**APPROVED**

**by the Board of Directors**

**of PJSC SIBUR Holding**

**by Minutes No. 232 dated December 17, 2020**

**Code of Corporate Ethics of SIBUR LLC and Enterprises of PJSC SIBUR Holding**

**(Revision No. 4)**

This Code of Corporate Ethics (hereinafter, the Code) has been developed to enhance the business reputation of SIBUR LLC and Enterprises of PJSC SIBUR Holding, to promote honest and ethical conduct of business operations, and to prevent abuse and violation of law.

# Article 1. General Provisions

**1.1.** SIBUR LLC and Enterprises of PJSC SIBUR Holding undertake the following obligations:

* To shareholders and investors: to protect investments and to ensure capital appreciation at a level comparable with other petrochemical industry leaders, and to build their relationships with shareholders and investors in such a way as to protect their legitimate rights in the best possible way;
* To Employees: to respect the rights and freedoms of the Employees, to treat all Employees with confidence, to provide them with equal opportunities, decent and safe working conditions, and to ensure timely payment of salaries and wages;
* To consumers: to gain and to maintain consumer confidence by developing and offering products characterized by a favorable price and high quality that are safe for humans and the environment;
* To business partners: to seek long-term cooperation and partner relations with contractors, vendors, and joint venture partners based on mutual benefit, respect, trust, honesty, and fairness, and to consistently fulfill contractual obligations;
* To the society: to adhere to the principles of fair and transparent business operations, to perform activities considering the principles of social responsibility, to conscientiously abide by applicable laws, to be a responsible taxpayer, to never resort to illegal forms of competition, and to give adequate attention to health, labor, and environment protection, and human safety.

**1.2.** This Code applies to all activities of SIBUR LLC and Enterprises of PJSC SIBUR Holding and represents a minimum set of standards and requirements. The Code is not a complete set of rules, nor does it provide guidelines for all situations that may arise in the course of business. Certain provisions of the Code are stipulated in relevant internal policies and procedures of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**1.3.** This Code shall be binding on all Employees of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**1.4.** This Code does not release from the obligation to comply with the requirements of the applicable legislation of the Russian Federation. In case of a conflict between the requirements of the Code and the applicable legal requirements of the Russian Federation, the applicable legal requirements shall prevail.

# Article 2. Terms. Definitions. Abbreviations

**2.1. Employee** means an individual who has entered into labor relations with the employer.

**2.2. Employer** means SIBUR LLC and Enterprises of PJSC SIBUR Holding that entered into labor relations with the employees.

**2.3. Function** means a scope of business areas characterized by the homogeneity of goals.

**2.4. Insiders** means employees of SIBUR LLC and PJSC SIBUR Holding who have access to the Insider Information and are included in the List of Insiders of PJSC SIBUR Holding.

**2.5. Insider Information** means any accurate and specific information that has not been distributed (including information that constitutes a trade secret and other secrets protected by law), and the distribution of which may have a significant impact on the prices of financial instruments of PJSC SIBUR Holding.

**2.6. The Ethics and Discipline Committee of SIBUR LLC** means a permanent collegial advisory body established by the decision of the Management Board of the Managing Organization and acting in accordance with the Regulations on the Ethics and Discipline Committee of SIBUR LLC.

**2.7. Contractor** (for the purposes hereof) means any Business Entity that has business relations with the SIBUR Group, including vendors, contractors, subcontractors, customers, or joint venture partners;

**2.8. Conflict of Interest** means any situation or circumstances which due to personal interest or activity therein of an Employee, their immediate family members inhibit or may inhibit the Employee to act to the benefit of SIBUR Group, to exercise their duties honestly, in good faith, without bias, and in an efficient manner.

**Personal interest**, which prevents or may prevent the Employee from acting in the best interest of SIBUR LLC and Enterprises of PJSC SIBUR Holding, means the possibility for the Employee (and their close relatives) to receive income in the form of funds, valuables, other property, or property services by the Employee, titles, or other benefits for themselves or third parties, except for the salary and other remuneration received by the Employee from the Employer.

