



Approved by
the Resolution of the Board of Directors
of Unipro PJSC dated 6 December 2021
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Compliance Policy of Unipro PJSC

Version 2.0

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1. Purpose and Scope

- 1.1. This Compliance Policy of Unipro PJSC is the Company's local regulation binding upon all Employees regardless of their positions, which establishes the Company's basic principles and objectives in the Compliance System management.
- 1.2. This Policy has been developed to:
 - ensure that the Company's activities comply with the applicable laws, Internal Documents, including the Code of Conduct of Unipro PJSC, and other mandatory documents, which, in turn, is the basis for the Company's successful and sustainable business;
 - mitigate the risks of Employees violating the applicable laws, Internal Documents, including the Code of Conduct of Unipro PJSC, and other mandatory documents as a result of misconduct and violation of relevant requirements;
 - take preventive measures and measures to monitor compliance with the laws and Internal Documents in a timely manner;
 - implement generally accepted and best international compliance practices in the Company (ISO 37301:2021 international standard "Compliance Management Systems - Requirements with Guidance for Use"), including those of Uniper Group (BP_E_LC_04 Compliance) as well as principles and rules of conduct recommended by the Code of Conduct of Moscow Exchange PJSC.
- 1.3. Compliance control is intended to achieve the purposes of the Company's activities, maintain and enhance the Company's business reputation, promote honest and ethical business conduct, and prevent abuse by the Company and its Employees and is incorporated in Company's Internal Control System.
- 1.4. The Company's compliance objectives shall be as follows:
 - 1.4.1. effectively operating the Compliance System to identify new and amended legal requirements, rules, and other compliance duties to ensure that those regulations are continuously observed;
 - 1.4.2. assessing amended laws, rules, and other compliance duties and introducing such amendments to meet their requirements;
 - 1.4.3. documenting compliance duties that meet the size and nature of the Company's activities to continuously improve the Compliance System;
 - 1.4.4. identifying and assessing Compliance Risks, determining the causes and consequences of non-compliance;
 - 1.4.5. analysing Compliance Risks, considering the causes and sources of non-compliance and the severity of the resulting consequences;
 - 1.4.6. comparing the identified risk level with the acceptable risk level;
 - 1.4.7. developing control procedures that mitigate Compliance Risks and integrating them into business processes and corporate procedures;
 - 1.4.8. implementing corrective actions against all identified non-compliance risks and situations;
 - 1.4.9. regularly monitoring the Compliance System to determine the sufficiency and effectiveness of controls and corrective actions used;
 - 1.4.10. developing a positive compliance culture and arranging relevant training;
 - 1.4.11. developing and taking preventive measures to eliminate and mitigate Compliance Risks.
- 1.5. The goals of building an effective Compliance System shall be achieved by all Employees working together effectively to fulfil the tasks assigned to them within Compliance.
- 1.6. In the course of his/her activities, each Employee, regardless of his/her position, shall meet the applicable laws, Internal Documents, including the Code of Conduct of Unipro PJSC, and other mandatory documents.

2. References

- 2.1. ISO 37301:2021 international standard «Compliance Management Systems - Requirements with Guidance for Use»;
- 2.2. Federal Law No. 115-FZ dated 7 August 2001 *On Countering the Legalisation (Laundering) of Criminally Obtained Incomes and the Financing of Terrorism*;
- 2.3. Federal Law No. 135-FZ dated 26 July 2006 *On Protection of Competition*;
- 2.4. Federal Law No. 273-FZ dated 25 December 2008 *On Countering Corruption*;
- 2.5. Code of Conduct of Moscow Exchange PJSC;
- 2.6. Uniper Group's Policy on Compliance with Legal and Internal Regulatory Requirements BP_E_LC_04 Compliance;
- 2.7. Articles of Association of Unipro PJSC;
- 2.8. Delegation of Authority Policy of Unipro PJSC;
- 2.9. Code of Corporate Governance of Unipro PJSC;
- 2.10. Code of Conduct of Unipro PJSC (hereinafter referred to as the Code of Conduct);
- 2.11. Regulation on the Corporate Risk Management System of Unipro PJSC;
- 2.12. Regulation on Economic Security of Unipro PJSC;
- 2.13. Governance Regulation of Unipro PJSC and Regulation on Division of Competence Among the Company Officers (hereinafter referred to as the Division of Competence Regulation);

