



## **ORGANIZATION STANDARD**

### **Quality, Professional and Ecological Safety Management System**

## **COMPLIANCE CODE**

**STO 2610-19-22**

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**ANO SOYUZEXPERTIZA, CCI of Russia**

**Moscow**

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**Abstract for the 7<sup>th</sup> edition of the Compliance Program of Autonomous Non-Profit Organization SOYUZEXPERTIZA of the Chamber of Commerce and Industry of Russia drafted consistent with the TIC Council requirements**

The seventh edition of the Compliance Program and the Implementation Guideline provided herein replaces the previous editions of April 2007, January 2008, February 2010, July 2012, December 2013, and December 2020.

The edition ensures the implementation of the TIC Council's Compliance Code (second edition dated June 2022). It is drafted consistent with the TIC Council Compliance Code Implementation Guideline (second edition dated June 2022).

### **Introduction**

The TIC Council is an international association of companies, which provide testing, inspection and certification services for products, services or systems of clients and third parties.

The TIC Council was established in December 2018 by a merger between the former global industry associations IFIA and CEOC.

Autonomous Non-Profit Organization SOYUZEXPERTIZA of the Chamber of Commerce and Industry of Russia has been a member of the International Federation of Inventors' Associations (IFIA) since 1996.

Reliability and confidence are the key competitive advantages of TIC members in relations with clients. For that purpose, the TIC Council has drafted and endorsed the Compliance Code, while SOEX has developed this standard, which reflects adherence to the principle of good faith as a basic condition for TIC membership.

The Compliance Principles apply to the technical and business aspects of professional conduct and ethics in the following areas:

- Due diligence;
- Conflict of interest;
- Confidentiality and data security;
- Countering corruption;
- Good business practices;
- Health and security;
- Fair labor.

The endorsement and implementation of the TIC Compliance Code is a condition of membership in the TIC Council, which implies:

- The elaboration of the SOEX Compliance Code and the SOEX Compliance Program (this standard), in accordance with the TIC Council Compliance Code Implementation Guideline for the Implementation of the and a confirmation of its implementation by the TIC Council,
- The endorsement and implementation of the SOEX Compliance Program throughout the organization, and the elaboration and implementation of policies and procedures consistent with the Compliance Code,
- Personnel training in all regions of SOEX presence,
- Systematic control over the implementation of the Compliance Code.

To confirm the efficient implementation of the TIC Council's Compliance Code, SOEX is due to conduct an annual independent expert evaluation of the Program fulfillment. The evaluation results are conveyed to the TIC Council.

## ORGANIZATION STANDARD

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**Quality, Professional and Ecological Safety Management System****COMPLIANCE CODE**

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Approved and put into effect by Order 54 dated 14.09.2022 to replace STO 2610-19-20

**1 Scope of application**

The Standard is drafted consistent with the TIC Council Compliance Code Implementation Guideline to endorse the Compliance Code of Autonomous Non-Profit Organization SOYUZEXPERTIZA of the Chamber of Commerce and Industry of Russia (hereinafter referred to as ANO SOYUZEXPERTIZA, CCI of Russia, SOEX, or the organization) and the requirements for its implementation (the SOEX Compliance Program).

The standard applies to all structural units of ANO SOYUZEXPERTIZA of the CCI of Russia and must be fulfilled by all employees of the organization.

**2 Regulations**

The Standard refers to the following documents<sup>1</sup>:

TIC Council. Compliance Code;

TIC Council. Compliance Code Implementation Guideline;

TIC Council. Guidance check list for members' internal compliance audits;

ISO 9000 Quality Management Systems. Fundamentals and Dictionary;

ISO 45001 Professional Health and Safety Management Systems. Requirements and Guidelines;

STO 2610-01 SM. Quality and Professional and Environmental Safety Management Guidelines;

STO 2610-02 SM. Documentation Management. Fundamentals;

STO 2610-15 SM. Internal Audit Procedure;

STO 2610-18 SM. Corrective Operations. Fundamentals;

Guidelines for Response to Uncovered Facts of Incitement of Employees of ANO SOYUZEXPERTIZA of the CCI of Russia to Corruption;

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<sup>1</sup> The validity of regulations should be checked in the course of application of this Standard. If a regulation is replaced (amended), the Standard should be implemented consistent with the new (amended) document. If a regulation is cancelled without being replaced, the clause referring to this regulation should be fulfilled to the extent that does not include the respective regulation. If an STO SM of ANO SOYUZEXPERTIZA of the CCI of Russia is cancelled without being replaced, the respective section of STO 2610-01 should apply.

Regulations on Contract Work of ANO SOYUZEXPERTIZA of the CCI of Russia;  
 Regulations on the Security of Confidential Information and Trade Secrets of ANO SOYUZEXPERTIZA of the CCI of Russia;  
 Regulations on the Provision of Information Security in ANO SOYUZEXPERTIZA of the CCI of Russia.

### **3 Terms, definitions and abbreviations**

3.1 The Standard used terms and definitions consistent with ISO 9000, ISO 45001, as well as the following terms:

3.1.1 The organization management: the general director, deputy general directors;

3.1.2 The management representative for the management system: a person appointed by the general director to oversee the functioning of the quality and professional and ecological safety management system;

3.1.3 The TIC Council: an international organization formed by a merger between the former global industry associations IFIA and CEOC, it operates on the basis of membership, and unites testing, inspection and certification companies;

3.1.4 Corruption: a) abuse of official position, giving a bribe, receiving a bribe, abuse of authority, commercial bribery or any other illegal use of official position to the detriment of lawful interests of the organization for the purpose of benefits, such as money, valuables, other assets or services of a proprietary nature, other proprietary rights for oneself or third parties, or illegal provision of such benefits by third parties to this individual; b) actions listed in Paragraph a) herein taken on behalf or to the benefit of a legal entity.

3.2 The Standard contains the following abbreviations:

DLA	– Department of Legal Affairs;
DMR for SM	– Designated Management Representative for Management System;
PS	– Professional safety;
DHR	– Department of Human Resources;
SM	– Quality and Professional and Environmental Safety Management System;
STO	– Organization Standard;
CCI of Russia	– Chamber of Commerce and Industry of the Russian Federation;
FML	– First, middle and last name;
Unit	– department, division, branch, certification body, testing center.

## **Part I. SOEX Compliance Code**

The SOEX Compliance Code is based on the TIC Council's Compliance Code and rests upon seven SOEX Compliance Principles and the requirements for their implementation.

### **4 SOEX Compliance Principles**

#### **4.1 Due diligence**

SOEX acts professionally, independently and impartially in every sphere of its operation.

SOEX honestly does its work and stays committed to the approved methods and procedures. Whenever approved methods of testing and research allow for error (tolerance), SOEX guarantees that such errors (tolerances) will not be used to change the factual results of tests or research.

SOEX diligently reports the information, test results and other substantial facts and must not inappropriately modify them. SOEX presents reports, conclusions, certificates and other documents that accurately relay the factual conclusions, professional opinions or obtained results.

#### **4.2 Conflict of interest**

SOEX avoids conflict of interest.

SOEX avoids conflict of interest with any organization in which it has a financial or commercial interest and which receives its services.

SOEX avoids conflict of interest between companies and/or its own units which operate in different fields but may provide services to the same client or to one another.

SOEX guarantees that its employees avoid conflict of interest in relation to the organization activity.

#### **4.3 Confidentiality**

SOEX respects confidentiality of client information and ensures the availability of processes for the adequate protection of such information.

#### **4.4 Countering corruption**

It is prohibited in SOEX to offer or take a bribe in any form, including bribes in payment for any part of the agreement or a contract.

It is prohibited in SOEX to use any channels for the provision of illegal benefit or to receive illegal benefits from clients, agents, contractors, suppliers or employees of any party of the kind or government officials.

#### **4.5 Good business practices**

SOEX is committed to the highest standards of business ethics and due diligence and does nothing that could damage its reputation, or the reputation of the TIC Council or the TIC community.

#### **4.6 Health and safety**

SOEX provides respective training and procedures to protect the health and well-being of its employees, clients and third parties, and monitors incidents in order to minimize professional risks.

#### **4.7 Fair labor**

SOEX is aware of the social responsibility to its employees, the public, communities and the environment in which it operates, and respects human rights.

### **5 Requirements for Implementation of SOEX Compliance Principles**

Seeking to implement the SOEX Compliance Principles defined in Section 4 herein, SOEX

5.1 Implements the SOEX Compliance Principles throughout the organization through the fulfillment of its Compliance Program approved by the TIC Council.

5.2 Appoints the SOEX Compliance Committee and the head of the SOEX Compliance Program to control and manage the SOEX Compliance Program.

