NATIONAL AGENCY
ON CORRUPTION
PREVENTION

HANDBOOK ON BUILDING *AN INTEGRITY ORGANIZATION 2.0*

2026

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TERMS AND DEFINITIONS:

Law — Law of Ukraine 'On Prevention of Corruption'.

SAP — State Anti-Corruption Programme for 2023-2025, approved by Resolution of the Cabinet of Ministers of Ukraine No. 2201 of 4 March 2023.

The Anti-Corruption Programme is a system of measures aimed at ensuring compliance with anti-corruption legislation, managing corruption risks, and preventing, detecting and combating corruption.

Organization — a legal entity under public and private law.

UNCAC[1] — United Nations Convention against Corruption.

UNODC — United Nations Office on Drugs and Crime.

OECD — Organization for Economic Co-operation and Development.

NACP, National Agency — National Agency on Corruption Prevention.

Standard ACP — Standard Anti-Corruption Programme for Legal Entities, approved by Order of the National Agency No. 794/21 of 10 December 2021, registered with the Ministry of Justice of Ukraine on 31 December 2021 under No. 1702/37324[2].

Methodology — Methodology for Managing Corruption Risks, approved by Order of the National Agency No. 830/21 of 28 December 2021, registered with the Ministry of Justice of Ukraine on 17 February 2022 under No. 219/37555[3].

OECD Compliance Guidelines — OECD Good Practice Guidance on Internal Controls, Ethics and Compliance (OECD/LEGAL/0378).

Anti-corruption officer — a person designated as responsible for the implementation of a specific policy in an organization by virtue of its position or combination of positions.

Handbook 1.0 — Handbook on Building an Integrity Organization 1.0.

Handbook 2.0 — Handbook on Building an Integrity Organization 2.0.

SME — Small and medium-sized enterprise.

1 https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf

2 https://zakon.rada.gov.ua/laws/show/z1702-21#Text

3 https://zakon.rada.gov.ua/laws/show/z0219-22#Text

INTRODUCTION

The Handbook on Building an Integrity Organization 2.0 *(hereinafter referred to as the Handbook 2.0)* has brought together the central executive authorities in the field of corruption prevention and economic development in Ukraine, businesses and expert communities with the aim of introducing integrity standards into the activities of private sector organizations. This product is an example of establishing dialogue between the State and the business community and is designed to implement the recommendations of international organizations and good international and national compliance practices on the path to Ukraine's European integration. A reference point for international good practice on the matter is the 2026 UNODC publication entitled "An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide"[4]. The guide outlines essential components for creating effective anti-corruption ethics and compliance programmes, including for SMEs. This publication provides enhanced guidance on developing and assessing anti-corruption ethics and compliance programmes and ensuring their alignment with international standards.

The State Anti-Corruption Programme of Ukraine[5] (hereinafter referred to as the SAP) set out the task of developing and implementing important tools aimed at building integrity in the private sector by NACP, namely:

- methodological documents on building an integrity-based (effective) organization, identifying and eliminating corruption risks in the activities of a legal entity;
- anti-corruption standards in the private sector;
- methodological documents on the practice of applying integrity standards (anti-corruption standards).

On the path to implementing uniform integrity and compliance standards in the business sector, NACP has already prepared a "Handbook on Building an Integrity Organization 1.0"[6] and a Model Code of Integrity[7].

The Handbook 2.0 will serve as a practical guide and navigator for the use of existing guidelines and standards by representatives of small and medium-sized enterprises, taking into account the experience of large businesses. In addition, the Handbook 2.0 will supplement previous documents in this area with specific practical advice, good practices and documents necessary for the implementation of principles of integrity,

4 https://businessintegrity.unodc.org/bip/uploads/documents/resources/An_Anti-Corruption_Ethics_and_Compliance_Programme_for_Business-_A_Practical_Guide.pdf

5 https://zakon.rada.gov.ua/laws/show/220-2023-%D0%BF#Text

6 https://wiki.nazk.gov.ua/wp-content/uploads/2024/nastilna_knyga_z_rozbudovy_dobrochesnocti.pdf

7 https://wiki.nazk.gov.ua/wp-content/uploads/2025/Model-code-of-integrity.pdf

ethics, corruption prevention, and the development of a compliance system in small and medium-sized enterprises *(hereinafter referred to as SMEs)*. This document will contribute to the direct practical implementation of integrity in small and medium-sized enterprises based on the experience of other organizations in the sectors.

The Handbook 2.0 pays particular attention to the dissemination of successful experiences of large businesses, as these already have achieved tangible results and can be adapted to the activities of small and medium-sized enterprises. Thus, this document will help reduce the organizational and financial burden from SMEs for developing anti-corruption ethics and compliance programmes, as it provides specific examples of policies, tools and mechanisms for starting this work from scratch, following all the necessary steps outlined in the first version of the document (Handbook 1.0). This will reduce the pressure and costs of building an ethical organization.

The document is also based on the systematisation of existing NACP recommendations in the field of promoting business integrity, such as the Guide for Top-Managers. Building a integrity and efficient organization[8] and the Integrity Maturity Model (Corruption Prevention)[9] in Organizations.

In this context, the UNODC-UN Global Compact e-learning course *"Doing Business with Integrity"*[10] may also be used as an alternative learning format (self-paced online learning). The course offers practical guidance-particularly relevant for SMEs — on managing integrity risks addressed in the annexes of the handbook, including conflicts of interest, gifts and hospitality, recruitment, and third-party due diligence. Moreover, the e-learning course is available in Ukrainian, further increasing its accessibility.

