

MODEL CODE OF INTEGRITY FOR UKRAINE

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(2024)

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CONTENTS

Section 1. Scope and key terms	4
1.1. Scope	4
1.2. Key terms	4
Section 2: Introduction to the Code	7
Section 3. Mission, values and principles	8
3.1. Mission	8
3.2. Values	8
3.3. Principles	9
Section 4. Policies	10
4.1. Conflicts of interest	10
4.2. Gifts and hospitality	10
4.3. Combating fraud and corruption	11
4.4. Interaction with authorities, partners, the public and the media	11
4.5. Political activity	12
4.6. Use of organization resources and property	12
4.7. Protecting confidential information	13
4.8. Corporate social responsibility	13
4.9. Anti-trust policy and fair competition	13
4.10. Financial integrity	14
4.11. Human resources management	14
4.12. Environmental responsibility	14
4.13. Interaction with counterparties	15
4.14. Sanctions	15
4.15. Non-discrimination and anti-harassment	15
Section 5. Violations of the Code	16
5.1. Reporting violations of the Code	16
5.2. Consideration of reports of violations of the Code	16
5.3. Violations of the Code	16
5.4. Liability for violations of the Code	17
Section 6. Additional terms	18

1.SCOPE AND KEY TERMS

1.1. Scope

The following is an example text for setting out the scope of the Code:

The Code defines the standards of behaviour of [insert name of legal entity] (hereinafter referred to as the organization). Compliance with the standards of behaviour set out in the Code is mandatory for the management and employees of the organization and all individuals acting on behalf of the organization (hereinafter referred to as employees). Compliance with the Code helps make the organization sustainable, reliable and competitive. Employees must read the Code before starting their employment at the organization and individuals acting on behalf of the organization must read the Code before representing its interests. Employees and representatives of the organization have the right to contact the relevant official of the organization [specify the official of the organization responsible for implementing the Code] with questions about the implementation of the Code and with proposals for amending the Code. The organization shall carry out periodic training on the application of the Code.

The Code has been approved by the head of the organization after consultation with the employees of the organization.

All employees must read the Code and comply strictly with its requirements. Compliance with the requirements of the Code and adherence to the values of the organization in the performance of their duties by employees are essential for the successful achievement of the goals of the organization, as well as for maintaining the reputation of the organization as a responsible member of the business community.

It is also expected by the organization that its business partners, contractors, subcontractors and other individuals who perform work or provide services for the organization and cooperate with the organization (hereinafter referred to as business partners) comply with the requirements of the Code. In this regard, when interacting with business partners, employees will make efforts to inform them of the requirements of the Code, the values of the organization and the principles of ethical business conduct adopted by the organization.

1.2. Key terms

Key terms used in the Code are based on those used in the Act on Prevention of Corruption of Ukraine.

- Charitable activity is the voluntary provision of assistance (personal and through the use of property) that does not involve profit on behalf of the benefactor and payment of any remuneration or compensation to the benefactor on behalf of or by order of the beneficiary.
- Connected persons are employee family members, including a husband, a wife, a father, a mother, a stepfather, a stepmother, a son, a daughter, a stepson, a stepdaughter, a brother, a sister, a cousin, the siblings of a spouse, a nephew, a niece, an uncle, an aunt, a grandfather, a grandmother, a great-grandfather, a great-grandmother, a grandson, a granddaughter, a great-grandson, a great-granddaughter, a son-in-law, a daughter-in-law, a father-in-law, a mother-in-law, a father and a mother of the wife/husband of a son/daughter, adoptive parents, guardians, adoptees, persons under the guardianship or custody of employees and any other persons who live together or have any other family relations, such as persons who are living in a common-law union.

