

# ANTI-CORRUPTION POLICY

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## 1. GENERAL PROVISIONS

1.1. This Anti-Corruption Policy of DSK Plastik Omnium Inergy Limited Liability Company (hereinafter referred to as the Policy, the Company) defines the key principles and requirements aimed at preventing corruption and compliance with the applicable anti-corruption legislation by the Company, its management, employees and other persons who may act from the name of the Company.

1.2. The policy was developed in accordance with the current legislation of the Russian Federation, the Charter of the Company, the Code of Corporate Ethics and other internal documents of the Company, taking into account the requirements of applicable foreign and international legislation, international contracts and anti-corruption legislative acts.

1.3. In the Russian Federation and other countries of the world, "corruption", "corrupt practices", "corrupt activities" are generally recognized as giving or receiving bribes, mediation in giving or receiving bribes, abuse of position or authority, commercial bribery, payments for facilitation of formalities, illegal use by an official of his position to obtain benefits in the form of money, valuables, other property, services, any rights for himself or for other persons, or illegal provision of benefits or rights to this person by other persons.

1.4. All Employees of the Company must be guided by this Policy and strictly abide by its principles and requirements.

1.5. The Company Lawyer is responsible for organizing all activities aimed at implementing the principles and requirements of this Policy, including the development of anti-corruption procedures, their implementation and control.

1.6. The principles and requirements of this Policy apply to the contractors and representatives of the Company, their members of management team and employees, as well as to other persons, in cases where the corresponding obligations are fixed in contracts with them, in their internal documents, or directly follow from the law.

1.7. The Company and its Employees, when carrying out activities on behalf of or in the interests of the Company, must comply with anti-corruption legislation, generally recognized principles and norms of international law and international treaties of the Russian Federation, as well as the principles and requirements of this Policy in any country of the world.

1.8. If there is insufficient effectiveness of certain provisions of this Policy or the Company's anti-corruption procedures based on it, or when the requirements of the applicable anti-corruption legislation of the Russian Federation or other countries change, the Company's Lawyer will organize work to change this Policy and / or the relevant procedures.

## 2. REGULATORY REFERENCES

Federal Law No. 273-FZ of 25.12.2008 "On Combating Corruption"

Criminal Code of the Russian Federation of 13.06.1996. No. 63-FZ.

The Code of Administrative Offenses of the Russian Federation dated 30.12.2001. No. 195-FZ.

Guidelines for the development and adoption by organizations of measures to prevent and countermeasure corruption, approved by the Ministry of Labor and Social Protection of the Russian Federation on 08.11.2013.

UK Bribery Act 2010.

### 3. TERMS AND DEFINITIONS

**"Bribe-giving"** is the giving of a bribe to an official, a foreign official, or an official of a public international organization, personally or through an intermediary.

**"Official of the Company"** - a manager or other person who permanently, temporarily or by special authority performs organizational and administrative or administrative functions in the Company.

**"Bribery prohibition"** - means a prohibition of (i) giving or (ii) promising to provide any financial or other benefit / advantage in order to induce any person to misuse his or her official duties.

**"Misuse of authority"** - the use by a person performing managerial functions in a commercial or other organization, their powers against the legitimate interests of this organization and in order to derive benefits and advantages for themselves or others, or harm others, if this act entailed causing significant harm to rights and the legitimate interests of citizens or organizations, or the interests of society or the state protected by law.

**"Misuse of official position"** - the commission of any action or inaction, in violation of the law, by an official in the performance of his functions in order to obtain any unlawful advantage for himself or another person.

**"Commercial bribery"** - illegal transfer of money, securities, other property to a person performing managerial functions in commercial or other type of organization, the provision of property services to him, the provision of other property or non-property rights and / or benefits for taking actions (inaction) in the interests given in connection with the official position held by this person.

**"Control Services of the Company"** - for the purposes of this Policy: Lawyer, Financial Manager, Chief Accountant, accounting employees.

#### **"Corruption"**

**I.** Misuse of office, giving a bribe, accepting a bribe, misuse of authority, commercial bribery or other illegal use by an individual of his official position contrary to the legitimate interests of society and the state in order to obtain benefits in the form of money, valuables, other property or services of a property nature, other property or non-property rights and / or benefits for oneself or for third parties, or illegal provision of such benefits to the specified person by other individuals;

**II.** Commission of acts specified in subparagraph "I" of this paragraph, on behalf of or in the interests of a legal entity.