5.3 Compels all employees to implement the SOEX Compliance Program, ensures their proper training, and guarantees their understanding of the SOEX Compliance Program. Guarantees that employees will not be demoted, fined or suffer any other consequences due to their commitment to the Compliance Program even if this leads to a loss of order (client) by SOEX.

5.4 Provides the Helpline for employees, encourages employees' reports on violations of the SOEX Compliance Program on a confidential basis and without any fines except in malicious cases.

5.5 Provides general access to the Compliance Principles and opportunity to receive enquiries, complaints and feedback from interested parties.

5.6 Investigates and reports all uncovered violations and takes corrective and disciplinary measures.

5.7 Protects confidential business information.

5.8 Minimizes professional health and safety risks, monitors incidents and takes necessary corrective measures.

5.9 Ensures the accuracy of logs and documents all financial transactions correctly and fairly.

5.10 Ensures the fulfillment of the SOEX Compliance Program by business partners to the proper extent.

5.11 Monitors the efficiency of its Compliance Program by means of annual management declarations and internal audit.

5.12 Verifies the efficiency of the SOEX Compliance Program at least once a year by an esteemed independent external audit company, consistent with the TIC Council's requirements for the provision of documents (including the submission of a report on approved procedures).

While planning and fulfilling its Compliance Program, SOEX relies on the TIC Council guidelines, which define the approved methods of the implementation of the TIC Council's Compliance Code.

Any complaint about SOEX filed with the TIC Council, which claims a violation of the Compliance Code, is processed consistent with the complaint processing procedure of the TIC Council.

## **Part II SOEX Compliance Program**

### **6 Application of SOEX Compliance Principles**

#### **6.1 Due diligence**

6.1.1 SOEX provides its personnel with guidelines for work with clients hoping to achieve their objectives through SOEX transgressions.

An employee who identifies a client expecting SOEX abuse of tolerances to obtain the results beneficial for the client should inform this client about the SOEX compliance with due diligence principles and the impossibility of neglecting the tolerances and rules. Once that is done, the employee should report the situation to the head of the SOEX Compliance Program and await further instructions.

6.1.2 While providing services, SOEX compliance with any professional rules of due diligence published by the respective committee of the TIC Council.

In order to do that, supervisors (unit heads) should study the professional rules of due diligence published on the website of the TIC Council before the work begins, bring them to the attention of the performers and ensure that they are carried out when providing services.

#### **6.2 Conflict of interest**

Seeking to avoid conflict or interest or whenever conflict of interest occurs, every SOEX employee should follow this conflict of interest policy.

6.2.1 SOEX avoids conflict of interest between:

1) SOEX and related organizations in which SOEX has a financial or commercial interest or which receive its services, and

2) companies and/or SOEX units which operate in different fields or may provide services to the same client.

6.2.2 SOEX employees should not:

– Either directly or via their family, friends or intermediaries acquire a share in a supplier, client or rival of SOEX except when they acquire shares of a client, a supplier or a rival of SOEX at an exchange and only when this share has no significant influence on the business of a client, a supplier or a rival of SOEX and does not make this SOEX employee excessively dependent on their financial status;

– Take any position with a rival or a client of SOEX;

– Conduct any type of SOEX activity via family members or individuals/legal entities to which the employee or the family are related;

– Involve a family member in the SOEX activity without the approval by the SOEX management.

6.2.3 An employee should inform about conflict of interest:

– One's superior, who should appoint another employee to do the work or eliminate conflict of interest by any other way (conflict of interest in the fulfillment of a professional assignment);

– The SOEX Compliance Program head (other types of conflict of interest).

#### **6.3 Confidentiality and data security**

6.3.1 The security of confidential information or trade secrets of the organization is provided consistent with the Regulations on the Security of Confidential Information and Trade Secrets of ANO SOYUZEXPERTIZA of the CCI of Russia.



6.3.2 Every SOEX employee must sign a non-disclosure agreement (NDA) at the moment of recruitment. The NDA prohibits an employee from disclosing business information obtained in the course of his/her work, confidential information and trade secrets during and after the period of employment.

The designated management representative is responsible for the drafting, the timely signing by employees, and the storing of NDAs.

6.3.3 SOEX makes sure that all intermediaries, partners in joint ventures, agents, suppliers, contractors and franchisees are aware of the confidentiality of information which they may access during business interaction with SOEX and the requirement of non-disclosure of such confidential information to third parties.

Relevant sections are provided in agreements and contracts with counter-parties for that purpose. The Department of Legal Affairs is responsible for the availability of confidentiality and information security sections in agreements and contracts with counter-parties.

## **6.4 Countering corruption**

### **6.4.1 Compliance with law**

6.4.1.1 SOEX complies with the principles of countering corruption defined in Article 3 of Russian Federal Law No. 273-FZ dated December 25, 2008, "On Countering Corruption":

- 1) Recognition, observance and protection of basic human and civil rights and freedoms;
- 2) Lawfulness;
- 3) Publicity and transparency of the authorities and local self-government bodies;
- 4) Unavoidable punishment for crimes of corruption;
- 5) Comprehensive use of political, organizational, information, advocacy, socioeconomic, legal, special and other measures;
- 6) Priority of corruption preventive measures;
- 7) Cooperation between the government, civil society institutes, international organizations and individuals.

6.4.1.2 SOEX employees must prevent any possibility to offer or receive bribe in any form, prohibit the use of any methods or channels for the provision or acceptance of illegal benefits, and inform the SOEX management about any attempts to incite them to corruption (see Clause 7.10 herein).

6.4.1.3 In every jurisdiction of its activity, SOEX ensures the compliance of the principles and rules of the SOEX Compliance Program (the Standard) with the current Compliance Code of the TIC Council and local anti-corruption laws.

6.4.1.4 An analysis of the adequacy of the SOEX Compliance Program to the national laws is performed before SOEX starts working in the respective region by the Department of Legal Affairs together with the supervisor (head) of the unit providing services in the respective region.

6.4.1.5 If local laws set addition or different national requirements, which are not covered by this Compliance Program, the Compliance Committee should make respective changes in the Standard for the respective countries.

6.4.1.6 The records of countries, in which the SOEX Compliance Program is altered, and the respective versions of the SOEX Compliance Program are kept by the Compliance Program head.

### **6.4.2 Risk analysis**

6.4.2.1 The SOEX Compliance Committee and/or the head of the SOEX Compliance Program, or an appointed SOEX representative in every country of SOEX presence should organize sporadic checks to assess corruption risks and to approve control methods.

6.4.2.2 The risk assessment should be systematic in the following cases:

- Before the provision of a new type of services or the beginning of work in a new country;
- In every case of a substantial violation of the SOEX Compliance program that requires a review of the existent control methods.

6.4.2.3 The SOEX Compliance Committee discusses risk assessment results and approves the relevant control methods.

### **6.4.3 Principles of countering corruption in business**

SOEX applies good business practices and risk management strategies consistent with the principles of countering corruption in business published by Transparency International and Social Accountability International (<https://transparency.org>), the United Nations Convention against Corruption ratified by Russia in 2006, and Russian anti-corruption laws.

These principles apply to at least the following areas.

#### **6.4.3.1 Financial support to political activity**

Neither SOEX nor its employees or agents make direct or indirect payments to political parties, organizations or individuals engaged in political activity, as a way to obtain benefits in their professional activity.

SOEX keeps record of all of its payments for political purposes (political contributions) in a separate section of its accounting records and consolidates all expenses of the kind in any of its operations. The chief accountant is in charge of this area.

#### **6.4.3.2 Charitable donations and sponsorship**

SOEX makes sure that its charitable donations and sponsorship are not used as a tool for corrupted payments.

SOEX keeps record of charitable donations and sponsorship in a separate section of its accounting records and consolidates all expenses of the kind in any of its operations. The chief accountant is in charge of this area.

#### **6.4.3.3 Remuneration for facilitation of formalities (remuneration to intermediaries)**

Remuneration for the facilitation of formalities is defined as small payments made to secure or expedite the regular or necessary actions to which the payer has a legal or other right.

SOEX acknowledges that remuneration for the facilitation of formalities is a form of corruption and is working to identify and eliminate such practices.

Every SOEX employee is compelled to inform the Compliance Program head about known facts of the sort for the purpose of investigation and relevant response.

#### **6.4.3.4 Gifts, hospitality expenses and personal benefits**

SOEX does not allow to offer or receive gifts, hospitality services or personal payments whenever they may influence the result of business operations and such expenses are not reasonable.

## **6.5 Good business practices**

6.5.1 SOEX informs its employee, agents and intermediaries of the following principles of good business practices. The Compliance Program head and supervisors (heads of units) are responsible for this area.

6.5.2 SOEX does not allow:

- False statements on rivals, their activity and services (including at the international level);
- Activity that contravenes fair competition, anti-trust laws, or tenders;
- Soliciting, inciting or encouraging any party to violate contractual obligations (including confidentiality clauses);
- Commercial espionage and/or data theft.