**Close Relatives** means the following persons:

* a spouse;
* parents, as well as adoptive parents, guardians, and curators;
* children, including adopted children;
* grandparents;
* grandchildren;
* full siblings and half siblings (those who have the same father or the same mother);
* nephews and nieces;
* uncles and aunts;
* the above-mentioned relatives of the other spouse.

**2.9. Gift** (for the purposes hereof) means any object, thing, or service of value, without the corporate symbols of SIBUR LLC and Enterprises of PJSC SIBUR Holding, that is donated, offered, given, or taken free of charge.

**2.10. Business Entity** means a commercial organization, a non-commercial organization that performs activities generating income, an individual entrepreneur, another individual who is not registered as an individual entrepreneur but performs professional activities that generate income and is not their job function.

# Article 3. Corporate Values

**3.1. A close-knit team**

Pooling the talents, we complement each other’s skills and solve unique problems together. We are different, but each of us is committed to discovering and multiplying our joint potential to achieve a common goal. When we are together, we may overcome any barriers.

**3.2. Mutual respect**

We create an environment for everyone to develop, respecting each other regardless of the position or place of work. Our culture is based on trust and fairness.

**3.3. Continuous improvement**

We are evolving to create a better future. Staying ahead of tomorrow’s challenges, we are always on the lookout for advanced ideas, knowledge, and technology to have a solution today. We are improving every day to increase our contribution to improving the quality of people’s lives.

**3.4**. **Smart solution**

Our goal is to achieve results in the most efficient way possible. Searching for the best solution, we apply advanced innovative approaches and technologies bringing benefit to people and preserving the environment. Our achievements inspire us to reach new heights.

**3.5. Partnership**

We create open partnerships with our customers, built on respect and understanding of the challenges they face. We collaborate to ensure our common long-term growth.

**3.6. Uncompromising safety**

Safety is our priority. We strictly follow the rules. We protect people’s health and lives, as well as help preserve nature for future generations.

# Article 4. Respect for human rights

**4.1.** SIBUR LLC and Enterprises of PJSC SIBUR Holding respect human rights, and recognize their importance and universality.

**4.2.** SIBUR LLC and Enterprises of PJSC SIBUR Holding fully support the fundamental principles established in the Universal Declaration of Human Rights, the European Convention on Human Rights, Declarations and Conventions of the International Labor Organization, and other international human rights documents. The alignment with these principles is reflected in our policies and actions toward the Employees, contractors, and all other persons SIBUR LLC and Enterprises of PJSC SIBUR Holding interact with. Human rights shall be respected in any country, any culture and under any circumstances.

# Article 5. Rules of Ethical Conduct of Managers

**5.1.** Managers shall set an example of ethical behavior through their own conduct, compliance with legal requirements and internal documents, including this Code.

**5.2.** In the performance of their duties, managers at all levels shall:

* proceed from the interests of SIBUR LLC and Enterprises of PJSC SIBUR Holding, work in good faith, and constantly improve professional standards and competence;
* display leadership, be a gold standard, observe business ethics and generally accepted rules and regulations;
* treat employees with respect, respect their rights, avoid using any methods in their management practices that harm the personal dignity of employees, and make informed legal decisions;
* adhere to the business communication standards, maintain the business reputation and image of SIBUR LLC and Enterprises of PJSC SIBUR Holding when interacting with business partners and contractors;
* act in accordance with strategic plans and decisions made by the management bodies of SIBUR LLC and Enterprises of PJSC SIBUR Holding;
* prevent SIBUR LLC and Enterprises of PJSC SIBUR Holding from being engaged in shady activities (transactions) that may cause material or reputational damage to SIBUR LLC and Enterprises of PJSC SIBUR Holding;
* use all reasonable efforts to prevent and settle conflicts of interest arising between employees of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

# Article 6. Rules of Ethical Conduct of Employees

**6.1.** The Employee shall proceed from the constitutional provisions that people and their rights and freedoms comprise the highest value and every individual has the right to privacy, personal and family secrets, and to protect their honor, dignity, and good name.

