


**APPROVED**

Order of the Director of the Company

№ 1-12 from 17.09.2024

 (Director Bahrii O.I.)

**ANTI-CORRUPTION PROGRAM**

**Limited Liability Company**

**"A.V. Group"**

Kyiv, 2024

## Preamble (values)

By this Anti-Corruption Program (hereinafter referred to as the Program), Limited Liability Company "A.V. Group", EDRPOU: 40469526 (hereinafter referred to as the Company), aware of its responsibility for upholding the values of the rule of law and integrity, striving to ensure its sustainable development, caring for its own business reputation, to encourage the use of fair commercial practices, and in the interests, in particular, but not exclusively, of its founders, participants, employees, business partners, and clients, declares that its founders (participants), management bodies, officials, and employees in their activities, as well as in legal relations with business partners, state and local authorities, and other legal entities and individuals are guided by the principle of zero tolerance for corruption in any of its forms and manifestations and take (will take) all measures to prevent, detect, and combat corruption provided for in legislation, and this Program.

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

## I. General provisions

### 1. Definition of terms

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

charity activity - voluntary personal and/or property assistance aimed at promoting the legitimate interests of recipients of charitable assistance in areas of charitable activity defined by law, which does not involve the Company receiving profit, as well as the payment of any remuneration or compensation to the Company on behalf of or on behalf of the recipient of charitable assistance;

contribution to support a political party - cash or other property, benefits, privileges, services, loans (credits), intangible assets, any other benefits of an intangible or non-monetary nature, sponsorship by the Company of events or other activities in support of the party, goods, works, 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 in the relevant market), received by a political party, its local organization, which has acquired the status of a legal entity in accordance with the established procedure;

business hospitality - representative events (for example, business breakfasts, lunches, dinners, buffets, tastings, other events (conferences, cultural and sports events)), reimbursement of travel expenses, accommodation, other types of expenses incurred by the Company or in relation to the Company for the purpose of establishing or developing business relations or for another purpose 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, which arose on the basis of a transaction or the Company's performance of other activities and provide for the duration of their existence after their establishment;

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

Incentive payments - unofficial and illegal payments to officials for the purpose of facilitating/accelerating/simplifying or, in certain cases, the proper execution of procedures established by law, which the Company has the legal right to receive without making such payments;

corruption risk - the likelihood of committing a corruption or corruption-related offense, other violation of the Law of Ukraine "On Prevention of Corruption", which will negatively affect the Company's activities;

improper benefit - cash or other property, advantages, privileges, services, intangible assets, any other benefits of an intangible or non-monetary nature that are offered, promised, provided or received without legal grounds;

zero tolerance for corruption - absolute intolerance to corruption in any of its manifestations;

Company representative - a person authorized in accordance with the established procedure to act on behalf of or in the interests of the Company in relations with third parties;

official person:

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

a person who is equated with persons authorized to perform state or local self-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 post of President of Ukraine and a candidate for People's Deputies of Ukraine, registered in accordance with the procedure established by law;

a head, other official of a business company in which the state or municipal share exceeds 50 percent;

an official of a foreign state (a person holding a position in a legislative, executive or judicial body of a foreign state, including jurors, another person performing 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 an alternative judicial procedure;

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 activity (sponsorship) - voluntary material, financial, organizational and other support by the Company of any event or activity with the aim of popularizing the name of the Company, trademarks for the Company's goods and services.

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

## **2. Purpose and scope**

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

2. This Program establishes a set of measures (rules, standards and procedures) to prevent, detect and combat 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 Standard Anti-Corruption Program of a Legal Entity, approved by the order of the National Agency for the Prevention of Corruption.
3. Measures to prevent, detect and eliminate or minimize corruption risks are recognized as priorities in the Company's activities.
4. This Program is mandatory for implementation by the founders (participants), the head, management bodies, officials of all levels, employees, representatives of the Company and persons who are trained in the Company or perform certain work on the basis of civil law contracts concluded with the Company.
5. This Program is mandatory for all business entities (subsidiaries, separate divisions, branches, representative offices) over which the Company exercises control.
6. This Program is applied in all areas of the Company's activity, including in relations with business partners, officials, state authorities and local self-government bodies, other legal entities and individuals.
7. Provisions on the mandatory observance and implementation of this Program are included in the Company's internal labor regulations, regulations on structural units, all labor agreements, including contracts, and job descriptions.
8. This Program was approved by order of the Company's Director after its discussion with officials of all levels and employees of the Company.
9. The text of this Program is available in permanent open access for employees, officials of all levels, management bodies, representatives of the Company, as well as for its business partners.

### **3. Responsible leadership, business reputation and integrity**

1. The head, management bodies, and officials of all levels of the Company undertake to form a zero tolerance for corruption among the Company's employees by personal example of ethical behavior, which is the basis of the business culture, everyday business practice, and business reputation of the Company.
2. The head, management bodies of the Company undertake to demonstrate leadership and responsibility regarding:
  - 1) compliance with the requirements of anti-corruption legislation;
  - 2) ensuring proper implementation, effective functioning, periodic analysis, timely review, and improvement of the system for preventing and combating corruption in the Company in order to properly respond to corruption risks in the Company's activities;
  - 3) spreading a culture of zero tolerance for corruption in all areas of the Company's activities;
  - 4) appointing a person responsible for the implementation of this Program (hereinafter referred to as the Commissioner), providing him with appropriate material and organizational working conditions, facilitating the Commissioner's performance of tasks and functions stipulated by the Law of Ukraine "On Prevention of Corruption" and this Program, ensuring the independence of the Commissioner's activities;
  - 5) encouraging officials of all levels to demonstrate leadership in preventing and combating corruption within the limits of their powers;
  - 6) directing employees to support the Company's anti-corruption policy and make a personal contribution to the effectiveness of the system for preventing and combating corruption;

7) informing about the policy for preventing and combating corruption both within the Company and in relations with business partners, officials, state authorities, local governments, other legal entities and individuals;

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

9) compliance with the rights and guarantees of protection of whistleblowers provided for by the Law of Ukraine "On Prevention of Corruption";

10) timely and appropriate response in accordance with the law to facts of commission (possible commission) of corruption or corruption-related offenses by members of the Company's management bodies, officials of all levels, and employees.

#### **4. Norms of professional ethics**

1. The founders (participants), the head of the Company, members of the management bodies, officials of all levels, the Commissioner, employees and representatives of the Company, while performing their official (contractual) duties:

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

2) are tolerant and respectful of the political views, ideological and religious beliefs of other persons;

3) act regardless of personal interests, personal attitude towards any persons, their political, ideological, religious or other personal views or beliefs;

4) do not disclose or use confidential information that has become known to them in connection with the performance of their official (contractual) duties, except in cases established by law;

5) competently, timely, effectively and responsibly perform official (contractual) duties, decisions and instructions of bodies and officials to whom they are subordinate, accountable or controlled, and do not allow abuse and ineffective use of funds and property of the Company.

2. The founders (participants), the head, management bodies, officials of all levels, the Commissioner, employees, representatives of the Company shall refrain from clearly criminal actions, decisions and instructions and take measures to cancel such decisions and instructions.

3. Officials of all levels, the Commissioner, employees, representatives of the Company shall refrain from implementing decisions or instructions of the management that are clearly criminal.

