Anti-Corruption and Commercial Bribery Policy of iCustoms Logistics LLC

ООО «Айкастомс Логистикс»

Russia, 198035, St. Petersburg, Fontanka River Emb.,

172, bldg. 2, lit. A, premises 19N

8 800 551-51-47; icustoms.ru; info@icustoms.ru

OGRN (Primary State Registration Number) 1187847093103; INN (Taxpayer Identification Number) 7805725147

APPROVED BY:

the General Director of

LLC "Icustoms Logistics"

Minutes No. 1 dated 24.01.2024

COMPANY STANDARD

_ __ _

ANTI-CORRUPTION AND COMMERCIAL BRIBERY

COUNTERACTION POLICY

OF LLC "ICUSTOMS LOGISTICS"

CST 1 - 2024

St. Petersburg, 2024

CONTENTS:

1. GENERAL PROVISIONS

This Anti-Corruption and Commercial Bribery Policy of iCustoms Logistics LLC (hereinafter – the "Policy") is the principal internal regulatory document of the Company, defining the key principles and requirements aimed at preventing corruption and ensuring compliance with the legislation of the Russian Federation in the field of anti-corruption by the members of the management bodies and the employees of the Company.

The Policy has been developed in accordance with the current legislation of the Russian Federation, the Articles of Association and other internal regulatory documents of the Company, taking into account the requirements of the universally recognised principles and norms of international law, international treaties and anti-corruption legislative acts.

The Policy defines the main goals and objectives of anti-corruption activities in iCustoms Logistics LLC, the participants in the process, their objectives, functions, powers and responsibility, as well as the principles of operation of the anti-corruption system in the Company, including in relations with third parties, such as individuals, legal entities, state and municipal authorities and their representatives.

The Policy forms part of the compliance risk management system and establishes the managerial and organisational foundations for the prevention of corruption (corrupt acts), as well as for the mitigation and/or elimination of the consequences of corruption offences.

The Policy establishes minimum requirements and is a key element of the Company's anti-corruption programme, together with other related documents and procedures created to assist the management bodies of the Company in the effective management of the principal areas of corruption risk.

The requirements of this Policy apply to all employees of the Company regardless of their position, status and length of service with the Company.

The principles and requirements of this Policy apply to the counterparties and representatives of the Company, to the Companies, their members, the management bodies and employees of the Company, as well as to other persons in those cases where the relevant obligations are stipulated in contracts with them, in internal documents, or arise directly from the law.

Responsibility for organising measures aimed at implementing the principles and requirements of this Policy, including the appointment of persons responsible for the development of anti-corruption procedures, their implementation and control, rests with the Company's managers.

The Security Department, the Internal Audit Service (hereinafter – the "IAS") and the Internal Control Service (hereinafter – the "ICS"), within the framework of their ongoing activities, exercise control over the Company's compliance with the anti-corruption legislation of the Russian Federation.

Responsibility for keeping this Policy up to date rests with the Head of the ICS.

Should any provisions of this Policy or the related anti-corruption procedures of the Company be found to be insufficiently effective, or should the requirements of the applicable anti-corruption legislation of the Russian Federation change, the Company shall arrange for amendments to be made to this Policy and/or to the relevant anti-corruption procedures. The said obligations rest with the Head of the ICS.

If, as a result of changes in the legislative and other regulatory legal acts of the Russian Federation, individual clauses of the Policy come into conflict therewith, such clauses shall not be applied by the employees of the Company.

2. REGULATORY DOCUMENTS

This Policy has been developed on the basis of:

- Federal Law No. 273-FZ of 25.12.2008 "On Combating Corruption" (as subsequently amended and supplemented);

- the Criminal Code of the Russian Federation No. 63-FZ of 13.06.1996 (as subsequently amended and supplemented);
- the Code of Administrative Offences of the Russian Federation No. 195-FZ of 30.12.2001 (as subsequently amended and supplemented);
- the Methodological Recommendations on the Development and Adoption by Organisations of Measures for the Prevention of and Combating Corruption (approved by the Ministry of Labour of Russia on 10.04.2014, as subsequently amended and supplemented).

