

APPROVED
"August 18" August 2022
President
CSS CF

_____ / Kovalenko N.V.

Anti-corruption and anti-bribery policy

CSS Charitable Foundation

1. GENERAL PROVISIONS

- 1.1. This Anti-corruption and anti-bribery policy in the CSS Charitable Foundation (hereinafter - the "Policy") is an integral part of the organizational and administrative documentation of the CSS Charitable Foundation (hereinafter - the "Foundation"), is aimed at preventing and combating offenses in the activities of the Foundation and is mandatory for all employees, performers under civil law contracts, volunteers of the Foundation, as well as other persons who have expressed their consent to apply the requirements of this Policy to them and strictly
- 1.2. The policy was developed in accordance with the provisions of the Federal Law of December 25, 2008 № 273-FZ "On Combating Corruption" and methodological recommendations for the development and adoption by organizations of measures to prevent and combat corruption, approved by the Ministry of Labor and Social Protection of Russia.
- 1.3. The policy is consistent with the Foundation's values, such as ethical and moral standards, integrity and transparency, and represents an element of the Foundation's overall anti-corruption and anti-bribery system.
- 1.4. The main purpose of the Policy is to minimize the risk of involvement of the Foundation, its employees, executors and volunteers in illegal activities, as well as to form a uniform understanding of the Foundation's employees, affiliates and counterparties of the policy of rejection of corruption and bribery in any forms and types.
- 1.5. This Policy shall apply together with other local normative acts of the Fund.

2. CONNECTIONS

- 2.1. The following abbreviations and transcripts are used in this Policy:
 - 2.1.1. Bribery, Bribery - The direct or indirect offer, promise or giving of any inducement, reward or other advantage to employees, performers, affiliates or contractors of the Fund to achieve a commercial, contractual, regulatory or personal benefit through the improper performance of a duty imposed on the recipient of the bribe.
 - 2.1.2. Corruption - abuse of office, bribery, abuse of power, commercial bribery or any 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 property services, other property rights for himself or for third parties or illegal provision of such benefits to this individual by other individuals.
 - 2.1.3. Commercial bribery is illegal transfer of money, securities, other property, as well as illegal rendering of services of property nature, granting of other property rights (including when on the instructions of such person the property is transferred, or property services are rendered, or property rights are granted to another individual or legal entity) for commission of actions (inaction) in interests of the giver or other persons, if the specified actions
 - 2.1.4. Counterparty - any Russian or foreign legal entity or individual with whom the Fund enters into contractual relations, except for labor relations.
 - 2.1.5. Anti-corruption is the activity of federal public authorities, public authorities of the subjects of the Russian Federation, local governments, civil society institutions, organizations and individuals within their authority:
 - to prevent corruption, including the identification and subsequent elimination of the causes of corruption (prevention of corruption);
 - to detect, prevent, suppress, uncover and investigate corruption offenses (anti-corruption);
 - to minimize and (or) eliminate the consequences of corruption offenses.

2.1.6. Conflict of Interest - a situation in which the personal interest (both direct and indirect) of an employee, performer or volunteer of the Foundation affects or may affect the proper performance of his/her duties and in which there is or may arise a conflict between the personal interest of such person and the rights and legitimate interests of the Foundation, which may result in harm to the rights and legitimate interests, property and business reputation of the Foundation or other third parties.

2.1.7. Personal interest - the interest of an employee, performer or volunteer of the Foundation, associated with the possibility that such person in the performance of his duties received income in the form of money, valuables, other property or services of a property nature, as well as any other advantage, which may lead to a personal benefit.

2.1.8. Gift - any thing or property right (claim) to the donor or a third party, or release from a property obligation to the donor or a third party, transferred to a representative of the Fund or a counterparty of the Fund on a gratuitous basis. A gift may be made both in the framework of a written gift agreement and verbally in the cases stipulated by the current legislation of the Russian Federation.

3. THE PRINCIPLES OF THE FOUNDATION'S ANTI-CORRUPTION ACTIVITIES

3.1. The fundamental principles of the Foundation's work are:

3.1.1. Integrity - The Foundation is committed to high standards of business ethics, honesty and openness in conducting its activities.

3.1.2. Legality - The Foundation complies and undertakes to comply in the future with the legislation of the Russian Federation, constantly adhering to high ethical standards to ensure the transparency of its activities, rejection of bribery and corruption in any manifestation.

3.1.3. Acceptance of the obligation by all employees, performers, volunteers in any case of detection of signs of bribery or corruption to contact an authorized employee of the Foundation, regardless of whether such unlawful action is aimed at obtaining an advantage by the Foundation, its counterparty or based on personal interest.

3.1.4. Compliance of the Foundation's employees, performers and volunteers with the Foundation's local regulations.

3.1.5. Use the resources of the Foundation exclusively in its interests, a clear distinction by all employees, performers and volunteers between the interests of the Foundation and personal interests, avoiding conflicts of interest.

