



Anti-Corruption
Programme





Letter from the CEO

Dear colleagues,

Our unconditional priority is the ethical conduct of business with zero tolerance for corruption in all its forms and manifestations. We have been true to this principle since the very foundation of the company.

We have developed this Anti-Corruption Programme in accordance with the best international practices. It is not just a formal document, but an effective tool that enables real mechanisms to counter corruption. The crucial task for each of us is to know and use anti-corruption mechanisms, and to make them an integral part of the corporate culture. I am confident that every Employee of DTEK Group will be an example of compliance with the principle of zero tolerance for corruption.

I urge you to peruse the Anti-Corruption Programme and strictly observe it in your activities.

For all questions about the application of the Anti-Corruption Programme, you can contact the Compliance Management Department of DTEK.

Best regards,
Maxim Timchenko,
CEO

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Terms and definitions

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1.1. For the purposes of this Anti-Corruption Programme, terms are used in the following meanings:

Charity is voluntary material aid provided without the stipulation that the Company will receive profit or any remuneration or compensation in the name of or on behalf of the recipient of the aid.

A **Public Official** is

- (1) a person who occupies any position in a legislative, executive, administrative or judicial body of a state, including a foreign state;
- (2) any person performing a public function for a state, including for a public authority or a state-owned enterprise;
- (3) a manager or employee of any local authority (local body of self-government);
- (4) a manager or employee of any institution or organisation owned or controlled by a state or government (for example, school, college, university, hospital or any other institution);
- (5) any representative of a political party or official of such a political party;
- (6) any employee of an international public organisation or its department or agency (for example, the United Nations, the World Bank or the World Trade Organisation);

- (7) any person acting as a representative of a public authority or a local body of self-government;
- (8) any other person categorised as a public official under the applicable legislation.

Business Hospitality is business receptions, dinners, lunches, other events (for example, conferences or sports and cultural events), travel expenses, accommodation and other expenses that the recipient receives for free in order to establish or maintain business relations or other purpose in the course of business.

A **Business Gift** is money, its equivalents, services, goods or other property, bonuses, benefits, intangible assets or any other benefits of intangible or non-monetary nature provided/received for free or at a price lower than the minimum market price in order to establish or maintain business relations or other purpose in the course of business.

Business Partners are legal entities and/or individuals with whom the Company enters or intends to enter into business relationships, including public authorities and local bodies of self-government, public organisations, international public organisations, institutions and organisations.

Managers are board members of DTEK B.V. and Operating holding companies, managing directors of

other Controlled Assets and their structural units and all other line managers of the Company's Employees.

The **Company** is the strategic holding DTEK B.V., the Netherlands, as well as Controlled Assets.

A **Compliance Coordinator** is a person in charge of implementing the Anti-Corruption Programme in a Controlled Asset and is appointed by the relevant order of the Director of the respective Controlled Asset under the consent of with the Director of Corporate Governance, Risk Management and Compliance of DTEK LLC.

A **Compliance Officer** is an Employee of the Compliance Management Department of DTEK LLC.

Controlled Assets are legal entities, in which DTEK B.V. either directly or indirectly holds shares and/or other corporate rights and which have been listed as Controlled Assets by the General Meeting of Shareholders of DTEK B.V.

Corruption is the use by a Public official or representative of a legal entity (employee, official, representative under power of attorney/contract, etc.) of authority granted to him/her or powers related to it in order to obtain Improper Benefits, or the acceptance of such Benefits, or the acceptance of a promise/offer of such Benefits for him- or herself or other persons: a promise/offer or provision of Improper Benefits to a

Public Official, legal representative (employee, official, representative by power of attorney/contract) or, at his/her request, to another natural or legal person with a view to persuading that person to misuse the powers granted to him/her or related opportunities.

A **Conflict of Interest** is a conflict between the personal interests of an individual and his/her work duties, which affects or may affect the objectivity or impartiality of business decisions, or the taking of or abstaining from certain actions during the performance of work duties.

The **Trust Line** is a special structural unit administered at the SCM Group level that provides services related to receiving and transmitting messages about the violation of the DTEK Code of Ethics and Business Conduct.

An **Improper Benefit** is money, its equivalents, services, goods or other property, bonuses, benefits, intangible assets or any other benefits of immaterial or non-monetary nature that are promised, offered, granted or received without legal justification for the purpose of inducing a person to perform improper actions or refrain from performing appropriate actions.

