity, including relations with business partners, officials, state authorities, local government bodies, and other legal and natural persons.

7. Provisions regarding the mandatory nature of compliance with this Program are included in the internal labor regulations of the Company, regulations on structural subdivisions, all labor contracts (including agreements), and job descriptions.

8. This Program was approved by the decision (order) of the head of the Company after its discussion with officials of all levels and employees of the Company.

The text of this Program is in constant open access for employees, officials of all levels, governing bodies, representatives of the Company, as well as for its business partners.

### **3. Responsible Leadership, Business Reputation, and Integrity**

1. The head, governing bodies, and officials of all levels of the Company undertake to use their personal example of ethical behavior to form zero tolerance for corruption among the Company's employees, which is the basis of the corporate culture, daily business practice, and business reputation of the Company.

2. The head and governing bodies of the Company undertake to demonstrate leadership and responsibility regarding:

1) compliance with the requirements of anti-corruption legislation;

2) ensuring the proper implementation, effective functioning, periodic analysis, timely review, and improvement of the system for preventing and counteracting corruption in the Company to respond properly to corruption risks;

3) spreading a culture of zero tolerance for corruption in all areas of the Company's activity;

4) appointing an individual responsible for the implementation of this Program (hereinafter - the Authorized Officer), providing them with appropriate material and organizational working conditions, facilitating the performance of the Authorized Officer's tasks as provided by the Law and this Program, and ensuring the independence of the Authorized Officer's activities;

5) encouraging officials of all levels to demonstrate leadership in preventing and counteracting corruption within their powers;

6) directing employees to support the Company's anti-corruption policy and to make a personal contribution to the effectiveness of the anti-corruption system;

7) informing about the policy of preventing and counteracting corruption both within the Company and in relations with external parties;

8) ensuring conditions for reporting information about possible facts of corruption or corruption-related offenses, in accordance with the Law of Ukraine "On Prevention of Corruption";

9) observing the rights and guarantees for the protection of whistleblowers;

10) timely and proper response, in accordance with the law, to facts of committed (possible) corruption offenses by members of governing bodies, officials, or employees.

#### **4. Professional Ethics Norms**

1. Founders, the head of the Company, members of governing bodies, officials, the Authorized Officer, employees, and representatives of the Company, while performing their duties:

1) shall strictly adhere to generally recognized ethical norms of behavior and the requirements of the Company's code of ethics (if any);

2) shall be tolerant and respectful towards the political views, ideological, and religious beliefs of others;

3) shall act regardless of personal interests, personal attitudes toward any persons, or their own political, ideological, or religious views;

4) shall not disclose or use confidential information that became known to them in connection with the performance of their duties, except as provided by law;

5) shall perform their duties, decisions, and instructions of superiors competently, timely, effectively, and responsibly, and shall not allow abuse or inefficient use of the Company's funds and property.

2. The aforementioned persons shall refrain from clearly criminal actions, decisions, and instructions and shall take measures to cancel such decisions and instructions.

3. Officials, the Authorized Officer, employees, and representatives of the Company are obliged to refrain from executing decisions or instructions of management that are clearly criminal.

4. Upon receiving clearly criminal instructions, the individual must immediately notify their direct supervisor, the head of the Company, or its founders and the Authorized Officer in writing

5. No individual shall be dismissed, disciplined, or subjected to negative measures for refusing to execute clearly criminal instructions.

6. Employees cannot be held disciplined for refusing to participate in corruption acts, even if such refusal results in a loss of competitive advantage or potential benefit for the Company.

### **II. Rights, Obligations, and Prohibitions**

#### **1. Rights and Obligations of Founders, the Head, Members of Governing Bodies, Officials, Employees (except the Authorized Officer), and Representatives**

1. These individuals have the right to:

1) provide proposals for improving this Program;

2) seek consultations and clarifications from the Authorized Officer regarding the implementation of this Program and anti-corruption legislation;

3) receive recommendations from the Authorized Officer regarding future actions if planned decisions or transactions might be a source of corruption risks.

1. These individuals are obliged to:

1) comply with the requirements of the Law of Ukraine "On Prevention of Corruption," this Program, and internal documents adopted for its implementation;

2) perform their duties taking into account the legitimate interests of the Company;

3) immediately inform the Authorized Officer, the head, or the founders about cases of violation of this Program, cases of solicitation, or corruption offenses committed by other employees or business partners;

4) immediately inform, in the manner prescribed by this Program, about the occurrence of a real or potential conflict of interest; take measures to prevent and resolve conflicts; not perform actions or make decisions under conditions of a real conflict of interest;

5) refrain from behavior that could be interpreted as readiness to commit a corruption offense;

6) inform the Authorized Officer about the provision or acceptance of business hospitality or gifts in the manner prescribed by the Company.

## **2. Prohibited Corruption Practices**

1. It is prohibited for the head, members of governing bodies, officials, the Authorized Officer, employees, and representatives of the Company:

1) to accept an offer, promise, or receive an undue benefit, as well as to request such benefit for themselves or another person for performing or not performing any actions using their position in the Company;

2) to abuse their powers, i.e., to intentionally use their powers contrary to the interests of the Company for the purpose of obtaining an undue benefit;

3) to offer, promise, or provide (directly or through a third party) an undue benefit to officials, their close persons, or other individuals for their actions or inaction using their authority or position to obtain any advantage for the Company;

4) to act or make decisions in conditions of a real conflict of interest;

5) to use any property or funds of the Company for personal interests;

6) to organize or personally carry out any cash or non-cash payments with business partners if such payments are not provided for by law or concluded legal transactions;

7) to influence the decisions of other employees to obtain an undue benefit;

8) to commit any actions that directly or indirectly incite others to violate the Law or this Program;

9) to give or receive gifts in violation of the requirements of the legislation and this Program;

10) after dismissal, to disclose or use confidential information that became known to them during their work, except as provided by law.

2. The Company prohibits the payment of facilitation payments to officials to expedite formal procedures or obtain advantages.

1) A payment for expedited consideration paid to the official account of a state body, local government, or the state budget, the amount of which is provided for by law (e.g., expedited patent registration), is not considered a facilitation payment.

2) Any employee faced with a demand for a facilitation payment must inform the requester of the prohibition, refuse the payment, and immediately report the demand to their supervisor and the Authorized Officer.

3. Prohibitions apply without any territorial restrictions, regardless of local traditions or competitive conditions in any state.

## **III. Legal Status of the Authorized Officer and Subordinate Employees**

### **1. General Provisions**

1. The legal status of the Authorized Officer is determined by the Law of Ukraine "On Prevention of Corruption" and this Program.

1) The Authorized Officer is appointed by the founders (participants) or the head of the Company to a separate position in accordance with labor legislation and the constituent documents of the Company.

2) The Authorized Officer is subordinate, accountable, and under the control of the head of the Company.

3) Requirements for a person who can be appointed as the Authorized Officer are established by the Law of Ukraine "On Prevention of Corruption".

2. The Authorized Officer may be dismissed from the position early in cases provided for by the Law of Ukraine "On Prevention of Corruption".