4. In the case of receiving for the execution of decisions or instructions that are clearly criminal, an official, the Commissioner, an employee, a representative of the Company must immediately notify the direct manager or head of the Company, or its founders (participants) and the Commissioner in writing.

5. An official, an Commissioner, an employee may not be dismissed or forced to be dismissed, held disciplinary accountable or subjected to other negative measures of influence or the threat of such measures of influence by management in connection with refusal to execute decisions or instructions that are clearly criminal.

6. Officials, employees of the Company, the Commissioner may not be held disciplinary accountable for refusing to participate in corrupt acts, even if such refusal may result in the Company losing a competitive advantage or potential benefit.

## **II. Rights, obligations, prohibitions**

### **1. Rights and obligations of founders (participants), head, members of management bodies, officials of all levels, employees (except the Commissioner) and representatives of the Company**

1. The founders (participants), the head of the Company, members of the management bodies, officials of all levels, employees and representatives of the Company have the right to:

- 1) submit proposals for improving this Program;
- 2) contact the Commissioner for consultations and explanations regarding the implementation of this Program, other internal documents of the Company regarding the prevention of corruption, anti-corruption legislation;
- 3) receive recommendations from the Commissioner on further actions in the event that planned actions or decisions (transactions) may be a source of corruption risks.

2. The founders (participants), the head of the Company, members of the management bodies, officials of all levels, employees and representatives of the Company 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, as well as ensure the implementation of this Program;
- 2) perform their official (contractual) duties taking into account the legitimate interests of the Company;
- 3) immediately inform, in accordance with the procedure provided for by this Program, the Commissioner, the head (head of the executive body) of the Company or the founders (participants) of the Company about cases of violation of the requirements of this Program (or about cases of incitement to such actions), commission of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption" by the founders (participants), the head, members of management bodies, officials of all levels, employees of the Company or existing or potential business partners;
- 4) immediately inform, in accordance with the procedure specified by this Program, about the occurrence of a real or potential conflict of interest; take measures to prevent and resolve a real or potential conflict of interest; do not take actions and do not make decisions in conditions of a real conflict of interest;
- 5) refrain from behavior that may be perceived as a willingness to commit a corruption or corruption-related offense related to the Company's activities;
- 6) inform the Commissioner about the provision and acceptance of business hospitality, giving and receiving gifts in the manner determined by the Company;
- 7) take into account and take into account the recommendations of the Commissioner.

### **2. Prohibited corruption practices**

1. The head, members of the management bodies, officials of all levels, the Commissioner, employees and representatives of the Company are prohibited from:

- 1) accepting an offer, promise or receiving an undue benefit, as well as requesting such a benefit for themselves or another individual or legal entity for committing or failing to commit any actions using the position they hold in the Company, or in connection with their activities for the benefit of the Company, in the interests of the person who offers, promises or provides such a benefit, or in the interests of a third party;

- 2) abusing their powers, that is, intentionally, in order to obtain an undue benefit for themselves or another individual or legal entity, using their powers contrary to the interests of the Company;
- 3) offer, promise or provide (directly or through a third party) to officials and/or their close associates, other individuals, an improper benefit for their taking or failing to take any actions/inaction using the power, official position, or authority granted to them to obtain or retain any benefits for the Company;
- 4) take actions and make decisions in conditions of a real conflict of interest;
- 5) use any property of the Company or its funds for personal interests;
- 6) organize, be an intermediary or personally make any cash or non-cash payments or settlements with the Company's business partners, other individuals or legal entities, if such payments or settlements are not provided for by law or transactions concluded by the Company;
- 7) directly or indirectly influence the decisions of the Company's employees in order to obtain an undue benefit for themselves or other persons;
- 8) commit any actions that directly or indirectly incite other employees, officials of all levels to violate the requirements of the Law of Ukraine "On Prevention of Corruption" or this Program;
- 9) give and receive gifts in violation of the requirements of the legislation and this Program regarding the provision and acceptance of business hospitality and gifts;
- 10) after dismissal or other termination of cooperation with the Company, disclose or otherwise use in their own interests information, including confidential information, which became known to them in connection with the performance of their powers, contractual obligations, except for cases established by law.

2. The Company prohibits the payment of incentive payments to officials, in particular for the purpose of accelerating any formal procedures related to obtaining permits or making relevant decisions in favor of the Company, or obtaining other benefits for the Company.

An incentive payment is not a payment for expedited consideration paid to the account of a state authority or local government body, enterprise, institution, organization, official, state/local budget, the amount and payment of which is provided for by law (for example, a payment for expedited patent registration).

An official, employee or representative of the Company to whom a demand is made to make an incentive payment is obliged to notify the person making such a demand of the prohibition of its implementation, refuse to make such a payment, and also immediately inform his immediate supervisor and the Commissioner about the received demand.

If an official, employee or representative of the Company has any doubt as to whether a payment is an inducement payment and whether it is prohibited, such official, employee or representative of the Company must seek advice from the Commissioner.

3. The prohibitions shall apply without any territorial limitations, in the territory of any state, regardless of national traditions, local practices or conditions of competition in force in that state.

### **III. Legal status of the Commissioner and his subordinate employees**

#### **1. General provisions**

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

The Commissioner 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.

The Commissioner is subordinate to, accountable to and controlled by the head of the Company.

The requirements for a person who may be appointed as the Commissioner are established by the Law of Ukraine "On Prevention of Corruption".

2. The Commissioner may be dismissed from office early in cases provided for by the Law of Ukraine "On Prevention of Corruption", namely:

- 1) termination of the employment contract at the initiative of the Commissioner;
- 2) termination of the employment contract at the initiative of the head of the legal entity or its founders (participants);
- 3) inability to exercise his/her powers due to health conditions in accordance with the conclusion of a medical commission established by a decision of a specially authorized central executive body implementing state policy in the field of healthcare;
- 4) entry into force of a court decision declaring him/her incapacitated or restricting his/her civil capacity, declaring him/her missing or declaring him/her deceased;
- 5) entry into force of a court verdict of conviction against him/her;
- 6) death.

The head of the Company shall notify the National Agency in writing of the dismissal of a person from the position of Commissioner within two working days and shall ensure the immediate submission of a new candidate for the specified position.

3. The Commissioner may involve employees of the structural unit subordinate to him (in the event of the formation of such a structural unit), as well as (with the consent of the head of the Company) other employees of the Company in the performance of his functions by giving them oral and written instructions and exercising control over their implementation.

Employees of the structural unit subordinate to the Commissioner are appointed to positions and dismissed from positions (in the event of termination of the employment contract at the initiative of the head of the Company or its founders (participants)) with the consent of the Commissioner.

4. For the implementation of this Program, by decision of the head of the Company, responsible persons (hereinafter referred to as Responsible Persons) may be appointed in separate divisions of the Company without the status of a legal entity.

Responsible persons perform the duties and exercise the rights provided for in this Program for the Commissioner within the activities of separate divisions of the Company without the status of a legal entity in which they work.

The Commissioner, within the scope of his/her official duties, has the right to give oral and written instructions and demand their execution from Responsible Persons and exercises control over the activities of Responsible Persons.