6.5.3 SOEX presentations and publications clearly define the sphere of SOEX activity, belonging, resources, capacities, experience, and provided services.

## **6.6 Health and safety**

6.6.1 SOEX complies with the Quality and Professional and Environmental Safety Policy, respective laws and other health and safety regulations.

6.6.2 SOEX organizes the training and information of employees about health and safety regulations in the respective field of activity.

6.6.3 Every SOEX employee must report health and safety incidents (accidents). The registration of incidents (accidents), their investigation and planning of corrective measures are done consistent with the organization's Management System regulations and current laws.

## **6.7 Fair labor**

6.7.1 SOEX is committed to the following fair labor principles:

- Compliance with minimal wage laws and other applicable laws on wages and working time;
- Strict prohibition of child labor;
- Prohibition of every form of forced and compulsory labor;
- Equality at the workplace;
- Inadmissibility of abuse, bullying or harassment at the workplace.

6.7.2 Based on the principles defined in Clause 6.7.1 herein, SOEX has endorsed the Fair Labor Policy, which is compulsory for every employee.

6.7.3 The Fair Labor Policy is conveyed to the employee in the procedure established by the policy implementation order. The Designated Management Representative informs new employees about the policy.

## **7 Implementation of SOEX Compliance Program**

It is a duty of SOEX to ensure the implementation of the SOEX Compliance Code available in Sections 4 and 5 herein by the whole organization. SOEX fulfills this duty consistent with the TIC Council's Compliance Code in the development of its quality and professional and environmental safety management system.

### **7.1 Elaboration and updates of SOEX Compliance Program**

7.1.1 In order to demonstrate its readiness to fulfill the TIC Council's Compliance Code, SOEX has elaborated and implemented its own Compliance Principles and their guidelines, the SOEX Compliance Code presented in Sections 4 and 5 herein.

7.1.2 In order to implement its Compliance Code, SOEX has presented the procedure to apply the SOEX Compliance Principles and the actions towards their implementation, the SOEX Compliance Program (Sections 6 and 7 herein).

7.1.3 The SOEX Compliance Code and the SOEX Compliance Program should at least:

- Take into account all compliance principles and the TIC Council's requirements for their implementation;
- Follow the TIC Council Compliance Code Guideline;
- Be implemented by the entire organization.

7.1.4 SOEX submits a copy of its Compliance Program and its subsequent versions to the TIC director general for being verified for compliance with the TIC Council's Compliance Code as part of the annual report and/or by request.

7.1.5 The head of the SOEX Compliance program is responsible for the elaboration and updates of the SOEX Compliance Code and the SOEX Compliance Program, and the timely submission of their versions to the TIC Council.

## **7.2 Head of SOEX Compliance Program**

7.2.1 A protocol of the SOEX Council appointed the head of the SOEX Compliance Program (hereinafter referred to as the Compliance Program head), who, irrespective of his primary functions, bears responsibility for coordinating the fulfillment of the Compliance Program by the entire organization and is vested with the relevant powers.

7.2.2 If necessary, the Compliance Program head may appoint designated employees to fulfill some or all of his powers within specific SOEX units.

7.2.3 Heads of units are responsible for the implementation of the SOEX Compliance Program in their areas.

7.2.4 Information about the Compliance Program head (his first, middle and last name, his phone number and email address) is relayed to SOEX employees as part of the Compliance Course (Public: `_COMPLIANCE CODE`) and is available on the corporate website (<https://soex.ru/company/mission/>).

## **7.3 SOEX Compliance Committee**

7.3.1 The SOEX Compliance Committee (hereinafter referred to as the Compliance Committee) is appointed to carry out periodical analysis of the fulfillment of the SOEX Compliance Program and to elaborate corporate guidelines.

7.3.2 Members of the Compliance Committee, its chairperson and deputies are approved by a protocol of the SOEX Council TIC Council.

7.3.3 The Compliance Committee must have at least three members, including the SOEX general director (or his deputy), the Compliance Program head, representatives of the Department of Legal Affairs and the Designated Management Representative.

7.3.4 The activity of the Compliance Committee is regulated by the Regulations on the Compliance Committee of ANO SOYUZEXPERTIZA of the CCI of Russia.

7.3.5 The Compliance Committee meets at least twice a year.

#### **7.4 Recruitment**

7.4.1 Before receiving a recruitment offer, a future SOEX employee should be familiarized with the SOEX Compliance Program (the Standard). The Designated Management Representative is responsible for familiarizing employees with the SOEX Compliance Program.

#### **7.5 Obligations of employees**

7.5.1 The Designated Management Representative provides every employee with a copy of the current SOEX Compliance Program (the Standard).

The current electronic copy of the SOEX Compliance program is available on the SOEX server at Public: \_COMPLIANCE CODE. The Designated Management Representative is responsible for the publication of the current edition of the SOEX Compliance Program on the server.

7.5.2 Every employee must familiarize oneself with the SOEX Compliance program, fill and sign the Declaration of Receipt of the SOEX Compliance Program, confirm the understanding of its content and the obligation to fulfill it. The employee's statement is stored in his/her file (the Designated Management Representative is responsible for the storing).

7.5.3 Every employee must comply with the SOEX Compliance Program.

7.5.4 Every unit head must compose and sign an annual declaration according to the template available in Annex 1 to confirm the fulfillment of the SOEX Compliance Program in one's area. The Compliance Program head requests the submission and stores declarations of unit heads in January of the year following the reporting year.

7.5.5 Employees are not demoted, fined or subject to any other unfavorable consequences by complying with the SOEX Compliance Program, even if their compliance may lead to the loss of a contract (client) by SOEX.

#### **7.6 Training**

7.6.1 All SOEX employees, including the organization management, must take a Compliance course at least biannually.

7.6.2 The course materials are based on the Standard and the TIC Council's Guidelines for Compliance Course. Materials are available as a presentation published on the SOEX website (Public: \_COMPLIANCE COURSE).

7.6.3 The head of the SOEX Compliance Program is responsible for the Compliance course and the elaboration, updates and publication of Compliance course materials on the server.

7.6.4 The basic training is provided at the recruitment stage (see Clause 7.5.2 herein) in the self-learning format using the available Compliance course materials.

7.6.5 An employee is trained again two years after the previous training or after an update of the SOEX Compliance Program. The repeat training can be done in the form of lectures/seminars (including in the remote format), or self-learning from the provided Compliance course materials. The format and time of the training are endorsed by an order of the general director.

7.6.6 Records of the basic and subsequent training/self-learning of SOEX employees in the field of the Compliance Code are stored in the file of every employee (the Designated Management Representative is responsible for that).

#### **7.7 Employee Helpline**

7.7.1 SOEX has the Helpline to provide guidance to employees in any question or problem related to the fulfillment of interpretation of the SOEX Compliance Program.

At the request of an employee, any matter is treated confidentially, and the anonymity of this employee is guaranteed within reasonable limits.

7.7.2 The Helpline enables an employee to contact the Compliance Program head, or the Compliance Committee head if necessary, by phone or by email.

The information about the Compliance Program head and the Compliance Committee chairman (first, middle and last name, contacts (telephone and email)) is included in the Compliance course materials (Public: \_COMPLIANCE CODE) and is published on the corporate website (<https://soex.ru/company/mission/>).

7.7.3 If necessary, the Helpline may be supplied with other internal resources of SOEX and/or third parties, information about which is included in the Compliance course materials.

## **7.8 External communications**

7.8.1 Seeking to ensure the fulfillment and accessibility of own Compliance Principles and enabling the submission of inquiries, claims or feedback from interested parties, SOEX publishes the SOEX Compliance Code (the Standard), contact information of the Compliance Committee chairman and the Compliance Program head, and feedback forms (if necessary) on its corporate website (<https://soex.ru/company/mission/>).

7.8.2 The Department of Development is responsible for the publication and timely update of the information indicated in Clause 7.8.1 herein on the corporate website.

## **7.9 Security**

7.9.1 SOEX ensures confidentiality and data security consistent with Clause 6.3 herein and the Regulations on Information Security in ANO SOYUZEXPERTIZA of the CCI of Russia.

7.9.2 Additionally, the SOEX management takes sufficient security measures on the organization premises storing confidential business information. The measures include:

- Only persons cleared to access confidential business information have access to it;
- Documents and data are stored in any form in designated places;
- Security of documents and data stored on electronic media is provided;
- Documents and data are destroyed in a safe manner;
- Access of third parties to SOEX premises is restricted.

## **7.10 Violation reports**

7.10.1 SOEX employees must inform the Compliance Program head, their superior, a member of the SOEX administration or a Management System internal auditor about violations or signs of possible violations that come to their attention, including extortion and offers of illegal benefits or preferences.