**"Failure of a commercial organization to prevent a person associated with it from bribing another person on behalf of such a commercial organization"** - if the commercial organization does not prove that it has adequate procedures to prevent bribery, such organization is responsible for the bribe by the person providing services in the interests of a commercial organization or on its behalf (for example, an agent, a subsidiary, an employee) in order to acquire or maintain a business, to provide commercial and competitive advantages.

**"Taking a bribe"** - the receiving by an official, a foreign official or an official of a public international organization, personally or through an intermediary, of a bribe in the form of money, securities, other property or in the form of illegal provision of services of a property nature to him, provision of other property rights for committing actions (inaction) in favor of the bribe giver or the persons represented by him, if such actions (inaction) are part of the official powers of the official, or if, by virtue of his official position, he can contribute to such actions (inaction), as well as for general patronage or connivance in the service.

**"Mediation in bribery"** - the direct transfer of a bribe on behalf of the bribe-giver or the bribe-taker, or other assistance to the bribe-giver and (or) the bribe-taker in reaching or implementing an agreement between them on receiving and giving a bribe in a significant amount.

## 4. POLICY GOALS AND OBJECTIVES

4.1. The Policy reflects the commitment of the Company and its management to recognized ethical standards and principles of open and honest business conduct, as well as the Company's striving to improve the corporate culture, adhere to the best international corporate governance practices and maintain the Company's business reputation at the highest level.

4.2. The company sets itself goals:

- To minimize the risk of involvement of the Company, its managers and employees, regardless of the position held (hereinafter referred to as the Employees), in corrupt activities.
- To form among consumers, counterparties, Company employees and other persons a uniform understanding of the Company's policy on the rejection of corruption in all forms and manifestations.
- Summarize and explain the main requirements of the anti-corruption legislation of the Russian Federation and other countries that may be applied to the Company and Employees.
- Establish the obligation of the Employees of the Company to know and comply with the principles and requirements of this Policy, the key norms of the applicable anti-corruption legislation, as well as adequate procedures to prevent corruption.

## 5. APPLICABLE ANTI-CORRUPTION LEGISLATION

5.1. Russian anti-corruption legislation: The Company and all Employees must comply with the norms of Russian anti-corruption legislation established, inter alia, by the Criminal Code of the Russian Federation, the Code of Administrative Offenses of the Russian Federation, the Federal Law "On Combating Corruption" and other regulations, the main requirements of which are a ban the following acts:

5.1.1. "Corruption"

5.1.2. "Malpractice"

5.1.3. "Giving a bribe"

5.1.4. "Taking a bribe"

5.1.5. Bribery Mediation

5.1.6. Abuse of Authority

5.1.7. "Commercial bribery"

**5.2.** British Anti-Corruption Laws: The UK Bribery Act 2010, the main requirements of which are formulated as

**5.2.1.** "Prohibition of giving bribes"

**5.2.2.** "Prohibition of receiving bribes"

**5.2.3.** "Prohibition of Bribery of Foreign Civil Servants"

**5.2.4.** "Failure of a commercial entity to prevent a person associated with it from bribing another person on behalf of such a commercial entity."

## **6. KEY PRINCIPLES**

### **6.1. Prohibition of corruption**

Employees of the Company are strictly prohibited, directly or indirectly, personally or through the mediation of third parties, to participate in corrupt practices, offer, give, promise, solicit and receive bribes or make payments to simplify administrative, bureaucratic and other formalities in any form, including the form of money, valuables, services or other benefits, to any persons and from any persons or organizations, including commercial organizations, authorities and self-government bodies, government officials, private companies and their representatives.

### **6.2. Adequate anti-corruption procedures**

The company develops and implements adequate procedures for the prevention of corruption, which reasonably meet the identified risks, and monitors their observance.

### **6.3. Mission of the Company's senior management**

The CEO, senior management and officials of the Company must form an ethical standard of uncompromising attitude towards any form and manifestation of corruption at all levels, setting an example by their behavior and carrying out familiarization with the anti-corruption policies of all employees and counterparties.