## **2. Obligations and rights of the Commissioner**

1. Obligations of the Commissioner:

- 1) to perform his obligations impartially;
- 2) to organize the preparation, development and submission for approval to the head (executive body) of the Company's internal documents on the formation and implementation of this Program;
- 3) to organize the periodic assessment of corruption risks in the Company's activities;
- 4) to ensure interaction and coordination between the Company's structural divisions regarding the preparation, implementation and control over the implementation of measures provided for by this Program;
- 5) to provide the founders (participants), the head, management bodies, officials of all levels, and employees of the Company with explanations and individual consultations related to the implementation of this Program and compliance with the requirements of anti-corruption legislation;
- 6) provide employees of the Company or persons undergoing training at the Company or performing certain work on the basis of civil law agreements concluded with the Company with methodological assistance and consultations on reporting possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption" and protection of whistleblowers, conduct training on these issues;
- 7) ensure that the public is informed about the measures taken by the Company to prevent corruption;
- 8) organize measures to improve the qualifications of the Company's employees on the prevention and counteraction to corruption;
- 9) regularly, at least once every 2 years, improve their qualifications, initiate questions about their professional training (improvement of qualifications) with the head of the Company;
- 10) take measures to identify a conflict of interest and facilitate its resolution, inform the head of the Company about the identification of a conflict of interest and the measures taken to resolve it;
- 11) organize and conduct inspections of the Company's business partners, inspections in merger and acquisition (addition) procedures;
- 12) participate in the Company's personnel selection procedures, in particular by initiating, organizing, and conducting inspections of candidates for positions;
- 13) check for corruption risks and approve payments and expenses related to charitable and sponsorship activities, and contributions to support political parties;
- 14) check for corruption risks and approve (approve) draft organizational and administrative documents and transactions of the Company;
- 15) organize the work of internal channels for reporting possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption";
- 16) receive and organize consideration and verification of reports on possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption";
- 17) participate in conducting internal investigations conducted in accordance with this Program;
- 18) inform the head of the Company or founders (participants) about 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 management bodies, officials of all levels, employees, representatives of the Company;

19) in the event of detection of a corruption or corruption-related offense or receipt of a notification of the commission of such an offense by members of management bodies, officials of all levels, employees of the Company, take measures to stop such an offense and immediately, within 24 hours, notify in writing a specially authorized entity in the field of combating corruption of its commission;

20) organize work and participate in an official investigation conducted to identify the reasons and conditions that led to the commission of a corruption or corruption-related offense or failure to comply with the requirements of the Law of Ukraine "On Prevention of Corruption" in another way, upon submission of a specially authorized entity in the field of combating corruption or by order of the National Agency for the Prevention of Corruption\*;

21) cooperate with whistleblowers, ensure compliance with their rights and guarantees of protection stipulated by the Law of Ukraine "On Prevention of Corruption";

22) inform whistleblowers about their rights and obligations stipulated by the Law of Ukraine "On Prevention of Corruption", as well as about the status and results of consideration, verification and/or investigation of the information reported by them;

23) inform the National Agency for the Prevention of Corruption in the event that the Company's personnel department fails to send a certified paper copy of the administrative document on the imposition of disciplinary sanctions and an information card to the administrative document on the imposition (cancellation of the administrative document on the imposition) of disciplinary sanctions on a person for committing corruption or corruption-related offenses for entering information into the Unified State Register of Persons Who Committed Corruption or Corruption-related Offenses;

24) verify the fact of submission of declarations by the entities declaring and notify the National Agency for the Prevention of Corruption of cases of failure to submit or untimely submission of such declarations in the manner prescribed by law;

25) ensure the formation and maintenance of registers:

of the Company's employees held liable for violation of the requirements of this Program, commission of a corruption offense or an offense related to corruption, other violations of the Law of Ukraine "On the Prevention of Corruption";

of checks of business partners, checks of candidates for a position, checks in merger and acquisition (addition) procedures conducted in accordance with this Program;

of internal investigations conducted in accordance with this Program;

of reports of conflict of interest, commission of a corruption offense or an offense related to corruption, other violation of the Law of Ukraine "On the Prevention of Corruption", violation of the requirements of this Program;

of business hospitality and gifts;

26) ensure supervision, control and monitoring of compliance with this Program, anti-corruption legislation;

27) assess the results of the implementation of measures provided for by this Program;

28) ensure the preparation of a report on the status of implementation of this Program;

29) participate in cooperation with state authorities, local governments, other legal entities, non-governmental and/or international organizations on corruption prevention issues;

30) perform other duties provided for by the Law of Ukraine "On Prevention of Corruption", this Program, internal documents of the Company adopted in implementation of the Law of Ukraine "On Prevention of Corruption" and this Program, in particular those aimed at considering whistleblowers' reports and ensuring compliance with their rights and guarantees of protection.

## 2. Rights of the Commissioner:

1) receive from the management bodies and members of the management bodies, officials of all levels, employees and representatives of the Company oral and written explanations regarding the circumstances that may indicate a violation of the requirements of the Law of Ukraine "On Prevention of Corruption" and this Program regarding the prevention and settlement of conflicts of interest and other stipulated requirements, restrictions and prohibitions, as well as on other issues related to the implementation of this Program;

2) summon and interview persons whose actions or inaction are related to the facts reported by the whistleblower, including officials of all levels of the Company;

3) have, taking into account the restrictions established by law, access to documents and information managed by the Company, which are necessary to perform the duties assigned to him, make or receive copies of them;

4) request from other structural divisions of the Company information, documents or copies thereof, including those containing information with restricted access (except for state secrets), which are necessary to perform the duties assigned to him;

5) process information, including personal data, in compliance with the legislation on access to personal data;

6) gain access to the Company's warehouse, production and other premises if necessary to carry out anti-corruption measures;

7) gain access to the Company's electronic means of storage and processing data that are necessary to perform the duties assigned to him, and if necessary, demand the execution of the relevant data on paper;

8) sign and send information requests to state authorities, local governments, enterprises, institutions, organizations of all forms of ownership, separate divisions of the Company without the charter of a legal entity to obtain from them information and materials directly related to the performance of the duties of the Commissioner;

9) sign and send letters to the National Agency for the Prevention of Corruption or other specially authorized entities in the field of combating corruption with reports on the commission of corruption or corruption-related offenses, other violations of the Law of Ukraine "On the Prevention of Corruption";

10) exercise control over the activities of Responsible Persons in separate divisions of the Company without the status of a legal entity, give them instructions, orders and demand their execution;

11) contact the National Agency for the Prevention of Corruption regarding the violated rights of the whistleblower, his relatives;

12) determine from among the employees subordinate to him a separate person responsible for the implementation of the powers of the Commissioner for the Protection of Whistleblowers;

13) perform other powers specified by the Law of Ukraine "On Prevention of Corruption" aimed at comprehensive consideration of reports of corruption or corruption-related offenses and other violations of the requirements of the Law of Ukraine "On Prevention of Corruption", including reports of whistleblowers, protection of their rights and freedoms;

- 14) initiate inspections on the grounds provided for by the Law of Ukraine "On Prevention of Corruption" and this Program;
- 15) initiate internal investigations in connection with a possible violation of the Law of Ukraine "On Prevention of Corruption" and this Program;
- 16) submit a proposal to the head of the Company to bring to disciplinary responsibility persons guilty of violating the Law of Ukraine "On Prevention of Corruption", this Program;
- 17) participate in meetings of working groups and commissions of the Company on issues falling within the competence of the Commissioner;
- 18) initiate meetings on the prevention and detection of corruption, implementation of this Program;
- 19) involve the Company's employees in the exercise of their powers with the consent of the Company's head;
- 20) submit proposals for the Company's head to improve the work of the Commissioner / Commissioner's unit for consideration;
- 21) contact the founders (participants), the head, and the Company's management bodies on issues related to the exercise of their powers and the performance of their official duties;
- 22) other rights provided for by the Law of Ukraine "On Prevention of Corruption", this Program, the employment contract, the Commissioner's job description, and other internal documents of the Company.