A **Related Party** with respect to an Employee is:

- (a) a spouse (including those legally separated former ones or those living together in common-law

marriage, or those called de facto marriage), adult child (including an adopted one and stepchild), parent, brother, sister, co-sister-in-law, co-brother-in-law, cousin, half-cousin, uncle, aunt, father-in-law, mother-in-law, nephew, grandparent, son-in-law, daughter-in-law, grandchild or other person living together, having a common household and common rights and responsibilities with the Employee;

- (b) a godparent of the Employee's children;
- (c) a person whose economic interests are to a large extent equivalent to the interests of the Employee (such as a business partner, including a former partner, etc.);
- (d) ex-coworkers, either superiors or subordinates of the Employee outside the Company.

An **Intermediary** is a party duly authorised to act as a representative, agent, broker, distributor or consultant of the Company, or who, in compliance with the established procedure, represents the interests of the Company to third parties or acts in the interests of the Company when interacting with third parties.

An **Employee** is any individual who has entered into labor relations with the Company, including the Company's Managers.

An **Operating holding** company is a Controlled Asset

designated as a Sub-Holding Company in accordance with the Articles of association DTEK B.V., the Netherlands.

Sponsorship is voluntary material, financial, organisational and other support provided by the Company to a recipient of sponsorship assistance in exchange for the promotion of the name, title or symbol of the Company's goods and services on an exclusive basis.

Purpose and objectives of the Anti-Corruption Programme

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2. Purpose and objectives of the programme

- 2.1.** This Anti-Corruption Programme establishes a set of rules, measures and procedures to counteract and prevent Corruption in the Company's activities.

- 2.2.** The Anti-Corruption Programme has been elaborated in order to develop the principles set forth in the DTEK Code of Ethics and Business Conduct and taking into account the provisions of the applicable anti-corruption legislation and International Anti-Corruption Acts applicable to the Company, including those with extraterritorial effect, in particular:
 - 2.2.1. UN Convention against Corruption, 2003.
 - 2.2.2. Council of Europe Criminal Law Convention on Corruption, 1999.
 - 2.2.3. European Council Convention on the fight against Corruption involving Officials, 1997.
 - 2.2.4. Organisation for Economic Cooperation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997.
 - 2.2.5. Law of Ukraine «On prevention of Corruption» of 14.10.2014.
 - 2.2.6. Foreign Corrupt Practices Act 1977 (hereinafter referred to as FCPA).
 - 2.2.7. UK Bribery Act 2010 (hereinafter referred to as UKBA).

2.3. The purpose of the Anti-Corruption Programme is to ensure that the Company complies with the requirements of applicable anti-corruption legislation, international law on counteracting Corruption and the best international standards and practices in the field of counteracting Corruption.

2.4. The Anti-Corruption Programme is aimed at forming an effective anti-corruption system, preventing the involvement of the Company's Employees and Intermediaries in receiving or rendering granting Improper Benefits and other corruption practices, strengthening Business Partners' and the community's trust in the Company and strengthening the Company's business reputation.

2.5. The objectives of the Anti-Corruption Programme are the following:

- 2.5.1. Establishing an effective system of rules, measures and procedures aimed at counteracting and preventing Corruption.
- 2.5.2. Improving the level of corporate culture, forming intolerance of corrupt behaviour among Employees and Intermediaries.
- 2.5.3. Fostering an understanding of the principles and content of the Company's Anti-Corruption Programme and raising the level of knowledge of the basic rules of anti-Corruption legislation among the Company's Employees and Business Partners.

2.5.4. Preventing and detecting cases of Corruption among Employees and Intermediaries.

Scope and applicability

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- 3.1.** The Anti-Corruption Programme applies to full scope of the Company's activities and to its dealings with Business Partners.
- 3.2.** Compliance with the Anti-Corruption Programme is obligatory for all Employees and Intermediaries of the Company.
- 3.3.** Employees and Intermediaries of the Company are obliged to comply with the provisions of the anti-corruption legislation of the employing country and the legislation of the country in which the Employee carries out his/her duties and the Intermediary executes his/her representative powers, as well as the provisions of anti-corruption legislation with extraterritorial effect (UKBA, FCPA).
- 3.4.** The Company welcomes the anti-corruption initiatives of its Business Partners and prefers to establish business relations with Business Partners that share the principles of the Company's Anti-Corruption Programme and have an effective internal system of anti-corruption measures, including anti-corruption procedures/policies.

The Company's key anti-corruption principles and standards

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- 4.1.** In the present Anti-Corruption Programme, the Company openly demonstrates and expresses its principled stance regarding Corruption as an illegal business practice that violates moral and ethical principles.
- 4.2.** The Company declares that in its activities and legal relationships with Business Partners, Employees of all levels and Intermediaries should be guided by the principle of zero tolerance for Corruption and should take measures to prevent and counteract Corruption. The Company prohibits all forms and types of Corruption.
- 4.3.** The Company fosters a corporate culture based on the principles of good faith, legality and openness, in accordance with the highest ethical standards.
- 4.4.** The Company operates in full compliance with the applicable legislation, accomplishes its interests exclusively in a legal way, requires similar conduct of Employees and Intermediaries and expects Business Partners to pursue similar approaches to doing business.
- 4.5.** The Company, being a party to the UN Global Compact as of 2007, fully shares and follows its principles. In particular, under Principle No. 10, «Businesses should work fight against Corruption in all forms, including extortion and bribery».

