

20/1/SR 28.02.2023

Effective date

February 28, 2023

POLICY FOR ACCEPTING AND HANDLING REPORTS OF OFFENSES (NON-COMPLIANCES) OF SIBUR LLC AND ENTERPRISES OF PJSC SIBUR HOLDING

(Edition 2.0)

1. Terms and Abbreviations

Report of an offense (non-compliance) means a way a person reporting an offense (non-compliance) can report or disclose information about his/her suspicions through existing reporting channels.

Reporter of an offense (non-compliance) means any person who openly or privately reports his/her suspicions through existing reporting channels, being sincerely confident in the verity of such information.

Suspicion (assumption) is a message provided by a person who reports an actual or suspected infringement (non-conformance) or misconduct at SIBUR LLC or at an Enterprise of PJSC SIBUR Holding, which is or may be related with a violation of the requirements of applicable laws, in-house standards and other binding documents.

Company means SIBUR LLC and enterprises of PJSC SIBUR Holding.

Organization means SIBUR LLC.

Enterprise means an Enterprise of PJSC SIBUR Holding.

Retaliatory Actions means any punitive measures against a person reporting an offense (non-compliance), causing damage to his/her career or business reputation, causing moral or material damage, as well as the threat of taking any such measures.

Hotline means an independent hotline on business ethics and combating fraud, theft and corruption of SIBUR LLC and the Enterprises of PJSC SIBUR Holding managed by an independent operator.

EDB means an Electronic Database.

Hotline Operator means an independent hotline operator that organizes the receipt of reports of offenses (non-compliances).

Compliance and Business Ethics means the department responsible for the development of the compliance system of SIBUR LLC and the Enterprises of PJSC SIBUR Holding.

Compliance Manager/Compliance Representative of the Enterprise means a person responsible for the implementation of compliance and business ethics measures at an Enterprise of PJSC SIBUR Holding.

2. General

2.1. The main goal of the Policy for Accepting and Handling Reports of Offenses (Non-Compliances) (hereinafter also referred to as the “Report”) of SIBUR LLC and the Enterprises of PJSC SIBUR Holding (hereinafter referred to as the “Policy”) is to incentivise employees of the Company and third parties to report in good faith any facts and alleged cases of violations of the requirements of the applicable laws, in-house standards and other binding documents to the senior management, without fear of being persecuted.

2.2. This Policy applies to all employees of the Company, as well as to third parties acting on behalf of and/or in the interests of the Organization and the Enterprises of PJSC SIBUR Holding.

2.3. The main objectives of the Policy are:

- providing an opportunity for employees of the Company and third parties to inform senior management of their suspicions regarding inappropriate behaviour;
- ensuring an appropriate approach to the review of reports of offenses (non-compliances);
- ensuring confidentiality and anonymity to prevent discrimination and retaliate.

2.4. A person reporting an offense (non-compliance) may use one of the following independent reporting methods:

- hotline website: sibur-hotline.delret.ru (may be anonymously);

- e-mail address sibur-hotline@delret.ru (can be anonymously);
- free phone number +7 (800) 500-08-74 (can be anonymously). Calls are received by the hotline operator on weekdays from 9 a.m. to 7 p.m. Moscow time. Reports of offenses (non-compliances) received in languages other than Russian are recorded and translated;
- e-mail: compliance@sibur.ru – Compliance and Business Ethics Department;

2.5. The hotline operator collects and processes information received via the hotline.

3. Ensuring Confidentiality and Anonymity

3.1. If the person reporting an offense (non-compliance) intentionally does not disclose his/her identity and does not provide his/her personal data, the Company respects and ensures the confidentiality and anonymity of such a person.

4. Types and content of reports of offenses (non-compliances)

4.1. Types of reports of offenses (non-compliances):

- impending or accomplished facts of corruption, fraud and theft;
- situations containing signs of a conflict of interest;
- cases of abuse of authority and abuse of office;
- illegal financial transactions;
- discrimination;
- social and labour conflicts;
- violation of the Code of Business Ethics of the Counterparty of SIBUR LLC and the Enterprises of PJSC SIBUR Holding;
- violation of the Code of Corporate Ethics of SIBUR LLC and the Enterprises of PJSC SIBUR Holding;
- violation of the terms and conditions of contracts concluded with counterparties;
- other actions or omission that violate the current statutory provisions of the Russian Federation and in-house documents of the Company.

4.2. Content of reports of offenses (non-compliances):

A report of an offense (non-compliance) can be sent in a free form and may contain the following information:

- the essence of the report of an offense (non-compliance);
- where and when the incident occurred (department, address, date and time);
- the circumstances under which the person reporting an offense (non-compliance) became aware of the incident;
- information about employees or counterparties of the Company involved in the incident;
- whether the incident currently exists or has ended. If the incident has ended, the date and time must be specified;
- evidence confirming the information in the report (documents, full names of participants, contact details, correspondence, photos and other supporting documents);
- other additional information that the person wishes to provide.

5. Review of reports of offenses

5.1. The hotline operator records and assigns a number to the received report and submits it to the Organization for review.

5.2. Reports are handled by the Organization's Senior Compliance Manager on the day of receipt. The term for review of reports of suspicion (assumption) depends on the completeness and

accuracy of the specified information, the availability of supporting documents, as well as on the type of offense.

5.3. An e-mail is sent to the person who reported an offense (non-compliance) about the acceptance of the report for work, indicating the registration number.

5.4. Other departments of the Organization and the Enterprises of PJSC SIBUR Holding that have necessary information may be involved for the review of the report.

5.5. While reviewing the report, the circumstances specified in the report are examined and verified.

5.6. The report is reviewed within 5 working days from the date of its registration. After the completion of the investigation, the person who reported the offense (non-compliance) receives information from e-mail compliance@sibur.ru on the results of the circumstances verification (if the Company has contacts for feedback).

5.7. If it is necessary to increase the period for circumstances verification or to obtain clarification of details, the person who reported the offense (non-compliance) is informed of the extension of the period for the review of the report.

6. Reporting

6.1. Internal reporting

– Reports are recorded in the register of reports of offenses (non-compliances) of the Enterprise.

– The register is sent to the Company's managers at least once a quarter. Annual monitoring of the efficiency of the work performed by the Company to manage compliance risks identified following the review of reports of offenses (non-compliances) is carried out.

– Information about received reports of offenses (non-compliances) is analyzed and consolidated by the Compliance and Business Ethics Department and provided for the review to the Ethics and Discipline Committee of SIBUR LLC, the Sustainable Development Committee, the Audit Committee, the Board of Directors of Sibur LLC, the Management Board of SIBUR LLC at least once a year.

6.2. External reporting

– Information about reports of offenses (non-compliances) received by the hotline is posted annually on SIBUR's official website and is publicly available to all stakeholders.

7. Liability

7.1. Persons who report suspicions (assumptions) will always be protected. Retaliatory measures against persons who in good faith reported suspicions (assumptions) are unacceptable.

7.2. Retaliation measures against a person who reported an offense (non-compliance) are considered a violation of the Code of Conduct and, accordingly, may lead to disciplinary action.

7.3. If a report of suspicion (assumption) contains deliberately false information, protection will not be provided to the person who reported the offense (non-compliance). Disciplinary measures may be applied to persons who reported deliberately false information.

7.4. Deliberately false reports of suspicion (assumption) may also result in holding the respondent liable in accordance with the current laws of the Russian Federation.