### **3. Independence guarantees**

1. The Commissioner shall perform his/her functions in the Company independently. Interference in the activities of the Commissioner by the founders (participants), the head of the Company, management bodies and members of management bodies, officials of all levels, employees, representatives, business partners of the Company, as well as other persons is not allowed.

2. Interference shall mean:

- 1) refusal to provide the Commissioner with information, documents, access to information and documents that the Commissioner has the right to receive;
- 2) any influence on the Commissioner's decision-making and actions that are carried out outside the powers of the management body / person exercising influence, provided for by law, the Company's charter, decisions of management bodies or internal documents of the Company (for example, providing instructions on the content of conclusions to be made by the Commissioner based on the results of the inspection of business partners; regarding the range of persons - subjects of declaration, reporting on the facts of untimely submission of declarations that cannot be sent to the National Agency for the Prevention of Corruption, etc.);
- 3) actions/inaction that cause restrictions or violations of the Commissioner's rights (for example, unjustified refusal to provide annual leave according to the schedule; unjustified refusal to send for training / advanced training provided for by the relevant plan-schedule; unjustified limitation of the amount or non-payment of incentive and compensation payments provided for by labor and collective agreements, etc.);
- 4) actions/inaction that impede the performance of official duties by the Commissioner (for example, unjustified sending the Commissioner on a business trip away from the workplace; unjustified deprivation of the Commissioner of access to the workplace, personal computer; unjustified seizure of documents stored by the Commissioner; failure to provide the Commissioner with material resources necessary to perform

the tasks assigned to him, failure to provide access to the Company's office management system, means of communication, etc.);

5) imposing on the Commissioner duties, giving instructions on issues that do not belong to or go beyond the limits of his powers, as defined by the Law of Ukraine "On Prevention of Corruption" and this Program, and restricting his performance of official duties.

3. The Commissioner may not be dismissed or forced to be dismissed, held disciplinary accountable or subjected by the founders (participants), the head, the management bodies of the Company to other negative measures of influence (transfer, certification, change of working conditions, refusal to appoint to a higher position, reduction of salary, refusal to extend the employment contract, etc.) or the threat of such measures of influence in connection with the implementation of anti-corruption measures, the detection and reporting of possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption".

Negative measures of influence also include formally lawful decisions and actions of the founders (participants), the head, the management bodies of the Company, which are selective in nature, in particular, are not applied to other employees, managers in similar situations and/or have not been applied to the Commissioner in similar situations (under similar circumstances) before.

5. In case of violation of guarantees of independence, the Commissioner shall notify the general meeting of the Company's participants.

6. The founders (participants), the head, the Company's management bodies, and officials of all levels of the Company shall be obliged to:

1) ensure the independence of the Commissioner;

2) provide the Commissioner with appropriate material and organizational working conditions (a separate office, a safe for storing documents, a workplace equipped with office furniture, computer equipment and organizational equipment, access to the Internet, stationery, communication facilities, an email account) and sufficient resources to perform the tasks assigned to him/her;

3) facilitate the Commissioner's performance of the tasks stipulated by the Law of Ukraine "On Prevention of Corruption" and this Program; at the request of the Commissioner, provide information and documents necessary for the performance of the duties assigned to him, facilitate internal investigations, ensure the involvement of employees/resources for the performance of the duties by the Commissioner and his subordinate employees;

4) respond within a reasonable time to the Commissioner's written and oral appeals, proposals and recommendations provided by them within the framework of the implementation of this Program.

#### **IV. Corruption risks management**

1. In order to effectively prevent corruption in its activities, the Company applies a risk-based approach and creates a risk management system, which provides for regular assessment of corruption risks that may affect the Company's activities, taking measures necessary and sufficient to eliminate or minimize them, their further monitoring and control, as well as updating existing anti-corruption measures in accordance with changes in the internal and external environment of the Company's activities.

2. The Company carries out periodic assessment of corruption risks in its activities, the purpose of which is to:

1) identify internal and external corruption risks in the Company's business processes;

- 2) assess the adequacy, relevance and effectiveness of existing measures to properly prevent, eliminate or minimize identified corruption risks;
  - 3) analyze and assess (determine levels) of identified corruption risks;
  - 4) prioritizing high-risk business processes, taking into account the nature and degree of vulnerability of business processes to corruption risks, levels of assessed corruption risks;
  - 5) developing measures to effectively eliminate or minimize corruption risks in the Company's activities.
3. The Commissioner shall organize the periodic assessment of corruption risks in the Company's activities.
  4. The Company may conduct internal and/or external assessments of corruption risks.

Internal assessments of corruption risks shall be conducted by a working group formed from representatives of the Company's structural divisions.

External assessments of corruption risks shall be conducted by audit, legal, consulting companies or independent experts engaged by the Company.

5. The Company shall conduct assessments of corruption risks in its activities at least once every 2 years.
6. The Company may decide to assess corruption risks in accordance with the procedure established by law<sup>9</sup>.
7. Based on the results of the assessment of corruption risks in the Company's activities, a risk register is formed.
8. The risk register must contain:
  - 1) identified corruption risks, areas (areas) of the Company's activities in which they are identified, their descriptions, sources, existing control measures, assessment of their adequacy, compliance and effectiveness;
  - 2) 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 at the level of business processes), terms (deadlines) for their implementation, responsible units/executors, necessary resources, performance indicators).
9. The risk register, after its preparation based on the results of the corruption risk assessment, 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 and ensures the implementation of the measures envisaged by it, including by updating existing anti-corruption measures, and allocates the necessary resources for this.
11. At the request of the participant (founder) of the Company, the risk register is brought to his attention.
12. The risk register is provided for implementation to the responsible units/executors, and can also be posted on the Company's website (if available) for review by all interested parties.
13. The Commissioner monitors the implementation of measures to eliminate or minimize the identified corruption risks, prepares and submits reports on the status of implementation of measures in accordance with the procedure and deadlines specified in this Program.