3.1.6. Compliance by all employees, performers and volunteers of the Foundation with the legislation of the Russian Federation in the field of combating corruption, as well as the provisions of this Policy.

4. PERSONS COVERED BY THE POLICY

4.1. Persons subject to this Policy include:

4.1.1. employees of the Fund who have an employment relationship with the Fund, regardless of their position and functions;

4.1.2. persons providing services to the Fund or performing work for the Fund on the basis of civil-law contracts, including contracts with self-employed performers;

4.1.3. persons who provide services to the Foundation or perform work for the Foundation on a pro bono basis and with whom contracts with volunteers (volunteers) have been signed;

4.1.4. of the Fund's beneficiaries if they expressly consent to the application of the requirements of this Policy to the legal relationship between them and the Fund.

4.2. The provisions of this Policy may apply to other individuals and (or) legal entities with which the Fund enters into a contractual relationship, if this is set forth in the contracts concluded by the Fund with such persons.

5. PERSONS RESPONSIBLE FOR THE IMPLEMENTATION OF THE POLICY

- 5.1. The President is responsible for organizing and conducting all activities of the Foundation aimed at combating bribery and corruption.
- 5.2. The President, based on the organizational structure, staff size, established task, operating conditions, and other factors, may appoint other persons responsible for the implementation of the Policy.
- 5.3. The duties of those responsible for implementing the Policy include:
 - 5.3.1. preparation of recommendations for decision-making on anti-bribery and corruption issues in the Fund;
 - 5.3.2. preparation of proposals aimed at eliminating the causes and conditions that give rise to the risk of corruption in the Fund;
 - 5.3.3. receipt and consideration of reports on cases of inducing employees, executors, volunteers and counterparties of the Foundation to bribery or corruption offenses;
 - 5.3.4. Organization of preventive measures against bribery and corruption, including, among other things, communication and interaction with employees, executors, volunteers and counterparties of the Foundation;
 - 5.3.5. individual counseling to employees on preventing bribery and corruption;
 - 5.3.6. prevention of bribery and corruption offenses, as well as providing assistance to authorized representatives of regulatory and law enforcement agencies when they conduct inspections of the organization on the prevention and combating of bribery and corruption;
 - 5.3.7. assisting authorized representatives of law enforcement agencies in carrying out their anti-corruption activities.

6. RESPONSIBILITIES OF EMPLOYEES, PERFORMERS, VOLUNTEERS, BENEFICIARIES, AND OTHER CONTRACTORS OF THE FOUNDATION IN IMPLEMENTING THE POLICY

- 6.1. All employees, contractors and volunteers of the Foundation, regardless of their employment or other obligations assumed, are obliged:
 - 6.1.1. comply with the principles and requirements of this Policy;
 - 6.1.2. refrain from committing or participating in offenses under this Policy;
 - 6.1.3. Immediately inform their direct supervisor or the person responsible for implementing the Policy of any instances of inducement to bribery or corruption offenses;
 - 6.1.4. immediately inform the direct supervisor or the person responsible for implementing the Policy of any cases of bribery or corruption offenses committed by other employees, performers, volunteers, or contractors of the Foundation;
 - 6.1.5. Immediately report any personal interest or conflict of interest to his or her supervisor or the person responsible for implementing the Policy.

7. NOTIFICATION OF SUSPICION OF BRIBERY OR A CORRUPTION OFFENSE

- 7.1. Sending information about inducement, commission or occurrence of bribery or corruption is the sending of information related to the alleged violation to the person responsible for the implementation of the Policy, both with respect to employees, performers or volunteers of the Foundation, as well as with respect to counterparties and other partners of the Foundation.
- 7.2. A report of suspected bribery or corruption may include information about:
 - 7.2.1. an offer of a bribe by an employee, performer, or volunteer of the Foundation;
 - 7.2.2. Offering a bribe to an employee, performer or volunteer of the Foundation for an intentional act or omission;
 - 7.2.3. inappropriate actions on the part of the Fund's counterparties, including but not limited to bribery, corruption or commercial bribery of third parties;