- Discrimination is the practice of restricting the recognition and/or enjoyment of rights and freedoms in any form established by law (except for the cases when such restriction has a legitimate, objectively justified purpose, the means of achieving which are appropriate and necessary) of a person or group of persons on the basis of their race, skin colour, political and religious beliefs, gender, age, disability, ethnic and social origin, citizenship, marital status, place of residence or language, or other characteristics that have been, are and may be real or assumed.
- Hospitality refers to events (for example, business breakfasts, lunches, dinners and receptions and other events such as conferences, cultural events and sports events) and the reimbursement of travel and accommodation and other types of expenses incurred by or in relation to the organization for the purpose of establishing or building business relations or for any other purpose related to the activities of the organization.
- Business partners are legal entities and persons with which or whom the organization maintains, enters into or intends to enter into business relations.
- Management of the organization is understood as officials who are members of the management of the organization (e.g. directors, deputy directors and heads of departments).
- The Code refers to the code of integrity of the organization.
- A compliance officer is an official of the organization who is authorized to analyse possible cases of unethical behaviour, corruption and other violations of the law, and to conduct internal investigations.
- Conflict of interest is a situation in which a private interest or the interests of connected persons affect or may affect the objectivity or impartiality of decision-making by an employee during the performance of their duties in the organization. A conflict of interest may be:
 - o Actual (when the interest directly affects judgements or actions)
 - o Potential (when the interest may affect judgements or actions)
- An unlawful benefit is money or other property, advantages, privileges, services, intangible assets and any other benefits of an intangible or non-monetary nature that are promised, offered, provided or received without legal grounds.
- Gifts include any items of value (such as money, gift certificates, coupons and vouchers, other property, benefits, privileges, services and intangible assets) that are provided and received free of charge or at a price below the minimum market price.
- A representative of the organization is a person authorized to act on behalf of or in the interests of the organization in relations with business partners and third parties in accordance with the established procedures.
- Private interest is any interest of an employee that provides for a benefit of a tangible or non-tangible nature, including those arising in relation to connected persons, close friends or other natural or legal persons, in particular those arising from membership or activity in public, political, religious or other organizations.
- An official is a person who carries out any activity related to the performance of functions of the State or local government, a person who holds a position related to the performance of organizational, management, administrative and economic duties, a person specially authorized to perform such duties in legal entities of private law, a person subject to the Act on Prevention of Corruption of Ukraine or an official of a foreign state or an international organization.
- Sponsorship is voluntary material, financial, organizational and other support by the organization of any event or activity in order to promote the name, trademarks and services of the organization.
- An authorized agent (e.g. an anti-corruption authorized agent, an authorized agent for the implementation of an anti-corruption programme or an authorized agent for integrity) is a person in the organization responsible for implementing the anti-corruption programme and ensuring the organization has measures to prevent and detect corruption, whose powers are stipulated by the Act on Prevention of Corruption of Ukraine.

- Harassment refers to verbal, visual or physical actions of a sexual nature that are unwelcome or make another person feel uncomfortable, including sexual advances, requests for sexual favours or unwanted requests for dates, jokes, pictures, sexual texts and email messages and explicit and degrading comments about a person's appearance. Such activity often manifests in actions of a sexual nature, primarily in hierarchical relationships between a supervisor and a subordinate.

2.INTRODUCTION TO THE CODE

In this section, it is important to pay attention to the purpose of the Code for the organization and the commitment of the management of the organization to implementing the Code. The following is an example text for the introduction to the Code:

The purpose of adopting the Code is to establish corporate values, standards and rules of conduct for employees that are aimed at building a corporate culture based on integrity and to raise awareness of the role of employees in achieving the mission of the organization.

Employees are encouraged by the organization to comply with the requirements of the Code and to make suggestions for improving the ethical environment in the organization. Employees must respect the law and human rights, know the Code and comply with the Code while performing their work and in their daily lives. It is important that employees take steps to remedy any situation in which there is a violation of the Code. These steps include using a reporting mechanism, including to ask questions and to share concerns. Each report will be considered objectively by the organization.

Questions and suggestions can be addressed to [specify the person responsible for implementing the Code at the organization].

The organization strives to create an inclusive environment for all employees where mutual trust, respect for human rights, equal opportunities, freedom, privacy, tolerance, gender equality, inclusiveness, encouragement of learning and development, security and freedom of association prevail.