## **V. Educational activities**

### **1. Periodic training on corruption prevention and detection**

1. In order to form an appropriate level of anti-corruption culture, the Commissioner shall ensure the organization of mandatory familiarization with the provisions of the Law of Ukraine "On Prevention of Corruption", this Program and the internal documents of the Company adopted for its implementation for newly appointed employees, representatives of the Company and persons undergoing training in the Company or performing certain work.
2. The Company shall ensure proper and sufficient communication of the provisions of this Program and internal documents of the Company in the field of prevention and counteraction to corruption, changes in anti-corruption legislation and the practice of its application to all employees, representatives and business partners of the Company by means of information (communications).
3. The Commissioner shall be responsible for informing on issues of prevention and detection of corruption.
4. The Company shall ensure periodic advanced training (training) of the head, members of management bodies, officials of all levels, employees, the Commissioner and, if necessary, representatives of the Company.
5. The Head of the Company and the Commissioner undergo advanced training (training) on the prevention and detection of corruption at least once every 2 years.
6. Scheduled training of other officials of the Company is carried out in accordance with:
  - 1) the thematic plan-schedule approved by the Head of the Company for each year, which is prepared by the Commissioner;
  - 2) separate documents that lead to the implementation of the Company by the parent (holding) Company.
7. Anti-corruption training programs (basic and in-depth) are implemented both remotely and in person.
8. The topic and form of training events (seminars, lectures, workshops, trainings, individual classes, webinars, etc.) are determined taking into account:
  - 1) changes in legislation;
  - 2) proposals of the founders (participants), the head, management bodies, officials of all levels, employees of the Company;
  - 3) results of monitoring/assessment of the implementation of this Program;
  - 4) results of periodic assessment of corruption risks in the Company's activities;
  - 5) results of inspections and internal investigations;
  - 6) results of inspections of compliance with anti-corruption legislation conducted by the National Agency for the Prevention of Corruption.
9. In the event of detection of facts of corruption offenses in the Company's activities, the Commissioner forms a list of employees who participate in the implementation of high-risk business processes and must undergo mandatory extraordinary training, and also forms and implements the appropriate training program.

10. The training is completed by testing the persons who participated in it for the level of assimilation of training information or by another method of initial knowledge control.

11. The Commissioner keeps records of training activities in the field of prevention and detection of corruption, records of those present at such events and assesses their effectiveness.

## **2. Provision of clarifications and consultations to employees by the Commissioners**

1. In case of questions regarding the clarification of individual provisions of this Program, the founders (participants), the head, members of the management bodies, officials of all levels, employees and representatives of the Company may contact the Commissioner for oral or written clarification or consultation.

2. The Commissioner shall provide clarification or consultation within a reasonable period of time, but no more than 10 days from the date of receipt of the application. If it is impossible to provide clarification or consultation within the specified period, the Commissioner may extend the period for consideration of the application, which must be notified to the person who requested clarification or consultation. The total period for consideration of the application may not exceed 30 days from the date of its receipt by the Commissioner.

3. The Commissioner summarizes the most common questions addressed to him, answers to them and places generalized explanations (consultations, etc.) of an informational nature on resources publicly available to the Company's employees and/or distributes them in another way (for example, by e-mail).

4. The Commissioner may also choose other forms of providing explanations and consultations on the implementation of this Program and anti-corruption legislation (memorandums, guidelines, video addresses, etc.).

## **VI. Prevention and verification measures**

### **1. Prevention and resolution of conflicts of interest**

1. The Company strives to ensure that conflicts of interest do not have an adverse impact on the interests of the Company, as well as the interests of its clients/customers, founder(s)/participants(s) by preventing, identifying and resolving conflicts of interest.

2. The Company prevents and resolves conflict of interest situations based on the following principles:

1) the obligation for employees to inform about situations that have signs of a conflict of interest;

2) preventing the occurrence of a conflict of interest;

3) an individual approach when considering and assessing each individual case that has signs of a conflict of interest.

3. The Company's employees are obliged, no later than the next business day from the day they learned or should have learned about the presence of a real or potential conflict of interest, to notify their immediate supervisor and the Commissioner in writing, not to take actions or make decisions in conditions of a real conflict of interest and to take measures to resolve a 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 shall notify the Commissioner and the person or body (including a collegial body) whose powers include 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 the representative of the Company, he shall notify the Commissioner in writing.
6. In the event of a real or potential conflict of interest in the Commissioner, he shall notify the head of the Company / the Supervisory Board of the Company in writing (if the Commissioner is accountable to and controlled by the Supervisory Board of the Company).
7. The person's immediate supervisor, within two working days of receiving notification of the presence of a real or potential conflict of interest in his subordinate, shall make a decision, taking into account the recommendations of the Commissioner, on the method of resolving the conflict of interest, which he shall notify the employee.
8. The immediate supervisor, who becomes aware of a conflict of interest in his subordinate (including in the event of independent identification of a conflict of interest in his subordinate without making a corresponding notification), shall be obliged to inform the Commissioner and take measures provided for by this Program to prevent and resolve the conflict of interest.
9. The conflict of interest shall be resolved by means of one of the following measures (separately or in combination):
  - 1) removal of the employee from performance task, taking action, making a decision or participating in its adoption in conditions of a real or potential conflict of interest;
  - 2) applying external control over the person's performance of the relevant task, taking certain actions or making decisions;
  - 3) restricting the employee's access to certain information;
  - 4) reviewing the scope of the employee's job (functional) duties;
  - 5) transferring the employee to another position;
  - 6) dismissing the employee.
10. The procedure for applying measures to resolve a conflict of interest and its features for different categories of persons are established by the Commissioner, taking into account the following requirements:
  - 1) transferring an employee to another position is applied only with his consent if the real or potential conflict of interest in the employee's activities is permanent and cannot be resolved in another way and if there is a vacant position that, by its characteristics, corresponds to the employee's personal and professional qualities;
  - 2) the dismissal of an employee from his/her position due to the presence of a conflict of interest is carried out if the real or potential conflict of interest in his/her activities is of a permanent nature and cannot be resolved in another way, including due to the lack of the employee's consent to the transfer or deprivation of a private interest;
  - 3) in the event of a potential or real conflict of interest in a representative, the Company terminates legal relations with him/her. If the conflict of interest in a representative of the Company is of a permanent nature, the representative of the Company is subject to inclusion in the list of persons whose services are not subject to use and/or in whose favor payments are not made.
11. The decision to resolve a conflict of interest in the activities of the Company's head shall be made by a person or body (including a collegial body) whose powers include dismissal/initiation of dismissal from

the position of the Company's head, within two working days after receiving the notification. The person to whom it applies and the Commissioner shall be immediately notified of the decision.

12. The Company's employees may independently take measures to resolve a conflict of interest by disposing of the relevant private interest with the provision of supporting documents to their immediate supervisor and the Commissioner.

13. The Company's head may independently take measures to resolve a conflict of interest by disposing of the relevant private interest with the provision of supporting documents to the Commissioner, as well as to a person or body (including a collegial body) whose powers include dismissal/initiation of dismissal from the position of the Company's head.

14. In the event of a real or potential conflict of interest for a person who is a member of a collegial body (the Company's management body (supervisory board, management board, other executive body), commission, working group, tender committee, etc.), during the resolution of the issue by this body, such person shall notify the relevant collegial body and the Commissioner in writing.

15. The specified person is prohibited from:

1) participating in the preparation of documents for the collegial body to make a decision on the relevant issue;

2) participating in the consideration (discussion) of the relevant issue;

3) voting on the relevant issue.

16. If the non-participation of a member of the Company's collegial body results in the loss of the authority of this body, the participation of such person in decision-making must be carried out under external control. The decision to implement external control shall be made by the relevant collegial body.

17. External control is carried out through the participation of the Commissioner in the work of the collegial body in the status of an observer without the right to vote.