7.10.2 The procedure of reporting corruption is laid down by the Guidelines for response to uncovered attempts to incite employees of ANO SOYUZEXPERTIZA of the CCI of Russia to commit corruption.

7.10.3 Persons who are not in the employ of the organization may report corruption to the Compliance Program head and/or the Compliance Committee chairman by phone or email, the details of which are provided on the corporate website (<https://soex.ru/company/mission/>).

7.10.4 An employee providing such information is not subject to any penalty unless his/her actions are malicious. At the employee's request, his/her anonymity is provided to the reasonable limit.

7.10.5 The information about the procedure of reporting violations of the SOEX Compliance Program is part of the Compliance course materials (Public: \_COMPLIANCE CODE).

### **7.11 Inquiries and sanctions**

7.11.1 If necessary, the Compliance Program head initiates the investigation of any violations of the Compliance Program known to him.

7.11.2 SOEX processes materials related to the investigations of violations and sanctions in the following procedure:

- All uncovered violations are documented by the person who uncovers them (including a SOEX employee via Helpline or an internal auditor in the course of Management System audits) and are reported to the Compliance Program head;

- Reports from third parties received by SOEX are registered as incoming correspondence and directed to the Compliance Program head for consideration;

- The procedure of response to the uncovered attempts to incite employees of ANO SOYUZEXPERTIZA of the CCI of Russia to commit corruption is laid down by the Guidelines for response to uncovered attempts to incite employees of ANO SOYUZEXPERTIZA of the CCI of Russia to commit corruption;

- The Compliance Program head registers violations in the Log of violations of the SOEX Compliance Program, organizes an analysis of the uncovered violations and their causes, the elaboration of corrective and disciplinary measures, and, if necessary, draws the SOEX management of the Compliance Committee into the process;

- The suspected wrongdoer must submit an explanatory note to the Compliance Program head and has the right to be heard;

- The SOEX management or the Compliance Committee (if necessary) should make a decision on the appropriate corrective and disciplinary measures consistent with Russian laws if the violation is confirmed. It's recommended that corrective measures are based on STO 2610-18;

- The Compliance Program head registers the results of enquiry, the cause of the confirmed violation, the approved corrective and disciplinary measures, and the accomplishment of these measures in the Log of violations of the SOEX Compliance Program.

7.11.3 The Log of violations of the SOEX Compliance Program (hereinafter referred to as the Log) is kept consistent with the template provided in Annex 4 and is stored for at least five years since the day of registration of the last violation.

7.11.4 By request, unit heads must provide the Compliance Program head with information about the investigation of violations and reports on corrective and disciplinary measures.

7.11.5 The Compliance Program head includes information about the violations, the results of their investigation and the undertaken measures in the periodic summary report for the Compliance Committee (see Clause 7.16 herein).

### **7.12 Business relations**

7.12.1 In order to guarantee the proper fulfillment of the SOEX Compliance program in business relations with third parties and to rule out illegal payments through these channels, SOEX ensures the complete fulfillment of the Compliance Program by the partners.

7.12.2 The TIC Council Compliance Code defines such partners (hereinafter referred to as business partners):

- The intermediaries (external legal entities and individuals tasked with promoting SOEX services within the framework of their activity, including consultants and advisors);
- Partners in joint ventures;
- Agents (external legal entities and individuals tasked with performing operations on behalf of SOEX consistent with their professional area defined by the TIC Council Charter);
- Sub-contractors (legal entities or individuals working with SOEX under contract within their professional area);
- Franchisees (external legal entities and individuals who carry out their professional activities using a trade name and / or trademark of SOEX, the rights to which are acquired under a franchise contract with SOEX).

#### 7.12.3 In order to meet these requirements, SOEX:

- Makes a comprehensive check consistent with Clause 7.12.4 herein before the conclusion or renewal of any contract with a business partner (the contract initiator is responsible in this area);
- Relays its Principles and Compliance Program to a business partner before the conclusion or renewal of any contract and receives a confirmation that the partner will comply with the Principles to the extent of their application to the activity carried out on behalf of SOEX; the business partner's obligation to fulfill the Principles and the SOEX Compliance Program is formalized before the conclusion of the contract by the template provided in Annex 5 (the contract initiator is responsible in this area);
- Obtains the contractual obligation of a business partner (except for sub-contractors) to comply with the Principles and the SOEX Compliance Program and the ability of SOEX to periodically verify this compliance (the contract initiator is responsible in this area, and the Department of Legal Affairs controls the presence of relevant clauses in the contract);
- Monitors the continuous compliance of a business partner with the SOEX Compliance Principles, and takes corrective measures whenever violations are uncovered (the contract initiator is responsible in this area);
- Refuses to cooperate with companies whose involvement in corrupt practices is known.

#### 7.12.4 A comprehensive check of business partners includes:

- An interview with the partner (the contract initiator is responsible in this area);
- Gathering of information about the partner (in the case of intermediaries). Results of the analysis are discussed and approved by the SOEX Compliance Committee. Preparation of a package of partner documents for the conclusion of the contract consistent with the Regulations on Contract Work of ANO SOYUZEXPERTIZA of the CCI of Russia and their submission to the Department of Legal Affairs (the contract initiator is responsible in this area);
- An analysis of risks, documentation and information about the partner for the sake of due diligence in the conclusion of a contract consistent with the template provided in Annex 6 (the Department of Legal Affairs is responsible in this area);
- An analysis of remunerations to verify the adequacy of payments to every intermediary and their relevance to the services provided on the legal basis, and a confirmation that the intermediary did not use the remuneration for payments in facilitation of the formalities (the contract initiator and the chief accountant are responsible in this area);
- A discussion and approval of the results of analysis and verification by the SOEX Compliance Committee.

7.12.5 In the course of conclusion of agreements and contracts, SOEX must monitor the compliance with the due diligence procedures consistent with the Regulations on Contract Work of ANO SOYUZEXPERTIZA of the CCI of Russia. The contract initiator and the Department of Legal Affairs are responsible in this area.



7.12.6 Additionally, whenever that is necessary, SOEX organizes the training and support for business partners from among the intermediaries and other parties. The contract initiator is responsible for organizing the relevant training of business partners.

7.12.7 The chief accountant keeps record of remunerations to all intermediaries in a separate section of accounting records, consolidates these records for any transaction, and draws up an annual summary report on payments to intermediaries.

### **7.13 Claim processing and disciplinary procedures**

7.13.1 Claims of the alleged incompliance with the TIC Council's Compliance Code should be filed by other TIC members with the TIC Council consistent with the TIC Council procedures for the processing of claims and disciplinary measures. TIC members should abstain from filing such claims with other parties unless that is necessary to protect their reputation.

7.13.2 Violations of the TIC Council's Compliance Code may lead to sanctions imposed by the TIC Council in accordance with the rules, which include the right to appeal, and which are established by the TIC Council procedures for the processing of claims and disciplinary measures.

### **7.14 Records and accounting**

7.14.1 SOEX ensures the accuracy of record keeping by correctly and fairly documenting all financial transactions. Keeping registration records outside the unified financial statements is prohibited. The chief accountant is responsible for this area.

### **7.15 Health and safety**

7.15.1 SOEX has elaborated and is complying with the Quality and Professional and Environmental Safety Policy, which complies with the laws and includes the commitment to abide by international standard ISO 45001, legislation and other professional safety regulations and to provide safe working conditions in order to prevent injuries and health problems, to eliminate threats and to lower professional safety risks.

7.15.2 Every SOEX employee must comply with the Policy and the organization's health and safety requirements.

7.15.3 Consistent with STO 2610-01 and respective orders, SOEX educates and informs employees about health and safety issues in their area of expertise. The training results are recorded in training logs, knowledge check protocols, and education certificates, including those from third parties.

7.15.4 Every SOEX employee should inform one's superior and/or a professional safety about health and safety incidents (accidents).

7.15.5 SOEX is recording and investigating all recorded health and safety incidents and takes corrective measures when necessary. The registration and investigation of incidents (accidents) and the planning of corrective measures is done on the basis of STO 2610-01, STO 2610-18 and current laws.

### **7.16 Summary Compliance Report**

7.16.1 Each year (in the first quarter of the year following the reporting year), the SOEX Compliance Program head prepares a summary report based on statistical data and other confirmations of the compliance with the SOEX procedures and policies in the following areas:

1) Violations – the number of registered/suspected violations; the number of confirmed violations; the confirmation of corrective measures/measures with regard to every confirmed violation/incompliance.