3. TERMS AND DEFINITIONS

For the purposes of this Policy, the following terms and definitions are used.

Company – Limited Liability Company "iCustoms Logistics" (LLC "iCustoms Logistics").

Corruption (corrupt acts) – abuse of official position, giving of a bribe, receipt of a bribe, abuse of authority, commercial bribery, or other unlawful use by an employee of the Company of their official position contrary to the legitimate interests of society (including the Company) or the State for the purpose of obtaining a benefit in the form of money (monetary funds), valuables, other property or services of a proprietary nature, or other property rights for themselves or for third parties, or the unlawful provision of such a benefit to the said person by other natural persons. Corrupt acts also include the aforementioned acts committed on behalf of or in the interests of the Company.

Corruption offence – a committed unlawful act (in violation of the anti-corruption legislation of the Russian Federation) bearing the indicia of corruption, for which the legislation of the Russian Federation establishes civil, disciplinary, administrative or criminal liability.

Anti-corruption (counteraction of corruption) – the activity of the management bodies of the Company and of the employees of the Company, within the limits of their authority, aimed at identifying, studying, limiting or eliminating the causes and conditions conducive to manifestations of corruption and attempts at/implementation of fraudulent schemes, and at minimising and (or) eliminating the consequences of corruption offences.

Giving of a bribe – the provision or the promise to provide any financial or other proprietary benefit/advantage with the intent to induce any person to perform their official duties improperly, that is, on terms more favourable to the giver and/or in violation of the procedures and rules established by the legislation of the Russian Federation and/or the internal regulatory documents of the Company.

Prohibition on giving a bribe – the prohibition on providing or promising to provide any financial or other benefit/advantage with the intent to induce any person to perform their official duties improperly.

Prohibition on receiving a bribe – the prohibition on receiving or agreeing to receive any financial or other benefit/advantage for performing one's official duties improperly.

Abuse of official position and/or authority – the use by employees of the Company, contrary to the legitimate interests of the Company, for themselves or for the benefit of third parties, of opportunities associated with their official position and/or official authority, in order to obtain financial or other benefits/advantages not provided for by the legislation of the Russian Federation

and/or the internal regulatory documents of the Company, or for the purpose of causing harm to other persons.

Commercial bribery – the unlawful transfer to an employee of the Company (as well as the unlawful receipt by an employee of the Company) of money, securities or other property, the rendering to them of services of a proprietary nature, or the granting of other property rights for the performance of acts (omissions) in the interests of the giver in connection with the official position held by the employee of the Company.

Corruption risk – the risk of corrupt acts being committed in the course of performing official activities.

Fraud – deliberate acts of employees of the Company and (or) of interested, affiliated or other persons, committed by means of abuse of authority, dishonest acts or deceit for the purpose of obtaining a benefit for themselves and (or) third parties, potentially resulting in damage and the risk of loss of the Company's reputation.

Receipt of a bribe – the receipt of, or agreement to receive, any financial or other material benefit/advantage for performing one's official duties improperly, that is, on terms more favourable to the giver and/or in violation of the procedures and rules established by the legislation of the Russian Federation and/or the internal regulatory documents of the Company.

Intermediation in bribery – the direct transfer of a bribe on the instructions of the bribe-giver or the bribe-taker, or other facilitation of the bribe-giver and (or) the bribe-taker in reaching or implementing an agreement between them on the receipt and giving of a bribe in a significant amount[1].

4. GOALS AND OBJECTIVES OF THE POLICY

The goal of the anti-corruption system is to ensure that the activities of the Company comply with the requirements of the anti-corruption legislation of the Russian Federation.

This Policy reflects the commitment of the Company's employees to high ethical standards and to the principles of open and honest business conduct, as well as the Company's aspiration to improve its corporate culture, to follow best corporate governance practices and to maintain the Company's business reputation at a proper level.

