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**Approved by the decision of**

**the Supervisory Board of**

**JV «South Mining Chemical Company» LLP**

**Minutes dated December 24, 2021**

Policy on combating corruption and fraud of

**JV «South Mining Chemical Company» LLP**

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**1. Application**

1. This Policy on combating corruption and fraud of JV «South Mining Chemical Company» LLP (hereinafter referred to as the Policy) defines the main activities of JV «South Mining Chemical Company» LLP (hereinafter referred to as the Partnership) and the general rules of conduct for officials and employees of the Partnership in combating corruption and fraud.

**2.** [**Scope of application**](https://www.multitran.com/m.exe?s=scope+of+application&l1=1&l2=2)

1. The principles and requirements of this Policy apply to all structural divisions of the Partnership.

**3. Terms and Definitions**

1. The following terms and definitions are used in this Policy:
2. **Anti-corruption standard** is a system of recommendations established for the activities of the Partnership, aimed at preventing corruption. Anti-Corruption Standard of the Partnership is presented in **Appendix 1** to this Policy;
3. **An official** is a person who permanently, temporarily or by special authority, performs the functions of a representative of power or performs organizational and administrative or administrative and economic functions in state bodies of the Republic of Kazakhstan, local governments of the Republic of Kazakhstan, as well as in the Armed Forces of the Republic of Kazakhstan, other troops and military formations of the Republic of Kazakhstan, subjects of the quasi-public sector, local governments;
4. **Commercial bribery** is the illegal transfer of money, securities or other property to a person performing managerial functions in a commercial or other organization, as well as the illegal provision of property services to him for the use of his official position, as well as for general patronage or connivance in the service in the interests of the person carrying out the bribery;
5. **Control environment** is a set of internal control procedures functioning within the framework of risk management and internal control systems. The control environment is the basis of an effective system of internal control and affects the rest of its components;
6. **Conflict of interest** is a contradiction between the personal interests of persons holding a responsible public position, persons authorized to perform state functions, persons equated to them, officials and their official powers, in which the personal interests of these persons may lead to non-performance and (or) improper performance by them of their official duties;
7. **Corporate compliance system** is a set of measures and preventive actions aimed at preventing violations of the requirements of the law, industry standards and regulatory documents of the Partnership;
8. **Fraud** is the theft of someone's property or the acquisition of the right to someone's property by deceit or breach of trust. Examples of corporate fraud are provided in **Appendix 2** to this Policy;
9. **Corruption offense** is an unlawful culpable act (action or inaction) with elements of corruption, for which administrative or criminal liability is established by law;
10. **Corruption** is illegal use by persons holding a responsible civil service position, persons authorized to perform public functions, persons equated to persons authorized to perform public functions, officials of their official powers (powers of office) and related opportunities to obtain or derive, personally or through intermediaries, material (non-material) benefits and advantages for themselves or third parties, as well as bribery of the said persons through benefits and advantages provided to them;
11. **Material damage** is a real decrease in the Partnership's property or deterioration of the condition of such property that occurred as a result of guilty actions (inaction) of an employee of the Partnership, as well as additional costs or other payments for the acquisition, restoration of property or for compensation for damage caused by the employee to third parties;
12. **Ombudsman** is a person appointed by the General Director of the Partnership, whose role is to advise the employees of the Partnership who applied to him, assist in resolving labor disputes, conflicts, problematic issues of a social and labor nature, as well as in observing the principles of business ethics by employees partnerships;
13. **An employee** is an individual who is in an employment relationship with an employer (Partnership) and directly performs work under an employment contract;
14. **Losses** are expenses incurred or to be incurred by the Partnership in case of violation of its rights, loss or damage to its property (real damage), as well as lost income that the Partnership would have received under normal conditions of turnover if its right had not been violated ( lost profit).