1) The Authorized Officer may be dismissed from the position on the initiative of the head of the Company or its founders (participants), provided that consent is granted by the National Agency on Corruption Prevention in the prescribed manner.

3. To perform their functions, the Authorized Officer may involve employees of the structural unit subordinate to them (if such a structural unit is established), as well as (with the consent of the head of the Company) other employees of the Company by providing them with oral and written instructions and exercising control over their execution.

1) Employees of the structural unit subordinate to the Authorized Officer are appointed to positions and dismissed from positions (in the case of termination of the labor contract on the initiative of the head of the Company or its founders (participants)) with the consent of the Authorized Officer.

4. For the implementation of this Program, by the decision of the head of the Company (or the supervisory board if established), responsible persons (hereinafter — Responsible Persons) may be appointed in the separate structural units of the Company without the status of a legal entity.

1) Responsible Persons perform the duties and enjoy the rights provided for in this Program for the Authorized Officer within the scope of activity of the separate structural units of the Company without the status of a legal entity in which they work.

2) The Authorized Officer, within the scope of performing their official duties, has the right to provide oral and written instructions and demand their execution from the Responsible Persons, and exercises control over the activities of the Responsible Persons.

## **2. Duties and Rights of the Authorized Officer**

### **1. Duties of the Authorized Officer:**

- 1) to perform their duties impartially;
- 2) to organize the preparation of, develop, and submit for approval to the head (executive body / supervisory board) internal documents of the Company regarding the formation and implementation of this Program;
- 3) to organize the conduct of periodic corruption risk assessments in the Company's activities;
- 4) to ensure interaction and coordination between the Company's structural units regarding the preparation, execution, and monitoring of the measures provided for by this Program;
- 5) to provide the founders (participants), the head, governing bodies, officials of all levels, and employees of the Company with clarifications and individual consultations related to the implementation of this Program and compliance with anti-corruption legislation;
- 6) to provide employees of the Company, or persons undergoing training at the Company or performing certain work on the basis of civil law contracts concluded with the Company, with methodological assistance and consultations regarding the reporting of possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption," and the protection of whistleblowers, and to conduct training on these issues;
- 7) to ensure public information regarding the anti-corruption measures taken by the Company;
- 8) to organize the conduct of professional development events (training) for the Company's employees on the prevention and counteraction of corruption;

- 9) regularly, at least once every 2 years, to improve their own professional qualifications and to initiate before the head of the Company the issue of undergoing professional training (qualification improvement);
- 10) to take measures to detect conflicts of interest and facilitate their resolution, and to inform the head of the Company about detected conflicts of interest and measures taken for their resolution;
- 11) to organize and conduct checks (due diligence) of the Company's business partners, and checks in merger and acquisition (accession) procedures;
- 12) to participate in the Company's personnel selection procedures, in particular by initiating, organizing, and conducting checks of candidates for positions;
- 13) to check for the presence of corruption risks and to approve payments and expenses related to charitable and sponsorship activities, and contributions in support of political parties;
- 14) to check for the presence of corruption risks and to approve (countersign) drafts of organizational and administrative documents and legal transactions of the Company;
- 15) to organize the operation of internal reporting channels for possible facts of corruption or corruption-related offenses, and other violations of the Law of Ukraine "On Prevention of Corruption";
- 16) to receive and organize the review and verification of reports regarding possible facts of corruption or corruption-related offenses, and other violations of the Law of Ukraine "On Prevention of Corruption";
- 17) to participate in internal investigations conducted in accordance with this Program;
- 18) to inform the head of the Company or the founders (participants) of facts that may indicate the commission of corruption or corruption-related offenses and other violations of the requirements of the Law of Ukraine "On Prevention of Corruption" by members of governing bodies, officials of all levels, employees, or representatives of the Company;
- 19) in the event of detecting a corruption or corruption-related offense or receiving a report of such an offense by members of governing bodies, officials of all levels, or employees of the Company, to take measures to terminate such an offense and immediately, within 24 hours, notify a specially authorized subject in the field of anti-corruption in writing;
- 20) to organize and participate in service investigations conducted for the purpose of identifying the causes and conditions that led to the commission of a corruption or corruption-related offense or other failure to comply with the Law of Ukraine "On Prevention of Corruption," upon the submission of a specially authorized subject in the field of anti-corruption or a prescription from the National Agency on Corruption Prevention;
- 21) to carry out cooperation with whistleblowers, ensuring the observance of their rights and guarantees of protection provided for by the Law of Ukraine "On Prevention of Corruption";
- 22) to inform whistleblowers of their rights and obligations provided for by the Law of Ukraine "On Prevention of Corruption," as well as the status and results of the review, verification, and/or investigation of the information they reported;
- 23) to inform the National Agency on Corruption Prevention in case the Company's personnel service fails to send a certified paper copy of the administrative document on the imposition of a disciplinary sanction and an information card to said document for

the purpose of entering information into the Unified State Register of Persons Who Have Committed Corruption or Corruption-Related Offenses;

- 24) to verify the fact of submission of declarations by declaring subjects and to notify the National Agency on Corruption Prevention of cases of non-submission or untimely submission of such declarations in the manner prescribed by legislation;
- 25) to ensure the formation and maintenance of registers of:
  - Company employees held liable for violating the requirements of this Program, committing a corruption or corruption-related offense, or other violations of the Law of Ukraine "On Prevention of Corruption";
  - checks of business partners, candidates for positions, and checks in merger and acquisition (accession) procedures conducted according to this Program;
  - internal investigations conducted according to this Program;
  - reports of conflicts of interest, corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption," and violations of this Program;
  - business hospitality and gifts;
- 26) to ensure the supervision, control, and monitoring of compliance with this Program and anti-corruption legislation;
- 27) to conduct an assessment of the results of the measures implemented under this Program;
- 28) to ensure the preparation of a report on the status of implementation of this Program;
- 29) to participate in cooperation with state authorities, local government bodies, other legal entities, and non-governmental and/or international organizations on anti-corruption issues;
- 30) to perform other official duties provided for by the Law of Ukraine "On Prevention of Corruption," this Program, and internal documents of the Company, in particular those aimed at reviewing whistleblower reports and ensuring the protection of their rights.