2) New or renewed intermediaries, joint venture partners and franchisees:

–The number of new or renewed intermediaries, joint venture partners and franchisees in the reporting year;

–The confirmation that each of them passed vetting by SOEX;

–The confirmation that each of them signed a respective agreement/business contract;

3) Expenses – a confirmation that expenses meet the SOEX Compliance Program and the relevant policy for:

–Political contributions;

–Charitable contributions and sponsorship;

–Gifts, hospitality expenses, and individual payments;

–Remuneration of intermediaries;

4) Health and safety – the number of registered health and security incident and a confirmation of the response and corrective measures with regard to each incident.

## **8 Verification**

### **8.1 Management declaration**

8.1.1 Unit heads and deputies of the SOEX general director must draw up declarations consistent with the template available in Annex 1 each year (in January of the year following the reporting year) and submit them to the head of the SOEX Compliance Program.

8.1.2 The Compliance Program head uses the declarations of unit heads in preparations of the summary report for the SOEX Compliance Committee (see Clause 7.16 herein).

### **8.2 Internal audit**

8.2.1 The implementation of the SOEX Compliance Program (the Standard) is verified in the course of internal audits of the Management System in accordance with STO 2610-15. The Designated Management Representative is responsible for the organization of the internal audit.

8.2.2 The audit includes:

–The submission of declarations by unit heads consistent with the template available in Annex 1;

–The confirmation of the implementation of the Compliance programs by the units subjected to the audit.

8.2.3 Internal audits check the current processes and do selective testing for the provision of the effective implementation of the SOEX Compliance Program.

8.2.4 The TIC Council Guidelines Check Lists for Members. Internal Compliance Audit are recommended for use by auditors.

8.2.5 The Designated Management Representative informs the Compliance Program head about actual or suspected violations/incompliances with the Compliance Code in audited units in the course of the audit and in the course of preparations of a summary report for the Compliance Committee at his request (see Clause 7.16 herein).

8.2.6 Based on the information about actual or suspected violations/incompliances with the Compliance Code detected in the course of the audit, the Compliance Program head presents a brief report to the Compliance Committee. The Compliance Program head and/or the Compliance Committee are required to take subsequent actions (see Clause 7.11 herein).

### **8.3 External audits**

#### **8.3.1 Periodicity of external audits**

The fulfillment of the SOEX Compliance Program is verified at least once a year by an independent, external audit company designated by SOEX.

#### **8.3.2 Choosing the audit company**

As a rule, a company engaged for the mandatory audit of SOEX consolidated financial reports is designated by SOEX as an independent audit company to conduct the external audit on the basis of the agreed procedures.

The designated audit company should have a good standing and be a member of an acknowledged national professional accounting institution.

#### **8.3.3 Notification of TIC Council about designation of audit company**

Before the audit company is designated or any replacement of the audit company is made, SOEX gives detailed information about the audit company to the TIC Council director general in order to confirm its compliance with the TIC Council requirements.

The SOEX Compliance Program head is responsible for the submission of information about the audit company to the TIC Council director general, and the director of the Department of Development is responsible for the timely translation of the information to English.

#### **8.3.4 Scope of audit**

SOEX does the following during the external audit:

8.3.4.1 Presents the following documents for verification by the TIC Council:

- 1) The SOEX Compliance Program and the policy for each Principle (if they are individual).
- 2) The Regulations on the SOEX Compliance Committee, including the notice that the Compliance Committee is responsible for overseeing the fulfillment of the SOEX Compliance Program.
- 3) The list of members of the Compliance Committee (indicating their positions).
- 4) Materials of the Compliance Program's training course.
- 5) Materials that raise employees' awareness of the Employee Helpline (or similar hotline, for instance a respective email address).
- 6) Materials encouraging employees to make detailed reports about violations or suspected violations and information as to whom the reports should be made.
- 7) A screenshot of the SOEX corporate website, which:
  - Explains the Compliance Principles;
  - Gives detailed contact information, which an interested party could use to send enquiries, complaints or feedback.
- 8) Documented procedure of investigations and sanctions.

9) Policies for business information confidentiality (the information security policy, the confidentiality policy, or similar documents).

10) The due diligence procedure for the establishment or resumption of relations with intermediaries, partners in joint ventures, and franchisees.

11) The procedure for the conclusion of agreements with intermediaries, partners in joint ventures and franchisees and the respective template (templates) of an agreement/a contract/terms and provisions with a new/renewed intermediary, partner in a joint venture, or franchisee.

12) A sample of the annual management declaration (Annex 1).

13) A plan of internal audit that includes verification of the fulfillment of the Compliance Code.

14) Annual summary reports of the Compliance Program head, which include statistical data or confirmations and demonstrate the compliance with the SOEX procedures and policy in accordance with Annex 2.

15) The annual report on results of agreed procedures.

The Compliance Program head is responsible for gathering the respective documents and verification of their compliance with the TIC Council regulations (Annex 2) before the submission. The submitted documents are translated into English. The Department of Development director is responsible for the timely translation of the documents.

In case of any deviations from the requirements in the documents, the reasons for these deviations are explained in an attached letter.

Unless specified otherwise, documents need to be resubmitted only if they are updated. All documents are verified and updated at least once in three years, as well as every time there is an update of the TIC Council Compliance Code and/or TIC Council guidelines.

#### 8.3.4.2 Audit company demand to comply with agreed procedures

SOEX ensures the annual performance of agreed procedure by an independent audit company in the following areas:

- Understanding of the SOEX Compliance Code by every new employee;
  - Employee training in the SOEX Compliance Program course;
  - Availability and operation of the Employee Helpline (for instance, a designated email address) for the submission of enquiries and/or questions about the SOEX Compliance Program;
  - Processing and response to enquiries, complaints and feedback from interested sides;
  - Understanding of confidentiality requirements by every new employee;
  - Information about payments in the following areas: political contributions, charitable contributions and sponsorship, gift and hospitality expenses, individual payments, and remuneration of intermediaries;
  - Monitoring of the submission of annual declarations by the management (Annex 1).
- Specific agreed procedures are described in detail in Annex 3.

#### 8.3.5 Audit company report

SOEX coordinates a report on results of the fulfillment of agreed procedures with the audit company. The report is drafted by the template available in Annex 3. The audit company report (in English) is sent by SOEX to the TIC Council within six months since the end of the fiscal year.

The SOEX Compliance Program head is responsible for coordination of the audit company report and its submission to the TIC Council, while the Department of Development director is responsible for the report's timely translation into English.

**ANNEX 1**  
(Mandatory)  
**Management Declaration template**

Confidential

**Compliance Program of ANO SOYUZEXPERTIZA of CCI of Russia**  
**Management Declaration for the year, which ended on .....20....**

To: \_\_\_\_\_ (*First, middle and last name of the current head of the Compliance Program or the designated SOEX employee*)

Name of the head: _____
Position: _____
Areas and/or types of activity covered by this Declaration:
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I, \_\_\_\_\_ (first, middle and last name of the head), hereby declare that in the course of the implementation of the Compliance Program of ANO SOYUZEXPERTIZA of the CCI of Russia (STO2610-19) for the year that ended on December 31, 20\_\_\_\_, in each of the areas and/or types of activity specified above, within my sphere of responsibility:

- 1. To my knowledge, I and the employees accountable to me implemented the Compliance Program to the fullest extent;
- 2. I have made sure that copies of the Compliance Program have been handed over to all employees who did not receive them earlier;
- 3. I made full and comprehensive reports to the head of the Compliance Program about all violations or suspected violations of the Program, including every case known to me in which illegal payments were offered in exchange for unilateral benefits;
- 4. I undertook full and comprehensive measures to eliminate all violations of the Program consistent with the requirements of the Compliance Committee.

Place \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_

**ANNEX 2**  
(Mandatory)

**Detailed requirements of the TIC Council for submitted documents**

Documents subject to submission	Document requirements
1 The Compliance Program of a member, and a policy for each (individual) principle	<p>The Compliance Program shall address the following Principles of the Compliance Code:</p> <ul style="list-style-type: none"> <li>– Due diligence,</li> <li>– Conflict of interest,</li> <li>– Confidentiality and data security,</li> <li>– Countering of corruption,</li> <li>– Good business practices,</li> <li>– Fair labor,</li> <li>– Health and security.</li> </ul> <p>The program and the policy shall correspond to the details provided in the Compliance Principles Implementation section of the TIC Compliance Code Implementation Guideline.</p> <p>The Program shall include:</p> <ul style="list-style-type: none"> <li>– Links to the Helpline;</li> <li>– Clause on confidentiality of violation reports;</li> <li>– Clause on employee reports on the known or suspected violations to the Compliance Program head, the employee’s superior, the unit head, or the internal auditor;</li> <li>– Clause on employee reports on any case of extortion, offers of illegal payments or benefits that come to their attention;</li> <li>– Clause guaranteeing that employees will not be demoted, fined or face any other unfavorable consequences if they strictly comply with the Program even if this may lead to a loss of a contract (client)</li> </ul>
2 Regulations on the Compliance Committee (or its equivalent), which declares the responsibility of the Compliance Committee for oversight of the Compliance Program	<p>The Regulations on the Compliance Committee should indicate that the Committee is responsible for the oversight of the Compliance Program.</p> <p>The Regulations on the Compliance Committee should indicate the periodicity of meetings of the Compliance Committee.</p> <p>The Compliance Committee shall have regular meetings (at least once a year)</p>
3 List of Compliance Committee members	<p>The Compliance Committee shall have at least three members. The Committee shall have such members as:</p> <ul style="list-style-type: none"> <li>– Head of the Compliance Program;</li> <li>– General Director (deputy);</li> <li>– Representative of the Legal Affairs Service (where available);</li> <li>– Representative of the Department of Human Resources (where available)</li> </ul>
4 Compliance Program course	Materials shall have the following sections:

Documents subject to submission	Document requirements
materials	<ul style="list-style-type: none"> <li>– Due diligence,</li> <li>– Conflict of interest,</li> <li>– Confidentiality and data security,</li> <li>– Countering of corruption,</li> <li>– Good business practices,</li> <li>– Fair labor,</li> <li>– Health and security.</li> </ul> <p>Materials of any training provided in the given fiscal year shall be provided</p>
5 Materials providing information about the Employee Helpline (or its analogue, for instance an email address)	<p>The materials shall explain that:</p> <ul style="list-style-type: none"> <li>– An employee may receive recommendations on any issue or problem related to the implementation or interpretation of the Compliance Program;</li> <li>– At the employee’s request, any issue shall be discussed in confidentiality, and the employee’s anonymity shall be protected as much as possible</li> </ul>
6 Materials encouraging employees to report details of violations or suspected violations, and specifying who they may report the violations to	<p>The materials shall explain that:</p> <ul style="list-style-type: none"> <li>– An employee is fully protected from any unfavorable consequences unless he or she acts maliciously or in bad faith;</li> <li>– An employee shall report any cases of extortion, offers of illegal payments or benefits that come to his/her attention.</li> </ul> <p>The materials may be the same as those in Section 5</p>
7 The member’s website, where: – The Compliance Principles and their explanation by request (where available) are published; – An interested side may direct its enquiries, complaints or feedback	<p>This information shall be present on the corporate website</p>
8 The documented procedure for checks and sanctions	<p>The Procedure shall include requirements for:</p> <ol style="list-style-type: none"> <li>a) Recording of all registered violations and countermeasures;</li> <li>b) The suspected wrongdoer may present one’s arguments;</li> <li>c) The member’s management or the Compliance Committee shall approve corrective and disciplinary measures to be taken consistent with Russian laws if a violation is confirmed;</li> <li>d) The head of the Compliance Program shall receive reports on the work progress from designated representatives and/or unit heads and prepare periodical summary reports to the Compliance Committee in regard to the investigations, the uncovered violations, and corrective and disciplinary measures</li> </ol>
9 Policy for confidential	<p>The police shall meet the member’s demand for security measures,</p>



Documents subject to submission	Document requirements
business information (information security policy, confidentiality policy)	provide clearance only to authorized personnel, ensure the storage of documents/date in safe areas and their safe disposal.
10 Health and safety incident report and investigation procedures	<p>The procedures shall:</p> <ul style="list-style-type: none"> <li>– Give a definition of health and safety incidents;</li> <li>– Explain how an employee can report health and safety incidents;</li> <li>– Reward employees reporting health and safety incidents;</li> <li>– Explain how professional health and safety incidents are investigated and corrective measures are planned</li> </ul>
11 Due diligence procedures for establishment or renewal of relations with intermediaries, partners in joint ventures, and franchisees	The member shall have a written procedure for intermediaries, partners in joint ventures and franchisees to explain what due diligence steps need to be taken and what permission is required for the establishment or renewal of relations with an intermediary, a partner in joint venture, or a franchisee
12 Procedure for conclusion of agreements, contracts with intermediaries, partners in joint ventures and franchisees, and a template of a contract/terms for new/renewed intermediaries, partners in joint ventures and franchisees	<p>An agreement, a contract or terms of a deal shall include:</p> <ul style="list-style-type: none"> <li>– Clause on a business partner’s implementation of the Compliance Program;</li> <li>– Clause that allows the member to check the implementation of the Compliance Program by a business partner.</li> </ul> <p>The member shall have a written procedure for an intermediary, a partner in joint venture or a franchisee to specify what contracts/terms of business shall be fulfilled, including the recognition of an intermediary, a partner in joint venture or a franchisee as compliant with the member’s Compliance Program.</p> <p>If the member does not have a standard template, it shall present examples of the aforesaid contracts</p>
13 Template of the annual management declaration based on the template available in Annex A to the TIC Compliance Code Implementation Guideline	The Compliance Declaration shall have clauses prescribed by Annex A to the TIC Compliance Code Implementation Guideline (Annex 1 to this Standard), including the areas and/or types of activity covered by the declaration, alongside a declaration on the implementation of the Compliance Program
14 Scope of the internal audit plan, which includes verification of the Compliance Code Implementation	The scope of the internal audit plan shall include the organization of and verification of the Compliance Code implementation
15 Annual summary reports drafted by the Compliance Program head, which contain statistical data and confirmation of the member’s compliance with the procedure and the policy, as prescribed the TIC Compliance Code Implementation	<p>Each year (at the end of the given fiscal year), the member shall prepare annual summary reports to indicate:</p> <p>1) Violations:</p> <ul style="list-style-type: none"> <li>– The number of registered/suspected violations;</li> <li>– The number of confirmed violations;</li> <li>– The proof of corrective actions and response to every confirmed violation /inconsistency.</li> </ul> <p>The statistical data shall cover the violations/suspected violations</p>

Documents subject to submission	Document requirements
Guideline.	<p>reported via the Helpline or in the course of internal audits.</p> <p>2) For new or renewed intermediaries, partners in joint ventures, or franchisees:</p> <ul style="list-style-type: none"> <li>– The number of new or renewed intermediaries, partners in joint ventures or franchisees in the given fiscal year;</li> <li>– The proof that each of them has passed the due diligence procedure when necessary;</li> <li>– The proof that each of them signed a respective contract/terms of business.</li> </ul> <p>3) The proof that expenses meet the Compliance Program and the member’s requirements for:</p> <ul style="list-style-type: none"> <li>– Political contributions;</li> <li>– Charitable contributions and sponsorship;</li> <li>– Gifts, hospitality expenses, and individual payments;</li> <li>– Remuneration of intermediaries.</li> </ul> <p>4) Health and safety:</p> <ul style="list-style-type: none"> <li>– The number of registered health and safety incidents;</li> <li>– The proof of response and corrective measures for every incident</li> </ul>
16 Annual report on results of agreed procedures	The report submitted by an external audit company (a template of the report of an external audit company on results of the agreed procedures is available in Annex 3 to this Standard)

**ANNEX 3**  
(Mandatory)

**Template for external audit report on results of agreed procedures**

**The report on the Compliance Program of ANO SOYUZEXPERTIZA of the CCI of Russia**

We have carried out the following procedures, agreed upon by ANO SOYUZEXPERTIZA of the CCI of Russia (hereinafter referred to as the Member) and the TIC Council, for the only purpose of helping you, a member, review your Compliance Program in the context of your membership in the TIC Council.

The member is responsible for the implementation of the Compliance Program, which corresponds to the TIC Compliance Code Implementation Guideline. The responsibility for the sufficiency of these procedures is borne exclusively by the sides specified in this report. Therefore, we make no statements on the sufficiency of the following procedures for either the goal of this report or any other goals.