The Company applies the principle of rejection of corruption in all forms and manifestations in the implementation of daily activities and strategic projects, including in interaction with founders, consumers, counterparties, representatives of government bodies, self-government, political parties, its employees and other persons.

**Officials of the Company undertake in their professional activities to strictly adhere to the following principles:**

- strictly comply with the requirements of the current legislation of the Russian Federation, other applicable legal norms in full, and in the absence of applicable legislation, proceed from the requirements of good faith, reasonableness, fairness and the provisions of this Policy
- be honest and decent in business dealings, refrain from any unfair ways of doing business
- in the event of a risk of losses for the Company, immediately notify the Control Services and senior management of the Company
- not to use your official position, received confidential information, tangible and intangible assets of the Company for personal purposes
- to provide mutual assistance in making important decisions and in emergency situations

- in professional activity, not to allow illegal actions, or actions that may raise suspicions about their legitimacy and ethics
- refrain from unethical methods of competition
- refrain from action or inaction that gives rise to conflicts in business relationships, strive to resolve conflicts that have arisen on the basis of a balance of interests of participants in business relationships
- if officials have doubts about the correctness of their actions or doubts about any other ethical issues, they should seek clarification from the person responsible for compliance with the anti-corruption policy. This person is appointed in accordance with the internal documents of the Company.

#### Company officials should not:

- invest or acquire shares in companies that are competitors of the Company, in violation of the procedure for disclosing and controlling conflicts of interest established by the Company
- to receive gifts, services, rewards and other personal benefits of commercial or other value for their own benefit (or for the benefit of their relatives), in order to avoid suspicion of prompting them to make decisions in the interests of the donor against the interests of the Company

#### Company officials:

- in accordance with the procedures established by the Company, they are obliged to inform the person responsible for compliance with the Anti-Corruption Policy of any positions held by them outside and without the knowledge of the Company, the performance of duties on which creates a conflict of interest for them with the interests of the Company, and before agreeing to take up such positions, they are obliged to notify the person responsible for compliance with anti-corruption policy of their intentions.

### 6.4. Periodic risk assessment

The company periodically identifies, reviews and evaluates corruption risks inherent in its activities.

### 6.5. Checking counterparties

The Company makes reasonable efforts to minimize the risk of business relationships with counterparties that may be involved in corrupt activities, for which the counterparties' tolerance for bribery is checked by, including the requirement that they have their own anti-corruption procedures or policies, their readiness to comply with the requirements of this Policy, The Supplier Code of Ethics or the inclusion of anti-corruption conditions (clauses) in contracts, as well as provide mutual assistance for the ethical conduct of business and the prevention of corruption.

### 6.6. Information and training

The Company publishes this Policy for free access on the corporate website on the Internet, openly declares its rejection of corruption, welcomes and encourages compliance with the principles and requirements of this Policy by all counterparties, its Employees and other persons

The Company helps to raise the level of anti-corruption culture by informing and systematic training of employees in order to maintain their awareness of the Company's anti-corruption Policy and master the methods and techniques of applying the Anti-Corruption Policy in practice.

### 6.7. Monitoring and control

Due to possible changes in corruption risks and other factors affecting economic activity over time, the Company monitors the implemented adequate procedures to prevent corruption, controls their observance, and, if necessary, revises and improves them.

## 7. GIFTS AND REPRESENTATION EXPENSES

**7.1.** The company welcomes the development of partnerships with consumers and counterparties and allows the exchange of corporate gifts between partner parties.

Company employees are prohibited from accepting or soliciting gifts for themselves or any member of their family, or offering or giving any of the managers, representatives or employees of any supplier, consumer or other organization, money or gifts intended or which could be considered as intended to influence business the Company's relationship with a supplier, customer or other third party organization.

There are the following exceptions in this matter - gifts of little value, such as business gifts, presentation materials, souvenirs, which are usually offered by third parties that do business with the Company.