Prohibited practices

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5.1. Prohibition of Corruption in relation to Public Officials.

- 5.1.1. The Company's Employees and the Intermediaries shall be prohibited to promise, offer, give or authorise the offering of Improper Benefits to Public Officials or Related Parties in order to obtain or retain any benefits for the Company.
- 5.1.2. The notion of Improper Benefit should be interpreted in a broad sense; its forms include, among others, the following:
 - (a) advantages, including favourable contractual conditions, for Public Officials or Related Parties in their business activity;
 - (b) money, cash equivalents (e.g., gift cards/certificates, gift vouchers) or loans;
 - (c) excessive and/or inexpedient payment of expenses for Business Hospitality;
 - (d) incentives, including job offers or internship offers for the Public Official or Related Parties;
 - (e) charity payments in favour of organisations that are affiliated with or sponsors of the Public Official;

(f) indirect payments, kickbacks or other payments made through Intermediaries.

5.1.3. The Prohibition of Corruption in relation to Public Officials applies without territorial restrictions to Public Officials of all countries, regardless of national traditions, local practices or conditions of competition.

5.2. Prohibition of Corruption in private sector (commercial bribery).

5.2.1. The Company prohibits the provision/receipt of Improper Benefits by its Employees in coordination with private (non-governmental) persons and companies.

5.2.2. The Company prohibits, directly or indirectly

- (a) to promise, offer or grant Improper Benefits to any private (non-governmental) persons or companies as well as their employees, or
- (b) to claim or receive from them Improper Benefits in the course of the performance of their duties.

5.2.3. The prohibition of commercial bribery is not subject to territorial restrictions; thus, it applies in the territory of all countries, regardless of national traditions, local practices or conditions of competition.

5.3. Prohibition of Facilitation Payments.

5.3.1. The Company prohibits the making of Facilitation payments («incentive payments», «payment for accelerating procedures») to Public Officials and related individuals in order to accelerate any formal procedures related to obtaining permits or making decisions in favor of the Company or receiving other benefits for the Company.

5.3.2. The Company defines a Facilitation payment as the provision of a small amount of money or gifts to a Public Official in order to ensure or accelerate the routine public procedures by a Public Official. Such routine public procedures are direct duties of non-discretionary nature for Public Official, i.e., they are already bound to perform (for example, duties on accepting applications, registration of licenses, permits, visas for crossing the border, employment permits, customs formalities, etc.).

5.3.3. An official payment for accelerated consideration paid to the account of a state body, institution or state/local budget, the amount of which is officially established and which can be paid by any applicant, shall not be considered a Facilitation Payment. The payment of such an official payment must be confirmed by an official receipt/payment order.

Business Gifts and Business Hospitality

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- 6.1.** The Company allows for reasonable and expedient exchange of Business Gifts and Business Hospitality with Business Partners and Public Officials.
- 6.2.** The Company prohibits the presenting and acceptance of Business Gifts, nor does it provide or accept Business Hospitality aimed in influencing the impartiality of any decision or in exchange for the conclusion of agreements, the provision of services or the receipt of confidential information.
- 6.3.** Employees have the right to provide/receive Business Gifts and receive/provide Business Hospitality to Business Partners/Public Officials that meet the following conditions:
 - 6.3.1. The Business Gifts are not prohibited under the legislation of the country where they are given/received.
 - 6.3.2. The Business Hospitality are not prohibited under the legislation of the country where it is given/received.
 - 6.3.3. The Business Gifts/Business Hospitality are not the generally accepted under the notions of hospitality and moral standards in the region where the Company is operating (e.g., gifts in the form of souvenirs, food and drink, invitations to business events, etc.).

6.3.4. The value of the Business Gifts does not exceed the limits set by the Company.

6.3.5. The purpose of giving/receiving a Business Gift or providing/receiving Business Hospitality is not to motivate a person to improperly perform his/her duties or to obtain other benefits (tangible or intangible) from him/her.

6.4. Detailed rules for providing/receiving Business Gifts and providing/receiving Business Hospitality are set out in a separate internal document of the Company.