## 2. Rights of the Authorized Officer:

- 1) to receive oral and written explanations from governing bodies, officials, employees, and representatives of the Company regarding circumstances that may indicate a violation of the Law or this Program regarding conflicts of interest or other prohibitions and restrictions;
- 2) to summon and interview persons whose actions or inaction relate to facts reported by a whistleblower, including officials of all levels of the Company;
- 3) to have access, subject to legal restrictions, to documents and information held by the Company necessary for the performance of their duties, and to make or receive copies thereof;
- 4) to request from other structural units of the Company information, documents, or their copies, including those containing restricted information (except state secrets), necessary for the performance of their duties;
- 5) to process information, including personal data, in compliance with legislation on access to personal data;
- 6) to obtain access to the Company's warehouse, production, and other premises if necessary for anti-corruption measures;
- 7) to obtain access to electronic data storage and processing means available in the Company and, if necessary, to require the provision of such data in hard copy;

- 8) to sign and send information requests to state authorities, local government bodies, and organizations of all forms of ownership for information and materials directly related to the performance of the Authorized Officer's duties;
- 9) to sign and send letters to the National Agency on Corruption Prevention or other authorized anti-corruption bodies with notifications of corruption offenses;
- 10) to exercise control over the activities of Responsible Persons in the Company's separate subdivisions, and to issue them instructions and orders;
- 11) to apply to the National Agency on Corruption Prevention regarding the violated rights of a whistleblower or their close persons;
- 12) to designate a specific person among subordinate employees responsible for implementing the Authorized Officer's powers regarding whistleblower protection;
- 13) to perform other powers defined by the Law aimed at the comprehensive review of reports of corruption offenses and the protection of whistleblower rights;
- 14) to initiate checks based on grounds provided for by the Law and this Program;
- 15) to initiate internal investigations regarding possible violations of the Law and this Program;
- 16) to submit to the head of the Company a proposal for the imposition of disciplinary sanctions on persons guilty of violating the Law or this Program;
- 17) to participate in meetings of the Company's working groups and commissions on issues within the competence of the Authorized Officer;
- 18) to initiate meetings on the prevention and detection of corruption and the implementation of this Program;
- 19) to involve the Company's employees in the performance of their powers with the consent of the head;
- 20) to submit proposals for the improvement of the work of the Authorized Officer / the Authorized Officer's unit to the head / supervisory board
- 21) to apply to the founders, head, and governing bodies of the Company on issues related to their powers and official duties;
- 22) other rights provided for by the Law of Ukraine "On Prevention of Corruption," this Program, the labor contract, and the job description of the Authorized Officer.

### **3. Guarantees of Independence**

1. The performance of functions by the Authorized Officer in the Company shall be independent. Interference in the activities of the Authorized Officer by the founders (participants), the head of the Company, governing bodies and members of governing bodies, officials of all levels, employees, representatives, business partners of the Company, as well as other persons, shall not be permitted.

2. Interference shall be understood as:

- 1) refusal to provide the Authorized Officer with information, documents, or access to information and documents which the Authorized Officer has the right to receive;
- 2) any influence on the decision-making and actions of the Authorized Officer carried out outside the scope of authority of the governing body or person exerting such influence as provided by legislation, the Company's Charter, decisions of governing bodies, or internal documents of the Company (for example, providing instructions regarding the content of conclusions to be made by the Authorized Officer based on the results of business partner checks; regarding the circle of persons—subjects of declaration—notifications of whose failure to timely submit declarations may not be sent to the National Agency on Corruption Prevention, etc.);

- 3) actions/inaction that cause restrictions or violations of the rights of the Authorized Officer (for example, unreasonable refusal to grant annual leave according to the schedule; unreasonable refusal to refer for training/professional development provided for by the relevant schedule; unreasonable restriction of the amount of or non-payment of incentive and compensation payments provided for by labor and collective agreements, etc.);
- 4) actions/inaction that hinder the performance of official duties by the Authorized Officer (for example, groundless assignment of the Authorized Officer to a business trip involving absence from the workplace; unreasonable deprivation of the Authorized Officer's access to the workplace or a personal computer; groundless seizure of documents kept by the Authorized Officer; failure to provide the Authorized Officer with material resources necessary for the performance of the assigned tasks, failure to provide access to the Company's records management system, means of communication, etc.);
- 5) assignment of duties to the Authorized Officer or providing instructions on issues that do not belong to or exceed the scope of their powers defined by the Law of Ukraine "On Prevention of Corruption" and this Program, and which restrict the performance of their official duties.

3. The Authorized Officer may not be dismissed or forced to resign, held disciplinarily liable, or subjected by the founders (participants), the head, or the governing bodies of the Company to other negative influence measures (transfer, appraisal, change in working conditions, refusal of appointment to a higher position, reduction in salary, refusal to extend a labor contract, etc.) or the threat of such measures in connection with the implementation of anti-corruption measures, detection and reporting of possible facts of corruption or corruption-related offenses, or other violations of the Law of Ukraine "On Prevention of Corruption."

Negative influence measures also include formally lawful decisions and actions of the founders (participants), the head, or the governing bodies of the Company that are selective in nature, in particular, those not applied to other employees or managers in similar situations and/or which were not previously applied to the Authorized Officer in similar situations (under similar circumstances).

4. The application of disciplinary sanctions to the Authorized Officer shall be carried out with the prior consent of the supervisory board (if a supervisory board is established in the Company) or the body to whose sphere of management the Company belongs / the body that manages the corporate rights belonging to the state in the authorized capital of the Company (hereinafter — the Authorized Governing Body).

5. Suspension of the Authorized Officer from the performance of official duties by the head of the Company shall be carried out with the prior consent of the supervisory board (if a supervisory board is established in the Company) or the Authorized Governing Body.

6. In the event of a violation of independence guarantees, the Authorized Officer shall notify the supervisory board of the Company (if a supervisory board is established in the Company) or the Authorized Governing Body and, if necessary, the National Agency on Corruption Prevention.

7. The founders (participants), the head, the governing bodies of the Company, and officials of all levels of the Company shall be obliged to:

- 1) ensure the independence of the Authorized Officer;
- 2) provide the Authorized Officer with appropriate material and organizational working conditions (a separate office, a safe for storing documents, a workplace equipped with office furniture, computer equipment and office machinery, access to the Internet,

- stationery, means of communication, an email account) and sufficient resources for the performance of the assigned tasks;
- 3) facilitate the performance of the Authorized Officer's tasks provided for by the Law of Ukraine "On Prevention of Corruption" and this Program; upon the request of the Authorized Officer, provide information and documents necessary for the performance of the assigned duties, facilitate the conduct of internal investigations, and ensure the involvement of employees/resources for the Authorized Officer and their subordinate employees to perform their duties;
  - 4) respond within a reasonable timeframe to written and oral appeals, proposals, and recommendations of the Authorized Officer provided within the scope of implementation of this Program.

#### **IV. Corruption Risk Management**

1. To effectively prevent corruption in its activities, the Company applies a risk-oriented approach and establishes a risk management system that provides for regular corruption risk assessments of the Company's activities, the implementation of measures necessary and sufficient for their elimination or mitigation, their subsequent monitoring and control, as well as the updating of existing anti-corruption measures in accordance with changes in the internal and external environment of the Company's activities.

2. The Company performs periodic corruption risk assessments in its activities, the purpose of which is:

- 1) identification of internal and external corruption risks in the Company's business processes;
- 2) assessment of the sufficiency, relevance, and effectiveness of existing measures for the proper prevention, elimination, or mitigation of identified corruption risks;
- 3) analysis and evaluation (determination of levels) of identified corruption risks;
- 4) prioritization of high-risk business processes, taking into account the nature and degree of vulnerability of business processes to corruption risks and the levels of assessed corruption risks;
- 5) development of measures for the effective elimination or mitigation of corruption risks in the Company's activities.