The management of the organization shall demonstrate by its own example adherence to the principles of integrity and transparency, encourage employees to comply with the requirements of the Code and anti-corruption legislation, and adopt zero tolerance of violations of the Code and anti-corruption legislation.

3.MISSION, VALUES AND PRINCIPLES

3.1. Mission

The mission of the organization should be stated here. A clear and strong mission statement is important for building a culture that will guide employees to behave ethically and for building an environment of integrity in the organization. The mission statement should explain the reason for the existence of the organization and its goals.

3.2. Values

Values are qualities that unite the organization and help the organization to achieve its goals and meet its challenges.

The organization should have between three and seven values that reflect its mission, vision and the employee culture, and that distinguish it from other organizations. Values can be combined.

The following are examples of organization values:

- **Excellence.** The organization maintains a culture of continuous improvement by attracting top talent and provides opportunities for continuous professional development. This commitment ensures the highest product quality and a comprehensive understanding of market trends.
- **Customer focus.** It is vital how an organization interacts with its customers. Customers are interested in both product quality and what the organization stands for. The organization strives to exceed customer expectations.
- **Collaboration.** A professional team is an invaluable asset based on the principle of internal partnership. By promoting teamwork, open communication and cooperation across the organization, the most complex tasks can be accomplished and the best results achieved.
- **Inclusion.** The organization respects human rights, does not discriminate on political, religious or any other grounds and creates conditions and provides opportunities for the continuous development of skills, knowledge and abilities for everyone.
- **Agility.** The organization is committed to adapting to change and new conditions, such as innovation and new technology, and responding to market needs and challenges as part of fostering a culture of intelligent solutions and continuous improvement.
- **Professional growth.** The organization is committed to creating conditions for dynamic growth through a development-oriented human resources policy. Employees have the opportunity to improve their skills, express themselves and realize their ambitions and potential.
- **Responsible leadership.** Each manager in the organization is a standard-setter for ethical behaviour, a mentor for colleagues and a guide to corporate culture and values.
- **Mutual respect.** The organization creates comfortable conditions for interaction between employees and teams. Employees must treat each other with kindness. Employees must maintain correct and reasoned business communication with colleagues inside and outside the organization and should avoid personal conflicts.

- **Positive reputation.** The reputation of the organization is a key asset and strategic resource that allows the organization to operate successfully and sustainably, as well as to have a positive impact on the development of the market and society.
- **Sustainable development.** The organization recognizes its responsibility to society and the environment and undertakes to adhere to the principles of sustainable development in all aspects of its activities. For the organization, sustainable development is a key factor in ensuring long-term stability and the harmonious coexistence of the economic, environmental and social components of its activities.

3.3. Values

Principles relate to the fundamental actions that shape the activity of the organization and guide its decision-making process. The following are examples of organization principles:

- **Patriotism.** Displaying loyalty to society and the country, including pride in belonging to Ukraine, a respectful attitude to national traditions, norms, language and history, a willingness to support and contribute to the development of Ukraine, a commitment to the welfare of the people, the use of only national goods and services, and the active promotion of the development and formation of a positive image of the country in domestic and foreign markets.
- **Political impartiality.** Not allowing political views to influence decision-making or actions, not publicly demonstrating political beliefs or views, complying with restrictions on political activity established by law, and not using official positions for political purposes in any way, including involvement in election campaigning, actions and events organized by political parties.
- **Legitimacy.** Performing tasks and functions in good faith in compliance with the requirements of the Constitution of Ukraine, the laws of Ukraine and other relevant regulatory frameworks. The use of illegal practices and legal loopholes in a manner contrary to the rule of law is unacceptable. Promoting the rights and legitimate interests of citizens, groups of citizens and other legal entities.
- **Integrity.** Adhering to ethical principles and norms in professional and personal lives, including rational and responsible use of organization property, preventing the use of official positions for personal interests or in the unlawful interests of others, and a responsible attitude to the obligations of the organization, including corporate responsibility to society.
- **Tolerance.** Tolerating and respecting the political views and religious beliefs of others, strictly adhering to the principle of the separation of church and State, and treating others with kindness. Aggression should not be shown in any form, the rights, freedoms and dignity of others should be respected, and the culture of communication should be observed. The use of obscene language is unacceptable.
- **Respect.** Prohibiting discrimination, harassment and violence to ensure the rights and freedoms of individuals and groups, to show respect for the dignity of every person, to ensure equal opportunities for individuals and groups, to ensure equal treatment of individuals regardless of nationality, gender, race, ethnic origin, religious or other beliefs, disability status, age or sexual orientation, and to prevent discrimination based on nationality, gender, race, ethnic origin, religious or other beliefs, disability status, age or sexual orientation.