**6.2.** In their business conduct, the Employee is advised to refrain from:

* any discriminatory statements and actions based on gender, age, race, nationality, language, citizenship, social, property or marital status, political or religious preferences,
* actions that are or may be perceived as sexual harassment;
* rudeness, dismissive tone, arrogance, biased remarks, and unjustified, undeserved accusations;
* threats, offensive expressions or remarks, actions that interfere with normal communication or provoke illegal behavior;
* distribution of knowingly false information discrediting the honor and dignity of employees and damaging their reputation.

**6.3.** The Employees, through their conduct, are meant to build business relations and constructive cooperation in the team.

# Article 7. Labor Relations and Labor Safety

**7.1.** Work and career in SIBUR LLC and Enterprises of PJSC SIBUR Holding are the sphere of the most honest competition of talents, skills, and efforts. To be successful on the career ladder, one should follow the principles of corporate culture, improve the performance of functions, acquire new knowledge and skills, and come up with initiatives to improve processes. The increase in remuneration for each employee depends on the operating results of SIBUR LLC and Enterprises of PJSC SIBUR Holding. Personal success is significant in the context of the overall result only.

**7.2.** SIBUR LLC and Enterprises of PJSC SIBUR Holding believe it is not only a legal obligation but also a public duty of all Employees to comply with labor laws, including the provisions on hiring, training, advanced training, certification, assessment, guarantees and compensations, disciplinary actions, and dismissal.

**7.3.** Employees are hired by SIBUR LLC and Enterprises of PJSC SIBUR Holding and are provided with equal career advancement opportunities, irrespective of:

* age;
* gender;
* race, nationality, ethnic background, skin color, and language;
* religion and religious beliefs;
* property, social, official, and marital status;
* political opinions and membership in public associations.

**7.4.** The relations between the Employees and SIBUR LLC and Enterprises of PJSC SIBUR Holding are determined by the employment contract, in strict accordance with the applicable labor laws and internal policies and procedures. The provisions set forth herein are to promote the high level of trust and mutual understanding between the Employees and the Enterprise.

**7.5.** SIBUR LLC and Enterprises of PJSC SIBUR Holding maintain confidentiality with respect to the personal data of their Employees pursuant to the requirements of the Labor Code of the Russian Federation, Federal Law No. 152-FZ of July 27, 2006 “On Personal Data”, as well as other federal legislation, subordinate regulations, and internal policies and procedures of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**7.6.** SIBUR LLC and Enterprises of PJSC SIBUR Holding implement a social policy aimed at enhancing the prestige of work and ensuring comfortable and safe working conditions for the Employees.

**7.7.** The Enterprise creates an environment for hired Employees enabling them to adapt in the team as soon as possible, to learn workflow algorithms, and to fulfill their potential and efficient work.

**7.8.** SIBUR LLC and Enterprises of PJSC SIBUR Holding strive to ensure safe working conditions based on compliance with applicable legislation and technical standards.

**7.9.** Each of the Enterprise’s Employees is liable for the compliance with health and safety requirements during the performance of their employment duties.

**7.10.** SIBUR LLC and Enterprises of PJSC SIBUR Holding guarantee the Employees protection against any form of discrimination, as defined by the applicable legislation of the Russian Federation (including discrimination based on gender and nationality).

**7.11.** An Employee who believes that they are not protected against discrimination should appeal for protection to their line manager or the HR Department.

# Article 8. Health, Safety and Environment

**8.1.** SIBUR LLC and Enterprises of PJSC SIBUR Holding are aware of the full degree of responsibility to the present and future generations for the environmental impact made by SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**8.2.** SIBUR LLC and Enterprises of PJSC SIBUR Holding consistently implement process technologies reducing environmental impact to the maximum extent possible and ensuring minimum consumption of material resources and crude materials.