18. Typical situations of conflict of interest may be:

1) participation in making or adopting a decision on concluding an employment contract, promotion, determining the terms of remuneration and applying financial incentives, imposing penalties in relation to one's close person;

2) concluding transactions with close persons on behalf of the Company;

3) participation of a person subject to the requirements of this Program in making or adopting a decision that may affect the receipt of benefits by another business entity, over whose business decisions such person or his close person exercises actual control, in which such person or his close person are founders (participants), employees, receive or have received remuneration or gifts, have undergone or are undergoing training;

4) registration by a person subject to the requirements of this Program as an individual entrepreneur or the establishment by such a person of a legal entity that provides services/performs work identical to those provided/performed by the Company;

5) performance of functions of a senior manager in another legal entity whose interests may conflict with the interests of the Company;

6) acceptance or participation in the acceptance by a person subject to the requirements of this Program of decisions concerning himself, in particular regarding remuneration, provision of any benefit of a material or non-material nature, conduct of an internal/service investigation.

## **2. Interaction with business partners**

1. The Company seeks to cooperate with business partners who carry out their activities legally and ethically, interaction with which does not pose corruption risks for the Company.

2. The Company informs business partners before establishing business relations with them about the principles and requirements of the Company in the field of preventing and combating corruption, which are provided for by this Program, other policies developed for its implementation, including the procedure for verifying business partners.

3. The Company verifies potential business partners (before the date of concluding transactions) and existing business partners (after establishing legal relations with them).

4. The Company's potential or existing business partners are verified by the Commissioner. Other structural divisions of the Company may also be involved in the verification.

5. The criteria, grounds, procedure and frequency of the audit of the Company's business partners are determined in the Company's internal documents, which are developed by the Commissioner and approved by the head (executive body) of the Company.

6. The audit procedures, frequency of audits and criteria for selecting business partners are determined depending on the scope and location of the activity, the structure of the Company, the nature and level of corruption risks that may arise in relations with the business partner.

7. The audit of the Company's business partners is carried out for the purpose of:

1) checking the business reputation of the business partner for tolerance of corruption, namely: whether the business partner has a reputation of an entity whose activities are related to corruption (even in the absence of relevant court decisions), and whether the business partner will act as an intermediary for transferring to third parties (or for receiving from third parties) an unlawful benefit;

2) checking the presence of an anti-corruption program (or other anti-corruption policies) at the business partner, the status of its (their) actual implementation, readiness (or refusal) to comply with the principles and requirements of the Company, as well as anti-corruption legislation;

3) identifying possible corruption risks in connection with the conclusion (execution) of a transaction;

4) minimizing the likelihood of committing or verifying possible facts of committing a corruption or corruption-related offense, other violation of anti-corruption legislation during the establishment and/or implementation of legal relations with the business partner.

8. In the event of reasonable doubts about the business reputation of the business partner, which may lead to corruption risks for the Company, the Company reserves the right to refuse the business partner to establish/continue business relations, taking into account the requirements of the legislation, in particular the Law of Ukraine "On Public Procurement".

9. Materials on verification of business partners are stored for at least 5 years.

10. Anti-corruption clauses may be included in agreements (contracts) that the Company concludes with business partners. The purpose of the anti-corruption clause is to provide the Company with guarantees of

compliance with the anti-corruption legislation that applies to it and to obtain similar guarantees from the business partner.

The wording of anti-corruption clauses is developed by the Commissioner taking into account the areas of activity of the Company.

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

1. The Company, taking into account the requirements of the law, determines the general policy and procedures for providing and accepting business hospitality and gifts.

2. The head, members of management bodies, officials of all levels, employees, representatives of the Company are obliged to refrain from offering business hospitality, gifts to officials, their relatives, actual or potential business partners, their employees or representatives, if such business hospitality, gifts can be regarded as an incitement or readiness to commit a corruption offense related to the activities of the Company.

3. Giving and receiving gifts, as well as providing and accepting business hospitality within the framework of establishing or maintaining business relations or to achieve another purpose of the Company's activities, is allowed if it meets the following criteria:

1) is not intended to influence the objectivity of any decision regarding the conclusion of transactions, provision or receipt of services, information, or any other benefits for the Company;

2) is not a hidden improper benefit (for example, in order to receive or continue to receive commercial orders or an improper advantage);

3) complies with generally accepted notions of hospitality (for example, a gift is a souvenir);

4) is not prohibited by the legislation of the country in which they are provided and/or accepted;

5) the value does not exceed the limits established by law and the Company;

6) is not prohibited in accordance with the internal documents of the recipient's organization and does not exceed the value established by such documents;

7) disclosure of the gift, business hospitality will not create a risk to the business reputation of the Company or the person who received the gift, business hospitality;

8) gifts, business hospitality are reasonable, not excessive and appropriate in the context of establishing/maintaining business relationships.

4. It is not allowed to give and receive gifts in the form of money (cash or non-cash), cash equivalents (gift cards or gift vouchers).

5. In case of doubts about the acceptability of a gift, business hospitality, employees must contact the Commissioner in accordance with the procedure specified in this Program for advice and/or clarification.

6. The head, members of management bodies, officials of all levels, employees, and representatives of the Company shall notify the Commissioner within one business day in accordance with the procedure established by the Company of the facts of providing (giving) or receiving a gift/business hospitality within the framework of generally accepted notions of hospitality.

### **4. Charity and sponsorship activities**

1. The Company may carry out charitable and sponsorship activities in the absence of prohibitions established by law and internal documents of the Company.
2. The Company carries out charitable and sponsorship activities in accordance with the law and provided that there is no substantiated conclusion of the Commissioner on the presence of corruption risks.
3. The Commissioner carries out a preliminary check of the planned charitable and sponsorship activities and approves draft transactions for the implementation of charitable and sponsorship activities in order to ensure that charitable and sponsorship assistance is not used as an unlawful benefit or for other illegal purposes.
4. The procedure for the Commissioner to carry out a preliminary check of the planned charitable and sponsorship activities is determined by the Company.
5. The Company shall not carry out charitable and sponsorship activities if:
  - 1) its implementation is a condition for concluding any transaction, adopting a decision by a state authority or local government, or it is carried out with the aim of obtaining illegal advantages in entrepreneurial activity;
  - 2) a business partner/official insists on carrying out a particular type of charitable and/or sponsorship activity exclusively through a specific organization;
  - 3) it is carried out with the aim of influencing an official or in exchange for any illegal benefit for the Company from business partners.
6. The main tools for the Company to exercise control over charitable and sponsorship activities may be:
  - 1) verification of potential recipients of charitable and sponsorship assistance in accordance with the procedure used for verification of business partners, or in another procedure established by the Company;
  - 2) prior approval of charitable and sponsorship projects and transactions with the Commissioner;
  - 3) procedures for monitoring the targeted use of charitable and sponsorship assistance, which the Company determines independently;
  - 4) public disclosure, in accordance with the procedure provided for by the Company, of information on the implementation of charitable and sponsorship activities in order to ensure public control (in the absence of prohibitions established by law).
7. The Company maintains registers of contributions made by the Company to charitable and sponsorship activities. Such registers, as well as financial statements on transactions on the implementation of charitable, sponsorship activities, their recipients (beneficiaries), are subject to storage for at least 5 years.

## **5. Political parties support**

1. The Company does not support political parties if this is expressly prohibited by law or the Company's policy.
2. In the absence of prohibitions established by law and the Company's policy, the Company may make contributions to support political parties in accordance with the procedure established by the Law of Ukraine "On Political Parties in Ukraine".

3. The total amount (sum) of the contribution (contributions) to support a political party from the Company during the year may not exceed the amount established by the Law of Ukraine "On Political Parties in Ukraine".