Charity, Sponsorship and corporate social responsibility



- 7.1.** The Company engages in corporate social responsibility projects and supports charity and sponsorship projects.
- 7.2.** The Company carries out Charity and Sponsorship activities only in accordance with legislation and in case if Corruption risks are mitigated.
- 7.3.** The Company carries out a preliminary due diligence of the planned Charity and/or Sponsorship initiative to ensure that Charity and/or Sponsorship assistance is used properly and will not be used as an Improper Benefit in favor of Public Officials or Related Parties or with another illegal purpose.
- 7.4.** The Company exercises due diligence in order to prevent its Charity and/or Sponsorship activities from being used as a cover for Corruption or the provision of Improper Commercial Benefit.
- 7.5.** Charity and/or Sponsorship activities of the Company should be prohibited if:
 - 7.5.1.** Their rendering is a condition for the conclusion of any agreement or decision-making by the state authority or is carried out in order to obtain advantages in business activity;
 - 7.5.2.** A Business Partner/Public Official insists on the rendering of a particular type of Charity and/or Sponsorship exclusively through a specific organisation;

7.5.3. It is carried out for the purpose of influencing a Public Official or in exchange for any Improper Benefit to the Company from Business Partners.

7.6. The main tools for monitoring of Company's Charity and Sponsorship activities are:

7.6.1. Due diligence of potential recipients of Charity and Sponsorship.

7.6.2. Preliminary approval of Charity and Sponsorship projects and agreements by Compliance Officers.

7.6.3. Procedures for monitoring the proper use of Charity and/or Sponsorship assistance.

Political activities

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- 8.1.** The Company does not participate in political activities.
- 8.2.** Employees of the Company are prohibited from engaging in political propaganda while performing their duties and while being on the territory of the Company.
- 8.3.** Employees of the Company are prohibited from using the commercial name (brand) of the Company and the Company's resources (financial, material, etc.) for political activities.
- 8.4.** The Company prohibits the direct or indirect contributions/payments in any form aimed at financing political activities in favour of any political force (party, bloc, movement, political organisation, such forces' representatives and candidates, etc.) regardless of the territory.

Cooperation with Intermediaries

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- 9.1.** The Company prohibits the provision of Improper Benefit through Intermediaries acting on behalf of or in the interests of the Company. This prohibition also applies to subcontractors or consultants employed by Intermediaries to perform work on behalf of or for the Company. Intermediaries acting on behalf of the Company shall act in accordance with this Anti-Corruption Programme and the applicable anti-corruption legislation.
- 9.2.** Business relations with Intermediaries should be documented.
- 9.3.** Remuneration of Intermediaries should always be proper and justified. Reimbursement and other payments to Intermediaries should be adequate and justified in the context of the services provided and should be properly reflected in the accounts and financial statements of the Company.
- 9.4.** Payments to an Intermediary cannot be made in cash or delivered to bank accounts that do not belong to the Intermediary. The Company makes reasonable efforts to monitor the actions of Intermediaries acting on behalf of the Company.
- 9.5.** The Company always conducts due diligence of potential Intermediaries under its internal procedures for due diligence of potential Business Partners.

9.6. The identification of circumstances that could be considered as Red flags of Corruption during the due diligence of potential Intermediary is a ground for in-depth check of the Intermediary and the nature of the planned business relationship with it as well as for notification of the Compliance Officer.

9.7. Red flags include, but are not limited to, the following:

- 9.7.1. The agreement involves a country with high corruption risk.
- 9.7.2. The Intermediary has a close family, personal or professional relationship with a Public Official or their Related Parties.
- 9.7.3. The Intermediary refuses to include anti-corruption clause into agreement with the Company.
- 9.7.4. Shareholders, directors or officials of the Intermediary are Public Officials or their Related Parties.
- 9.7.5. The Intermediary is not qualified to provide the necessary services.
- 9.7.6. The Intermediary requires non-standard terms in the agreement or terms of payment under the agreement, such as cash payment, payment in the currency of another country or payment in a different country or to a different person.
- 9.7.7. The Intermediary is recommended for cooperation by a Public Official, especially one

who has control, supervisory or regulatory functions in relation to the Company's business.

- 9.7.8. The remuneration requested for the Intermediary services exceeds fair and reasonable compensation for such services/work.
- 9.7.9. The presence in public sources of information about the involvement of the Intermediary in Corruption scandals.

Accounting and reporting. Internal controls

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- 10.1.** The Company ensures the compliance of the Company's accounting system with the applicable accounting standards, and the the accurate and fair reflection of each transaction and payment in the Company's books and records.
- 10.2.** All expenses and income, receipts and payments, as well as liabilities, must be made in a timely, complete and accurate manner and must be accompanied by appropriate supporting documents in accordance with the requirements of the applicable legislation and the relevant provisions of the internal financial control system. This requirement applies to all transactions and costs, regardless of their significance in terms of accounting.
- 10.3.** The Company maintains proper accounting and reporting, accurately and completely reflecting all financial transactions in accordance with the requirements of the applicable legislation.
- 10.4.** The Company has introduced a system of internal financial controls that provides verification and confirmation of the validity of payments to the Company's Business Partners.