**7.2.** Gifts and representation expenses, including for business hospitality, which Employees on behalf of the Company may provide to other persons and organizations, or which Employees, in connection with their work in the Company, may receive from other persons and organizations, must correspond to the aggregate of the five indicated below criteria:

- Be directly related to the legitimate goals of the Company, for example, with the presentation or completion of business projects, the successful execution of contracts, or with generally accepted holidays such as Christmas and New Years, International Women's Day, as well as memorable dates and anniversaries
- Be reasonably reasonable, proportionate and not luxury goods
- Not represent a hidden remuneration for a service, action, inaction, connivance, patronage, granting rights, making a certain decision on a transaction, agreement, license, permission, etc. or an attempt to influence the recipient for another illegal or unethical purpose
- Not create a reputational risk for the Company, its employees and other persons in the event of disclosure of information about gifts or entertainment expenses
- Not contradict the principles and requirements of this Policy, the Code of Ethics, other internal documents of the Company and the norms of applicable law

**7.3.** If the receipt of a gift involves the provision of any benefits, preferences, etc. to the consumer or counterparty, the Employee immediately notifies the CEO, the Legal advisor and his immediate supervisor

**7.4.** Gifts received by Employees in connection with their work in the Company from counterparties and other persons are subject to transfer to the personnel department for their subsequent distribution in accordance with the established internal procedure.

**7.5.** Company employees can make corporate gifts of low value (including business gifts with corporate symbols) to consumers and business partners in accordance with the established procedure for spending funds (including entertainment expenses), enshrined in the internal documents of the Company.

**7.6.** Gifts to the Company's consumers are made only if there are no prohibitive rules in the consumer's company regarding gifts.

**7.7.** With the appropriate registration of reporting documents in the manner prescribed by the current internal regulatory documents, the Company allows the payment of joint expenses that are incurred in the course of normal communication with consumers and business partners associated with an invitation to a business lunch or dinner; tickets to business events or events with reasonable coverage of related expenses, provided that they are not prohibited by applicable law and the Company's business practice in a particular matter.

**7.8.** Gifts on behalf of the Company, its Employees and representatives to any third parties in the form of funds, both cash and non-cash, regardless of currency, are not allowed.

## **8. PARTICIPATION IN CHARITY ACTIVITIES AND SPONSORSHIP**

The company strictly complies with the legislation regarding the provision of financial assistance or other assistance to charitable or other public organizations and associations.

In any case, any contributions to such organizations and associations are exclusive and require prior consent from the founder of the Company - the only body authorized to decide on such contributions.

The company does not fund charities and sponsorships.

## **9. PARTICIPATION IN POLITICAL ACTIVITIES**

The Company does not finance any political parties, organizations or movements in order to obtain commercial advantages in the activities of the Company.

## **10. INTERACTION WITH GOVERNMENT OFFICERS**

The Company refrains from paying any expenses for state or municipal employees, their close relatives (or in their interests) in order to obtain commercial or other advantages in the Company's activities, including expenses for transport, accommodation, food, entertainment, PR campaigns, etc., or receiving by them / their close relatives (or in their interests) other benefits at the expense of the Company. Employees and representatives of the Company are prohibited from giving gifts or showing signs of business attention to state or municipal employees, with the exception of donating souvenirs with the logo of the Company.

## **11. INTERACTION WITH COMPANY EMPLOYEES**

**11.1.** The Company requires its Employees to comply with this Policy, informs them about the most important principles, requirements and sanctions for its violation.

**11.2.** The Company organizes confidential and accessible means of informing the Company's management about the facts of bribery by persons providing services in the interests of a commercial organization or on its behalf. The Company's management and control services may receive proposals to improve



anti-corruption procedures and controls, as well as requests from employees and third parties to clarify certain anti-corruption provisions.

**11.3.** To form and maintain an appropriate level of anti-corruption culture, the Company conducts training for Employees, including newly hired ones, on the application of the provisions of this Policy and related documents, in the form of periodic trainings and / or presentations.

**11.4.** Compliance by the Company's Employees with the principles and requirements of this Policy is taken into account when promoted and appointed to higher positions, as well as when imposing disciplinary sanctions.

## **12. CONTRACTORS**

The Company, within its competence, makes reasonable efforts to ensure that the fundamental principles and requirements of this Policy are observed in the contracting companies.