3. Terms and Abbreviations

- 3.1. This Policy makes use of the following abbreviations:
 - 3.1.1. **PJSC** stands for Public Joint-Stock Company;
- 3.2. This Policy makes use of the following terms:
 - 3.2.1. **Labor Protection and Industrial Safety Unit of Unipro PJSC** shall mean all business units and employees of the Executive Office/Branches the higher functional head of which is the Director for Labor Protection and Industrial Safety of Unipro PJSC.
 - 3.2.2. **Internal Document(s)** shall have the meaning defined in the Division of Competence Regulation, specifically, an executive document and/or local regulation of the Company, including an executive document and/or local regulation of Standalone Business Units, or totality thereof;
 - 3.2.3. **Internal Corporate Portal of the Company** shall mean an Internet website at <https://in.unipro.energy>, which can be accessed only by the Company's Employees by entering a login and password assigned to each Employee;
 - 3.2.4. **Top Managers** shall mean Deputy CEOs, Functional Directors, Chief Accountant of the Company;
 - 3.2.5. **CEO** shall mean the Company's individual executive body managing the Company's current activities.
 - 3.2.6. **Officer** shall mean the CEO, Top Managers, Director / Head and Chief Engineer of the Branch performing management functions on behalf of the Company and authorised accordingly by the relevant local regulation and/or power of attorney;
 - 3.2.7. **Executive Office** shall mean Moscow Representative Office of Unipro PJSC;
 - 3.2.8. **Executive Bodies** shall mean the Management Board, CEO;
 - 3.2.9. **Code of Conduct** shall mean the current version of the Code of Conduct of Unipro PJSC approved by the Board of Directors of Unipro PJSC;
 - 3.2.10. **Audit Committee** shall mean the Audit Committee of the Company's Board of Directors.

- 3.2.11. **Compliance** shall mean ensuring that the Company's activities comply with the applicable laws, Internal Documents, including the Code of Conduct, and other mandatory documents;
- 3.2.12. **Compliance Incident** shall mean an identified Compliance Violation;
- 3.2.13. **Compliance Officer** shall mean a person appointed by the Board of Directors and responsible for arranging the fulfilment of compliance tasks in the Company;
- 3.2.14. **Compliance Risk** shall mean a risk of being held liable under the current laws of the Russian Federation and risk of other adverse consequences (including property, financial, reputational, etc.) due to failure to comply with the applicable laws, Internal Documents, including the Code of Conduct, and other mandatory documents;
- 3.2.15. **Compliance System** shall mean a set of elements of the corporate culture, values, organisational structure, rules and procedures regulated by Internal Documents and implemented by functional areas that ensure that Employees follow the principles of the Compliance System regardless of the positions held;
- 3.2.16. **Corporate Risk Management System** – shall mean a process of systematic identification and assessment of risks, development of preventive measures, monitoring and reporting on risks in accordance with the Regulation on the Corporate Risk Management System of Unipro PJSC;
- 3.2.17. **Corruption** shall mean the granting, or promising (active side), or receiving, or accepting (passive side) of a benefit in exchange for using the influence of the recipient (or someone close to the recipient) in favour of the grantor;
- 3.2.18. **Local Regulation** shall mean an internal document developed and approved by the CEO/Branch Director or the Management Board/Board of Directors of the Company in accordance with the current laws of the Russian Federation and other regulations, which establishes the rights and obligations of the Company and its Employees taking into account the Company's peculiarities and needs or to the extent not regulated by the current laws of the Russian Federation;
- 3.2.19. **Parent Company** shall mean a business entity capable of controlling resolutions to be made by the Company, whether by virtue of majority equity interest therein or pursuant to a contract concluded therewith, or otherwise;
- 3.2.20. **Fraud** shall mean, under this Policy, the use by an Employee of his/her official powers to derive direct or indirect benefits or other advantages for this or another Employee (third party), or to cause loss to the Company, including (without limitation) in the form of dishonesty, abuse of office, fraud and commercial bribery;
- 3.2.21. **Compliance Violations** shall mean violations of the applicable laws of the Russian Federation, Internal Documents, including the Code of Conduct, and other mandatory documents by Employees or third parties acting by order of the Company, which may result in reputational risks for the Company, imposition of various sanctions against the Company and/or its Officers, as well as exposure of the Company and/or its Officers/Employees to liability;
- 3.2.22. **Standalone Business Units** shall mean the Moscow Representative Office of Unipro PJSC and its Branches;
- 3.2.23. **Company** shall mean Unipro Public Joint-Stock Company (Unipro PJSC);
- 3.2.24. **Management Bodies** shall mean the Company's General Meeting of Shareholders, Management Board, CEO;