**8.3.** All Employees, regardless of their position, shall:

* know and comply with legal requirements of the Russian Federation and internal documents of the Employer in the field of health and operations safety;
* stop performing any work, if it becomes unsafe or may lead to spillage, emission, leakage, or other dangerous consequences for the Employee’s life and the safety of others;
* start working/admit to work, only if the employees have the appropriate qualification, have passed training, and are medically fit;
* use personal protective equipment, if for any tasks and works;
* assist during the investigation of industrial incidents and accidents.

**8.4.** All Employees shall comply with the key safety rules and regulations:

• do not withhold information on accidents and incidents, fires, industrial injuries, and disturbances of process conditions;

• do not report for duty under the influence of any alcoholic, intoxicant, drug, or other substance; do not bring, keep, or distribute drugs or other illegal substances in any premises or facilities of SIBUR LLC and Enterprises of PJSC SIBUR Holding;

• do not perform high-hazard works without a work permit;

• do not disable or cause damage to interlocks and other safety devices of the operating equipment without the relevant written permission;

• do not use open fire outside designated areas unless the work permit provides for it;

**8.5.** The Employees involved in the manufacturing process are required to monitor compliance with health and safety requirements by other Employees, including employees of contractors performing works at the facilities of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**8.6.** In the event of an accident, incident, injury, leaks, and emissions into the environment, or other emergencies hazardous for human life and safety, and in the event of a suspected breach of health, safety, and environment regulations, Employees shall immediately inform the Health and Operations Safety Function of SIBUR LLC.

# Article 9. Anti-Corruption and Anti-Fraud Measures, Property Protection, and Conflict of Interest Prevention

**9.1.** The Employees shall comply with the legislation and the Employer’s internal documents to counteract fraud and corruption.

**9.2.** All assets of SIBUR LLC and Enterprises of PJSC SIBUR Holding shall be used for their intended and legitimate business purposes.

**9.3.** No theft, careless handling of property, intentional destruction or damage to property, unauthorized use of proprietary information of SIBUR LLC and Enterprises of PJSC SIBUR Holding are allowed.

**9.4.** The Employees shall protect the Employer’s assets from loss, theft, unauthorized, illegal or inefficient use.

**9.5.** The absence of a Conflict of Interest and timely disclosure and settlement thereof whenever it occurs shall be essential for the efficient discharge by the Employees of their employment duties.

**9.6.** The Employees shall be aware and comply with the requirements of this Code and the Employer’s internal documents in the field of Conflict of Interest management.

**9.7.** In case of a Conflict of Interest:

* An Employee shall immediately inform thereof in the manner prescribed by this Code and the Employer’s internal documents. If an Employee doubts the existence of a Conflict of Interest or how certain circumstances should be assessed, they shall seek advice on: [compliance@sibur.ru](mailto:compliance@sibur.ru).
* The Employee shall refrain from participation, directly or indirectly, in making decisions or taking actions related to the specific situation of the Conflict of interest until they receive relevant recommendations according to the internal documents of the Employer.

**9.8.** Any information concerning a Conflict of Interest shall be subject to detailed check and review in accordance with the requirements of the internal regulatory documents of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**9.9.** In case of any facts or suspicions of embezzlement, fraud, corruption, Conflict of Interest, the Employees shall immediately report that pursuant to the procedure established by the internal documents of the Employer, or by sending a message to: [compliance@sibur.ru](mailto:compliance@sibur.ru)

# Article 10. Exchange of Gifts

**10.1.** SIBUR LLC and Enterprises of PJSC SIBUR Holding welcome the development of partnerships with contractors and allow for the exchange of corporate gifts consistent with business practices.

**10.2.** SIBUR LLC and Enterprises of PJSC SIBUR Holding are aware that business gifts and invitations to entertainment events are a socially recognized component of business relations, however, it should be borne in mind that such cases should under no circumstances damage the business reputation of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**10.3.** Gifts shall be directly related to the legitimate purpose of the gift and shall not create the impression of illegal actions. It should be borne in mind that the internal policies of contractors may not imply the acceptance of gifts and even completely prohibit giving and receiving gifts.