*Other terms and definitions used in this Policy have the meanings established by the legislation of the Republic of Kazakhstan, other Applicable legislation and internal regulatory documents of the Partnership.*

**4. General provisions**

1. This Policy has been developed in accordance with the anti-corruption, administrative and criminal legislation of the Republic of Kazakhstan, applicable international law, the Code of Ethics and Compliance and other internal regulatory documents of the Partnership.
2. This Policy has been developed in order to:
3. implementation of effective measures to prevent corruption and fraud in the Partnership;
4. creation among the officials and employees of the Partnership, its counterparties, the investment community of a uniform understanding of the position of the Partnership on non-acceptance of corruption and fraudulent offenses and actions in any of their forms and manifestations;
5. reducing the risks of corruption and fraud in the Partnership.
6. The achievement of goals in the field of combating corruption and fraud is ensured by:
7. generalizations, clarifications and informing officials and employees of the Partnership about the principles and requirements of anti-corruption legislation;
8. taking measures to minimize the risk of the Partnership's involvement in corrupt and fraudulent activities, as well as the application of preventive measures to prevent corruption and fraud;
9. providing information channels for reporting cases of corruption and fraud;
10. establishing the obligation of officials and employees of the Partnership to know and comply with the provisions of this Policy, the norms of anti-corruption legislation.
11. Issues not regulated by this Policy should be regulated in accordance with the legislation of the Republic of Kazakhstan and the internal documents of the Partnership.

**5. Subjects and types of corruption offenses**

1. Potential subjects of corruption offenses in connection with the activities of the Partnership include:
2. persons permanently, temporarily or by special authority performing organizational and administrative or administrative and economic functions in the Partnership;
3. individuals and legal entities acting on behalf of the Partnership, illegally using their official powers and related opportunities in order to obtain or extract, personally or through intermediaries, property (non-property) benefits and advantages for themselves or third parties, as well as under - purchase of persons holding a responsible public position, persons authorized to perform public functions, persons equated to persons authorized to perform public functions by providing benefits and advantages;
4. other persons whose liability for committing corruption offenses is provided for by the Criminal Code, the Code of the Republic of Kazakhstan on Administrative Offenses, other laws of the Republic of Kazakhstan and other Applicable Laws.
5. Administrative corruption offenses provided for by the Code of the Republic of Kazakhstan on administrative offenses are:
6. provision by individuals to persons authorized to perform state functions, or persons equated to them, with illegal material rewards, gifts, benefits or services, if these actions do not contain signs of a criminally punishable act;
7. receipt by a person authorized to perform state functions, or a person equated to him, personally or through an intermediary, of illegal material remuneration, gifts, benefits or services for actions (inaction) in favor of the persons who provided them, if such actions (inaction) are within the official powers of the person authorized to perform state functions, or a person equated to him, if these actions do not contain signs of a criminally punishable act;
8. provision by legal entities to persons authorized to perform state functions, or persons equated to them, with illegal material remuneration, gifts, benefits or services, if these actions do not contain signs of a criminally punishable act;
9. employment by the head of state bodies, institutions and enterprises or the head of national companies, national management holdings, national holdings, national development institutions, as well as their subsidiaries, for the work of persons who have previously committed a corruption crime.
10. Corruption crimes, provided for by the Criminal Code of the Republic of Kazakhstan, are recognized:
11. misappropriation or embezzlement of entrusted foreign property;
12. fraud;
13. legalization (laundering) of money and (or) other property obtained by criminal means;
14. abuse of power;
15. abuse of power or authority;
16. illegal participation in business activities;
17. receiving a bribe;
18. giving a bribe;
19. mediation in bribery;
20. official forgery;
21. inaction in the service;
22. inaction in the service.
23. The following actions are considered by the Partnership as unacceptable and incompatible with the activities of the Partnership:
24. a direct or indirect promise, offer or permission to acquire in obtaining any value, position, assistance in the purchase of goods, works or services, other tangible / intangible benefits or advantages, contrary to the interests of the Partnership;
25. offer by any individual/individuals and legal entities or acceptance by the persons specified in clause 8 of the Policy of any property benefits not provided for by law and/or internal regulatory documents of the Partnership (including the so-called “kickback”, loan, fee, remuneration, discount or other benefit);
26. payments to fictitious organizations or organizations whose ownership structure is not transparent;
27. payments to legal entities owned or controlled by persons authorized to perform public functions and persons equated to them, their close relatives;
28. transfer and / or receipt of illegal remuneration in the form of cash, bonds and other securities;
29. receiving unreasonable discounts;
30. giving and/or receiving gifts, including in the form of cash;
31. employment of persons who have previously committed corruption offenses;
32. misappropriation of tangible and intangible assets through deceit or breach of trust;
33. illegal activities using illegal checks, promissory notes, bills of exchange or fictitious exchange transactions;
34. fraudulent activities using information technology.