The Company's anti-corruption measures

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- 11.1.** The Company is constantly working to develop and improve the measures required for the prevention and counteraction of Corruption in its activities.
- 11.2.** The Company's Anti-Corruption Measures include:
 - 11.2.1. The approval of internal documents aimed at preventing and counteracting Corruption.
 - 11.2.2. The implementation of a system of internal controls and mechanisms aimed at preventing and counteracting Corruption.
 - 11.2.3. The periodic assessment of Corruption risks in the Company's activities.

11.3. The system of internal controls and mechanisms aimed at preventing and counteracting Corruption

11.3.1. Due diligence of potential Business Partners («Know Your Client» procedure).

- (a) the Company seeks to do business with Business Partners with perfect business reputation and perform legal activity and with whom interaction does not entail legal, financial, Corruption- or reputation-related risks for the Company;
- (b) Business Partners are selected according to criteria based on the priority of security,

transparency of activities, competitiveness, business reputation and reliability. The Company seeks to cooperate with Business Partners that share the ethical values of the Company as set forth in the Code of Ethics and Business Conduct of DTEK and the present Anti-Corruption Programme;

- (c) the Company carries out a due diligence of potential Business Partners in accordance with its internal regulations before the conclusion of any agreements or the establishment of business relationships with them, and it monitors already established business relationships with high-risk Business Partners for Corruption risks;
- (d) Employees of the Company initiating the conclusion of agreements with Business Partners are obliged to make reasonable efforts to mitigate the risk of establishing business relationships with persons who may be involved in or connected to Corruption. For this purpose, Employees who initiate the conclusion of agreements to establish business relationships with Business Partners:
 - (i) take into account the business reputation of potential Business Partners, including their tolerance for Corruption and whether or not they have anti-corruption procedures or programmes;

- (ii) inform potential Business Partners of the Company's principles and requirements for the Prevention of Corruption as set forth in this Anti-Corruption Programme and other internal documents of the Company;
- (iii) inform the Compliance Officer of any information about instances of involvement in Corruption during the analysis of the reputation of potential Business Partners.

- (e) authorised divisions of the Company carry out a due diligence of the Company's Business Partners with respect to Corruption risks as part of the «Know Your Client» procedure;
- (f) if there are reasonable doubts as to the impeccability of the business reputation of a Business Partner that could lead to legal, financial, Corruption- or reputation-related risks for the Company, the Company reserves the right to refuse to establish/extend the business relations with the Business Partner.

11.3.2. Preventing and settling Conflicts of Interest.

- (a) the Company prevents and settles Conflicts based on the following principles:
 - (i) always informing Employees about situations with features of Conflicts of Interest;

- (ii) an individual approach in the course of considering and evaluating each case of a Conflict of Interest;
 - (iii) observance of the balance of interests of the Company and its Employees in the evaluation and settlement of Conflicts of Interest.
- (b) Employees of the Company report situations with the features of Conflicts of Interest:
- (i) when being hired by the Company and transferring within the Company;
 - (ii) as part of the annual declaration of Conflicts of Interest by certain categories of Employees;
 - (iii) when Employees are appointed to the Procurement Commission;
 - (iv) if there is a risk or a potential risk that a Conflict of Interest may occur.
- (c) the criteria of Conflict of Interest are specified in the Code of Ethics and Business Conduct of DTEK, and may also be further specified in other internal documents of the Company;
- (d) the Compliance Officer carries out an assessment of situations with the features of Conflicts of Interest and provides conclusions on the existence or absence of a Conflict of Interest and binding

recommendations regarding measures that should be taken to resolve it.

11.3.3. The functioning of the Trust Line.

- (a) the Company has introduced and maintains an independent communication channel, the Trust Line, in order to ensure that Employees and Business Partners report violations of ethical principles and the provisions of the Code of Ethics and Business Conduct of DTEK, including acts bearing the features of Corruption;
- (b) Employees are required to report to the Trust Line or Compliance Officer any suspicions of or information about corrupt practices in the Company's activities;
- (c) the Company encourages Business Partners to report to the Trust Line any suspicions of or information about corrupt practices in the Company's activities;
- (d) information about the whistleblowers on the Trust Line is confidential.
- (e) the Company prohibits retaliation of whistleblowers. Those guilty of retaliation of whistleblowers shall be held liable.