4. POLICIES

It is important to state the policies that the Code establishes and that the organization must follow. The policies can be set out in a separate document or included in the Code (depending on the scope of the document).

4.1. Conflicts of interest

The organization has a clear policy on conflicts of interests, including in relation to recruitment and appointment, and it conducts regular training sessions for employees on identifying and avoiding conflicts of interests. The organization also monitors and audits incidences of conflicts of interest.

Employees should avoid situations that may lead to a conflict of interests and act independently and impartially in the performance of their duties. They should also avoid any situations where their private interests (or the interests of connected persons, friends or other persons) may conflict with the interests of the organization.

The organization considers its employees to be its main asset, but it cannot be indifferent to situations in which there is a conflict of interest involving the private interests of an employee and their functional duties, because this poses a threat to the reputation of the organization and may harm its legitimate interests and adversely affect its activities.

Employees of the organization are obliged to:

- Avoid situations that could contribute to a conflict of interest
- Notify the relevant authorized agent or compliance officer and their immediate supervisor in writing no later than the next business day after they become aware of a conflict of interest
- Not to take actions or make decisions in a situation where there is a conflict of interests
- Take measures to resolve conflicts of interest (based on the decision of their immediate supervisor in agreement with the authorized agent or compliance officer)

The organization guarantees that information on all cases of conflict of interest will be comprehensively and impartially considered, analysed and verified by the authorized agent or compliance officer and the head of the organization.

It is recommended that internal deadlines for reporting conflicts of interest and the form of such reporting is determined by the organization. In taking such steps, the requirements of article 28 of the Act on Prevention of Corruption of Ukraine or independent procedures should be followed. It is also important to take into account the record-keeping system of the organization (digital or analogue). It is advisable to determine measures for resolving conflicts of interest.

If the head of the organization has a conflict of interest, the matter and information relating to it shall be reported to the relevant authority as determined by the Act on Prevention of Corruption of Ukraine.

The following may be added to a policy on conflicts of interest:

- Examples of conflicts of interest and measures for resolving conflicts of interest, including in relation to family members, personal interests, gifts and hospitality
- A process for reporting, analysing and resolving conflicts of interest

4.2. Gifts and hospitality

The organization is subject to national anti-corruption legislation and as a result, its gifts and hospitality policy is regulated by the Act on Prevention of Corruption of Ukraine.

The organization conducts its business with integrity and gifts and hospitality can play a positive role in building relationships with business partners.

Employees may give or receive ethical and appropriate gifts that correspond to generally accepted ideas of hospitality. However, the value of gifts should not exceed the value of two times the subsistence minimum income for a person without disability established as of the day of acceptance

of the gift. The aggregate value of gifts received from one person or groups of persons during the year should not exceed four times the subsistence minimum income for a person without disability established as of 1 January of the year in which the gifts were accepted.

In certain cases, giving or accepting a gift may lead to a conflict of interest and the violation of related laws, including the recognition of such a gift as an undue benefit if such a gift is intended to induce a person to take certain actions or make a certain decision.

Accepting or giving a gift or hospitality in connection with the performance of duties that has a value that exceeds two times the subsistence minimum income for a person without disability, established as of the day of accepting or giving a gift or hospitality, is deemed to be a violation of the Code and, therefore, employees are obliged to reject (or immediately return) such a gift or an offer of hospitality and notify the relevant authorized agent or compliance officer.