- 3.2.25. **Policy** shall mean this Compliance Policy of Unipro PJSC;
- 3.2.26. **Management Board** shall mean the Company's collective executive body managing the Company's current activities;
- 3.2.27. **Production Unit of Unipro PJSC** shall mean all business units and employees of the Executive Office/Branches the higher functional head of which is the Deputy General Director for Production of Unipro PJSC;
- 3.2.28. **Employee** shall mean an individual that has employment relations and a valid employment contract with the Company;
- 3.2.29. **Internal Control System** shall mean a set of organizational structure, methods and procedures adopted by Company's Management to efficiently maintain the business activities, which, inter alia, includes supervision and verification arranged within the Company by its own efforts:
- compliance with legal requirements;
 - accuracy and completeness of accounting records;
 - timely preparation of reliable financial statements;
 - prevention of errors and misstatements;
 - execution of orders and instructions;
 - ensuring the safety of Company's property;
 - risk management;
- 3.2.30. **Board of Directors** shall mean the Company's collective management body responsible for the general management of the Company, except for affairs falling within the competence of the Company's General Meeting of Shareholders;
- 3.2.31. **Business Unit** shall mean a unit (structural unit) officially designated in the HQ/Branch organisational chart that does not possess full authority or all attributes of a Standalone Business Unit but is assigned separate tasks, functions, and responsibility for implementing them in accordance with the regulation on the relevant business unit (department, service, office, shop, team, etc.);
- 3.2.32. **Internal Audit Department** shall mean the Internal Audit Department of Unipro PJSC;
- 3.2.33. **Branch** shall mean a Standalone Business Unit of the Company outside its location performing its functions, whether in whole or in part, including the representative office functions;
- 3.2.34. **Functional Unit** shall mean a Business Unit and Employees of the Moscow Representative Office/Branches whose superior functional manager is the relevant Top Manager, for example: Production Unit, Corporate and Legal Unit, Finance and Economics Unit, HR Unit, Procurement Unit, Occupational Health Unit, IT Unit, Accounting Unit, etc.
- 3.2.35. **Theft** shall mean the unlawful and uncompensated taking and/or appropriation of the Company's property to the benefit of the guilty person or other persons, committed for mercenary motives, thereby causing damage to the Company or a third party.

4. General Provisions

- 4.1. Ensuring a high level of professional integrity of Employees and having trustworthy business partners of the Company is vital for growing sustainable business of the Company. The Compliance System effectively operating in the Company is an integral part of this process.
- 4.2. **Compliance Areas**

4.2.1 Compliance Areas represent the scope of application of Compliance Tools in the Company’s activities.

4.2.2. The list of Compliance Areas shall be non-exhaustive. The Company shall independently determine the types of activities, which the relevant Compliance Areas apply to.

4.2.3. The key Compliance Areas shall include:

- anti-corruption compliance (including corruption prevention);
- anti-theft and anti-fraud compliance;
- compliance in the field of managing conflicts of interest;
- corporate conduct compliance;
- procurement compliance;
- compliance in the field of information policy, processing of personal data;
- employment relations compliance;
- compliance in the field of countering the illegal use of insider information;
- antimonopoly compliance.

4.3. Compliance System Functioning

4.3.1. The operation of the Compliance System in the Company shall be generally managed by the Compliance Officer who shall determine the list of controlled types and areas of the Company’s activities and may initiate amendments to such list taking into account the current laws of the Russian Federation, including as proposed by the Parent Company.