Anti-corruption consists in the activity of the management bodies and employees of the Company, within the limits of their authority, in relation to:

- corruption prevention – the prevention of corruption, including the identification and subsequent elimination of the causes of corruption;
- combating corruption – the identification, prevention, suppression, disclosure and investigation of corruption offences;
- minimising and/or eliminating the consequences of corruption offences.

The main objectives of the anti-corruption system are:

- the creation of effective mechanisms, procedures, control and other measures aimed at countering corruption;
- fostering in the Company's employees an intolerance of corrupt conduct;
- fostering in the Company's employees, clients, counterparties, shareholders and other persons a common understanding of the principles of this Policy;
- minimising the risks of the Company's employees becoming involved in corrupt activity;
- informing the Company's management bodies of corruption offences and of the measures taken as part of anti-corruption efforts.

1

Bribery on a significant scale is deemed to be a sum of money, the value of securities, other property, other property, services of a property nature, or other property rights exceeding five thousand roubles; bribery on a large scale — exceeding one hundred and fifty thousand roubles; bribery on an especially large scale — exceeding one million roubles (pursuant to Articles 291, 291.1 of the Criminal Code of the Russian Federation).

5. BASIC PRINCIPLES OF ANTI-CORRUPTION

Anti-corruption activities within the Company are based on the following basic principles:

- recognition, safeguarding and protection of the fundamental rights and freedoms of the individual and the citizen — corruption results in the violation of citizens' rights and in the failure to observe the conditions of lawful competition between economic entities;
- legality — the Company conducts its activities in accordance with the requirements of the legislation of the Russian Federation, which precludes the initiation and commission by the Company of corrupt acts;
- publicity and openness of the activities of the Company's management bodies and the Company's employees (subject to the requirements of the legislation of the Russian Federation on commercial secrets);
- accountability and the inevitability of punishment — the Company's employees, irrespective of the position held, length of service and other conditions, bear responsibility for the commission by them of corruption offences in connection with the performance of their labour duties in accordance with the applicable legislation of the Russian Federation;
- integrated application of managerial, organisational, informational, socio-economic, legal, special and other measures — the integrated application of anti-corruption measures is aimed both at preventive work and at the direct combating of corrupt acts and the elimination of their consequences;
- priority application of corruption prevention measures;
- cooperation in the field of anti-corruption with state authorities, as well as with the Company's partners and clients — the Company recognises the general social nature of the problem of corruption and the need to counter corruption both through measures implemented within the framework of state policy and through the formation of intolerance towards corruption on the part of society.

The Company observes the principle of rejecting corruption in any forms and manifestations (the "zero tolerance" principle) in the conduct of its day-to-day activities and in the implementation of strategic projects, including in interaction with the Company's shareholders, with the Company's counterparties, with representatives of state and local self-government authorities, political parties, and also with other persons.

The Company makes this Policy freely available on the Company's official website in the information and telecommunications network "Internet".

The Company openly declares its rejection of corruption, welcomes and encourages compliance with the principles and requirements of this Policy by all counterparties, members of the management bodies and employees of the Company, and other persons.

The Company imposes corresponding requirements on the Company's employees and on candidates for employment with the Company as regards their non-involvement in corrupt activities.

6. CORRUPT ACTS

6.1. In accordance with the legislation of the Russian Federation and regulatory acts in the field of anti-corruption, for the purposes of this Policy, corrupt acts are the acts specified in clause 6.2 of this Policy, committed:

- with respect to the Company or on behalf of or in the interests of the Company with respect to third parties, including with respect to state and municipal authorities and their officials, the Company of Russia and its employees, other legal entities and their employees, the management bodies and representatives of the said legal entities;

- directly or indirectly;
- in person or through the intermediation of third parties;
- regardless of the purpose, including the simplification of administrative and other procedures, the securing of competitive and other advantages, associated with corrupt acts;
- in any form, including in the form of receiving/providing monetary funds, valuables, other property or services of a property nature, or other property rights.