3. The Authorized Officer shall organize the periodic corruption risk assessments of the Company's activities.

4. The Company may perform internal and/or external corruption risk assessments:

- 1) Internal assessment is carried out by a working group formed from representatives of the Company's structural units.
- 2) External assessment is carried out by audit, legal, or consulting companies or independent experts engaged by the Company.

5. The Company performs corruption risk assessments of its activities at least once every 2 years.

6. The Company may decide to perform a corruption risk assessment according to the procedure defined by legislation.

7. Based on the results of the corruption risk assessment, a Risk Register is formed.

8. The Risk Register must contain:

- 1) identified corruption risks, the spheres (areas) of the Company's activity in which they were identified, their descriptions, sources, existing control measures, and an assessment of their sufficiency, relevance, and effectiveness;
- 2) the levels of identified corruption risks;

3) proposals for measures to eliminate or minimize identified corruption risks (including updated/new anti-corruption measures at the Company level and/or business process level), deadlines for their implementation, responsible units/executors, required resources, and performance indicators.

9. After its completion, the Risk Register is submitted for approval to the head (executive body or supervisory board) of the Company.

10. The head (executive body or supervisory board) of the Company approves the Risk Register, ensures the implementation of the measures provided therein (including by updating existing anti-corruption measures), and allocates the necessary resources for this purpose.

11. At the request of a participant (founder) of the Company, the Risk Register shall be brought to their attention.

12. The Risk Register is provided to the responsible units/executors for implementation and may also be posted on the Company's website (if available) for review by all interested parties.

13. The Authorized Officer monitors the implementation of measures to eliminate or minimize identified corruption risks, and prepares and submits reports on the status of implementation in the manner and within the timeframes defined by this Program.

## V. Educational Activities

### 1. Periodic Training

#### 1. Periodic Training on the Prevention and Detection of Corruption

1) In order to form a proper level of anti-corruption culture, the Authorized Officer ensures the mandatory familiarization of newly appointed employees, Company representatives, and persons undergoing training or performing specific work at the Company with the provisions of the Law of Ukraine "On Prevention of Corruption," this Program, and internal Company documents adopted for its implementation.

2) The Company ensures the proper and sufficient communication of the provisions of this Program and internal Company documents in the field of prevention and counteraction of corruption, changes in anti-corruption legislation, and its application practice to all employees, representatives, and business partners of the Company through informational communication.

3) The Authorized Officer is responsible for informing on matters concerning the prevention and detection of corruption.

4) The Company provides periodic professional development (training) for the head, members of governing bodies, officials of all levels, employees, the Authorized Officer and, if necessary, representatives of the Company.

5) The head of the Company and the Authorized Officer undergo professional development (training) on the prevention and detection of corruption at least once every 2 years.

6) Scheduled training for other Company officials is carried out in accordance with:

- a thematic annual plan-schedule prepared by the Authorized Officer and approved by the head of the Company;
- specific documents provided for execution to the Company by the parent (holding) company.

7) Anti-corruption training programs (basic and advanced) are implemented both remotely and in person.

- 8) The subject matter and format of training activities (seminars, lectures, workshops, trainings, individual sessions, webinars, etc.) are determined based on:
  - changes in legislation;
  - proposals from founders (participants), the head, governing bodies, officials of all levels, and employees of the Company;
  - results of monitoring or evaluating the implementation of this Program;
  - results of periodic assessments of corruption risks in the Company's activities;
  - results of conducted checks and internal investigations;
  - results of compliance audits regarding anti-corruption legislation conducted by the National Agency on Corruption Prevention.
- 9) If facts regarding the commission of corruption offenses within the Company's activities are detected, the Authorized Officer identifies employees participating in high-risk business processes who must undergo mandatory extraordinary training, and also develops and implements a corresponding training program.
- 10) Training concludes with testing of the participants to determine the level of information assimilation or through another form of knowledge control.
- 11) The Authorized Officer maintains records of professional development activities in the field of prevention and detection of corruption, maintains attendance records for such events, and evaluates their effectiveness.

## **2. Clarifications and Consultations**

### **1. Provision of Clarifications and Consultations by the Authorized Officer**

- 1) If there are questions regarding the clarification of specific provisions of this Program, the founders (participants), head, members of governing bodies, officials of all levels, employees, and representatives of the Company may apply to the Authorized Officer to obtain an oral or written clarification or consultation.
- 2) The Authorized Officer provides the clarification or consultation within a reasonable period, but no more than 10 days from the day the request was received.
- 3) If it is impossible to provide the clarification or consultation within the specified period, the Authorized Officer may extend the period for considering the request, of which the person who requested the clarification or consultation must be notified.
- 4) The total period for considering the request cannot exceed 30 days from the day it was received by the Authorized Officer.
- 5) The Authorized Officer summarizes the most common questions addressed to them and the answers to them, placing generalized clarifications (consultations, etc.) of an informational nature on resources generally accessible to the Company's employees and/or disseminating them in another manner, such as via email.
- 6) The Authorized Officer may choose other forms of providing clarifications and consultations regarding the implementation of this Program and anti-corruption legislation, including memos, manuals, and video messages.

## **VI. Prevention and Verification Measures**

### **1. Prevention and Resolution of Conflicts of Interest**

1. The Company strives to ensure that a conflict of interest does not have an adverse effect on the interests of the Company, as well as the interests of its clients/customers and founder(s)/participant(s), through the prevention, detection, and resolution of conflicts of interest.
2. The Company carries out the prevention and resolution of conflict of interest situations based on the following principles:

- a. mandatory reporting by employees about situations that have signs of a conflict of interest;
  - b. prevention of the occurrence of a conflict of interest;
  - c. an individual approach to the review and evaluation of each individual case that shows signs of a conflict of interest.
3. Employees of the Company are obliged, no later than the next business day from the day they learned or should have learned about the existence of a real or potential conflict of interest, to notify their immediate supervisor and the Authorized Officer in writing, not to perform actions or make decisions in conditions of a real conflict of interest, and to take measures to resolve the real or potential conflict of interest.
4. In the event of a real or potential conflict of interest for the head of the Company, he/she shall notify the Authorized Officer and the person or body (including collegiate) whose powers include the dismissal/initiation of dismissal from the position of the head of the Company in writing.
5. In the event of a real or potential conflict of interest for a representative of the Company, he/she shall notify the Authorized Officer in writing.
6. In the event of a real or potential conflict of interest for the Authorized Officer, he/she shall notify the head of the Company / the supervisory board of the Company in writing (in the event that the Authorized Officer is accountable and subordinate to the supervisory board of the Company).
7. The immediate supervisor of the person, within two business days after receiving notification about a subordinate's real or potential conflict of interest, shall make a decision on the method of resolving the conflict of interest, taking into account the recommendations of the Authorized Officer, and shall inform the employee.
8. An immediate supervisor who becomes aware of a conflict of interest in a subordinate employee (including in cases of independent identification of a conflict of interest existing in a subordinate without the employee making the corresponding notification) is obliged to inform the Authorized Officer and take the measures provided for in this Program to prevent and resolve the conflict of interest.
9. Resolution of a conflict of interest is carried out by means of one of the following measures (separately or in combination):
  - a. removal of the employee from performing a task, performing actions, making a decision, or participating in its making under conditions of a real or potential conflict of interest;
  - b. application of external control over the performance by the person of the corresponding task, actions, or decisions;
  - c. restriction of the employee's access to certain information;
  - d. revision of the scope of the employee's official (functional) duties;
  - e. transfer of the employee to another position;
  - f. dismissal of the employee.
10. The procedure for applying conflict of interest resolution measures and its specifics for various categories of persons are established by the Authorized Officer, taking into account the following requirements:
  - a. transfer of an employee to another position is applied only with their consent if the real or potential conflict of interest in the employee's activities is permanent and cannot be resolved by other means, and if there is a vacant position that corresponds to the employee's personal and professional qualities;