4.3.2. The Board of Directors shall, under the Compliance System, set standards for the organisational structure of the Compliance System, prioritise the Compliance Areas, and review the Compliance Officer’s reports.

4.3.3. The Audit Committee oversees the operation of the Compliance System in the Company.

4.3.4. The CEO shall be responsible for the general management of the Company’s Compliance System.

4.3.5. The Compliance Officer appointed by the Board of Directors shall arrange for the fulfilment of compliance tasks in the Company.

4.3.6. Officers and/or Heads of Business Units shall arrange for the implementation of individual tools of the Compliance System with respect to the processes falling within the area of responsibility of the relevant Officers and/or Heads of Business Units.

4.3.7. The duties and responsibilities to implement, develop, and monitor the operation of the Compliance System to prevent Compliance Risks in certain areas of the Company’s activities shall be assigned in accordance with the Division of Competence Regulation, Code of Conduct, and other applicable Internal Documents to the following Functional Units or Business Units of the Company according to the table below:

No.	Compliance Area	Responsible Functional or Business Unit of the Company
1.	Compliance with procurement rules	<i>Confidential</i>
2.	Employment relations	<i>Confidential</i>
3.	Information security and trade secret regime compliance	<i>Confidential</i>
4.	Antimonopoly compliance	<i>Confidential</i>
5.	Countering the legalisation of	<i>Confidential</i>

	criminally obtained incomes and the financing of terrorism	
6.	Anti-corruption and anti-bribery	<i>Confidential</i>
7.	Labor protection and industrial safety	<i>Confidential</i>
8.	Theft and fraud	<i>Confidential</i>
9.	Compliance in the field of countering the illegal use of insider information, including capital markets compliance	<i>Confidential</i>
10.	Economic sanctions	<i>Confidential</i>
11.	Tax compliance	<i>Confidential</i>
12.	Proper financial reporting	<i>Confidential</i>

4.3.8. As soon as new risks are identified, which are not reflected as Compliance Risks in the table above, each Employee shall report such risks to his/her line manager, who shall then report such risks to the Compliance Officer to prepare a resolution on assigning the relevant Compliance Area to the relevant Functional or Business Unit of the Company.

4.3.9. The performance of compliance duties by Business Units and Business Unit Employees responsible for the processes listed in Clauses 4.3.6 and 4.3.7 of the Policy shall be provided for in regulations on business units and job descriptions of the relevant Employees.

4.4. Compliance Tools

4.4.1. Compliance Tools shall support the operation of the Compliance System.

4.4.2. The list of Compliance Tools shall be non-exhaustive and may be supplemented from time to time. The main Compliance Tools in the Company shall include:

4.4.2.1. local regulations on compliance issues;

4.4.2.2. Employee declarations of conflicts of interest;

4.4.2.3. informing and training Employees on compliance issues, including:

- inclusion of the Internal Compliance Documents in the list of documents that must be read and signed by newly hired Employees;

- preparation of visual materials on compliance issues and communication thereof to Employees;

- regular training of Employees in the Code of Conduct;

- preparation of the results of regular monitoring of the laws and law-enforcement practice and communication thereof to Employees (individual groups of Employees);

4.4.2.4 using the Company's Internal Corporate Portal for the purposes including:

- posting letters of the CEO, Officers, and Compliance Officer to Employees about the goals, objectives, and principles of compliance, including about zero tolerance to corruption;

- posting the Company's Internal Documents on Compliance;

- posting information on the Hotline operation;

4.4.2.5 opportunity for Employees and other persons to, on a confidential and (as an option) anonymous basis, report Compliance Violations via the Hotline by post: 10, Presnenskaya Naberezhnaya, bldg. B, Moscow 123112, Russia; attn.: Compliance Officer; by email: compliance@unipro.energy, Uniper-Compliance@simmons-simmons.com; by phone: as specified at the Company's official web-site and/or corporate portal, and by other means of communications adopted in the Company;

4.4.2.6 audit of internal regulatory documents on various issues of activities in order to identify inconsistencies with the adopted Internal Documents on Compliance, elimination of identified inconsistencies, and introduction of the required standards therein;

4.4.2.7 imposition of disciplinary sanctions to Employees who committed violations of the compliance requirements, including the requirements of the Code of Conduct, in accordance with the current laws of the Russian Federation and the Company's Internal Documents;

4.4.2.8 Compliance Officer's reporting to the Board of Directors in accordance with the Articles of Association of Unipro PJSC;

4.4.2.9 if required, conducting internal checks and investigations of Compliance Incidents by the Compliance Officer himself/herself or jointly with the Company's Internal Audit Department and/or Security Service.