6.2. Corrupt acts committed for the purposes, in the form or in the manner specified in clause 6.1 of this Policy are:

- corruption;
- giving a bribe/intermediation in the giving of a bribe;
- receiving a bribe/intermediation in the receiving of a bribe;
- commercial bribery;
- fraud (internal and external);
- abuse of official position and/or powers;
- other unlawful use of one's official position contrary to the lawful interests of the Company and/or society and/or the state for the purpose of obtaining financial or other benefit/advantage.

The Company's employees are prohibited from committing any of the acts specified in clause 6.2 of this Policy, including being prohibited, directly or indirectly, in person or through the intermediation of third parties, from offering, giving, promising, soliciting and receiving bribes or from making payments to simplify administrative, bureaucratic and other formalities in any form, including in the form of monetary funds, valuables, services or other benefit, to any persons and from any persons or organisations, including commercial organisations, state and local self-government authorities, state and municipal officials, private companies and their representatives.

7. ANTI-CORRUPTION SYSTEM

The anti-corruption system is a system ensuring the counteraction of corruption within the Company by means of:

- timely forecasting and minimisation of the risks of the Company's employees becoming involved in fraud and/or corrupt activities;
- prevention, detection and suppression of any forms and manifestations of fraud and corruption;
- elimination of the consequences of and/or attempts to commit fraudulent and corrupt acts;
- carrying out preventive, informational and explanatory work on compliance with the requirements of this Policy.

The result (beneficial effect) of the system's operation:

- prevented damage, absence of a conflict of interest;
- preservation of the Company's business reputation, prerequisites for the successful development of the business;
- a positive social climate within the workforce.

Processes performed within the framework of the system:

- development and implementation within the Company of local regulations and organisational measures and procedures for the counteraction of corruption;

- ongoing monitoring of the processes taking place within the Company, analysis of potential vulnerabilities, preparation of recommendations and proposals on the organisation and adoption of adequate measures aimed at minimising the risks of fraudulent acts and corrupt manifestations;

- conducting anti-corruption expert examination of internal regulatory and organisational-administrative documents and contracts;

7

- assessment and processing of any incoming information on instances of corruption offences or any cases of employees being approached with the aim of inducing them to commit corruption offences;

- conducting training of the Company's employees on the prevention and counteraction of corruption;

- conducting regular audits.

-

8. OBLIGATIONS OF THE COMPANY'S EMPLOYEES REGARDING THE PREVENTION AND COUNTERACTION OF CORRUPTION

The Company's employees are prohibited from committing and (or) participating in corrupt acts, directly or indirectly, personally or through the intermediation of third parties.

The Company's employees are recommended to refrain from conduct that may be interpreted by others as a readiness to commit or to participate in the commission of a corruption offence in the interests of or on behalf of the Company.

In the event that an employee of the Company is induced to commit a corruption offence, they shall be obliged, no later than the following business day, to report this to their immediate Manager and/or to the Head of the Security Department in the form of a Notification set out in Annex No. 1 to this Policy (hereinafter referred to as the "Notification"). The said notification shall be kept together with the Register of Notifications (Annex No. 3 to this Policy) in the ICS in accordance with the ICS file nomenclature.

In the event of the possible occurrence of, or in the event of an actual conflict of interest arising for an employee of the Company which is potentially a cause of a corruption offence, they shall be obliged, no later than the following business day, to report this to their immediate Manager and/or to the Head of the Security Department in the form of a Notification.

If an employee of the Company has questions regarding the correct conduct in situations governed by this Policy, and also if an employee of the Company becomes aware of information on the preparation or commission of corruption offences by other employees, counterparties or other persons, or of other violations of this Policy, they shall be obliged, no later than the following business day, to report this to one of the following authorities:

- their immediate Manager,

- the Head of the Internal Control Service,

- the Head of the Security Department.

The managers and representatives of the services indicated above shall be obliged:

- to consider the report received from the employee of the Company no later than the following business day,

- to ensure the confidentiality of the information received from the employee of the Company,

- to ensure the safety of the employee of the Company where necessary,

- to take all necessary measures to prevent or terminate the conflict of interest and (or) the corruption offences.

Failure to take timely measures in respect of reasonable suspicions or established instances of corruption may entail disciplinary action.