**10.4.** No Employees of SIBUR LLC and Enterprises of PJSC SIBUR Holding are allowed to accept gifts:

* for committing any action (omission) related to their work at SIBUR LLC and Enterprises of PJSC SIBUR Holding worth more than the established limit;
* in the form of cash or cash equivalents;
* if there is no generally accepted reason for a gift.

# Article 11. Competition Protection and Antitrust Law

**11.1.** Being an active competitor, SIBUR LLC and Enterprises of PJSC SIBUR Holding believe in honest and fair competition in accordance with law. SIBUR LLC and Enterprises of PJSC SIBUR Holding strictly comply with the competition law or antitrust law.

**11.2.** The Employees, within their competence and employment duties, shall be aware and comply with the requirements of antitrust law and the Employer’s internal documents regarding the competition protection and compliance with antitrust law.

**11.3.** It is strictly prohibited:

* to establish and to maintain prices for products that can be recognized as monopolistically high or monopolistically low;
* to take decisions, in the absence of legal grounds to do so, to reduce or to halt production, to remove products from sale, to set different prices for the same product, to refuse to conclude an agreement with certain Contractors;
* to create discriminatory conditions for certain Contractors;
* to enter into any, including informal, agreements with competitors on matters related to pricing, production volumes, refusal to conclude contracts with certain sellers or buyers, division of markets, without the approval of the Legal Support Function of SIBUR LLC;
* to discuss, to exchange any information with competitors regarding pricing, production volumes, consumers, suppliers, markets.

**11.4.** The Employees shall immediately report any obvious facts or suspected fair competition violations to the Legal Support Function of SIBUR LLC by emailing to [compliance@sibur.ru](mailto:compliance@sibur.ru).

# Article 12. Relations with the State and Society

**12.1.** The relations between SIBUR LLC, Enterprises of PJSC SIBUR Holding and the state and local government bodies are based on the principles of legal compliance, transparency, and cooperation.

**12.2.** SIBUR LLC and Enterprises of PJSC SIBUR Holding neither participate in political activities, nor finance political organizations, as well as other non-profit organizations whose activities are not directly related to the activities of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**12.3.** The Employees may engage in public, religious, or political activities, but only if such activities are and will be conducted outside of labor hours, and without using name or resources of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**12.4.** The Employees shall be polite and professional, express only the official position of SIBUR LLC and Enterprises of PJSC SIBUR Holding, and never interfere with investigations, if any.

# Article 13. Disclosure of Information

**13.1.** Any information provided by an Employee in performing their professional duties both within SIBUR LLC and Enterprises of PJSC SIBUR Holding, as well as to third parties, shall comply with the requirements of sufficiency (shall be neither too brief, nor redundant), reliability (shall not require rechecking), and be provided in time.

**13.2.** The Employees shall disclose no information constituting a trade secret became known to them in connection with the performance of their employment duties, as well as information concerning the private life and health of the Employees or affecting their honor and dignity. The Employees strive to maintain confidentiality in any exchange of information.

**13.3.** All the Company’s Employees shall not disclose information constituting a trade secret after terminating labor relations with SIBUR LLC and Enterprises of PJSC SIBUR Holding, and shall not use that information to their personal advantage. Unauthorized disclosure of information constituting a trade secret may serve as a basis for prosecution.

**13.4.** The Employees shall comply with the rules for using, accessing, and securing software and information databases of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

**13.5.** The Employees shall comply with the legislation and internal documents of the Employer on combating the unlawful use of insider information.

**13.6.** Any information constituting a trade secret and insider information shall be disclosed by SIBUR LLC and Enterprises of PJSC SIBUR Holding in accordance with the procedure provided for by the legislation of the Russian Federation, the Articles of Association, and internal documents of SIBUR LLC and Enterprises of PJSC SIBUR Holding. The disclosed information relating to trade secrets and insider information shall meet the requirements established by the legislation of the Russian Federation, the Company’s Articles of Association, and internal documents, and shall not contain false information.