Scope of audit	Agreed procedures	Results and factual conclusions (provided by the audit company)
<p>1 Understanding of the Compliance Code by every new employee</p>	<p><b>For members with nine offices/locations or fewer:</b></p> <ol style="list-style-type: none"> <li>1. Request from the member management the list of employees recruited during the given fiscal period.</li> <li>2. Select ten new employees from the list. The selection should be done by office/location for members with several offices/locations (nine or less)</li> <li>3. Each selected employee shall sign a statement to confirm that he/she read and understood the Compliance Program within 30 days of the employment.</li> </ol> <p><b>For members with ten offices/locations or more:</b></p> <ol style="list-style-type: none"> <li>1. Request the list of employees recruited within 12 months before the end of the fiscal year from the member's locations/offices.</li> <li>2. Select ten offices/locations from the list.</li> <li>3. The member shall provide a list of all new employees recruited within 12 months before the end of the fiscal year from each of the ten</li> </ol>	<p><b>For members with nine offices/locations or fewer:</b></p> <ol style="list-style-type: none"> <li>1. The management provided the full list of new employees of the member in the reporting fiscal period between [date] and [date]. (We give no comments on the fullness or accuracy of the list).</li> <li>2. [xx] employees are selected by a non-statistical method from the list in various offices and locations.</li> <li>3. It is confirmed that every employee selected as specified in paragraph 2 signed a statement to confirm that he or she read and understood the Compliance Program and signed it within [the number of days in the longest period] since the beginning of work.</li> </ol> <p><b>For members with ten offices/locations or more:</b></p> <ol style="list-style-type: none"> <li>1. The list of all offices/locations of the member is received from the management.</li> <li>2. Ten offices/locations from the list are selected by the non-statistical method.</li> <li>3. For each office/location selected as specified in Paragraph 2, the management provided an aggregate list of all new employees of the</li> </ol>

Scope of audit	Agreed procedures	Results and factual conclusions (provided by the audit company)
	<p>offices/locations selected by the auditor.</p> <p>4. Select ten new employees from the list of ten selected offices. The selection should be based on the list of offices/locations.</p> <p>5. Receive a signed statement from each selected employee to confirm that he or she read and understood the Compliance Program and signed it within 30 days since the beginning of their employment.</p>	<p>offices/locations selected in the reporting fiscal period between [date] and [date].</p> <p>4. Ten employees were selected by the non-statistical method from the aggregate list as specified in Paragraph 3 from various offices and locations.</p> <p>5. The proof that every employee selected as specified in Clause 2 signed the statement to confirm that he or she read and understood the Compliance Program signed it within [the number of days in the longest period] since the beginning of work.</p>
<p>2 Employee attendance of Compliance Program training course</p>	<p><b>For members with nine offices/locations or fewer:</b></p> <p>1. Request from the member management the list of employees recruited within 12 months before the end of the fiscal year.</p> <p>2. Select ten new employees from the list. The selection shall be done by offices/locations if members have several offices or locations (nine or fewer).</p> <p>3. Receive the records of training of each employee, which confirm the attendance of the Compliance Program training course.</p> <p><b>For members with ten offices/locations or more:</b></p> <p>1. Receive the list of the member's offices/locations.</p> <p>2. Select ten offices/locations from the list.</p> <p>3. For each of the ten offices/locations selected by the auditor, the member shall provide the list of all new employees recruited within 12 months before the end of the fiscal year.</p> <p>4. Select ten new employees from the list of ten selected offices. The</p>	<p><b>For members with nine offices/locations or fewer:</b></p> <p>1. The management provided the list of all employees recruited by the member in the reporting fiscal period between [date] and [date]. (We do not comment on the fullness or accuracy of the list).</p> <p>2. [xx] employees from various offices and locations on the list were selected by the non-statistical method.</p> <p>3. The attendance by each employee selected as specified in Paragraph 2 if the Compliance Program training course within the past two years before the end of the fiscal year was proven.</p> <p><b>For members with ten offices/locations or more:</b></p> <p>1. The list of all offices/locations of the member was received from the management.</p> <p>2. Ten offices/locations from the list were selected by the non-statistical method.</p> <p>3. For each office/location selected as specified in Paragraph 2, an aggregate list of all new employees of the offices/locations selected from the list in the reporting fiscal period between [date] and [date] was received from</p>

Scope of audit	Agreed procedures	Results and factual conclusions (provided by the audit company)
	<p>selection should be based on offices/locations.</p> <p>5. Receive records from every employee to confirm the attendance of the Compliance Program training course.</p> <p><b><i>NB: any new employees (if selected) may still be undergoing training, depending on the date of their recruitment and the course schedule. All employees shall be trained under the Compliance Program at least once in two years.</i></b></p>	<p>the management. (We do not comment on the fullness or accuracy of the list).</p> <p>4. Ten employees from various offices and locations were selected by the non-statistical method from the aggregate list as specified in Paragraph 3.</p> <p>5. The attendance of each employee selected as specified in Paragraph 4 of the Compliance Program training course within the past two years before the end of the fiscal year was confirmed.</p>
<p>3 Employee Helpline (or its equivalent, for instance, an email address) for making enquiries or asking questions about the Compliance Program</p>	<p>1. Request a phone number of an email address of the employee helpline from the member.</p> <p>2. Make sure that the employee helpline is working by making a call/sending an email message to the provided telephone number/email address.</p> <p>3. Discuss with the management how the enquiries or problem reports received via the employee helpline are processed / analyzed.</p> <p>4. Receive and analyze proof that the enquiries and/or problem reports received via the employee helpline are processed as specified in Paragraph 3.</p> <p><b><i>NB: It is necessary to receive and verify proof of the real activity, not just a template.</i></b></p>	<p>1. The management confirmed the following information about the employee helpline: [the helpline number] or [the helpline email address].</p> <p>2. For the purpose of confirmation of the employee helpline operation, a phone call was made/an email was sent to the employee helpline on [date].</p> <p>3. The way how the enquiries/problem reports received by the employee helpline are processed was discussed with the management. The management said that the enquiries/problem reports received by the employee helpline are processed and analyzed [by the team/designated employee] and monitored by the procedure specified in STO 2610-19 [the mechanism of enquiry/problem monitoring].</p> <p>4. The mechanism of enquiry/problem monitoring was verified. It was confirmed that the procedure for monitoring of enquiries or problem reports received by the employee helpline, as specified in STO 2610-19 [the mechanism of enquiry/problem monitoring] is being fulfilled, and that the status of enquiries/problem reports is</p>

Scope of audit	Agreed procedures	Results and factual conclusions (provided by the audit company)
		monitored and problems are solved.
4 Processing and response to enquiries, complaints and feedback from interested parties	<p>1. Request the phone number or the email address of the helpline for interested parties from the member.</p> <p>2. Make sure that the helpline for interested parties works by making a call / sending an email to the provided number/email address.</p> <p>3. Discuss with the management how the enquiries/problem reports received via the helpline for interested parties are processed/analyzed/resolved.</p> <p>4. Receive and study the proof that enquiries and/or problem reports received via the helpline for interested parties are processed as specified in Paragraph 3.</p> <p><b><i>NB: It is necessary to receive a factual proof of the operation instead of an example.</i></b></p> <p><b><i>NB: If the mechanism for the submission of enquiries/questions by third parties is the same as it is for employees, view this as part of Paragraph 3.</i></b></p>	<p>1. The management confirmed the following information about the helpline for interested parties: [the phone number] or [email address of the helpline].</p> <p>2. For the purpose of confirmation of the operation of the helpline for interested parties, a phone call was made/an email was sent to the helpline for interested parties on [date].</p> <p>3. The management explained that the enquiries and or problem reports submitted by the helpline for interested parties are processed/analyzed and resolved by [the team/the designated employee] and are monitored consistent with the procedure prescribed by STO CTO 2610-19 [the mechanism of enquiry/problem monitoring]</p> <p>4. It was verified and confirmed that the procedure for monitoring enquiries and/or problem reports received by the helpline for interested parties prescribed by STO 2610-19 [the mechanism of enquiry/problem monitoring] is fulfilled, and it was confirmed that the status of enquiries/problem reports is monitored and the enquiries/problems are resolved.</p>
5 Understanding of confidentiality requirements by all new employees	<p><b>For members with nine offices/locations of fewer:</b></p> <p>1. Receive a list of new employees recruited within 12 months before the end of the fiscal year.</p> <p>2. Choose ten offices/locations from the list.</p> <p>3. For each of the ten offices/locations chosen by the auditor, the member shall provide a list of all new employees recruited with 12 months before the end of the fiscal year.</p>	<p><b>For members with nine offices/locations of fewer:</b></p> <p>1. The list of all employees of the member recruited in the reporting financial period between [date] and [date] was received from the management (We do not comment on the fullness or accuracy of the list).</p> <p>2. Employees from various offices and locations were selected by the non-statistical method.</p> <p>3. There is proof that every employee</p>