Any action relating to gifts and hospitality that could be perceived as an attempt to influence decisions is prohibited.

Employees are encouraged by the organization to inform business partners about corporate rules and restrictions on gifts and hospitality.

The following may be added to a policy on gifts and hospitality:

- Maximum allowable limits relating to the value of gifts and hospitality
- Information relating to the preliminary approval of giving gifts to public officials
- Information relating to acceptance of gifts by employees working in supply or procurement
- The creation of a gift register and procedures for declaring gifts received or given

4.3. Combating fraud and corruption

The organization has a zero-tolerance policy towards fraud and corruption and ensures that employees are held accountable for committing such acts.

Fraud committed by an employee of the organization is understood to be when an employee of the organization deliberately misrepresents information or uses property, funds or information in violation of their intended purpose in order to obtain material or non-material benefits for themselves or other persons.

Corruption should be understood as the use of an employee's official position and/or duties to obtain an unlawful benefit or to accept such a benefit, or the acceptance of the promise or offer of such a benefit for themselves or other persons. Corruption should also be understood as the promise, offer or provision of an unlawful benefit to another person in order to induce such a person to unlawfully use their official position and/or duties.

In the event of discovering acts of fraud and corruption, employees should notify their immediate supervisor and the relevant authorized agent or compliance officer in the organization. Should one be available, employees can also use the anonymous and confidential reporting mechanism provided by the organization to report the act.

4.4. Interaction with authorities, business partners, the public and the media

The organization maintains transparent and ethical relations with civil servants, public authorities and business partners. During interactions or dialogue with public officials, employees shall strictly comply with national and international legislation and the internal policy of the organization. Employees of the organization shall refrain from unreasonable criticism or harsh statements relating to public authorities. The organization shall provide reliable information to public authorities, as determined by national legislation, when requested. It is forbidden to provide or accept any unlawful benefits.

The organization shall interact with representatives of the public, including public associations and

the media, in compliance with the principles of transparency, openness, willingness to engage in dialogue and the sharing of reliable and accurate information. Only authorized persons shall act on behalf of the organization during interactions with public associations and the media.

The organization does not cooperate with business partners that are known to be engaged in money-laundering or in violation of anti-corruption and financial legislation or laws relating to sanctions. Business partners must refrain from any illegal activity in their relations with the organization.

The criteria and procedures used by the organization to select and assess business partners, and the frequency at which these processes are applied, are determined in the internal documents of the organization.

The following may be added to a policy on rules of interaction with public authorities, business partners, the public and the media:

- A code of conduct relating to interaction with public officials
- A policy on public speaking and communications

4.5. Political activity

Employees of the organization shall be tolerant and respectful of the political views and ideological and religious beliefs of others and shall undertake not to use their powers in the interests of political parties and/or politicians.

All employees of the organization shall act objectively, regardless of personal interests, personal attitude to persons and their political, ideological, religious or other personal views or beliefs.

The organization is supportive of the right of employees to participate in political activities, but prohibits the use of resources of the organization to support any political party or candidate. The personal political activities of employees must not affect their professional duties.

The organization and its employees shall not support political parties that are banned in Ukraine.

The following may be added to a policy on political activity:

- A policy on the participation of employees in political events
- Examples of unacceptable political activity

4.6. Use of organization resources and property

Employees of the organization shall use the resources and property of the organization at their disposal with due care and exclusively for work purposes. Intangible assets created or developed by employees of the organization within the framework of their functional duties are the property of the organization to the extent that this is not contrary to applicable laws or concluded agreements. All employees of the organization are responsible for the use of the assets of the organization in its interests.

It is forbidden to sell, give, lease, lend or destroy the property of the organization without having the appropriate authority to do so. It is forbidden to use the powers, property or information of the organization for personal gain.

Employees of the organization may use telephones and the Internet network of the organization for personal purposes in exceptional cases as long as this occurs irregularly and does not involve the use of gaming websites, videos and other resources that feature prohibited content.