**13.7.** In order to ensure transparency and compliance with the interests of shareholders, SIBUR LLC and Enterprises of PJSC SIBUR Holding disclose timely and accurate information in accordance with the requirements of securities laws, including regularly publish financial statements, quarterly issuer’s reports, annual report, and other information materials.

# Article 14. Communication on Social Networks

**14.1.** The Employees shall remember that online communication on social networks, as a rule, is of a public nature.

**14.2.** The Employees are prohibited from distributing information on public Internet resources that is completely untrue and/or discredits the business reputation of SIBUR LLC and Enterprises of PJSC SIBUR Holding.

# Article 15. Communication, Information Exchange and Corporate Identity

**15.1.** We encourage information exchange between Functions and the Employees provided it is not confidential. Information exchange between the Functions and the Employees shall enable prompt receipt by the Employees of the information required for the performance of their direct duties.

**15.2.** An Employee preparing an information request to another Function shall adhere to the following information exchange ethics adopted by SIBUR LLC and Enterprises of PJSC SIBUR Holding:

* before submitting a request, an Employee shall be certain that the required information is not available in information systems;
* the request shall be sent within a functional hierarchy, as agreed with the Function managers;
* when sending a request to the contractor, its line manager shall be copied;
* the contractor shall be aware of the request objective;
* when preparing a request, a data collection technique and a reporting format (form, instructions for filling out) shall be determined;
* a sufficient amount of time shall be allocated to execute the request with due regard to possible questions from the contractor;
* any simple questions from colleagues that do not require much time to answer and material adjustment of work schedules shall be resolved on a routine basis.

**15.3.** SIBUR LLC and Enterprises of PJSC SIBUR Holding adhere to the transparency principle and implement this principle through inclusive dialogue with the public. Information communicated to the community shall comply with the following requirements:

* distribution of information shall not violate applicable statutory requirements;
* information shall not distort actual facts;
* information shall not contain conflicting data and/or give reasons for its ambiguous understanding;
* information shall not contain confidential data;
* information may only be distributed by authorized persons.

**15.4.** If contacted by the mass media, the Employee shall send such request to the Corporate Communications Function of SIBUR LLC, without commenting on any questions.

**15.5.** The Employees shall send all requests from representatives of banks, investment companies, other financial organizations, and investment analysts, to the Investor Relations Function of SIBUR LLC, without commenting on any question.

**15.6.** In case of speaking at a public event (conferences, round tables, workshops, and other events), the Employees shall inform the Corporate Communications Function no later than 5 days before the event.

**15.7.** In order to disseminate any public information about the activities of SIBUR LLC and Enterprises of PJSC SIBUR Holding in any form, including by posting on the Internet any information materials containing:

* data on activities and transactions;
* data on assets, liabilities, and financial standing;
* data on management, including personnel solutions;
* data on past, present, and future business prospects;
* data on and forecasts for capital expenditures, profits, cash flows, dividend payouts, and future financial results;
* data on the value of the Company and/or SIBUR LLC and Enterprises of PJSC SIBUR Holding, including the value of securities;
* any advertising materials;
* any data distributed by organized coverage in the press and other mass media.

The Employees shall obtain approval from the Corporate Communications Function.

**15.8.** Corporate identity means a uniform comprehensive visual identification system that contributes to creating favorable image of SIBUR LLC and Enterprises of PJSC SIBUR Holding and boosting their production and commercial performance, enhances their partners’ confidence, and promotes reputation and recognition.

**15.9.** Compliance with the basic rules of a uniform corporate identity is mandatory for all Employees who, due to their employment duties, use corporate identity elements, work with corporate documentation, design facilities of SIBUR LLC and Enterprises of PJSC SIBUR Holding, and manufacture visuals bearing the corporate identity: souvenir, printed, promotional, and other products.