- b. dismissal of an employee from their position in connection with a conflict of interest is carried out if the real or potential conflict of interest in their activities is permanent and cannot be resolved in any other way, including due to the absence of the employee's consent to transfer or to relinquish the private interest;
  - c. in the event of a potential or real conflict of interest for a representative, the Company terminates the legal relationship with them. If the conflict of interest of a Company representative is permanent, the representative shall be entered into the list of persons whose services are not to be used and/or in whose favor payments are not to be made.
11. The decision on resolving a conflict of interest in the activities of the head of the Company is made by the person or body (including collegiate) authorized to dismiss/initiate dismissal of the head of the Company within two business days after receiving the report. The person concerned and the Authorized Officer shall be notified of the decision without delay.
  12. Employees of the Company may independently take measures to resolve a conflict of interest by relinquishing the corresponding private interest and providing supporting documents to their immediate supervisor and the Authorized Officer.
  13. The head of the Company may independently take measures to resolve a conflict of interest by relinquishing the corresponding private interest and providing supporting documents to the Authorized Officer, as well as to the person or body (including collegiate) authorized to dismiss/initiate dismissal of the head of the Company.
  14. In the event of a real or potential conflict of interest for a person who is a member of a collegiate body (governing body of the Company (supervisory board, board, other executive body), commission, working group, tender committee, etc.) during the resolution of an issue by that body, such a person shall notify the relevant collegiate body and the Authorized Officer in writing.
  15. The specified person is prohibited from:
    - a. participating in the preparation of documents for decision-making by the collegiate body on the relevant issue;
    - b. participating in the consideration (discussion) of the relevant issue;
    - c. voting on the relevant issue.
  16. In the event that the non-participation of a member of the Company's collegiate body results in the loss of a quorum of that body, the participation of such a person in decision-making must be carried out under external control. The decision on external control is made by the relevant collegiate body.
  17. External control is carried out by the participation of the Authorized Officer in the work of the collegiate body in the status of an observer without the right to vote.
  18. Typical situations of a conflict of interest may include:
    - a. participation in or decision-making on the conclusion of an employment contract, promotion, determination of labor remuneration terms, application of material incentive measures, or imposition of disciplinary sanctions regarding a close person;
    - b. concluding legal transactions on behalf of the Company with close persons;
    - c. participation by a person subject to this Program in or decision-making that may influence the receipt of benefits by another business entity over whose business decisions such person or their close person exercises actual control, or in which such person or their close person is a founder (participant) or employee, or receives/received rewards or gifts, or underwent/is undergoing training;

- d. registration by a person subject to this Program as a private entrepreneur or the formation of a legal entity by such person providing services / performing work identical to those provided/performed by the Company;
- e. performing high-level managerial functions in another legal entity whose interests may conflict with the interests of the Company;
- f. making or participating in the making of decisions by a person subject to this Program regarding themselves, particularly regarding labor remuneration, providing any benefit of a material or intangible nature, or conducting an internal/service investigation.

## **2. Interaction with Business Partners**

1. The Company strives to cooperate with business partners who conduct their activities lawfully and ethically, ensuring that interaction does not pose corruption risks to the Company.
2. Prior to establishing business relations, the Company informs its business partners of the Company's principles and requirements regarding the prevention and counteraction of corruption as provided for by this Program and other related policies, including the due diligence procedure for business partners.
3. The Company conducts checks of potential business partners (prior to the date of concluding legal transactions) and existing business partners (after legal relations have been established).
4. Checks of potential or existing business partners are conducted by the Authorized Officer, with the possible involvement of other structural units of the Company.
5. The criteria, grounds, procedure, and frequency of business partner checks are defined in the Company's internal documents, which are developed by the Authorized Officer and approved by the head (executive body) of the Company.
6. The verification procedures, frequency of checks, and selection criteria for business partners are determined based on the sphere and location of activities, the Company's structure, and the nature and level of corruption risks that may arise in relations with the partner.
7. The verification of the Company's business partners is carried out for the following purposes:
  - a. Verifying Business Reputation: To assess the partner's tolerance for corruption—specifically whether they have a reputation for activities related to corruption (even in the absence of court decisions) and whether they might act as an intermediary for providing or receiving undue benefits.
  - b. Program Compliance: To verify whether the partner has an anti-corruption program or policies, the status of their implementation, and their readiness to adhere to the Company's principles and anti-corruption legislation.
  - c. Risk Identification: To identify possible corruption risks associated with the conclusion or execution of a legal transaction.
  - d. Risk Minimization: To minimize the probability of, or verify facts regarding, corruption offenses or other violations of anti-corruption legislation during the implementation of legal relations.
8. In the event of reasonable doubts regarding a partner's business reputation that may lead to corruption risks, the Company reserves the right to refuse to establish or continue business relations, taking into account legal requirements such as the Law of Ukraine "On Public Procurement".
9. Materials from business partner checks are stored for at least 5 years.
10. Anti-corruption clauses may be included in contracts concluded with business partners to provide mutual guarantees of compliance with applicable anti-corruption legislation.

11. The Authorized Officer develops the versions of these anti-corruption clauses based on the Company's specific areas of activity.

### **3. Business Hospitality and Gifts**

1. The Company, taking into account the requirements of legislation, defines the general policy and procedures for providing and accepting business hospitality and gifts.
2. The head, members of governing bodies, officials of all levels, employees, and representatives of the Company are obliged to refrain from offering business hospitality or gifts to officials, their close persons, actual or potential business partners, their employees, or representatives if such business hospitality or gifts could be perceived as inducement or a readiness to commit a corruption offense related to the Company's activities.
3. The giving and receiving of gifts, as well as the provision and acceptance of business hospitality within the scope of establishing or maintaining business relations or to achieve another goal of the Company's activities, is permitted if it meets the following set of criteria:
  - a. It does not aim to influence the objectivity of any decision regarding the conclusion of legal transactions, the provision or receipt of services, information, or any other advantages for the Company;
  - b. It is not a hidden undue benefit (for example, to obtain or continue receiving commercial orders or an improper advantage);
  - c. It corresponds to generally recognized notions of hospitality (for example, souvenir products as a gift);
  - d. It is not prohibited by the legislation of the state in which it is provided and/or accepted;
  - e. The value does not exceed the limits established by legislation and the Company;
  - f. It is not prohibited according to the internal documents of the recipient's organization and does not exceed the value established by such documents;
  - g. Disclosure of the gift or business hospitality will not create a risk to the business reputation of the Company or the person who received the gift or business hospitality;
  - h. The gifts and business hospitality are reasonable, not excessive, and appropriate in the context of establishing/maintaining business relations.
4. Giving and receiving gifts in the form of monetary funds (cash or non-cash) or cash equivalents (gift cards or gift vouchers) is not permitted.
5. In the event of doubts regarding the acceptability of a gift or business hospitality, employees must contact the Authorized Officer in the manner defined by this Program to receive a consultation and/or clarification.
6. The head, members of governing bodies, officials of all levels, employees, and representatives of the Company shall notify the Authorized Officer of facts regarding the provision (carrying out) or receipt of a gift/business hospitality within the framework of generally recognized notions of hospitality within one business day, in the manner established by the Company.