Employees of the organization are prohibited from using the resources or property of the organization to engage in illegal activities, activities that violate the policy of the organization and for purposes that may negatively affect the organization or its reputation.

Misuse of the assets of the organization will be a reason for holding employees liable in accordance with national law.

4.7. Protecting confidential information

The organization and its employees undertake to make every effort to maintain the confidentiality of sensitive information, personal data and intellectual property relating to the organization.

Employees are prohibited from disclosing confidential information that they have become aware of in connection with their employment at the organization without the permission of their immediate supervisor or the head of the organization.

Confidential information is information developed or received by the organization to achieve the objectives of its activities. Such information has limited access, so its unauthorized disclosure may cause damage to the organization, its business partners, employees or other natural or legal persons (for example, personal data, customer information, business plans and financial performance of the organization). Employees should refrain from discussing confidential information outside of working hours or with other colleagues who do not have access to such information.

The organization may establish internal rules and privacy policies covering which data are considered confidential information, persons who have access to confidential information, methods for storing and protecting confidential information, and responsibility for the disclosure of such information.

Employees are obliged to comply with the legislation on the protection of personal data at the disposal of the organization. Access to personal data at the disposal of the organization shall be granted only to specially authorized employees who carry out work that requires access to these data.

After dismissal or the termination of cooperation with the organization, employees and representatives are prohibited from disclosing or otherwise using in their own interests the information that they have become aware of in connection with the performance of their duties and contractual obligations, except in cases established by law.

4.8. Corporate social responsibility

The organization strives to adhere to the generally accepted principles of corporate social responsibility. To this end, the organization may make charitable contributions and sponsor social and charitable projects aimed at improving the quality of life of the community and supporting sustainable development, subject to compliance with the prohibitions and restrictions provided for by applicable laws and other requirements applicable to the organization.

The provision of any charitable and sponsorship contributions by the organization shall be transparent and properly documented. The authorized agent or compliance officer shall conduct a preliminary review of such contributions to ensure that they are not provided for an illegal purpose or as an undue advantage.

The following may be added in relation to corporate social responsibility:

- Information on related projects and initiatives
- Details of cooperation with non-governmental organizations
- A corporate social responsibility policy
- Policies on charitable and sponsorship activity

4.9. Anti-trust policy and fair competition

The organization is committed to the principles of free and fair competition and the prevention of any form of abuse of monopolistic conditions and unfair competition.

The organization, its employees and business partners are obliged to prevent violations of anti-trust laws, including those related to the prevention of unfair competition, the establishment of a monopolistic position in the market and price discrimination.

4.10. Financial integrity

The accounting and financial statements and record-keeping documents of the organization shall fully and accurately reflect the financial transactions carried out by the organization. This also applies to any gifts, event expenses and hospitality provided by the organization.

Employees of the organization are prohibited from:

- Participating in the falsification of any financial, accounting or management documents of the organization
- Creating or ensuring the operation of any unregistered or informal funds of the organization
- Providing incomplete or false information to internal or external auditors of the organization
- Entering or deleting information from the accounting records of the organization with the intent to deliberately conceal, mislead or disguise the true purpose or nature of any financial or non-financial transactions or their results
- Approving or making payments on behalf of the organization if the purpose of such payments does not correspond to reality or otherwise conceals the true purpose of such payments

These actions may be grounds for bringing disciplinary, administrative or criminal action against employees in accordance with national law.

4.11. Human resources management

The organization ensures transparent procedures for the treatment of employees. The organization guarantees equal treatment of all employees and provides equal opportunities for employment and career development and in relation to the performance of duties.

Employees shall be recruited on permanent or fixed-term employment agreements (contracts) or on a competitive selection basis in accordance with applicable laws. When hired on an employment agreement, employees must provide a list of documents specified by law (for example, proof of identity, proof of professional experience, health condition form and military registration data). When entering into an employment agreement, it is prohibited to require persons to provide documents that are not required by law.

Relationships between managers and employees are built on the basis of mutual respect, trust, responsibility and interest in the success of each employee. When making decisions regarding employees, managers shall be guided by corporate values, base decisions on the principles of the Code and take into account the interests of the company, expediency and professional experience.