11.3.4. Declaration of Business Gifts and Business Hospitality.

- (a) Employees of the Company are required to make declarations of presenting/ receiving Business Gifts and providing/ receiving Business Hospitality through an automated system;
- (b) the procedure and rules for the declaration of Business Gifts and Business Hospitality are set in internal regulations of the Company.

11.3.5. Anti-corruption clause in agreements concluded by the Company.

- (a) the agreements to which the Company is a party to shall include an anti-corruption clause approved by the Director of Corporate Governance, Risk Management and Compliance of DTEK LLC. The main purpose of the inclusion of an anti-corruption clause in agreements is to confirm the compliance of the Company with anti-corruption legislation that applies to it, as well as to obtain a similar confirmation from the side of the Business Partners. The anti-corruption clause stipulates liability for the Parties for violating the guarantees of compliance with anti-corruption legislation;

- (b) if the Business Partner refuses to include an anti-corruption clause in an agreement using the wording approved by the Director of Corporate Governance, Risk Management and Compliance of DTEK LLC, alteration of this wording is possible only upon the consent of the Compliance Officer.

11.3.6. Training programmes for the Company's Employees in the scope of counteracting Corruption.

- (a) in order to increase the level of awareness among Employees in the area of preventing and counteracting Corruption, the requirements of the Anti-Corruption Programme and applicable anti-corruption legislation, the Compliance Officer conducts training for the Company's Employees on annual basis;
- (b) on-site trainings are conducted for Employees involved in business processes with high Corruption risk;
- (c) all Employees of the Company are required to undergo compulsory annual remote training and testing of knowledge by means of an electronic anti-corruption course developed by the Compliance Officer;

- (d) in order to assess the level of awareness among Employees in the area of preventing and counteracting Corruption and to plan the on-site training programs, the Compliance Officer conducts an annual survey of certain categories of Employees for their knowledge and understanding of the provisions of the Code of Ethics and Business Conduct of DTEK and the Anti-Corruption Programme.

11.3.7. Compliance controls when hiring former Public Officials at the Company.

- (a) the hiring of former Public Officials at the Company is carried out in strict compliance with the provisions of the applicable legislation of the country of the employer;
- (b) in order to comply with the provisions of the applicable legislation, prevent Conflicts of Interest and mitigate Corruption risks, the Company may carry out additional measures of internal control when recruiting former Public Officials, which may include questionnaires, declarations and letters from the body of state or local authority where the Public Official worked;
- (c) the hiring of a former Public Official for a vacant position in the Company is carried out in accordance with the general

principles and internal Company rules that apply to all candidates;

- (d) the hiring of a Public Official or his/her relatives is prohibited if it is carried out with the purpose of influencing the person in order to receive Improper Benefits for the Company.

11.3.8. Advising the Company's Employees about anti-corruption issues.

- (a) on the request of the Company's Employees, the Compliance Officer provides oral and written advice concerning anti-corruption issues, as well as concerning the interpretation and application of the Code of Ethics and Business conduct of DTEK.

11.4. Assessment of Corruption risks in the Company's activities.

- 11.4.1. The Company regularly assesses the nature and degree of business processes' vulnerability to Corruption risks and assesses the effectiveness of already implemented anti-corruption controls and mechanisms. The purpose of assessment is to identify high-risk business processes and mitigate the risk of Corruption in them.
- 11.4.2. The assessment of Corruption risks is carried out by the Internal Audit Unit and the

- Compliance Officer in accordance with the Company's internal rules and procedures.
- 11.4.3. According to the results of the assessment of Corruption risks, the Company takes the measures necessary to increase the effectiveness of the anti-corruption system in the Company's activities, including, but not exclusively, through the amendment of the Anti-Corruption Programme and other internal regulations of the Company and introducing new anti-corruption controls and mechanisms.
- 11.4.4. When developing internal documents of the Company and introducing internal controls in the Company's processes, the rules of the DTEK Code of Ethics and Business Conduct and this Anti-Corruption Programme should be taken into account, and the Compliance Officer should be involved in their approval. In the provisions of any internal documents contradict the provisions of the DTEK Code of Ethics and Business Conduct or this Anti-Corruption Programme, the rules of the DTEK Code of Ethics and Business Conduct and this Anti-Corruption Programme shall be understood to take priority.
- 11.4.5. If, during the assessment of Corruption risks, the violation of the Anti-Corruption Programme or the commission of Corruption or Corruption-related offenses is revealed,

the Company conducts a corporate investigation and takes measures to bring the perpetrators to justice. The results of investigation should be reported to the respective Managers, in separate cases - to Employees of the Company.