4. Contributions to support political parties are made provided that there is no substantiated conclusion of the Commissioner on the presence of corruption risks.

5. In the verification of compliance with the requirements of the law, including anti-corruption, and this Program when making contributions to support political parties, in addition to the Commissioner, other structural divisions of the Company may be involved in accordance with the Company's policy on supporting political parties.

6. The Company shall keep a register of contributions made to support political parties. Such register, as well as financial statements on transactions of contributions to support political parties and their recipients, shall be kept for not less than 5 years.

7. The Company shall apply the rules specified in this section when supporting political parties in the territory of any state, taking into account the restrictions on the support of political parties established by the legislation of the relevant state.

## **6. Verification during the conclusion of transactions on mergers or acquisitions**

1. When planning and executing merger or acquisition transactions, the Company conducts an audit of a legal entity - a potential merger or acquisition target - in order to identify corruption risks, verify the purpose and procedure for executing such a transaction for compliance with anti-corruption legislation and this Program.

2. The audit is carried out before and after the transaction.

3. The scope of the audit is determined by the Company depending on the nature and level of corruption risks that may arise in connection with the execution of a transaction regarding a specific merger or acquisition target.

4. The Commissioner is involved in the audit and other persons may be involved.

5. Before the transaction is executed, the audit includes:

1) studying the history and activities of the merger or acquisition target, the structure of its founders / participants / ultimate beneficial owners;

2) identification of possible connections of the merger or acquisition object with officials and the nature of interaction with them;

3) study of the main elements of the system for preventing and combating corruption (anti-corruption program, etc., corruption risk management system) of the merger or acquisition object;

4) identification of cases of corruption in which the merger or acquisition object may be involved (information on ongoing investigations / legal proceedings);

5) verification of the presence of current sanctions applied to the merger or acquisition object;

6) establishment of the circle of counterparties of the merger or acquisition object (clients, suppliers, intermediaries) with high corruption risks and the nature of contractual relations with them;

- 7) study of the internal control mechanisms of the merger or acquisition object (control over the execution of transactions with high corruption risks, giving gifts, performing business hospitality, charitable and sponsorship activities, etc.);
  - 8) study of the presence and functioning of the system for reporting corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption";
  - 9) determination of the scope and nature of issues that should be paid attention to after the transaction is completed.
6. The head (relevant management body) of the Company takes into account the results of the inspection when making a final decision on the transaction.
7. After the transaction is completed, the inspection includes:
- 1) identification of inconsistencies in the system of anti-corruption measures of the merger or acquisition object;
  - 2) ensuring that the system of anti-corruption measures of the object of merger or acquisition corresponds to the nature and level of corruption risks inherent in it;
  - 3) determining corrective measures to bring the system of anti-corruption measures into line with the requirements of anti-corruption legislation.
8. If during the anti-corruption audit facts of corruption are revealed, the Company takes measures to stop them, inform in the established manner specially authorized entities in the field of combating corruption and prevent similar practices in the future.

## **7. Verification of candidates for positions**

1. In order to implement this Program, the Company, within the framework of personnel selection procedures, conducts checks on candidates for positions that are vulnerable to corruption risks.
2. The verification of candidates for positions is carried out in order to:
  - 1) establish whether the conclusion of an employment contract with a candidate does not cause corruption risks for the Company;
  - 2) establish whether the conclusion of an employment contract with a candidate will not lead to a violation of anti-corruption legislation;
  - 3) make sure that the candidate undertakes to comply with the requirements of this Program.
3. The decision to conclude an employment contract is made taking into account the requirements of anti-corruption legislation.
4. The Commissioner shall conduct checks on candidates for positions that are vulnerable to corruption risks. Based on the results of the check, the Commissioner shall prepare a reasoned conclusion for the head of the Company on the presence or absence of corruption risks.
5. The procedure for conducting checks on candidates for positions and the list of positions that are vulnerable to corruption risks shall be determined by the Company.
6. Materials for the verification of candidates for positions vulnerable to corruption risks are stored in personal files throughout their storage period.

## **VII. Notifications, their verification and responsibility**

### **1. Notification of possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption"**

1. The Company creates favorable conditions for whistleblowers and builds respect for whistleblowers as part of the Company's business culture.
2. The Company provides whistleblowers with conditions for reporting possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption" (hereinafter - Reporting) by:
  - 1) mandatory creation and ensuring the functioning of channels through which a person can make a Report, while guaranteeing their anonymity (hereinafter - Reporting Channels), if necessary - through the Unified Portal of Whistleblower Reports;
  - 2) definition in accordance with the Law of Ukraine "On Prevention of Corruption" of internal procedures and mechanisms for accepting and considering Reports, checking and appropriately responding to them;
  - 3) provision of methodological assistance and consultations on reporting to potential whistleblowers;
  - 4) implementation of mechanisms for encouraging and forming a culture of Reporting;
  - 5) observance of the rights and guarantees of protection of whistleblowers.
3. Whistleblowers independently determine which Reporting Channels to use to make a Report.
4. Whistleblowers are guaranteed confidentiality in accordance with the procedure and under the conditions specified by the Law of Ukraine "On Prevention of Corruption".
5. A person may make a Report without indicating authorship (anonymously).
6. Information about the Reporting Channels is brought to the attention of all employees, including during hiring, and is posted on the Company's information stands and on the Company's website (if available).
7. The Company encourages business partners to report through the Reporting Channels any facts known to them of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption" by the head, members of management bodies, officials of all levels, employees and representatives of the Company.
8. The Report must contain factual data confirming the possible commission of a corruption or corruption-related offense, other 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 provided in it concerns a specific person, contains factual data that can be verified.
10. Means of encouraging the Report are implemented by the Company through:
  - 1) approval of the Company's internal documents that determine the forms of encouragement, organizational principles of the functioning of the incentive mechanism;
  - 2) provision of methodological assistance and consultations on the implementation of the Report;
  - 3) moral and material encouragement of whistleblowers.

11. Means of forming a culture of the Report are implemented by the Company through:

- 1) approval of the Company's internal documents on ethical behaviour in the Company, in particular, the formation of respect for whistleblowers as responsible citizens;
- 2) conducting internal training on the formation of a culture of Communication;
- 3) systematically implementing educational and communication activities.

## **2. Whistleblower rights and guarantees of protection**

1. Whistleblowing is an honourable right of every employee of the Company.

2. The whistleblower has the rights and guarantees of protection provided for in Articles 53.3 – 53.8 of the Law of Ukraine "On Prevention of Corruption", in particular:

- 1) to submit evidence to support his Report;
- 2) to receive confirmation of acceptance and registration of the Report;
- 3) on confidentiality;
- 4) to receive information on the status and results of consideration, verification and/or investigation of information on the fact of the information reported by him;
- 5) to be exempted from legal liability for making the Report, dissemination of the information specified in the Report, despite the possible violation of his labour, civil or other duties or obligations by such Report;
- 6) to be exempted from civil liability for property and/or moral damage caused as a result of making the 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 containing factual data confirming the possible commission of a corruption or corruption-related offense, other violation of the Law of Ukraine "On Prevention of Corruption", which can be verified.

4. The whistleblower is provided with guarantees for the protection of his rights in accordance with the procedure 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, his close relatives or other data that may identify the identity of the whistleblower, his close relatives to third parties who are not involved in the consideration, verification and/or investigation of the facts reported by him, as well as to persons whose actions or inaction are related to the facts reported by him, except for cases established by law.