The organization pursues a transparent policy in relation to incentivizing employees based on performance indicators related to the achievement of defined goals and objectives. The possibility of promoting an employee and/or increasing their remuneration depends solely on their qualifications, experience and professional competence.

The organization shall ensure the validity and objectivity of the decision to suspend or terminate the employment relationship of an employee. The organization shall ensure compliance with the requirements of national labour legislation and internal procedures of the organization during the suspension or termination of the employment relationship with an employee, taking into account the specific conditions of martial law. The employee has the right to appeal against dismissal or challenge a settlement in court within the time frame established by law.

The organization is guided by the principles of mutual respect and understanding when conducting procedures for suspension and termination of employment.

4.12. Environmental responsibility

In its activities, the organization shall comply with the requirements of environmental legislation and shall strive to use natural resources rationally and to minimize waste and emissions.

The involvement of employees in actions aimed at protecting and preserving the environment is encouraged by the organization. A responsible attitude towards the environment is also promoted by the organization.

4.13. Interaction with counterparties

The organization requires its counterparties to strictly adhere to the principles of legality and transparency, preventing any illegal actions and violation of established standards.

Reliability and openness of information form the basis of the activities of the organization.

The organization requires its counterparties to properly protect confidential information and personal data, and to comply with the requirements of legislation on information protection.

The organization reserves the right to check if counterparties meet integrity requirements.

In case of violations by counterparties, the organization can:

- Refuse potential cooperation with the counterparty
- Exclude the counterparty from the list of counterparties with which the organization works
- Terminate agreements with the counterparty and cease further cooperation if such grounds are provided for in the agreements

4.14. Sanctions

The organization does not cooperate with individuals, organizations and countries subject to international and/or Ukrainian sanctions (hereinafter referred to as "sanctioned persons" and "sanctioned entities"). All employees of the organization must identify sanctioned entities or sanctioned persons in a timely manner and report them to the relevant compliance officer.

The following may be added to the policy on sanctions:

- Procedures for screening potential customers and counterparties against sanctions lists before establishing business relations and the periodic rescreening of existing customers and counterparties

4.15. Non-discrimination and anti-harassment

The organization shall respect cultural differences and shall not allow discrimination on the basis of race, colour, nationality, religious and political beliefs, gender, age, sexual orientation and disability.

Any form of discrimination or harassment is unacceptable and will be strongly condemned, and employees involved in such acts will be held liable. The organization does not tolerate situations in which the honour, dignity and reputation of employees are harmed.

The organization shall ensure equal treatment of all employees of the organization and shall strive to maintain an open and inclusive working environment in order to provide favourable conditions for each employee.

Employees are required to treat each other with courtesy and respect.

Employees are not allowed to:

- Behave in an aggressive, hostile or abusive manner towards other people, including shouting, raising their voice and threatening violence or dismissal
- Humiliate, intimidate or verbally abuse others
- Persecute other employees (which includes professional and psychological harassment, social isolation within the organization and incitement to persecution)

The organization unequivocally supports gender equality, in terms of equal legal status for women and men and the opportunity for women and men to participate equally in all areas of society.

The organization ensures a respectful attitude towards female and male veterans and is aware of its role in their reintegration.

5.VIOLATIONS OF THE CODE

5.1. Reporting violations of the Code

The organization pursues a policy of open dialogue, with a reporting mechanism providing employees, business partners and other persons with the opportunity to make suggestions regarding the work of the organization, to report committed or possible violations of the Code by employees of the organization and to communicate other sensitive information.

If the organization falls within the scope of article 62(2) of the Act on Prevention of Corruption of Ukraine, it shall be connected to the Unified Whistleblower Reporting Portal. In particular, the obligation to ensure the functioning of internal channels for reporting corruption or corruption-related offences and other violations of the law are defined according to article 53-1 of the Act. Reports (including anonymous reports) relating to corruption or corruption-related offences can be submitted through the Unified Whistleblower Reporting Portal at any time (the portal is open round the clock) and dedicated hotlines.