**15.10.** The Employees shall immediately report any obvious or suspected violations in the communication and information exchange by mailing to: [compliance@sibur.ru.](mailto:compliance@sibur.ru)

# Article 16. Risk-Based Management and Internal Control

**16.1.** The activities of SIBUR LLC and Enterprises of PJSC SIBUR Holding are associated with objective risks such as technology-related, environmental, financial, economic, social, HR, reputational, and other risks.

**16.2.** The Employees shall be guided by a proactive approach to risk management and use basic risk management principles that include:

* approval of risk identification at all management levels, encouragement for open discussion of risks;
* specificity in identifying risks;
* constant risk assessment and update;
* learning lessons from past events, division of responsibility.

**16.3.** The Employees shall not ignore possible risks, even if they are outside their competence. Existing or potential threats shall be immediately reported to the line manager, and if no measures are taken at this level, transfer the information to a higher level.

**16.4.** Managers at all management levels shall organize internal control of the business operation items, as required by the Russian legislation, to mitigate the impact of risks and increase the likelihood of achieving the goals of SIBUR LLC and Enterprises of PJSC SIBUR Holding. The cost of these control procedures shall not exceed the level of potential damage from risk.

# Article 17. Accounting and Reporting

**17.1.** Accurate accounting is essential for a successful business, as accounting is the source of data facilitating decision making by shareholders, executive management, investors, Contractors, regulators, and society. Accurate accounting shall be ensured both for financial and non-financial indicators.

**17.2.** All accounting documents of SIBUR LLC and Enterprises of PJSC SIBUR Holding shall contain complete, accurate, and reliable information and comply with applicable standards, legislation, and regulations on accounting, financial, management, and tax reporting. Falsification of documents, transactions and intentional misinterpretation thereof are unacceptable and cannot be justified in any way.

**17.3.** All activities shall be accounted for, documented, and available for inspection and/or audit in a timely, careful, and correct manner and with a sufficient level of details.

**17.4.** Incomplete, inaccurate, or misleading entries in accounting documents shall not be made or authorized by SIBUR LLC and Enterprises of PJSC SIBUR Holding. It is strictly prohibited to have undisclosed, unaccounted, or inaccurately accounted assets, liabilities, income, and expenses.

**17.5.** The Employees shall immediately report any obvious or suspected, intentional, or unintentional misrepresentation of accounting information to: [compliance@sibur.ru.](mailto:compliance@sibur.ru)

# Article 18. Communication Channels for Employees

**18.1.** If the Company’s Employee discovers or suspects violations in the following areas:

* employment relations;
* competition protection;
* conflict of interest;
* donations;
* legislation on counteracting the unlawful use of insider information and market manipulation;
* communication or information exchange;
* intentional or unintentional misrepresentation of the reporting information, Employees shall immediately report this by emailing to: [compliance@sibur.ru](mailto:compliance@sibur.ru).

**18.2** . The Employee shall contact the Compliance Hotline, if they become aware of any facts of unfair and/or unethical behavior related to SIBUR’s activities, in one of the following ways:

* hot line website: <https://sibur-hotline.delret.ru/>
* e-mail: [sibur@ethicshl.ru](mailto:sibur@ethicshl.ru)
* toll-free telephone number +7 (800) 500-08-74.

# Article 19. Responsibility for the Code Violation

**19.1.** All Employees of SIBUR LLC and Enterprises of PJSC SIBUR Holding, regardless of their position, shall be personally responsible for compliance with the principles and requirements of this Code, as well as actions (omission) of their subordinates that violate these principles and requirements.

**19.2 .** The Employees found guilty of violating the requirements hereof may be brought to disciplinary responsibility, up to and including termination of employment, as well as other types of liability in accordance with applicable legislation.

**19.3.** Information on compliance with this Code shall be taken into account when evaluating and promoting personnel.

# Article 20. Final Provisions

**20.1.** An employment contract with any Employee of SIBUR LLC and Enterprises of PJSC SIBUR Holding shall contain a provision of compliance with this Code.

**20.2.** Senior employees of SIBUR LLC and/or Enterprises of PJSC SIBUR Holding shall set an example of law-abiding and ethical conduct, and actively encourage compliance with this Code.