The Company declares that no employee shall be subjected to sanctions (including dismissal, demotion, or deprivation of a bonus) if they have reported a suspected instance of corruption, or if they have refused to give or receive a bribe, to commit commercial bribery or to act as an intermediary in bribery, including where, as a result of such refusal, the Company has incurred lost profit or has failed to obtain commercial and competitive advantages.

8

9. LIST OF ANTI-CORRUPTION MEASURES IMPLEMENTED BY THE BANK AND

FUNCTIONS OF STRUCTURAL UNITS

For the purposes of preventing, forestalling and countering corruption, the Company implements

the following measures:

- Establishment of corporate conduct standards in internal regulatory documents.

- Signing of a written undertaking to comply with the requirements of this Policy (in

accordance with Appendix No. 2 to this Policy) with the employees of the Company. This

undertaking shall be placed in the personal file of the Company's employee.

- Development and implementation of special anti-corruption procedures aimed at identifying and eliminating the causes of corruption, detecting and investigating corruption offences, and eliminating (minimising) the consequences of corruption offences.

- Conducting a periodic assessment of the level of corruption risk in the Company for the purpose of identifying the areas of activity most exposed to such risk, and developing appropriate anti-corruption measures.
- Arranging individual counselling of the Company's employees on matters of application of (compliance with) anti-corruption standards and procedures.
- Exercising control over compliance with internal procedures that are key to the prevention and forestalling of corruption.
- Exercising control over accounting data and over the availability and reliability of primary accounting documents.
- Conducting periodic reviews of the economic justification of transactions carried out in areas with a high corruption risk (exchange of business gifts, hospitality expenses, charitable donations, remuneration of external consultants, etc.).
- Conducting a regular assessment of the results of anti-corruption work in the Company.

Main functions and powers of the management bodies, divisions and employees of the Company within the framework of the anti-corruption system:

The Board of Directors of the Company exercises general control over anti-corruption efforts and the measures taken in this area. It approves this Policy.

The Management Board of the Company:

- Bears responsibility for the compliance of the Company's activities with the requirements of the law, and for ensuring compliance with the requirements of anti-corruption legislation;
- Exercises control over compliance with this Policy, including ensuring the effective and prompt resolution of issues by other executive bodies within the anti-corruption system.

The Chairman of the Management Board of the Company:

- Bears responsibility for organizing measures aimed at implementing the principles and requirements of this Policy, including the appointment of persons responsible for the development of anti-corruption procedures, their implementation and control.

Legal Support Department of the Legal Directorate:

- Monitors the requirements of the legislation of the Russian Federation in the field of anti-corruption and forwards the relevant data to the ICS (Internal Control Service).

Human Resources and Organizational Development Department:

- Familiarizes newly hired employees with the provisions of this Policy and related documents in order to develop an appropriate level of anti-corruption culture (such familiarization is carried out against the signature of the Company's employee in the Familiarization Sheet for the Company's internal regulatory documents at the Human Resources and

Organizational Development Department).

Internal Audit Service:

- Conducts periodic inspections of the Company's internal control system for compliance with the requirements of this Policy.

Internal Control Service:

- Within the framework of its ongoing activities, exercises control over the Company's compliance with the anti-corruption legislation of the Russian Federation and this Policy.
- Carries out work to identify and settle conflicts of interest related to corruption offences (where necessary – jointly with other structural divisions of the Company).

- Arranges for the Company's employees to be sent for training on matters of preventing and combating corruption, as well as on the implementation of this Policy.

In order to maintain awareness of anti-corruption matters and to enable employees to master the ways and means of applying this Policy in practice, periodic informational training sessions in in-person and/or distance form are held for the Company's current employees. Training is conducted at least once a year by the Head of the ICS and, as necessary, in connection with the entry into force of amendments to the current legislation and other regulatory documents, or with the entry into force of new legislative and regulatory documents.