In case of discovering or receiving information about a possible violation of the Code or anti-corruption legislation, it is necessary to immediately notify the entity authorized to consider reports of violations of the Code. This may be the department or person in the organization responsible for implementing the Code, the authorized agent for the implementation of the anti-corruption programme of the organization, or the compliance officer. The organization guarantees the ability to report violations anonymously.

Employees may use the following channels for reporting:

- Telephone hotline
- Email
- Internal document management system

The organization shall ensure that each report of a violation of the Code is thoroughly examined, that the information provided is assessed in an impartial manner and in accordance with the Code and the law, and that measures are taken to hold liable those responsible for violating the Code.

Any employee who has reported or intends to report a violation of the Code or anti-corruption legislation by another employee or business partner shall not be subject to disciplinary measures or other sanctions in connection with such reports or the intention to report. The organization also guarantees anonymity, confidentiality and protection from harassment by management and colleagues (in particular, from aggression, discrimination, improper performance evaluation, unfair refusal to promote, freezing or reducing salary and restrictions relating to overtime or specific work assignments) in connection with such reports or the intention to report.

5.2. Consideration of reports of violations of the Code

The organization should define its own procedures for the consideration of reports of violations of the Code, in particular: the form of the report, the entity responsible for consideration of reports and the procedure and time frames for consideration of reports and the measures to be taken in response to reports. For this purpose, the organization may follow the requirements of article 53-1 of the Act on Prevention of Corruption of Ukraine or develop its own procedures.

5.3. Violations of the Code

The organization should define a clear list of violations of the Code that may result in disciplinary action. This is necessary to ensure transparency and the unambiguous implementation of the Code, and to verify reports of violations. The list of violations should be directly linked to the internal policies that the organization has in place. For example, the following violations of the Code may be included:

- Sharing information about the organization that damages its reputation
- Using or disseminating confidential information and confidential financial statements, and the falsification of documents
- Damaging or misusing property of the organization
- Making decisions in the context of a conflict of interests
- Offering or receiving gifts and other benefits that do not meet the stipulations set down by the organization
- Being drunk, intoxicated or under the influence of drugs or toxic substances at the workplace
- Using foul language towards colleagues and using physical force, actions and/or threats for the purpose of intimidation or harassment
- Persecuting individuals who report violations of the Code
- Discriminating based on nationality, gender, race, ethnic origin, religious or political beliefs, disability status, age or sexual orientation
- Cooperating with sanctioned persons or entities

5.4. Penalties for violations of the Code

- Sharing information about the organization that damages its reputation
- Using or disseminating confidential information and confidential financial statements, and the falsification of documents
- Damaging or misusing property of the organization
- Making decisions in the context of a conflict of interests
- Offering or receiving gifts and other benefits that do not meet the stipulations set down by the organization
- Being drunk, intoxicated or under the influence of drugs or toxic substances at the workplace
- Using foul language towards colleagues and using physical force, actions and/or threats for the purpose of intimidation or harassment
- Persecuting individuals who report violations of the Code
- Discriminating based on nationality, gender, race, ethnic origin, religious or political beliefs, disability status, age or sexual orientation
- Cooperating with sanctioned persons or entities

6. ADDITIONAL TERMS

For information on the interpretation or application of the Code or to report violations of the Code, please contact [specify the person responsible for implementing the Code in the organization].

The Code should be reviewed, amended and supplemented as necessary.

The organization is responsible for ensuring compliance with the principles set out in the Code, both internally and in its interactions with business partners and customers.

The following may be added to a Code of Integrity:

- Duties and authority of the individuals and entities of the organization responsible for implementing the requirements of the Code, such as an authorized person or an authorized department (e.g. a compliance officer, an integrity committee or an integrity department)
- Examples of violations of the Code and measures to be taken in response to such acts
- A policy on whistle-blowing, including raising awareness of the importance of whistle-blowing and the use of whistle-blowing mechanisms
- Procedures for appealing decisions relating to violations of the Code