**6. Basic principles of combating corruption**

1. **Non-acceptance of fraud:** The Partnership does not accept any manifestations of fraud and implements a set of measures and preventive actions aimed at combating fraud.
2. **Top management example (Tone at the Top):** The leadership of the Partnership (the General Director and his deputies) must demonstrate an uncompromising attitude towards any forms and manifestations of fraud and corruption at all levels.
3. **Inevitability of punishment:** The Partnership must demonstrate an uncompromising attitude towards any type of fraud, respond in a timely manner to received reports of fraud, and also hold accountable those responsible for corruption and fraud or violation of control procedures.
4. **Prevention of conflicts of interest:** The Partnership believes that the employees of the Partnership should not directly or indirectly influence decision-making in the Partnership in the event of a conflict of interest with the interests of the Partnership. In the event of a conflict of interest, employees of the Partnership must disclose this information to their line manager, the Security Sector or the Ombudsman (by calling the ethics and compliance hotline).
5. **Due diligence:** The Partnership exercises due diligence when establishing/continuing business relations with contractors, job candidates and other third parties, carrying out timely verification of their reliability and absence of conflicts of interest.
6. **Involvement of employees and interested third parties:** The Partnership encourages employees and interested third parties to report any signs of possible violations of the requirements of this Policy and evidence of fraud and corruption as soon as possible. The Partnership guarantees the confidentiality of all employees and others who report signs of fraud and corruption.
7. **Freedom from retaliation or sanctions:** The Partnership declares that an employee who reports in good faith signs of fraud and corruption, alleged violations of control procedures and other abuses will not be subject to unreasonable sanctions, including dismissal, non-payment of bonuses or refusal to promotion.

**7. Basic principles for the formation of a system   
for combating corruption and fraud**

1. **Legality:** The Partnership strictly observes the Applicable Law and any of its actions or omissions do not contradict the norms of the Applicable Law.
2. **Timeliness:** The Partnership strives to form an effective system for combating corruption and fraud by introducing control procedures aimed at early detection of threats to the Partnership's security, including signs of a possible corporate fraud, and the fastest possible response to the identified signs.
3. **Complexity:** The Partnership seeks to ensure the comprehensive preservation of tangible and intangible assets.
4. **Centralized management:** The partnership ensures the distribution of responsibility and authority in the process of combating corporate fraud and corruption
5. **The principle of consistency and continuity of the activities of the Partnership for Combating Fraud and Corruption**: The Partnership strives to ensure that the procedures for combating fraud and preventing involvement in corruption activities are as transparent, feasible and reasonably responsive to the identified risks as possible.
6. **Interaction and coordination:** The partnership provides coordination of actions of all interested structural divisions among themselves, as well as effective interaction with state and law enforcement agencies in the process of combating corporate fraud.

**8. Steps in the Anti-Corruption and Fraud Process**

**8.1. Improving the control environment**

1. The Partnership regularly develops measures to improve the control environment in accordance with the legislation and internal regulatory documents of the Partnership, including the following:
2. creation of an intolerant attitude towards any forms and manifestations of fraud, including acts of corruption, by informing about the norms and principles adopted by the Partnership and in other ways;
3. creation in the Partnership of a system of informing, including anonymous, about any violations and conflicts of interest, guaranteeing the confidentiality of persons who reported violations;
4. practical implementation of the principle of due diligence when choosing a counterparty and selecting candidates for work;
5. implementation of the principle of separation of incompatible duties and control over its observance;
6. improving the training system for risk management and internal control, including in terms of combating fraud and corruption;
7. conducting internal audits/inspections and investigations.