## **13. INTERACTION WITH INTERMEDIARIES AND OTHER PERSONS**

**13.1.** The Company and its Employees are strictly prohibited from engaging or using intermediaries, partners, agents or other persons to perform any actions that are contrary to the principles and requirements of this Policy or applicable anti-corruption laws.

**13.2.** The Company ensures that there are procedures for checking intermediaries, partners, agents, and other persons to prevent and / or identify the violations described above in order to minimize and suppress the risks of the Company's involvement in corruption activities.

**13.3.** In order to fulfill the principles and requirements provided for in the Policy, the Company has the right to include anti-corruption conditions (clauses) in contracts with intermediaries, partners, agents and other persons. Anti-corruption conditions (clauses) must contain information about the Policy and / or the system of anti-corruption procedures in force in the Company, if necessary, provide this Policy as an appendix to contracts, and determine the responsibility of counterparties for non-compliance with anti-corruption principles and requirements.

## **14. ACCOUNTING**

**14.1.** All financial transactions are accurately, correctly and with a sufficient level of detail reflected in the accounting of the Company, documented and available for verification.

**14.2.** The Company has appointed Employees who are responsible under the current legislation of the Russian Federation for the preparation and submission of complete and reliable financial statements in a timely manner.

**14.3.** Distortion or falsification of the Company's financial statements is strictly prohibited in accordance with the current legislation of the Russian Federation.

**14.4.** The company annually conducts an audit of financial statements with the involvement of an external international audit company with an excellent reputation.

## **15. NOTIFICATION OF NONCONFORMITIES**

Any Employee or other person in case of doubts about the legality or compliance with the goals, principles and requirements of the Policy of their actions, as well as actions, omissions or proposals of other Employees, contractors or other persons who interact with the Company, can inform the Company's management, or their direct manager and/or authorized person, who, if necessary, will provide recommendations and explanations regarding the situation.

## **16. THE COMPANY'S REFUSAL TO RETALIATE AND SANCTION**

The Company declares that no Employee will be subject to sanctions (including fired, demoted, deprived of bonuses) if they report alleged corruption, or if they refuse to give or receive a bribe, commercial bribery or mediation bribery, including if, as a result of such a refusal, the Company has lost profits or commercial and competitive advantages have not been obtained.

## **17. AUDIT AND INTERNAL CONTROL**

**17.1.** The Company regularly conducts internal and external audits of financial and economic activities, control over the completeness and correctness of data reflection in accounting and compliance with the requirements of the current legislation of the Russian Federation and internal regulatory documents of the Company, including the principles and requirements established by this Policy.

**17.2.** As part of the internal control procedures, the Company carries out inspections of key areas of commercial activity, including spot checks of the legality of payments made, their economic feasibility, the feasibility of expenses, including for confirmation by primary accounting documents and compliance with the requirements of this Policy. These checks are carried out by the relevant authorized persons of the Company in accordance with the internal documents of the Company.

## **18. REPORTING**

Reporting on the results of work to ensure that the activities of the Company and its Employees comply with the principles and requirements of this Policy and the norms of the current anti-corruption legislation of the Russian Federation are considered in the manner and terms established by the internal documents of the Company.

## **19. LIABILITY FOR NON-COMPLIANCE (IMPROPER FULFILLMENT) OF THIS POLICY**

**19.1.** The General Director, managers and employees of all structural divisions of the Company, regardless of the position held, are liable under the current legislation of the Russian Federation for compliance with anti-corruption principles and requirements, as well as for the actions (inaction) of persons subordinate to them that violate these principles and requirements.

**19.2.** For each reasonably justified suspicion or established fact of participation of the Company's Employees and other persons in corruption activities, official investigations will be carried out within the framework of the current legislation of the Russian Federation.

**19.3.** Persons guilty of violating the requirements of this Policy, at the initiative of the Company, law enforcement agencies or other persons, may be brought to disciplinary, administrative, civil or criminal liability in the manner and on the grounds provided for by the current legislation of the Russian Federation, the Company's Charter, local regulations and employment contracts.

## **20. FINAL PROVISIONS**

**20.1** This Policy is subject to revision at least once a year.

**20.2** Responsible for updating this document is the Company's Lawyer.