5. Compliance System

5.1. The Compliance System aims at reducing Compliance Risks.

5.2. Principles of the Compliance System

The Company's Compliance System is created and operates based on the following principles:

5.2.1 compliance with the business ethics standards: illegal methods of doing business and those not complying with the commonly recognised principles of business ethics shall not be allowed for use;

5.2.2 compliance with the best national and international Compliance practices: in carrying out its activities, the Company shall strive to comply with the best national and international Compliance practices.

5.2.3 acceptance and observance of the requirements of the Compliance System by all Employees: all Employees, regardless of their official and other positions, shall recognise, follow, and meet the established requirements of the Compliance System, and apply such requirements to partners and counterparties.

5.2.4 prevention of violations in the functioning of the Compliance System: all Business Units shall be involved in the implementation of Compliance objectives provided that a conflict of interest is averted, including by means of well-managed distribution of roles and responsibilities.

5.2.5 allowing of the implementation of Compliance processes: the Company shall allocate a sufficient amount of resources required for the development, implementation, application, monitoring, and continuous improvement of the Compliance System processes, organisational and technical means used therein; artificial organisational, political, technical, and other limitations and obstacles to the implementation thereof shall not be created.

5.3. Elements of the Compliance System

The Compliance System consists of the following elements:

5.3.1 Development of a Positive Compliance Culture

5.3.1.1 Ensuring that the Company's and Employees' activities comply with the applicable laws, Internal Documents, including the Code of Conduct, and other mandatory documents is an important part of the Company's corporate culture and concerns each Employee. It will be most effectively accomplished within a corporate culture that emphasises standards of honesty and integrity and where the Management Board Members, Officers, and Heads of Business Units lead as role models (tone from the top). For this purpose, all Management Board Members, Officers and Heads of Business Units shall be explicitly committed to the Code of Conduct, namely:

– lead with integrity;

- ensure that their Employees are familiar with the Code of Conduct and assist and support them with any question or concern they might have in the course of implementation of the Code of Conduct;
- enable zero adverse consequences for Employees who have reported on Compliance Violations.

5.3.1.2 The Compliance Culture consists of the following elements:

- effective communication in relation to the Compliance Program implementation (e.g. Compliance policies and processes);
- effective communication of the Compliance System governance (e.g. roles, responsibilities, and reporting lines within activities of the Compliance Management Bodies and Officers);
- effective communication regarding statistics and the main causes of Compliance incidents for the purpose of further improvement of the Compliance System.

5.3.1.3 The Management Board Members, Top Managers, and other Employees assigned by the CEO must, at the end of each calendar year, confirm in writing that he/she, and those in his/her area of responsibility, have complied with the Code of Conduct.

5.3.2 Definition of Compliance Goals and Objectives

The Compliance System is appropriate and effective if it is capable of detecting Compliance Risks and preventing Compliance Violations with an adequate degree of certainty. The Compliance System also provides for reporting on any Compliance Incidents occurred, in order to develop and implement necessary responses and improvements of the Compliance System.

5.3.3 Compliance Risk Identification and Analysis

5.3.3.1 Risk Assessments on Core Compliance Topics

In order to prevent potential Compliance Risks that the Company might face, continuous monitoring of those risks is required. Where needed, the Compliance Officer shall assess how effectively Compliance Risks are managed in the Company, resulting in:

- identification, assessment, and documentation of the main Compliance Risks associated with the Company's business; and
- proposal of measures to eliminate or minimise such risks.

5.3.3.2 Risk Assessment Regarding Additional Compliance Topics

Recurrent Compliance Risks arising in the Company's business shall be regularly assessed by the Heads of the relevant Business Units, in whose activities such risks arise. Reports based on the results of assessment of such Compliance Risks shall be provided by the Heads of Business Units to the Compliance Officer, who shall submit a list and results of such risk assessment to the Parent Company at its request.