**8.2. Discovery of fraud and corruption signs**

1. An employee of the Partnership or any third party who discovers or encounters signs of a possible or known case of fraud, corruption or other violation of control procedures must report this to the Risk and Compliance Officer:
2. when contacting an employee of the Partnership, you must specify the following information (if any):
3. information about the person inciting to a corruption offense, as well as witnesses or other persons involved in the commission of corruption or fraudulent offenses;
4. the subject of the alleged corruption offense to which the employee of the Partnership is inclined to commit, the method of inducing him (bribery, blackmail, threat, extortion, offer of a bribe, etc.);
5. date and other circumstances of inclination to a corruption offense.
6. The appeal can be left anonymously, but, if desired, an individual can indicate the surname, initials and / or contact details so that he (she) can be contacted to clarify the details and report on the results of the consideration of the message. The Partnership guarantees confidentiality to all persons reporting in good faith signs of corruption and fraud.

**8.3. Actions after discovering corruption and fraud signs**

1. A senior manager, Ombudsman or Risk and Compliance Officer who receives a report that there are signs of possible fraud, corruption or other violation, draws up a memo addressed to the head of the Security Sector describing the possible fraud or other violation, including information about the expected period of the violation, how the violation was discovered persons involved in the violation, the amount of damage (if any), as well as the measures taken within the framework of its functionality.
2. Preliminary check of information about the presence of signs of fraud or corruption:
3. The Risk and Compliance Officer, the Security Sector and / or the Ombudsman conducts a preliminary check of the information received about signs of fraud, corruption or other violation of control procedures, including those received through the communication channels available in the Partnership, in order to determine the appropriateness of initiating an internal investigation involving working group.
4. a preliminary check can also be initiated in case of receipt of information about fraud, corruption, theft, shortages, damage to material assets, loss of confidential and insider information and other facts of violation of control procedures from the following sources:
5. memos of employees of the Partnership;
6. applications and letters of citizens sent to the Partnership;
7. messages and letters of state bodies;
8. media reports;
9. reports on the results of audits of financial and economic activities, inventories, audits, etc.;
10. other materials or documents.
11. During the preliminary verification of messages, the main circumstances of the violation are established, including the presence or absence of signs of a violation, its main elements and the presence of damage. If it is established that it is expedient to conduct an internal investigation, the Ombudsman, the Risk and Compliance Officer or the head of the Security Sector of the Partnership informs the General Director of the Partnership of the need to conduct an internal investigation.
12. An official investigation of fraud and corruption is carried out by a commission appointed by order of the General Director of the Partnership, in accordance with the procedure established by the internal regulatory documents of the Partnership.
13. The results of the internal investigation are submitted to the General Director. If there are signs of an offense, the Partnership shall transfer the relevant materials to the law enforcement agencies of the Republic of Kazakhstan.
14. Also, the results of an internal investigation are submitted by the General Director or the Risk and Compliance Officer for consideration by the Supervisory Board in cases where the identified corruption offense is committed directly or with the participation of the head of the structural unit of the Partnership.

**8.4. Compensation of damage and liability**

1. Compensation for material damage caused to the Partnership and bringing the guilty person to responsibility is carried out in the manner prescribed by law.

**8.5. Making recommendations to prevent corporate fraud and/or corruption**

1. Based on the results of an internal investigation, the head of the Security Sector of the Partnership, together with the Risk and Compliance Officer, develop recommendations for improving the internal control system. If necessary, the head of the Security Sector and / or the Risk and Compliance Officer initiates changes to internal regulations based on the recommendations prepared in order to eliminate the possibility of repetition of fraud and / or corruption in the future.

**8.6. Control and audit**

1. The Partnership conducts regular assessments of the effectiveness of the internal control system, in particular the accounting and management accounting system.