- 7.2.4. if an employee, performer or volunteer of the Foundation has a personal interest in action or inaction in the performance of the obligations assumed, leading to a conflict of interest ;
- 7.2.5. Intentional concealment of information about wrongdoing by an employee, performer, volunteer or counterparty of the Foundation;
- 7.2.6. Intentional errors, misrepresentations or material omissions of information for accounting and tax accounting and reporting purposes, internal control and audit, submission of information to state authorities or falsification of documents;
- 7.2.7. other data that may directly or indirectly affect the transparency and integrity of the Foundation's affairs, as well as harm its reputation.
- 7.3. The Foundation recognizes the right to give/receive Gifts within the meaning of clause 2.1.8. of this Policy, and does not equate any gift transactions with bribery or corruption if the fact of gift does not entail any obligation on the part of the giver.
- 7.4. If an employee, performer or volunteer of the Foundation has discovered signs of illegal activities on the part of other employees, performers or volunteers of the Foundation, or has discovered such activities that have already occurred, he/she must immediately report such circumstances to the person responsible for the implementation of the Policy.
- 7.5. Reports of suspected bribery or corruption must be truthful, without false motivation, malice or personal gain.
- 7.6. Upon receiving information about suspected bribery or corruption, the person responsible for implementing the Policy must take all necessary measures to ensure confidentiality with respect to the person who reported the suspicion. Confidentiality is achieved, among other things, by placing an anonymous reporting button on the Foundation's website about the facts of bribery or corruption.
- 7.7. When receiving anonymous information through the Foundation's website, the authorized person has the right not to consider the appeal if it contains insults, profanity, or other information of obscene nature, as well as if it does not comply with paragraph 7.2. 7.2. of this Policy.
- 7.8. Upon receipt of a personal not anonymous application or an anonymous application that meets the established criteria through the Foundation website, the person responsible for the implementation of the Policy shall conduct an internal investigation with respect to the information received.
- 7.9. If it is established that an employee of the Fund has knowingly sent false information on suspicion of bribery or corruption, in addition to administrative or criminal responsibility, disciplinary measures may be applied to him/her. If it is established that a performer or volunteer of the Fund has knowingly sent false information on suspicion of bribery or corruption, this action in addition to the administrative or criminal responsibility may also be considered as a material breach of the contract and lead to its termination by the Fund unilaterally.

8. THE FOUNDATION'S ANTI-BRIBERY AND CORRUPTION ACTIVITIES

- 8.1. As part of the fight against bribery and corruption, the Foundation ensures the introduction of a procedure for informing employees, performers and volunteers of cases of inducement to commit offenses, as well as informing other employees, performers or volunteers of the Foundation about the facts of committing such offenses, including the creation of accessible channels for the transfer of the designated information (mechanisms of "feedback", anonymous reporting of bribery and corruption).
- 8.2. As part of its anti-bribery and anti-corruption efforts, the Foundation protects employees who report bribery or corruption offenses from formal and informal sanctions.
- 8.3. The Foundation provides individual counseling to employees on the application (compliance) of standards and procedures with respect to bribery and corruption.
- 8.4. If a person (employee, counterparty, volunteer, beneficiary or their representative) is found to be personally interested in an act or omission in the performance of the obligations assumed, the Foundation has the right to suspend and subsequently terminate interaction with such person until the

circumstances of the personal interest cease or additional conditions are created in which the personal interest does not lead to a conflict of interest and does not affect interaction with the Foundation.

- 8.5. One of the key actions in the framework of combating bribery and corruption is the Fund's control of compliance with internal procedures, including those established under its individual programs, as well as control of accounting data, availability and reliability of primary document data.
- 8.6. The Foundation has the right to conduct random communication with employees, executors, volunteers and counterparties of the Foundation for the purpose of detecting corruption or bribery, and to take joint action to suppress it.
- 8.7. If necessary and if there are reasonable doubts, the Fund has the right to engage external experts to carry out additional verification.

9. COOPERATION WITH LAW ENFORCEMENT AGENCIES IN THE FIELD OF COMBATING CORRUPTION

- 9.1. Cooperation with law enforcement agencies is a significant indicator of the Fund's compliance with anti-corruption standards of conduct.
- 9.2. The Foundation assumes a public obligation to report to the relevant law enforcement authorities about cases of corruption offenses of which the Foundation has become aware.
- 9.3. The Fund undertakes to refrain from any sanctions against its employees who have reported to law enforcement agencies information that has come to their attention in the course of their employment about the preparation or commission of a corruption offence.
- 9.4. Cooperation with law enforcement authorities may also consist in providing assistance to authorized representatives of regulatory and law enforcement bodies when they conduct inspections of the activities of the Fund on the prevention and combating of corruption.
- 9.5. When providing assistance, Foundation management and staff should not allow judicial or law enforcement officials to interfere with the performance of official duties.

10. RESPONSIBILITY FOR FAILURE TO COMPLY WITH THE REQUIREMENTS OF THE ANTI-CORRUPTION POLICY

- 10.1. The Fund and all of its employees must comply with the norms of the current anti-corruption legislation of the Russian Federation, including the Criminal Code of the Russian Federation, the Code of Administrative Offences of the Russian Federation, the Federal Law of December 25, 2008 № 273-FZ "On Countering Corruption".
- 10.2. All employees, performers and volunteers of the Foundation, regardless of their position and commitments, are responsible for complying with the principles and requirements of this Policy.
- 10.3. Persons guilty of violating the requirements of this Policy may be subject to disciplinary, administrative, civil and criminal liability.