- Provides advice to the Company's employees on matters of application of (compliance with) this Policy.
- Conducts an assessment of corruption risks in respect of new banking operations and transactions when approving internal regulatory documents.
- Conducts a periodic assessment of corruption risk within the Company in order to identify areas of activity most exposed to such risk, and to develop appropriate anti-corruption measures.
- Assesses the results of anti-corruption work within the Company at least once a year, and includes the results in the annual report submitted to the Management Board of the Company.
- Participates in internal investigations conducted by the Security Directorate and other interested structural divisions into instances of corruption violations within the Company.
- Initiates amendments to this Policy in the event of changes in the business processes related to the prevention of and fight against corruption within the Company, or in the requirements of the legislation of the Russian Federation in the field of anti-corruption.
- Implements measures to introduce anti-corruption procedures and activities.

Security Directorate:

- Participates in the development of the general methodology in the field of anti-corruption efforts.
- Prepares and carries out measures aimed at identifying and suppressing corrupt acts by the Company's employees.
- Exercises control over the Company's employees' compliance with the restrictions and prohibitions and their performance of the duties established by the Company's internal regulatory documents, for the purposes of preventing and combating corruption.
- Interacts with the ICS in identifying information on intentions to commit, or on instances of the commission of, corrupt acts by the Company's employees.
- Conducts internal investigations into instances of corruption violations within the Company.

Employees who are members of the collegial executive bodies, as well as those who are Heads of the Company's structural divisions:

- Direct the Company's employees towards the unconditional fulfilment of the requirements of this Policy, set a personal example of conscientious and ethical conduct and of an uncompromising

attitude towards any forms and manifestations of corruption at all levels.

All employees of the Company:

- Interact with the Head of the Security Directorate and the Head of the ICS on anti-corruption matters.
- Sign a written undertaking to comply with the requirements of this Policy (in accordance with Appendix No. 2 to this Policy).
- Strictly comply with the requirements of the legislation of the Russian Federation in the field of anti-corruption and with this Policy.

- Within the scope of their powers, perform their duties in the field of anti-corruption efforts.

10. GIFTS AND ENTERTAINMENT EXPENSES

The Company welcomes the development of partnership relations with external clients and counterparties and permits the exchange of corporate gifts[2] and tokens of business hospitality in accordance with existing business customs and with the requirements of the law.

If the receipt of a gift implies the granting of any advantages or benefits to a Client or counterparty, the employee shall immediately notify their immediate Manager and/or the Head of the Security Directorate thereof.

With regard to civil servants, the Company refrains from any offers the acceptance of which may lead to a violation by the civil servant of the adopted norms of the code of professional ethics and official conduct of civil servants, and may be regarded as the receipt of a gift in connection with the official position or in connection with the performance of official duties by the civil servant.

Gifts which employees, on behalf of the Company, may provide to other persons and organizations, or which employees may receive from other persons and organizations (in connection with their official duties), must not constitute concealed remuneration contrary to this Policy, and must meet the five criteria set out below:

- be directly related to the lawful purposes of the Company's activities, for example, to the presentation or completion of business projects, the successful performance of contracts, or to generally recognized holidays;
- be reasonably justified, proportionate and not constitute items of luxury;
- not constitute concealed remuneration for a service, an act/omission, connivance, patronage, the granting of rights, the making of a particular decision on a transaction, agreement, licence, etc., or an attempt to influence the recipient for any other unlawful or unethical purpose;
- not create a reputational risk for the Company, the Company's employees or other persons in the event of disclosure of information about the gifts or entertainment expenses;
- not contradict the principles and requirements of this Policy, the Code of Ethics, other internal documents of the Company or the norms of applicable law.

The Company provides, and does not object to the receipt by the Company's employees of, gifts in connection with protocol events, business trips, exhibitions, open presentations and other official and marketing events, provided that such gifts are provided to every participant in such events, as well as flowers and gifts presented as an official incentive (award). Gifts on behalf of the Company, its employees and representatives to third parties in the form of funds, whether in cash or non-cash, are not permitted, regardless of the currency. The Company carries out charitable activities aimed at building the image of the Company as a socially responsible business. The Company does not finance charitable and sponsorship projects for the purpose of obtaining commercial advantages in specific projects of the Company or of the Companies.

