

POLICY
of ZAPORIZHZHIA ABRASIVE PLANT PJSC on Preventing and
Counteracting Collaboration, Aiding and Abetting the Aggressor State

1. The Policy of ZAPORIZHZHIA ABRASIVE PLANT PJSC on Preventing and Counteracting Collaboration, Aiding and Abetting the Aggressor State (hereinafter referred to as the Policy) is introduced at ZAPORIZHZHIA ABRASIVE PLANT PJSC (hereinafter referred to as the Company) in connection with the military aggression of the Russian Federation against Ukraine and the need to prevent and counteract collaboration, aiding and abetting the aggressor state.

2. ZAPORIZHZHIA ABRASIVE PLANT PJSC takes measures to prevent and counteract collaboration, aiding and abetting the aggressor state, ensures monitoring and verification of counterparties according to available sources of public information, provides for provisions in contracts (agreements) to prevent the parties from collaborating, aiding and abetting the aggressor state, as well as liability for breach of such obligations.

3. In connection with the ongoing armed aggression of the Russian Federation, the main risk is that the contractors will violate the terms and conditions of the contracts to prevent the products of ZAPORIZHZHIA ABRASIVE PLANT PJSC from entering the territory and/or possession (disposal) of the Russian Federation: the Russian Federation (hereinafter referred to as the RF), the Republic of Belarus (hereinafter referred to as the RB), legal entities incorporated and registered in accordance with the laws of the RF and/or the RB, the ultimate beneficial owners, as well as members, participants (shareholders) of legal entities of which are citizens of the RF/RB or legal entities incorporated and/or registered in accordance with the laws of the RF/RB, or cooperate with the said individuals and legal entities.

4. The provisions of this Policy shall be binding on the Company, employees, regardless of their position and subordination, contractors, etc.

5. The Company contractors, partners, employees, involved persons, etc. shall take measures aimed at preventing and counteracting collaboration activities, in particular:

5.1. public denial by a citizen of Ukraine of the armed aggression against Ukraine, the establishment and confirmation of the temporary occupation of a part of the territory of Ukraine or public calls by Ukrainian citizens to support decisions and/or actions of the aggressor state, armed formations and/or the occupation administration of the aggressor state, to cooperate with the aggressor state, armed formations and/or the occupation administration of the aggressor state, to non-recognise the extension of state sovereignty of Ukraine to the temporarily occupied territories of Ukraine;

5.2. voluntary occupation by a citizen of Ukraine of a position not related to the performance of organisational, administrative or administrative and economic functions in illegal authorities established in the temporarily occupied territory, including in the occupation administration of the aggressor state;

5.3. conducting propaganda by a citizen of Ukraine in educational institutions of any type, public or private, to facilitate the armed aggression against Ukraine, establish and confirm the temporary occupation of a part of the territory of Ukraine, avoid responsibility for the armed aggression against Ukraine by the aggressor state, as well as actions of citizens of Ukraine aimed at implementing the educational standards of the aggressor state in educational institutions;

5.4. transfer of material resources, including but not limited to the Company products, to illegal armed or paramilitary groups established in the temporarily occupied territory and/or armed or paramilitary groups of the aggressor state and/or conducting business activities in cooperation with the aggressor state, illegal authorities established in the temporarily occupied territory, including the occupation administration of the aggressor state;

5.5. voluntary occupation by a citizen of Ukraine of a position related to the performance of organisational, administrative or administrative and economic functions in illegal authorities incorporated in the temporarily occupied territory, including in the occupation administration of the aggressor state, or voluntary election to such authorities, as well as participation in the organisation and holding of illegal elections and/or referendums in the temporarily occupied territory or public calls for such illegal elections and/or referendums in the temporarily occupied territory;

5.6. organising and conducting political events, carrying out information activities in cooperation with the aggressor state and/or its occupation administration aimed at supporting the aggressor state, its occupation administration or armed formations and/or avoiding responsibility for armed aggression against Ukraine, in the absence of signs of treason, active participation in such events.

5.7. voluntary occupation by a citizen of Ukraine of a position in illegal judicial or law enforcement authorities incorporated in the temporarily occupied territory, as well as voluntary participation of a citizen of Ukraine in illegal armed or paramilitary formations established in the temporarily occupied territory and/or in the armed formations of the aggressor state or provision of assistance to such formations in conducting hostilities against the Armed Forces of Ukraine and other military formations established in accordance with the laws of Ukraine, volunteer formations established or self-organised to protect the independence, sovereignty and territorial integrity of Ukraine.

6. The contractors, partners, employees, engaged persons of the Company, etc. shall take measures to prevent and counteract aiding and abetting the aggressor state, armed formations and/or occupation administration of the aggressor state committed by a citizen of Ukraine, a foreigner or a stateless person, except for citizens of the aggressor state, with the aim of causing damage to Ukraine by implementation or support of decisions and/or actions of the aggressor state, armed formations and/or occupation administration of the aggressor state; voluntary collection, preparation and/or transfer of material resources, including but not limited to the Company

products, or other assets to representatives of the aggressor state, its armed formations and/or occupation administration of the aggressor state.

7. The contractors, partners, employees, and other engaged persons of the Company, etc. shall be obliged to take measures to prevent the products of ZAPORIZHZHIA ABRASIVE PLANT PJSC from entering the territory and/or possession (disposal) of the Russian Federation, Belarus, legal entities incorporated and registered in accordance with the laws of the RF and/or RB, the ultimate beneficial owners, as well as members, participants (shareholders) of legal entities of which are citizens of the RF/RB or legal entities incorporated and/or registered in accordance with the laws of the RF/RB or cooperating with the said individuals and legal entities.

8. The Company shall not establish any legal relations, including but not limited to economic relations, with any entities whose information or information on their ultimate beneficiaries is included in the Sanctions Lists (including but not limited to the European Union, the United States, Ukraine, etc.), and shall terminate any legal relations with existing counterparties, partners, etc. in case of inclusion of information about them and/or their beneficial owners in the Sanctions Lists.

9. In case of violations of the principles set forth in this Policy, the person who has detected the violation shall immediately notify the law enforcement authorities, and in case of violations by an employee of the Company, such employee shall immediately notify their direct line manager.

10. Amendments and supplements to the text of the Policy shall be introduced in accordance with the procedure established by the Company.

11. The text of the Policy as amended and supplemented shall be published on the official website of the Company (_____) not later than the next business day after the date of implementation of the Policy and amendments in Ukrainian and English.