### **4. Charitable and Sponsorship Activity**

1. The Company may carry out charitable and sponsorship activities in the absence of prohibitions established by legislation and the Company's internal documents.
2. The Company carries out charitable and sponsorship activities in accordance with legislation and on the condition of the absence of a reasoned conclusion by the Authorized Officer regarding the existence of corruption risks.
3. The Authorized Officer carries out a preliminary check of planned charitable and sponsorship activities and approves draft legal transactions regarding charitable and sponsorship activities to ensure that charitable and sponsorship aid is not used as an undue benefit or for other illegal purposes.

4. The procedure for the Authorized Officer to carry out a preliminary check of planned charitable and sponsorship activities is determined by the Company.
5. The Company's charitable and sponsorship activities are not permitted if:
  - a. its implementation is a condition for concluding any legal transaction, for a decision made by a state authority or a local government body, or if it is carried out for the purpose of obtaining illegal advantages in business activities;
  - b. a business partner or an official insists on carrying out a particular type of charitable and/or sponsorship activity exclusively through a specific organization;
  - c. it is carried out for the purpose of influencing an official or in exchange for any undue benefit for the Company from business partners.
6. The main tools for the Company to exercise control over charitable and sponsorship activities may include:
  - a. checking potential recipients of charitable and sponsorship aid in the manner applied for checking business partners, or in another manner established by the Company;
  - b. preliminary approval of charitable and sponsorship projects and legal transactions by the Authorized Officer;
  - c. procedures for monitoring the targeted use of charitable and sponsorship aid, which the Company determines independently;
  - d. public disclosure of information regarding charitable and sponsorship activities, in the manner provided by the Company, to ensure public control (in the absence of prohibitions established by legislation).
7. The Company maintains registers of contributions made by the Company for charitable and sponsorship activities. Such registers, as well as financial reporting regarding transactions for charitable and sponsorship activities and their recipients (beneficiaries), are subject to storage for no less than 5 years.

## **5. Support of Political Parties**

1. The Company does not provide support to political parties if it is expressly prohibited by law or Company policy.
2. In the absence of prohibitions established by legislation and Company policy, the Company may make contributions in support of political parties in the manner prescribed by the Law of Ukraine "On Political Parties in Ukraine".
3. The total amount (sum) of contribution(s) from the Company in support of a political party during the year may not exceed the amount established by the Law of Ukraine "On Political Parties in Ukraine".
4. Contributions in support of political parties are made provided there is no reasoned conclusion from the Authorized Officer regarding the existence of corruption risks.
5. In addition to the Authorized Officer, other structural units of the Company may be involved in the verification of compliance with legislative requirements, including anti-corruption ones, and this Program when making contributions in support of political parties, in accordance with the Company's policy on support for political parties.
6. The Company maintains a register of contributions made in support of political parties. Such a register, as well as financial statements regarding transactions for making contributions in support of political parties and their recipients, are subject to storage for at least 5 years.

7. The Company applies the rules defined in this section when providing support to political parties on the territory of any state, taking into account restrictions on political party support established by the legislation of the respective state.

## **6. M&A Due Diligence**

1. When planning and entering into merger or acquisition transactions, the Company shall perform a verification of the legal entity—the potential target of the merger or acquisition—for the purpose of identifying corruption risks and verifying the objective and procedure of the transaction for compliance with anti-corruption legislation and this Program.
2. Verification is carried out both before and after the conclusion of the transaction.
3. The scope of verification is determined by the Company depending on the nature and level of corruption risks that may arise in connection with the transaction regarding a specific target of the merger or acquisition.
4. The Authorized Officer shall be involved in the verification, and other persons may also be involved.
5. Before the conclusion of the transaction, the verification includes:
  - a. studying the history and activities of the target of the merger or acquisition, and the structure of its founders / participants / ultimate beneficial owners;
  - b. identifying possible ties of the target of the merger or acquisition with officials and the nature of interaction with them;
  - c. researching the main elements of the system for preventing and counteracting corruption (anti-corruption program, etc., corruption risk management system) of the target of the merger or acquisition;
  - d. identifying cases of corruption in which the target of the merger or acquisition may be involved (information on ongoing investigations / court proceedings);
  - e. verifying the existence of current sanctions applied to the target of the merger or acquisition;
  - f. identifying the circle of counterparties of the target of the merger or acquisition (clients, suppliers, intermediaries) with high corruption risks and the nature of contractual relations with them;
  - g. researching the internal control mechanisms of the target of the merger or acquisition (control over legal transactions with high corruption risks, gift-giving, business hospitality, charitable and sponsorship activities, etc.);
  - h. researching the existence and functional status of the system for reporting the commission of corruption or corruption-related offenses and other violations of the Law of Ukraine "On Prevention of Corruption";
  - i. determining the scope and nature of issues that should be focused on after the transaction is concluded.
6. The Head (relevant governing body) of the Company shall take the results of the verification into account when making the final decision on entering into the transaction.
7. After the conclusion of the transaction, the verification includes:
  - a. identifying non-conformities in the system of anti-corruption measures of the target of the merger or acquisition;
  - b. ensuring the compliance of the target's system of anti-corruption measures with the nature and level of its inherent corruption risks;
  - c. determining corrective measures to bring the system of anti-corruption measures into compliance with the requirements of anti-corruption legislation.

8. If facts of corruption are discovered during the anti-corruption verification, the Company shall take measures to terminate them, notify specially authorized anti-corruption subjects in the prescribed manner, and prevent such practices in the future.

## **7. Candidate Screening**

1. For the purpose of implementing this Program, the Company conducts checks of candidates for positions vulnerable to corruption risks as part of its personnel selection procedures.
2. The verification of candidates for positions is conducted to:
  - a. establish whether entering into an employment contract with the candidate creates corruption risks for the Company;
  - b. establish whether entering into an employment contract with the candidate will lead to a violation of anti-corruption legislation;
  - c. ensure that the candidate undertakes to comply with the requirements of this Program.
3. The decision to enter into an employment contract is made taking into account the requirements of anti-corruption legislation.
4. The Authorized Officer conducts checks of candidates for positions vulnerable to corruption risks. Based on the results of the verification, the Authorized Officer prepares a reasoned conclusion for the head of the Company regarding the presence or absence of corruption risks.
5. The Company determines the procedure for conducting the verification of candidates for positions and the list of positions vulnerable to corruption risks.
6. Materials from the verification of candidates for positions vulnerable to corruption risks are stored in personal files throughout their entire retention period.