2
Pursuant to Article 575 of the Civil Code of the Russian Federation, the value of a gift may not exceed RUB 3,000.

The Company does not finance political parties, organisations or movements for the purpose of obtaining commercial advantages in specific projects of the Company and the Companies.

The Company refrains from paying any expenses of state officials, their close relatives (or in their interests) for the purpose of obtaining commercial advantages in specific projects of the Company and the Companies, including expenses for transport, accommodation, meals, entertainment, PR campaigns, etc., or from their receipt of any other benefit at the Company's expense.

11. RELATIONS WITH COMPETITORS AND COUNTERPARTIES

Employees are prohibited from representing the Company in business relations with organisations in whose activities the employee has a material personal interest differing from the interests of the Company, including (but not limited to) cases of predominant participation in the charter capital or in the management bodies of such organisations by the employee, their close relatives or family members (for the purposes of this Policy, family members of an employee shall mean persons residing together with the employee and maintaining a joint household with them, irrespective of the degree of kinship).

Employees are prohibited, without the consent of the management bodies of the Company, from direct or indirect participation in the charter capital, and from working or holding positions in the management bodies of competitor organisations.

Employees of the Company shall report facts of their own participation and/or the participation of close relatives and family members in charter capitals and/or management bodies, as well as the receipt of offers of such participation, in the form and in the manner set out in STB 81 "Regulations on the Prevention of Conflicts of Interest in PJSC Norvik Company".

12. DISCLOSURE AND INVESTIGATION OF CORRUPTION OFFENCES

An employee, client or counterparty of the Company, or any other person, upon discovering actions, omissions or offers on the part of other employees of the Company, counterparties or other persons that may be regarded as involving the Company or its employees in a violation of this Policy, may report this to the Company through the following communication channels:

- directly to the Company by postal or courier service;
- using the feedback system on the Company's official website;
- via the remote banking service system (the Company's Contact Centre);
- directly to the Head of the Security Department/Head of the Internal Control Service.

The Company accepts for preliminary review all reports received concerning violations of this Policy, including reports received without disclosure of information about the reporting person. At the request of the reporting person, the Company shall ensure the non-disclosure of information about them. Disclosure of such information is permitted in situations provided for by the requirements of the legislation of the Russian Federation.

All reports received concerning violations of this Policy shall be registered (on the day of receipt) by the Head of the Internal Control Service in the Notification Registration Log, drawn up in the form set out in Appendix No. 3 to this Policy. The Log shall be kept for three years from the date of registration therein of the last Notification, after which it shall be transferred to the Archive for storage in accordance with the Company's file nomenclature.

The Head of the Security Department shall ensure that information on the fact of receipt of a report is brought to the attention of the Chairman of the Management Board of the Company. The arrangement of the verification of the information contained in the report shall be ensured by decision of the Chairman of the Management Board of the Company.

The Security Department, jointly with the Internal Control Service and other interested divisions, shall conduct internal investigations into the facts of appeals by employees of the Company, clients, counterparties and other persons concerning matters of biased treatment in the provision of services, the granting of unjustified privileges to certain clients as compared with others, and other factors indicating possible unlawful actions of employees of the Company.

Upon completion of an internal investigation, all materials shall be submitted to the Chairman of the Management Board of the Company for a decision to be taken. The materials on the inspections conducted shall be kept in the Security Department in accordance with the approved file nomenclature.

The Company provides assistance to authorised representatives of supervisory and regulatory bodies when they carry out inspections of the Company's activities on matters of prevention of and counteraction to corruption.

The Company provides assistance to authorised representatives of law enforcement bodies when they carry out measures to suppress or investigate corruption offences.

13. LIABILITY FOR CORRUPTION OFFENCES

Employees of the Company are obliged to take measures for the prevention of and counteraction to corruption in accordance with this Policy.

Heads of divisions shall be responsible for the performance by employees of the respective divisions of their duties to take measures for the prevention of and counteraction to corruption within the scope of their powers and in accordance with this Policy.

Employees of the Company, irrespective of the position held, shall be responsible for compliance with the principles and requirements of this Policy.