Scope of audit	Agreed procedures	Results and factual conclusions (provided by the audit company)
	<p>4. Select ten new employees from the ten selected offices on the basis on the list of offices/locations.</p> <p>5. Receive a signed confidentiality statement from every selected employee or an equivalent of signed declaration that confirms they head and understood the policy for confidentiality of business information</p> <p><b>For members with ten offices/locations or more:</b></p> <p>1. Receive the list of offices/locations of the member.</p> <p>2. Select ten offices/locations from the list.</p> <p>3. For each of the ten offices/locations chosen by the auditor, the member shall provide a list of all new employees recruited within 12 months before the end of the fiscal year.</p> <p>4. Select ten new employees from the list of ten selected offices. The selection shall be based on the list of offices/locations.</p> <p>5. Receive a signed confidentiality statement from every selected employee or an equivalent of signed declaration that confirms they head and understood the policy for confidentiality of business information.</p>	<p>selected as specified by Paragraph 2 signed the confidentiality agreement or an equivalent document within [days in the longest period] since the beginning of work.</p> <p><b>For members with ten offices/locations or more:</b></p> <p>1. The list of all offices/locations of the member was received from the management.</p> <p>2. Ten offices/locations were selected from the list by the non-statistical method.</p> <p>3. For each office/location selected as specified in Paragraph 2, an aggregate list of all new employees of offices/locations selected in the reporting financial period between [date] and [date] was received from the management. (We do not comment on the fullness or accuracy of the list)</p> <p>4. Ten employees from the aggregate list of various offices and locations specified in Paragraph 3 were selected by the non-statistical method.</p> <p>5. There is proof that every employee selected as specified by Paragraph 4 signed the confidentiality agreement or an equivalent document within [days in the longest period] since the beginning of work.</p>
6 Reports on political contributions; charitable contributions and sponsorship; gift,	<p>1. Request the member management's report on the following payments made in the reporting fiscal period:</p> <ul style="list-style-type: none"> <li>- political contributions;</li> <li>- charitable contributions and</li> </ul>	<p>1. Received the report by [the position of the report author] regarding payments made in the reporting fiscal period in the following areas:</p> <p>political contributions;</p>

Scope of audit	Agreed procedures	Results and factual conclusions (provided by the audit company)
<p>hospitality expenses and individual payments; remuneration of intermediaries;</p>	<p>sponsorship; - gifts, hospitality expenses, and individual payments; - remuneration of intermediaries. 2. Discuss the convenience of the payment mechanism in the following areas with the management: political contributions; - charitable contributions and sponsorship; - gifts, hospitality expenses, and individual payments; - remuneration of intermediaries 3. Make sure that the report is verified and approved by the audit committee and/or the head of the Compliance Program (It could be part of the annual summary report – Document 15)</p>	<p>- charitable contributions and sponsorship; - gifts, hospitality expenses, and individual payments; - remuneration of intermediaries. 2. Discussed with [the position of the report author] how convenient the payment mechanism is for the management. 3. A report confirming that payments made in the reporting fiscal period corresponded to the member's Compliance Program was verified and approved [the name of the committee or the position of the auditor].</p>
<p>7 Monitoring of the annual submission of compliance declarations of the management</p>	<p>1. Request the member's report on the submission of annual compliance declarations by management members (unit heads and deputy general directors). NB: The member is responsible for the identification of management members. 2. If no report is submitted, draw the relevant conclusion and request the Compliance Program head for the list of management members. NB: The member is responsible for the identification of management members. 3. Make sure that the list of management members as specified in Paragraph 1 or Paragraph 2 contains the name of at least one head for every "group member" indicated by the member as part of the group (where applicable). 4. Randomly choose ten heads from the list. 5. Requested the signed annual declaration of the head for the reporting fiscal period from each of</p>	<p>1. Received [the mechanism of monitoring of the fullness of the annual management report] for the reporting fiscal period between [date] and [date]. 2. Additional request for the member's management list was made/was not made. 3. It was confirmed by [specify the position], that the management list [specify either 1. or 2.], includes at least one head from each group member indicated by the member (where applicable). 4. A list of ten heads was made on a selective basis. 5. It was confirmed that each unit head selected in Paragraph 4 signed the annual management declaration for the reporting fiscal period between [date] and [date].</p>



Scope of audit	Agreed procedures	Results and factual conclusions (provided by the audit company)
	the selected heads	

**Factual results:**

We have drawn the following conclusions on the aforesaid procedures:

*Present any conclusions about the incompliance/partial compliance achieved as a result of agreed procedures or write N/A.*

The agreed procedures carried out by us are neither an audit or a check conducted consistent with the International Standards on Auditing and, therefore, there is no certainty about the compliance with the TIC Council Compliance Code. If we had carried out additional procedures or had conducted an audit or a check, we could have highlighted other issues, which you would have been informed about.

This report is for information purposes only and for being used by ANO SOYUZEXPERTIZA of the CCI of Russia and the director general of the TIC Council. It is not intended and shall not be used by anyone but those parties. This report concerns only the aforesaid records and articles, and does not include any consolidated financial reports of ANO SOYUZEXPERTIZA of the CCI of Russia as a whole.

Name of the external audit company

Date

**ANNEX 4**  
(Mandatory)

TEMPLATE

**Log of violations of the Compliance Program of ANO SOYZEXPERTIZA, CCI of Russia.**  
**Template**

No	Time, date of registration	First, middle, last name of the person who reports a violation, or the title and date of a violation report	Brief description of a violation	Explanations from a suspected wrongdoer (date of explanatory note)	Results of the initial analysis of a violation
1	2	3	4	5	6

Cause of violation	Response (corrective and disciplinary measures)	Designated official, period	Status
7	8	9	10

**ANNEX 5**  
(Mandatory)

TEMPLATE

**Commitment to SOEX Compliance Principles**

I, \_\_\_\_\_, hereinafter referred to as the Partner, duly  
the name of entity  
 represented by \_\_\_\_\_  
first, middle and last name of the entity representative  
 acting by the power of \_\_\_\_\_  
details of the document certifying credentials of the entity representative

hereby confirm that I have been familiarized with and pledge to comply in my operations with the following SOEX Compliance Principles and the SOEX Compliance Program (presented in the Compliance Code STO 2610-19 and published on the corporate website of ANO SOYUZEXPERTIZA of the CCI of Russia <https://soex.ru/company/mission/>) to the extent applicable to the activity carried out by the partner on behalf of SOEX:

**1. Due diligence**

The partner operates in a professional, independent and impartial manner in every area of its activity.

The partner honestly does its work and does not allow any deviations from the approved methods and procedures. Whenever the approved analysis and test methods allow for errors (tolerances) in results, the partner guarantees that no such errors (tolerances) would be used to alter the actual results of the tests/analysis.

The partner reports data, test results and other essential facts in due diligence and shall not inappropriately modify them. The partner issues only reports, conclusions, certificates and other documents that faithfully represent factual conclusions, professional opinions or results obtained.

**2. Conflict of interest**

The partner avoids conflict of interest.

The partner avoids conflict of interest with any associated organization in which it has a financial or commercial interest and which it provides services to.

The partner avoids conflict of interest between companies and/or its units which are engaged in different activities but may provide services to the same client or one another.

The partner guarantees that its employees avoid conflict of interest with the organization activity.

**3. Confidentiality**

The partner respects confidentiality of client information and ensures its appropriate security.

**4. Countering corruption**

The partner rules out an offer or acceptance of a bribe in any form, including a bribe in any part of payment for the contract or agreement, in its operations.

The partner prohibits using any channels for illegal benefits or illegal income from clients, agents, contractors, supplier and employees of any party or government officials.

**5. Good business practices**

The partner complies with the highest standards of business ethics and due diligence and shall not do anything that may damage its reputation or the reputation of the TIC Council or the TIC community.

**6. Health and safety**

The partner provides relevant training and procedures for the protection of health and safety of employees, clients and third parties and monitors incidents for mitigating professional safety risks.

**7. Fair labor**

The partner is aware of the social responsibility to its employees, the public, communities and the environment where it works and shall respect human rights.

For the partner:

---

(position) (signature) (full name)

L.S.

**ANNEX 6**  
(Mandatory)

TEMPLATE

**Conclusion on results of verification of partner information, documents**

**Information from the Unified State Register of Legal Entities**

Full name	
Short name	
Status	
INN	
KPP	
OGRN	
Address	
Founding date	
Core activity	
General director	
Charter capital	
Founders / Share in charter capital	
Founded as result of a merger	

**Change in the Unified State Register of Legal Entities**

Change over the past year	
Change in management	
Change in shareholders	
Change in registration address	

**Other information**

Bankruptcy cases	
In the register of multiple directors	
In the register of multiple founders	
Operates for (years, months)	
Financial reports	
Submits reports to Rosstat	
Net profit	
Revenue	
Disqualified persons	
Arbitration cases	
Respondent	
Plaintiff	
Debt in enforcement proceedings	
Other	

**Aligned entities**

Via management	
Via founders	
Subsidiary companies	

**ANNEX 6**

**Risk analysis**

No.	Risk description	Risk probability (%)			Risk level (5-point scale)		
		Low (0-20%)	Probable (20-60%)	Quite probable (60-100 %)	Not dangerous (1-2)	Acceptable (3-4)	Dangerous (5)

Conclusions: \_\_\_\_\_  
 \_\_\_\_\_

Proposals: \_\_\_\_\_  
 \_\_\_\_\_

Conclusion drafted by: \_\_\_\_\_  
 \_\_\_\_\_  
 (position) (signature) (full name)

<b>Log of Changes</b>								
Change	Number of sheets				Total number of sheets (pages) in the document	Changes endorsed (document date and number)	Changes made	
	Changed	Replaced	New	Annulled			First, middle and last name, signature	Date