Rights and duties of the Employees of the Company with respect to preventing and counteracting Corruption

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12. Rights and duties of the Employees of the Company with respect to preventing and counteracting Corruption

12.1. Employees of the Company are obliged to:

- 12.1.1. Strictly adhere to the provisions of the Anti-Corruption Programme, the Code of Ethics and Business Conduct of DTEK and other internal regulations of the Company containing provisions on Corruption.
- 12.1.2. Adhere to the provisions of the applicable anti-corruption legislation.
- 12.1.3. Not commit and not facilitate the acts that bear the risk of Corruption.
- 12.1.4. Notify the Trust Line or the Compliance Officer of cases of incitement to commit corrupt acts or acts related to Corruption.
- 12.1.5. Notify the Trust Line or the Compliance Officer of cases of committing corrupt acts or acts related to Corruption by other Employees or other persons.
- 12.1.6. Inform the Compliance Officer of situations that bear the features of Conflicts of Interest.
- 12.1.7. Ensure the practical implementation of the Anti-Corruption Programme during the performance of their official duties.
- 12.1.8. Report situations bearing the features of Conflicts of Interest and take measures to prevent and settle Conflicts of Interest.

- 12.1.9. Report Business Gifts and Business Hospitality in accordance with the procedure established by the Company.
- 12.1.10. Provide information and documents upon the request of the Compliance Officer.
- 12.1.11. Carry out the Compliance Officer's compulsory recommendations and report on their implementation.
- 12.1.12. Appeal to the Compliance Officer for approval in the case that the Business Partner refuses to include in an agreement an anti-corruption clause in the wording approved by the Director of Corporate Governance, Risk Management and Compliance of DTEK LLC.

12.2. Employees of the Company have the following rights:

- 12.2.1. To appeal to the Compliance Officer for explanations, advice and expertise on compliance with the norms and provisions of the DTEK Code of Ethics and Business Conduct, the Anti-Corruption Programme, other internal regulations of the Company concerning the counteracting of Corruption, as well as the applicable anti-corruption legislation.

- 12.2.2. To receive assessments and mandatory recommendations from the Compliance Officer concerning further actions when a planned action/deal involves risk of Corruption.
- 12.2.3. To provide suggestions on improving the Anti-Corruption Programme.

12.3. Employees are prohibited from:

- 12.3.1. Using their official powers for the purpose of obtaining Improper Benefits for themselves or other persons.
- 12.3.2. Demanding or receiving any material or immaterial benefit (for themselves or their relatives) not provided for in an employment or other agreement between them and the Company in connection with the performance of their official duties.
- 12.3.3. Promising, offering, giving or authorising the offering of Improper Benefits to Public Officials or Related Persons in order to obtain or maintain any benefits for the Company.
- 12.3.4. Promising, offering, or giving Improper Benefits to any private (non-governmental) persons or companies or their employees.

- 12.3.5. Arranging, be a mediator or personally carrying out any cash or cashless payments or settlements with the Company's Business Partners, if such payments or settlements are not provided for by the terms of the agreements concluded or contradict the applicable legislation.
- 12.3.6. Directly or indirectly influencing decisions of other Employees of the Company in order to obtain Improper Benefits.

The Compliance Officer and the Compliance Coordinator. Rights and duties

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13.1. The Compliance Officer has the following duties:

- 13.1.1. To monitor the implementation of the Anti-Corruption Programme, to monitor the compliance of the Company with the requirements of anti-corruption legislation, internal regulations of the Company related to the counteracting of Corruption and to analyse how they are implemented.
- 13.1.2. To take part in training courses on counteracting Corruption.
- 13.1.3. To evaluate the effectiveness of the Anti-Corruption Programme.
- 13.1.4. To participate as an expert or participant in corporate investigations conducted in compliance with the Anti-Corruption Programme of the results of requests to the Trust Line.
- 13.1.5. To participate in the periodic assessment of Corruption risks in the Company's activities.
- 13.1.6. To evaluate the Corruption risks of Business Partners in order to determine the risk zone of the Business Partner and provide mandatory recommendations.
- 13.1.7. To provide the Company's Employees with explanations and advice on the matters of the application of the Code of Ethics and

Business Conduct of DTEK and the Anti-Corruption Programme, as well as mandatory recommendations.

- 13.1.8. To facilitate cooperation and coordination among the structural and separate units of the Company, as well as the Company's Controlled Assets, for the preparation, implementation and monitoring of the implementation of the Anti-Corruption Programme.
- 13.1.9. To carry out other duties provided for by the Anti-Corruption Programme, employment agreement or other internal acts/documents of the Company.