5.3.4 Setting-up of the Compliance Program (hereinafter, the Compliance Program)

When setting up the Compliance Program, one shall focus on the development of means and search for appropriate tools to prevent Compliance Violations. Such means and tools shall include not only the early detection of potential Compliance Violations (e.g. via a whistleblowing system), but also the appropriate response to the Compliance Violations.

The set of Compliance System measures shall encompass measures for all elements of the Compliance System, in particular:

- acting as the Compliance Officer for all compliance queries (both internal and external);
- implementing policies, processes, procedures, and other Company's Internal Documents aimed at the effective management of Compliance Risks;

- monitoring the introduction of the Company’s Internal Documents on Compliance;
- coordination of actions of the Officers and Business Units during investigations, assessment, elimination and application of sanctions for Compliance Violations;
- maintaining the operation of the Compliance Hotline.
- development of a positive culture in the field of compliance as well as organization of training on compliance issues

5.3.5 Compliance System Governance:

Effective functioning of the Compliance System requires creation and maintenance of an effective Compliance Risk management system, including definition of the functions of all Management Bodies, Officers, and other Employees involved in ensuring the functioning of the Compliance System.

5.3.5.1 Functions of the Board of Directors within Compliance:

- appointment of the Compliance Officer;
- setting standards for the organisational structure of the Compliance System and top-priority Compliance Areas by approving the relevant Internal Documents of the Company.

5.3.5.2 Functions of the Executive Bodies within Compliance

- Executive Bodies shall ensure that the Company complies with the requirements of the applicable laws of the Russian Federation, Internal Documents, including the Code of Conduct, and other mandatory documents by implementing, developing, and monitoring the operating of the Compliance System;
- Officers shall be responsible for the proper conduct within their powers and for taking all necessary actions to ensure compliance with the requirements of the applicable laws, Internal Documents, including the Code of Conduct, and other mandatory documents by their subordinate Employees.

5.3.5.3 Functions of the Compliance Officer

To ensure the functioning of the Compliance System in the Company, the Board of Directors shall appoint a Compliance Officer who shall perform his/her duties in accordance with this Policy and the Internal Documents regulating the Compliance Officer’s duties. The Compliance Officer shall have a degree in law or economics and work predominantly at the location of the Company’s Management Bodies. Exceptions from this rule may be made by resolution of the Board of Directors. The Compliance Officer shall report directly to the Board of Directors and functionally to the Parent Company.

The Compliance Officer shall perform compliance functions as follows:

- implement and monitor compliance with the Company’s Code of Conduct and other Internal Documents regulating the areas controlled within Compliance;
- assess the Company’s Compliance Risks;
- participate in the prevention and restraint of Compliance Violations, implementation of preventive measures to identify Compliance Violations;
- initiate and participate in the arrangement of investigations, elimination of Compliance Violations and imposition of the relevant disciplinary sanctions;
- advise Employees on Compliance issues;
- prepare and submit reports to the Board of Directors in accordance with the Articles of Association of Unipro PJSC;

- in cases provided for by the laws and Internal Documents, inform the Board of Directors and/or the CEO of Compliance Incidents occurred;
- install, develop, and monitor the operation of the Compliance System in the Company and assist the Management bodies, Officers and other Employees in the effective management of Compliance Risks;
- deal with conflicts of interest.

Resolutions made in the Company in the field of antimonopoly compliance must be previously agreed upon with the Compliance Officer.

Employees must inform the Compliance Officer about each documented, proposed, or suspected case of Compliance Violation, and coordinate the necessary measures, discuss the investigation results and any possible consequences with such person.

The Compliance Officer shall collect data required to prepare a general compliance report for the Parent Company, including the following information:

- notices on Compliance Incidents in the Company;
- reports on the progress of current investigations based on the notices of Employees and third parties;
- on the conclusions made in view of eliminating Compliance Incidents, preventing similar violations, and on the imposition of disciplinary sanctions;
- on the held and scheduled Compliance training activities for Employees.