6. Access to information about whistleblowers is only available to the Company's head, the Commissioner and employees designated by him who are involved in the process of accepting and considering Reports in the Company.

7. In the event of a leak of confidential information about a whistleblower, the Commissioner, the head (executive body) of the Company, upon the application of such a person or on his own initiative, must immediately take all measures to avoid negative consequences for the whistleblower associated with such disclosure.

8. The Company prohibits intimidation, humiliation or persecution of whistleblowers, the application of other negative measures of influence to them (refusal to hire; dismissal or forced dismissal; disciplinary

action; other measures, including formally lawful decisions and actions that are selective in nature, in particular, are not applied to other employees in similar situations and/or have not been applied to the employee in similar situations before) or threats to apply such measures of influence.

9. The whistleblower may not be dismissed or forced to resign, held disciplinary accountable, subjected to other negative measures of influence or the threat of such measures of influence in connection with the Report.

10. The founders (participants), the head, management bodies, officials of all other levels, the Commissioner, within the limits of their powers, ensure conditions for the protection of whistleblowers.

11. The rights and guarantees of protection of whistleblowers extend to the whistleblower's close relatives.

### **3. Notification on possible facts of violations of this Program**

1. Employees and persons studying at the Company or performing certain work, representatives, as well as business partners of the Company may report any signs of violations of this Program, facts of incitement of employees, managers, officials of all levels, members of the Company's management bodies to commit corruption or corruption-related violations, other violations of the Law of Ukraine "On Prevention of Corruption" directly to the head (head of the executive body) of the Company, the Commissioner or the founders (participants) of the Company, or by sending an electronic message to the Company's e-mail address [Ksenia.Bahrii@avgrouppro](mailto:Ksenia.Bahrii@avgrouppro). The Company may provide for other methods of transmitting and receiving information.

2. The procedure for considering such messages, interaction with the applicant, guarantees of ensuring the confidentiality of information about the applicant and protection of his rights are determined by the Company's internal document.

### **4. Disciplinary liability for violation of this Program**

1. For violation of the provisions of this Program, disciplinary measures shall be applied to the Company's employees in accordance with the legislation, the Company's internal labor regulations, and the provisions of employment contracts.

2. The Company's Human Resources department shall send to the National Agency for the Prevention of Corruption a certified paper copy of the decision (order) of the Company's head on the imposition of disciplinary sanctions and an information card to the administrative document on the imposition (cancellation of the administrative document on the imposition) of disciplinary sanctions on a person for committing corruption or corruption-related offenses in order to enter information on the imposition of disciplinary sanctions for committing a corruption or corruption-related offense into the Unified State Register of Persons Who Committed Corruption or Corruption-Related Offenses.

3. The head (executive body) of the Company ensures that measures are taken for the commission of a corruption or corruption-related offense.

## **VIII. Supervision, control, amendments to this Program**

### **1. Supervision and control**

1. The Commissioner shall supervise and continuously monitor compliance with this Program by the founders (participants), the head, members of the management bodies, officials of all levels, employees and representatives of the Company.

2. The Commissioner shall supervise and monitor compliance with this Program by:

- 1) reviewing and responding to Notifications;
- 2) conducting inspections of the activities of the Company's employees regarding the implementation (implementation) of this Program;
- 3) conducting inspections of organizational and administrative documents, transactions, other documents of the Company provided for by this Program, as well as their drafts for the presence of corruption risks;
- 4) conducting periodic monitoring of the implementation of this Program.

The Company may determine the procedure for conducting scheduled and unscheduled inspections of the activities of the Company's employees, the procedure for conducting document inspections, as well as additional forms of supervision and monitoring of compliance with this Program, taking into account the specifics of its activities.

3. If, during supervision or control over compliance with this Program, the Commissioner discovers signs of a corruption or corruption-related offense, he shall initiate an internal investigation before the head of the Company in accordance with the procedure provided for by this Program and the Company's internal documents.

4. The Commissioner shall, at least once every 6 months, within the time limits and in the manner determined by the head of the Company (the Company's supervisory board), prepare a report on the results of monitoring the implementation of this Program (hereinafter referred to as the Report). Such a report shall be equated with an annual assessment of the results of the implementation of measures provided for by this Program.

In the event of the presence of Responsible Persons in separate divisions of the Company, to whom the Commissioner's powers are delegated, authorized persons in business entities - subsidiaries over which the Company exercises control, the Commissioner shall ensure the preparation of a consolidated Report.

5. The report must include information on:

- 1) the status of implementation of measures defined by this Program;
- 2) the results of implementation of measures defined by this Program;
- 3) identified violations of the requirements of the Law of Ukraine "On Prevention of Corruption", this Program, measures taken to eliminate such violations and prevent their occurrence in the future;
- 4) the number of inspections, internal investigations conducted, their results;
- 5) facts of violation of the guarantees of the independence of the Commissioner;
- 6) the status of implementation of measures aimed at eliminating or minimizing corruption risks;
- 7) training activities conducted on the prevention and detection of corruption and the status of assimilation of the knowledge obtained;
- 8) cooperation with whistleblowers;
- 9) newly identified corruption risks;
- 10) proposals and recommendations.

6. The report may contain other information related to the implementation of this Program.

7. The summarized results of monitoring the implementation of this Program are posted in the general public access for the Company's employees, as well as on the Company's official website (if available).
8. The Commissioner ensures that at least once a year the organization of the assessment of the results of the implementation of the measures provided for in this Program is organized.
9. The assessment results are summarized by the Commissioner in a written report, which he submits to the head, supervisory board and founders (participants) of the Company.
10. The assessment of the results of the implementation of the measures provided for in this Program is carried out according to the criteria determined by the Commissioner and must contain information in a volume not less than that provided for in the Report.

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

1. The Company's Head ensures the organization of feedback mechanisms and other internal processes aimed at supporting and continuously improving this Program.
2. This Program is reviewed in the following cases:
  - 1) based on the results of:  
  
assessment of corruption risks in the Company's activities;  
  
supervision and control over compliance with this Program, as well as assessment of the results of the implementation of the measures provided for by it;
  - 2) in the event of changes to legislation, including anti-corruption legislation, that affect the Company's activities;
  - 3) in the event of changes in the organizational structure and business processes of the Company (if necessary).
3. The initiator of changes to this Program may be the Commissioner, as well as the founders (participants), the head (executive body), the supervisory board, officials of all levels, and employees of the Company.
4. Proposals for changes to this Program are submitted to the Commissioner, who studies and systematizes them.
5. Once a year, the Commissioner shall provide the Company's head with a summary of proposals for amendments to this Program and shall provide his recommendations for their consideration or rejection.
6. The Company's head, having received from the Commissioner a summary of proposals for amendments to this Program, shall initiate an open discussion of them by the employees (labor collective) and founders (participants).
7. In cases where the founders (participants) or the Commissioner insist on urgent amendments to this Program, the Company's head shall initiate an appropriate discussion as soon as possible, but no later than 10 days from the date of receipt of such proposals.
8. In the event of approval of proposals for amendments to this Program by the founders (participants) and employees (labor collective) of the Company, the Company's head shall approve the relevant amendments by his decision (order), which are an integral part of this Program.