## **VII. Reports, Verification, and Liability**

### **1. Reports of Possible Facts of Corruption or Corruption-Related Offenses, and Other Violations of the Law of Ukraine "On Prevention of Corruption"<sup>10</sup>**

1. The Company creates favorable conditions for whistleblowers and fosters respect for whistleblowers as part of the Company's business culture.
2. The Company ensures conditions for whistleblowers to report possible facts of corruption or corruption-related offenses, and other violations of the Law of Ukraine "On Prevention of Corruption" (hereinafter — the Report) by:
  - a. mandatory creation and ensuring the functioning of channels through which a person can make a Report while guaranteed anonymity (hereinafter — Reporting Channels), and if necessary — through the Unified Whistleblower Reporting Portal;
  - b. defining internal procedures and mechanisms for receiving and considering Reports, verifying them, and responding appropriately in accordance with the Law of Ukraine "On Prevention of Corruption";
  - c. providing methodological assistance and consultations regarding the making of a Report to potential whistleblowers;
  - d. implementing incentive mechanisms and forming a reporting culture;
  - e. adhering to the rights and protection guarantees for whistleblowers.
3. Whistleblowers independently determine which Reporting Channels to use for making a Report.
4. Whistleblowers are guaranteed confidentiality in the manner and on the terms defined by the Law of Ukraine "On Prevention of Corruption".
5. A person may make a Report without indicating authorship (anonymously).

6. Information regarding Reporting Channels is brought to the attention of all employees, including during the hiring process, and is placed on the Company's information stands and on the Company's website (if available).
7. The Company encourages business partners to report any facts known to them regarding the commission of corruption or corruption-related offenses, or other violations of the Law of Ukraine "On Prevention of Corruption" by the head, members of governing bodies, officials of all levels, employees, or representatives of the Company through the Reporting Channels.
8. A Report must contain factual data confirming the possible commission of a corruption or corruption-related offense, or another violation of the Law of Ukraine "On Prevention of Corruption," which can be verified.
9. An anonymous Report is subject to consideration if the information contained therein concerns a specific person and contains factual data that can be verified.
10. Means of encouraging Reporting are implemented by the Company through:
  - a. approval of internal Company documents defining the forms of encouragement and organizational principles for the functioning of the incentive mechanism;
  - b. providing methodological assistance and consultations regarding the making of a Report;
  - c. moral and material incentives for whistleblowers.
11. Means of forming a Reporting culture are implemented by the Company through:
  - a. approval of internal Company documents regarding ethical behavior in the Company, in particular, fostering respect for whistleblowers as responsible citizens;
  - b. conducting internal training on the formation of a Reporting culture;
  - c. systematic implementation of educational and communication activities.

## **2. Rights and Guarantees of Whistleblower Protection**

1. Whistleblowing is an honorable right of every employee of the Company.
2. A whistleblower possesses the rights and guarantees of protection provided for by Articles 53<sup>3</sup> - 53<sup>8</sup> of the Law of Ukraine "On Prevention of Corruption," including:
  - a. the right to submit evidence to confirm their Report;
  - b. the right to receive confirmation of the acceptance and registration of the Report;
  - c. the right to confidentiality;
  - d. the right to receive information about the status and results of the review, verification, and/or investigation of the information they reported;
  - e. the right to be exempted from legal liability for making a Report or disseminating information specified in the Report, notwithstanding a possible violation of labor, civil, or other duties or obligations by such a Report;
  - f. the right to be exempted from civil liability for property and/or moral damage caused as a result of making a Report, except in the case of making a knowingly false report.
3. The rights of a whistleblower arise from the moment of making a Report that contains factual data confirming the possible commission of a corruption or corruption-related offense, or another violation of the Law of Ukraine "On Prevention of Corruption," which can be verified.
4. A whistleblower is provided with guarantees for the protection of their rights in the manner and on the terms established by the Law of Ukraine "On Prevention of Corruption".
5. It is prohibited to disclose information about the identity of the whistleblower, their close persons, or other data that could identify them to third parties who are not involved in the review or

- investigation of the reported facts, as well as to persons whose actions or inaction are the subject of the report, except as established by law.
6. Only the head of the Company, the Authorized Officer, and employees designated by them who are involved in the process of receiving and considering Reports have access to information about whistleblowers.
  7. In the event of a leak of confidential information about a whistleblower, the Authorized Officer or the head (executive body) of the Company must, upon the request of such person or on their own initiative, immediately take all measures to avoid negative consequences for the whistleblower related to such disclosure.
  8. The Company prohibits intimidation, humiliation, or persecution of whistleblowers, as well as the application of other negative influence measures (such as refusal of employment, dismissal, disciplinary action, or other selective decisions) or threats of such measures.
  9. A whistleblower cannot be dismissed or forced to resign, held disciplinarily liable, or subjected to other negative influence measures or the threat of such measures in connection with their Report.
  10. Founders (participants), the head, governing bodies, officials of all levels, and the Authorized Officer shall ensure conditions for the protection of whistleblowers within their powers.
  11. Rights and guarantees of whistleblower protection also extend to the close persons of the whistleblower.

### **3. Reports of Possible Violations of this Program**

1. Reporting Channels: Employees and persons undergoing training at the Company or performing certain work, representatives, as well as business partners of the Company may report identified signs of violations of this Program, facts of incitement of employees, the head, officials of all levels, or members of the Company's governing bodies to commit corruption or corruption-related offenses, or other violations of the Law of Ukraine "On Prevention of Corruption":
  - a. directly to the head (head of the executive body) of the Company, the Authorized Officer, or the founders (participants) of the Company;
  - b. or by sending an electronic message to the Company's email address: management@ukrgaztekhproekt.com.ua.
2. Alternative Methods: The Company may provide for other methods of transmitting and receiving information.
3. Internal Procedures: The procedure for considering such reports, interacting with the applicant, guarantees for ensuring the confidentiality of information about the applicant, and the protection of their rights are determined by an internal document of the Company.

### **4. Conducting Internal Investigations**

1. Preliminary Check: In the event of receiving a Report or detecting signs of a corruption or corruption-related offense, or another violation of the Law of Ukraine "On Prevention of Corruption" or this Program by a member of the governing body, an official, an employee, or a representative of the Company, the Authorized Officer shall carry out a preliminary check of the received (detected) information.
2. Procedures Regarding the Head: If the information concerns the actions or inaction of the Head of the Company, the Authorized Officer shall, within a three-day period and without a preliminary check, send such information to the subject authorized to consider or investigate it (taking into account jurisdiction defined by the Criminal Procedural Code of Ukraine) and send a copy to the National Agency on Corruption Prevention. This information shall also be sent to the body authorized to appoint or dismiss the Head of the Company.