Persons who have violated the anti-corruption legislation of the Russian Federation, as well as the requirements of this Policy, may be held liable in accordance with the current legislation of the Russian Federation.

14. INTERNAL CONTROL AND AUDIT

Internal control over compliance with this Policy is aimed at ensuring compliance with the requirements of the current legislation of the Russian Federation, of the Company of Russia, and of the Company's internal regulatory documents, at compliance with the established procedures and powers, and shall correspond to the nature and scale of the operations carried out and to the level and combination of the risks assumed.

The requirements of this Policy are subject to mandatory execution by the management bodies and employees of the Company.

Control over compliance with this Policy is exercised by the Board of Directors of the Company, the Management Board of the Company, the Chairman of the Management Board of the Company, and the heads of structural subdivisions.

The Internal Control Service exercises ongoing control over the conformity of this Policy with the requirements of the legislation and with the regulations of the Company of Russia, as well as over compliance with the fundamental principles of regulatory risk management in the Company's activities.

The Internal Audit Service of the Company exercises control over the fulfilment of the requirements of this Policy. Within the framework of internal audit procedures, the Company conducts inspections of key areas of commercial activity, including selective inspections of the lawfulness of the payments made, their economic justification, and the expediency of expenses, including with a view to verifying their support by primary accounting documents and their compliance with the requirements of this Policy. Such inspections are carried out in accordance with the Company's internal regulatory documents.

The Company conducts, on a regular basis, internal and external audits of its financial and economic activities, as well as control over the completeness and correctness of the reflection of data in accounting records and over compliance with the legislation and internal regulatory documents.

15. FINAL PROVISIONS

On all matters not reflected in this Policy, the Company shall be governed by the legislation of the Russian Federation, the regulatory documents of the Company of Russia and the Company's internal regulatory documents.

This Policy shall enter into force from the moment of its approval by the Board of Directors of the Company.

The adoption of a new version of the Policy shall automatically result in the cancellation of the previous one. The adoption of individual amendments and additions to the text shall not entail the loss of legal force of the other provisions of the Policy. Amendments and additions to the Policy shall be approved by a decision of the Board of Directors of the Company.

Appendix No. 1 to STB 1-2024

(Policy on Combating Corruption
and Commercial Bribery at iCustoms Logistics LLC)

Notification of the responsible employee of the Company of instances of inducement of an employee to commit a corruption offence 3

Full name of the employee

Position

Structural subdivision

Information on the instance of being approached for the purpose of inducing the employee to commit a corruption offence

Information on the person (persons) who induced the employee to commit a corruption offence

Information on the place, time and other circumstances of the approach for the purpose of inducing the employee to commit a corruption offence

The substance of the corruption offence to the commission of which the employee of the Company is being induced

Information on the substance of the alleged offence (act (omission) of the employee) to which the employee of the Company is being induced

3 All available materials confirming the circumstances of the approach by any persons for the purpose of inducing the employee to commit corruption offences shall be attached to the Notification.

Appendix No. 2 to STB 1-2024
(Policy on Combating Corruption
and Commercial Bribery at iCustoms Logistics LLC)

Undertaking to comply with STB 1-2024 "Policy on Combating Corruption and Commercial Bribery at iCustoms Logistics LLC"

Full name___

Position

I undertake to comply with the requirements and restrictions established by the Policy on Combating Corruption at iCustoms Logistics LLC.

I have been notified that for violation by me of the requirements of the Policy on Combating Corruption at iCustoms Logistics LLC, I may be held disciplinarily (up to and including dismissal), materially, or civilly liable in accordance with the legislation of the Russian Federation.

_ _ "_ "_ _ 20 .

signature

_ _

(full name)

Appendix No. 3 to STB 1-2024
(Policy on Combating Corruption
and Commercial Bribery at iCustoms Logistics LLC)

Register of notifications/reports of instances of inducement of employees of the Company to commit corruption offences

No. Date of Full name of the Brief content of the Information on the Information on the
registration person submitting report results of the review decision taken
the report

17