13.2. The Compliance Officer has the following rights:

- 13.2.1. To request and receive written and oral explanations from the Company's Employees on matters pertaining to the Compliance Officer's competence and compliance controls, including internal controls and mechanisms aimed at preventing and counteracting Corruption.
- 13.2.2. To request and receive from any units or Employees of the Company or outsourcing companies that ensure the functioning of certain processes of the Company (including, but not limited to, providing services related to the safety of the Company's business activities)

information, documents and materials related to the Company's activities, including, but not limited to, documents related to:

- (a) the procurement of goods, work or services, contests, etc.;
- (b) the assessment of situations bearing the features of Conflicts of Interest;
- (c) the assessment of the reliability of Business Partners, etc.;
- (d) the results of corporate investigations.

- 13.2.3. To provide mandatory recommendations.
- 13.2.4. To initiate an internal audit of the Company for compliance with anti-corruption legislation and internal documents of the Company.
- 13.2.5. To carry out compliance audits (self-checking) of compliance with the Anti-Corruption Programme.
- 13.2.6. To initiate and participate in the development and implementation of changes to internal regulations of the Company in relation to the improvement and implementation of compliance controls, particularly the prevention of Corruption offenses by the Company and the implementation of the Anti-Corruption Programme.

- 13.2.7. To develop an anti-corruption clause and amendments to it.
 - 13.2.8. To independently implement urgent compliance checks and measures to be performed by units and Company Employees, as well as by outsourcing companies that ensure the functioning of certain processes of the Company, for the period before amending the internal regulations of the Company on the matters of such controls and measures.
 - 13.2.9. To represent the Company in institutions and organisations on matters related to its functional powers.
 - 13.2.10. To provide recommendations on the prohibition of contractual or other partnerships with a Business Partner, particularly an Intermediary, if there are reasonable grounds to believe that the Business Partner has high compliance risks.
- 13.3.** At least once a year, the Director of Corporate Governance, Risk Management and Compliance of DTEK LLC prepares a report on the results of the implementation of the Anti-Corruption Programme and submits it to the Supervisory Board of the Operating holding.
- 13.4.** Upon the request of the CEO of DTEK LLC, in the timeframe established by him/her, the Director of Corporate Governance, Risk Management and Compliance of DTEK LLC prepares and submits a report on the results of the implementation of the Anti-Corruption Programme.
- 13.5.** Compliance Coordinators may be appointed to ensure the implementation of the Anti-Corruption Programme and the monitoring of the implementation of anti-corruption controls and mechanisms for Controlled Assets.
- 13.6.** The Compliance Coordinator is appointed by the Director of the Controlled Asset of the Company, in agreement with the Director of Corporate Governance, Risk Management and Compliance of DTEK LLC.
- 13.7.** In order to be a Compliance Officer or Compliance Coordinator, an individual must be in labour relations with the Company's Controlled Asset, have a complete higher legal or economic education and be capable of fulfilling his/her responsibilities in the field of compliance in terms of his/her business and moral qualities.
- 13.8.** A person may not be appointed to the post of Compliance Officer or Compliance Coordinator if he/she:

- 13.8.1. Has an outstanding criminal record or one not legally expunged.
- 13.8.2. Has been recognised by a court as having no legal capacity or limited capacity.
- 13.8.3. Has been dismissed from a post in a body of state or local authority for a violation of his/her oath or in connection with the conducting of a Corruption offense or offense related to Corruption.
- 13.8.4. Has been found to be an offender in a corporate investigation conducted on matters of Corruption offense.

Liability and consequences of violation of the Anti-Corruption Programme

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- 14.1.** Every Employee of the Company must know, understand and comply with the provisions of this Anti-Corruption Programme.
- 14.2.** Employees of the Company who violate the requirements of the Anti-Corruption Programme are subject to disciplinary action in accordance with the rules of the internal work regulations and the applicable legislation.
- 14.3.** Employees who violate the requirements of anti-corruption legislation may be subject to criminal, administrative and civil liability in accordance with the applicable legislation.

Final provisions

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- 15.1.** This Anti-Corruption Programme is publicly available to the Company's Employees and Business Partners.
- 15.2.** The Anti-Corruption Programme shall be effective for unlimited period and shall be regularly reviewed in order to bring it into compliance with the requirements of anti-corruption legislation in a timely manner and to improve the system of internal controls and mechanisms aimed at preventing and counteracting Corruption.
- 15.3.** The Anti-Corruption Programme comes into force as of the date of its approval.
- 15.4.** Amendments to the Anti-Corruption Programme may be initiated by the Compliance Officer, Compliance Coordinator, the Executive Body of the Company and/or Company Employees.
- 15.5.** If you have any questions regarding the interpretation and application of the present Anti-Corruption Programme, please contact the Compliance Officer (compliance-office@dtek.com).