Whenever functions of the Compliance Officer are expected to be assigned to a third party (e.g., to an outside advisor), such party shall be put before the Company's Board of Directors for approval. A contract for the provision of the Compliance Officer services shall be made in line with the provisions of the Delegation of Authority Policy approved by Unipro PJSC's Board of Directors and in compliance with the Company's effective contract approval procedure. Interaction with the Compliance Officer under the concluded contract, when such responsibilities are assigned to an outside advisor, shall be arranged for by the Director for Corporate Policy, Legal and Asset Management of Unipro PJSC.

5.3.6 Compliance Communication

Effective Compliance Communication allows for the development of the Compliance Culture in the Company and may be implemented by various methods, including but not limited to:

- through Compliance trainings;
- through meetings of Officers on Compliance issues;
- through the Company's corporate portal;
- through the Company's corporate web-site;
- through Compliance reporting, including at the request of the Parent Company.

Communication and training concepts shall be developed in separate Internal Documents and shall contain information about target groups, objectives of such communications, and tools to achieve them.

5.3.7 Monitoring and Improvement of the Compliance System as an Important Part of the Internal Control System

5.3.7.1 The Compliance System is subject to continuous monitoring and improvement.

5.3.7.2 Monitoring

5.3.7.2.1 Investigation of Compliance Incidents

The Compliance Officer, Internal Audit Department and the Director for Labor Protection and Industrial Safety of Unipro PJSC shall work together in the investigation and assessment of reported Compliance Incidents, which potentially constitute a Theft or Fraud. The Compliance Officer, Internal Audit Department and the Director for Labor Protection and Industrial Safety of Unipro PJSC shall inform each other about potential Theft and Fraud cases, except for cases of conflict of interests between them.

The Internal Audit Department shall lead Fraud investigations, give recommendations for process improvements, and monitor the recommended follow-up measures after the investigation. The Internal Audit Department shall, inter alia, report the results of Fraud investigations to the Compliance Officer and informs the Chief Accountant of Unipro PJSC about Compliance Incidents which involve real losses for the Company in order to timely reflect them in the financial statements. The Compliance Officer shall be responsible for the legal assessment of Compliance Incidents within Fraud investigations and shall lead proceedings with competent authorities and courts.

The procedure for official investigations and compensation for damage caused to the Company shall be enshrined in the Regulation on Economic Security of Unipro PJSC or in another relevant Internal Document.

5.3.7.2.2 Individual Measures

If a Compliance Incident has happened, both process improvements and individual measures towards Employees might need to be considered. Such individual measures shall include, for example: warnings, bonus reduction, dismissal, damage claims, criminal referral.

A resolution on individual measures shall be made by the relevant Business Line Top Manager (unless he/she is involved in the specified Compliance Incident, which may lead to a conflict of interest) in coordination with the HR Unit and based on recommendations of the Compliance Officer and Internal Audit Department.

5.3.7.2.3 Improvement

Proposals for improving the Compliance System may come from, among others, the Audit Committee, the Management Board, Top Managers, the Compliance Officer, as well as based on the results of audits, investigations, notifications in the Compliance Violation Reporting System and/or based on internal or external audits or changes in the market situation.

The Compliance Officer shall assess proposals for improvement based on a risk-based approach.

Following the monitoring results and evaluation of proposals for the Compliance System improvement, in the event that damage (risks of possible damage) to the Company is identified, the Management Bodies can take measures to improve the Compliance System and to introduce the necessary amendments to the entire Internal Control System, without limitation to the Corporate Risk Management System.

6. Final Provisions

- 6.1. This Policy shall be approved by the Board of Directors and come into force upon approval hereof.



- 6.2. The Policy shall be in force through the date of voidance due to adoption of an updated version or cancellation hereof by the Board of Directors.
- 6.3. Any amendments hereto shall be made as deemed necessary by the Board of Directors.
- 6.4. Should any clauses hereof come in conflict with the Articles of Association of Unipro PJSC as a result of any revisions of the Articles of Association of Unipro PJSC, such clauses hereof shall become invalid, and the Company shall be guided by the Articles of Association of Unipro PJSC until the necessary revisions hereof are made.