3. Procedures Regarding the Authorized Officer: If the information concerns a possible violation by the Authorized Officer, the preliminary check shall be carried out in accordance with the Company's internal documents.
4. Decisions Following Preliminary Check: Based on the results of the preliminary check, one or more of the following decisions shall be made:
  - a. take measures to terminate the detected violation;
  - b. appoint an internal investigation if the facts are confirmed or require further clarification;
  - c. immediately, within 24 hours, notify a specially authorized anti-corruption subject in writing if signs of a corruption offense are detected;
  - d. close the proceedings if the facts are not confirmed.
5. Purpose and Conduct: The purpose of an internal investigation is to verify factual data regarding possible corruption or other violations. The investigation is conducted by a commission.
6. Commission Composition: The Authorized Officer must be included in the commission, except when the investigation concerns the Authorized Officer themselves.
7. Cooperation: All Company officials and employees are obliged to cooperate with the internal investigation and provide necessary documents.
8. Suspension: A person under investigation may be temporarily suspended from work or restricted in their access to Company resources based on a decision by the Head or the General Meeting of Participants.
9. Investigation Results: Following the investigation, decisions may include:
  - a. terminating the violation;
  - b. applying disciplinary sanctions;
  - c. remedying the causes and conditions of the violation;
  - d. restoring rights and compensating for damages;
  - e. transferring materials to pre-trial investigation authorities if signs of a criminal offense are found.
10. Timeframes: The internal investigation must not exceed 30 calendar days from the completion of the preliminary check, though the Head of the Company may extend this period to 45 days if necessary.
11. Storage: Materials from internal investigations are stored for at least 5 years, and the Authorized Officer shall have access to them.

## **5. Disciplinary Liability for Violation of this Program**

1. Disciplinary liability measures shall be applied to Company employees for violations of the provisions of this Program in accordance with the legislation, the Company's internal labor regulations, and the provisions of labor contracts.
2. The Company's personnel service shall send a certified paper copy of the Company Head's decision (order) on the imposition of a disciplinary sanction, along with an information card for the administrative document on the imposition (or cancellation) of a disciplinary sanction for the commission of corruption or corruption-related offenses, to the National Agency on Corruption Prevention. This is done for the purpose of entering information regarding the imposition of the disciplinary sanction for a corruption or corruption-related offense into the Unified State Register of Persons Who Have Committed Corruption or Corruption-Related Offenses.
3. The Head (executive body) of the Company ensures that measures are taken regarding the commission of corruption or corruption-related offenses.

## **VIII. Supervision, Control and Amendments to this program**

### **1. Supervision and Control**

1. The Authorized Officer shall perform supervision and constant control over compliance with this Program by the founders (participants), the head, members of the governing bodies, officials of all levels, employees, and representatives of the Company.
2. The Authorized Officer shall perform supervision and control over compliance with this Program by:
  - a. reviewing and responding to Reports;
  - b. performing checks on the activities of Company employees regarding the execution (implementation) of this Program;
  - c. conducting checks of organizational and administrative documents, legal transactions, and other documents of the Company provided for by this Program, as well as their drafts, for the presence of corruption risks;
  - d. performing periodic monitoring of the execution of this Program.
3. The Company may determine the procedure for performing planned and unplanned checks of the activities of Company employees, the procedure for conducting document checks, as well as additional forms of supervision and control over compliance with this Program, taking into account the specifics of its activities.
  - a. If, during the performance of supervision or control over compliance with this Program, the Authorized Officer detects signs of a corruption or corruption-related offense, they shall initiate an internal investigation before the head of the Company in the manner provided for by this Program and internal documents of the Company.
  - b. No less than once every 6 months, within the timeframes and in the manner determined by the head of the Company (the supervisory board of the Company), the Authorized Officer shall prepare a report on the results of monitoring the execution of this Program (hereinafter — the Report). An annual assessment of the results of implementing the measures provided for by this Program shall be equated to such a report.
4. In the case of Responsible Persons in separate subdivisions of the Company to whom the powers of the Authorized Officer have been delegated, or authorized persons in business entities—subsidiaries over which the Company exercises control—the Authorized Officer shall ensure the preparation of a consolidated Report.
5. The Report must include information regarding:
  - a. the status of execution of the measures defined by this Program;
  - b. the results of implementing the measures defined by this Program;
  - c. detected violations of the requirements of the Law of Ukraine "On Prevention of Corruption" and this Program, as well as measures taken to eliminate such violations and prevent them in the future;
  - d. the number of conducted checks and internal investigations, and their results;
  - e. facts of violation of the guarantees of independence of the Authorized Officer;
  - f. the status of execution of measures aimed at eliminating or minimizing corruption risks;
  - g. conducted training events regarding the prevention and detection of corruption and the status of assimilation of the acquired knowledge;
  - h. cooperation with whistleblowers;
  - i. newly identified corruption risks;
  - j. proposals and recommendations.
6. The Report may contain other information related to the implementation of this Program.

7. The summarized results of monitoring the execution of this Program shall be placed in general open access for Company employees, as well as on the official website of the Company (if available).
8. The Authorized Officer shall ensure the organization of an assessment of the results of implementing the measures provided for by this Program no less than once a year.
9. The results of the assessment shall be summarized by the Authorized Officer in a written report, which they shall submit to the head, the supervisory board, and the founders (participants) of the Company.
10. The assessment of the results of implementing the measures provided for by this Program shall be conducted according to criteria determined by the Authorized Officer and must contain information in a volume no less than that provided for the Report.

## **2. Amendments to this Program**

1. The head of the Company shall ensure the organization of feedback mechanisms and other internal processes aimed at supporting and continuously improving this Program.
2. This Program shall be reviewed in the following cases:
  - a. based on the results of:
  - b. the assessment of corruption risks in the Company's activities;
  - c. the performance of supervision and control over compliance with this Program, as well as the assessment of the results of implementing the measures provided for therein;
  - d. in the case of amendments to legislation, including anti-corruption laws, which affect the Company's activities;
  - e. in the case of changes in the organizational structure and business processes of the Company (as necessary).
3. The Authorized Officer, as well as the founders (participants), the head (executive body), the supervisory board, officials of all levels, and employees of the Company, may be the initiator of making amendments to this Program.
4. Proposals regarding the making of amendments to this Program shall be submitted to the Authorized Officer, who shall study and systematize them.
5. Once a year, the Authorized Officer shall provide the head of the Company with a summary of proposals for making amendments to this Program and shall provide their recommendations regarding their inclusion or rejection.
6. The head of the Company, having received the summary of proposals for making amendments to this Program from the Authorized Officer, shall initiate an open discussion thereof with the employees (labor collective) and the founders (participants).
7. In cases where the founders (participants) or the Authorized Officer insist on the urgent making of certain amendments to this Program, the head of the Company shall initiate the corresponding discussion in the shortest possible time, but no later than 10 days from the day such proposals are received.
8. In the case of approval of the proposals for making amendments to this Program by the founders (participants) and the employees (labor collective) of the Company, the head of the Company shall, by their decision (order), approve the corresponding amendments, which shall be an integral part of this Program.
9. Amendments to this Program may not establish standards and requirements lower than those provided for by the Law of Ukraine "On Prevention of Corruption" and the Model Anti-Corruption Program of a Legal Entity approved by the order of the National Agency on Corruption Prevention.