**9. Responsibility and authority**

1. All officials (members of the Supervisory Board, General Director) and employees of the Partnership have a direct personal duty to combat corruption and fraud.
2. The heads of structural subdivisions of the Partnership are also obliged to take the necessary measures to ensure that the employees of its structural subdivision comply with anti-corruption legislation and the provisions of this Policy.
3. Officials and employees of the Partnership, other persons acting on behalf of the Partnership or in its interests, directly or indirectly, personally or through any mediation, are prohibited from participating in corrupt and fraudulent activities, regardless of business practices in a particular country.
4. The leadership of the Partnership provides support for anti-fraud and corruption measures, in particular:
5. implementation of the necessary measures related to ensuring the safety of assets and improving the internal control system;
6. conducting a timely investigation of signs of fraud and/or corruption;
7. ensuring that the necessary measures are taken to hold employees of the Partnership liable if violations committed in their activities have led to the commission of fraud or corruption offenses.
8. The managers and employees of the Partnership regularly identify and assess the risks of fraud and/or corruption, develop and implement measures to minimize the risks of fraud and/or corruption in their area of responsibility (business processes). To this end, they are required to:
9. ensure the effective functioning of the internal control system;
10. identify processes and procedures vulnerable to fraud and/or corruption;
11. provide assistance to employees/commission conducting a preliminary check and/or an internal investigation by providing the requested materials in a timely manner, or access to the premises/objects;
12. promptly inform the Risk and Compliance Officer and the Security Sector of the Partnership about all signs of fraud and / or corruption or attempts to commit them in their area of responsibility.
13. In case of doubts about the legality of their actions and their compliance with the provisions of this Policy, an employee of the Partnership should consult on this issue with the immediate supervisor or employee of the Partnership responsible for compliance with corporate ethics - the Ombudsman.
14. Persons guilty of violating the provisions of this Policy may be subject to disciplinary, administrative, civil or criminal liability in the manner and on the grounds provided for by the legislation of the Republic of Kazakhstan.

**Appendix 1**

**to Policy on combating corruption and fraud**

**of JV «South Mining Chemical Company» LLP**

* 1. The anti-corruption standard of JV «South Mining Chemical Company» LLP (hereinafter referred to as the Partnership) was developed in accordance with paragraph 2 of Article 10 of the Law of the Republic of Kazakhstan “On Combating Corruption”.
  2. The anti-corruption standard is aimed at achieving an atmosphere of intolerance to any manifestations of corruption in the Partnership by creating a system of value and moral anti-corruption guidelines for the employees of the Partnership in the performance of their official functions.
  3. Name of the sphere of public relations: extraction, processing and sale of minerals and products from them.
  4. The principles of anti-corruption standards are:

1. legality;
2. transparency;
3. ethics;
4. observance of the rights and legitimate interests of individuals and legal entities and their protection from corruption;
5. avoidance of conflict of interest.
   1. Anti-corruption standards determine the following standards of behavior for the employees of the Partnership:
6. be guided by the principle of legality, the requirements of the Constitution, laws and other regulatory legal acts of the Republic of Kazakhstan and the legislation of other countries applicable to the activities of the Partnership, strictly comply with anti-corruption laws;
7. ensure observance and protection of the rights, freedoms and legitimate interests of individuals and legal entities;
8. prevent actions that could discredit the Partnership;
9. report to the immediate supervisor or the Risk and Compliance Officer about the occurrence of a conflict of interest, personal interest in the performance of official duties, inclination to corrupt behavior and receiving gifts;
10. not be guided by personal and (or) vested interests in the performance of official duties;
11. refrain from contacting colleagues and managers with unlawful requests that violate the established order of relationships that may influence the adoption of an impartial official decision;
12. do not induce other employees to commit corruption offenses and do not encourage such actions;
13. not accept gifts in connection with the performance of official duties that could lead to a conflict of interest;
14. not to use official or other information that is not subject to distribution in order to obtain or extract property and non-property benefits and advantages;
15. refuse to be appointed to a position if it is associated with direct subordination or control to persons who are in close family and family relationships *(parents, spouses, brothers, sisters, children, adoptive parents (adopters), adopted (adopted children), relatives (brothers, sisters, parents and children of a spouse (wife), grandfathers, grandmothers, grandchildren);*
16. be active in combating corruption, in revealing corruption offenses;
17. report known facts of corruption to management or the Risk and Compliance Officer immediately, including inclination to receive any benefit for the accelerated consideration of materials or facts of red tape;
18. notify the immediate supervisor or the Risk and Compliance Officer of doubts about the legitimacy of the order received for execution immediately in writing form;
19. contact the senior management, the Risk and Compliance Officer or use the available communication channels and means of communication of the Partnership, provided for by the Confidential Information Policy, if the immediate supervisor is himself involved in a conflict of interest;
20. support and demand from colleagues the observance of a high legal anti-corruption culture;
21. on an ongoing basis, take measures to eliminate the causes and conditions of a possible conflict of interest, corruption offenses and their consequences;
22. refrain from assisting anyone in the implementation of entrepreneurial and (or) other activities related to the extraction of income;
23. refrain from representing or lobbying the interests of third parties, as well as taking actions on their behalf;
24. not to use for non-official purposes means of material and technical, financial and information support, as well as other state property and official information.
    1. Managers at all levels in relations with subordinate employees are required:
25. to prevent cases of selection and placement of personnel on the basis of kinship, community and personal loyalty, to ensure compliance with the principles of meritocracy;
26. accurately determine the tasks and scope of official powers of subordinate employees;
27. to prevent uneven distribution of the workload between subordinate employees;
28. to show fairness and objectivity in evaluating the performance of subordinates, as well as the use of incentives and penalties;
29. not to give subordinates obviously impracticable or beyond the scope of their official duties, as well as orders contrary to the law;
30. not to use his official position to influence the activities of his subordinates when resolving issues of a non-official nature;
31. not to force subordinate employees to commit corruption offenses;
32. prevent and suppress violations of anti-corruption laws by subordinates and other employees;
33. take comprehensive measures in a timely manner to resolve the conflict of interest that a subordinate employee has in the course of performing his official duties;
34. take comprehensive measures to prevent corruption;
35. eliminate the causes and conditions that contribute to the commission of corruption offenses by subordinates;
36. not to allow the involvement of subordinates to perform non-official or personal tasks;
37. to set an example to subordinate employees with his impeccable behavior;
    1. Managers at all levels ensure compliance with this Anti-Corruption Standard and organize anti-corruption work among their subordinate employees.

**Appendix 2**

**to the Policy on combating corruption and fraud**

**of JV «South Mining Chemical Company» LLP**

**Examples of Fraud and Corruption**

1. The following examples of fraud are based on international practice and practice of Kazakhstan Republic. At the same time, it is understood that the employees of JV «South Mining Chemical Company» LLP are responsible for such cases of fraud as a result of their actions. In cases where the employees of JV «South Mining Chemical Company» LLP made mistakes, misprints, inaccuracies based on deliberately (intentionally) distorted or incorrect data provided by third parties, the responsibility for such actions that bear signs of fraud is borne, respectively, by the employees of the Partnership and third parties.
2. **Investment activities:**
3. financing of investments (projects) that are not related to the activities of the Partnership, which do not bring a beneficial effect to the activities of the Partnership without appropriate justification and approval, or with false justification and approval (with the exception of projects approved for implementation by an authorized collegial body based on the needs of the Partnership);
4. misuse of funds allocated for investment activities without appropriate justification and agreement, or with false justification and agreement;
5. distortion of data on the achieved economic effect from investments, etc.
6. **Intentional misrepresentation of financial statements:**
7. reflection of fictitious assets, expenses, revenues, liabilities or their concealment;
8. capitalization of losses without justification;
9. manipulations with asset valuations and estimated indicators, reserves (fixed assets, capital investments, financial investments, stocks, etc.);
10. reflection of the facts of the reporting period in another period;
11. improper disclosure of information on financial results, property status, cash flows, other facts of economic life in the explanatory notes to financial statements, etc.
12. **Purchasing:**
13. goods, works or services are ordered for personal purposes or from a specific supplier in exchange for any benefit;
14. goods, works or services are ordered from a counterparty belonging to a close person or relative, bypassing the proper procurement procedure;
15. goods, works or services are ordered at prices that are significantly higher than the average market prices (by 30% or more, if there is a tool that allows you to determine average market prices);
16. a third-party consultant performs work other than that specified in the contract;
17. the third-party organization is a false enterprise at the time of the purchase, which is proven on the basis of a court decision, including organizations registered in offshore jurisdictions, etc.;
18. posting less goods than indicated in the invoice, but with payment of the full amount;
19. creating or presenting false invoices for which an order has not been placed;
20. violations in the conduct of procurement procedures;
21. orders for work/service not provided for by the contract;
22. “consulting services” contracts that include only a general and vague description of the services.
23. **Applications for payment for services, works:**
24. for services, works that were not rendered;
25. for a larger volume of services, work than was actually provided;
26. re-purchase from third parties of services, works that have already been paid for or rendered by the Partnership independently;
27. excessive commissions (20% or more) to third party agents or consultants;
28. a third-party organization asks to make payments to bank accounts in a different jurisdiction than the one where services, works, etc. are provided.
29. **Property and assets:**
30. misuse and (or) theft of the assets of the Partnership and/or enterprises of the Partnership (fixed assets, securities (derivative financial instruments), property rights, etc.);
31. use of the Partnership's assets for personal gain (abuse), etc.;
32. correction of documents to conceal the theft of money, etc.
33. **Salary:**
34. receiving money for fictitious employees included in the supporting documents when paying money;
35. overestimation of hours worked without any grounds for receiving additional payment for processing;
36. part-time work not provided for by the employment contract in another organization during working hours paid by the Partnership;
37. receiving payment from another organization for the time of work paid by the Partnership, not provided for by the employment contract, etc.
38. **Business trip expense reports:**
39. request for reimbursement of expenses of unaccomplished business trips;
40. reimbursement for business trips expenses not covered by official assignments, etc.
41. **Other expense reports:**
42. underestimated, overestimated or fictitious applications for reimbursement of hospitality expenses;
43. submitting a claim for reimbursement of expenses already paid by a third party;
44. economically unjustified compensation for expenses not provided for by the internal regulatory documents of the Partnership, as well as in the absence of instructions from the General Director of the Partnership.
45. **Conflict of interest:**
46. work of an employee, his close person and (or) relative in a competitor organization or counterparty of the Partnership, supplier or customer of the Partnership;
47. work of an employee, his close person and (or) relative, including part-time work in a position similar to a position in the Partnership, which may harm the interests of the Partnership;
48. conclusion of a contract with a counterparty that is directly or indirectly controlled or owned (directly or indirectly) by a close person and (or) relative;
49. a third-party organization is associated with an employee of the Partnership;
50. a third-party organization became a participant in the transaction only at the direction or insistence of an employee of the Partnership, etc.;
51. ownership by an employee, his close person and (or) relative, direct or indirect (including indirect) of a certain amount of share, contribution, contribution, interest in the authorized capital, securities and other rights (including options on securities (derivative financial instruments), property, rights) in the counterparty, in relation to the counterparty of the Partnership and (or) the property of the specified person or in a competitor organization, in relation to the competitor organization of the Partnership;
52. concealment of information about abuses committed by an employee, a representative of the counterparty, due to the existence of business relations with him by the employee of the Partnership who discovered the violation;
53. employment in the Partnership or establishment of advantages and (or) privileges to close persons and (or) relatives of an employee of the Partnership, in the absence of the required competencies or to the detriment of more qualified candidates.
54. **Charity, sponsorship:**
55. transfer of funds under the guise of charity without subsequent reports on the use of funds;
56. payments for illegal decisions of public officials, in the form of sponsorship and charity;
57. the activities of the beneficiary are not related to the priority goals of the benefactor;
58. sponsorship without justified economic effect, etc.