The **Handbook 2.0** was piloted in close cooperation with different stakeholders, including representatives of small and medium-sized enterprises, and became the first document to offer specific tools and standards for implementing integrity in business entities. It is based on both Ukrainian experience and international good practices, allowing ethical principles to be adapted to the realities of the modern business environment. The tools featured in this document can be adapted depending on the resources and level of development of the company.

In addition, the recommended integrity tools provide for the creation of a comprehensive anti-corruption ethics and compliance programme in the company: internal audit, reporting channels, clearly delineated areas of responsibility and risk management policies. Each company can follow this path gradually, depending on the availability of resources and the need for it. Of course, depending on the organizational structure, the task of implementing integrity in the organization may be assigned to the head of the organization. Otherwise, it may be a delegated function. In this case, the tools may be implemented partially, simplified forms of control may be applied, etc.

8 https://nazk.gov.ua/uk/dorogovkaz-dlya-pobudovy-dobrochesnyh-organizatsij-nazk-rozrobylo-posibnyk-dlya-kerivnykiv-u-publichnij-ta-pryvatnij-sferah/

9 https://antycorportal.nazk.gov.ua/indeks-zrilosti/

10 https://unglobalcompact.org/academy/course-library/doing-business-integrity

SECTION 1.
ADVANTAGES OF BUILDING AN INTEGRITY-BASED BUSINESS

Before describing the advantages and opportunities of implementing integrity-based management approaches, it is important to conduct a comprehensive analysis of the readiness of small and medium-sized enterprises for this.

Limitations for promoting integrity in an organization

In the process of assessing the current status of the implementation of integrity policies in the organization, it is possible to identify the internal constraints and barriers that might slow down or prevent the promotion of integrity in the organization. These weaknesses can be both organizational and behavioural in nature and indicate the need for profound structural changes.

First of all, it should be noted that the **implementation of an** anti-corruption programme, ethics and integrity policy **requires additional resources** — human, time and financial. In a situation where the organization is already operating at the limits of its available capacity, any new initiative is perceived as a burden. The lack of resources makes it impossible to properly implement even basic measures, such as staff training, preparation of internal documents, communication support or monitoring of policy implementation.

Low motivation is another systemic challenge. In many cases, there is neither horizontal engagement (colleagues do not see the personal meaning and benefits of integrity measures) nor vertical initiative from management. If managers do not set an example, support the initiative or monitor implementation, the integrity programme remains merely declarative.

Important constraints include a **weak corporate culture,** in particular a lack of shared values, common language of integrity and traditions of engagement. In the absence of such institutional foundations, anti-corruption programme, ethics and integrity policy is perceived as external bureaucratic pressure rather than an internal need.

The lack of a long-term vision breeds pessimism and scepticism: if we cannot see a clear goal and measure the effect, why bother investing effort and spending money?

The problem of **resistance to change** is particularly telling. It is often based on the idea that 'we did without it before, and nothing bad happened'. This position blocks institutional renewal and indicates the need for a deeper change in organizational culture.

Another limitation is the **lack of transparency** in both internal processes (for employees) and external processes (for partners and clients). This is not always a sign of dishonesty, but often the result of a transparency policy that has simply not been developed or implemented systemically.

Finally, it is important to highlight the **widespread formal approach,** where integrity policies are created not to work, but to 'be there'. They are downloaded from the Internet, where only the name of the organization is changed, and then they are published on the website without adaptation or communication with staff. In such cases, it is not about integrity as a value — it is more of an imitation of compliance for participation in tenders or competitions where the existence of a policy is a requirement.

Weaknesses are not a verdict, but a signal. They indicate **what needs to be influenced** so that integrity promotion is not a formality, but becomes part of the organization, which is defined as DNA. Awareness of these limitations allows avoiding typical mistakes, such as imitations or a gap between policy on paper and actual practice.

Enablers for promoting integrity in an organization

Implementing an anti-corruption ethics and compliance programme does not start from scratch. On the contrary, many organizations already have internal prerequisites that can and should be used as a basis for change. In analysing practical experience, there are key elements that can be already in place and can significantly enhance the ability of organizations to build an honest, transparent and accountable environment.

One of the main enabling elements mentioned before in the document is the so-called ***tone from the top.*** This means that management not only declares the importance of integrity but also demonstrates it in their actions. The decisions of managers or business owners determine not only the content of the policy, but also how seriously it will be taken by the team.

An important prerequisite for promoting integrity is the **transparency of processes.** When internal rules are clear, understandable and fair, an atmosphere of trust is created. Employees are better informed about their rights and responsibilities, and managers can make decisions based on procedures rather than exceptions. Transparent rules reduce conflicts and lower the risk of abuse.

Another positive factor within an organization is **staff stability.** High employees' loyalty to the organization, their willingness to stay for a long time and take responsibility is a powerful foundation for building a sustainable culture of integrity. Without employee turnover, there is room for learning, trust and growth. Staff stability is directly linked to the stability of the organization itself.

An existing **clear division of responsibilities** is another element that facilitate the implementation of anti-corruption ethics and compliance programmes. Understanding everyone's areas of responsibility reduces the risk of blame shifting, promotes effective management and allows for a faster response to violations.

A strong, well-earned reputation at the top is a strategic asset. When a leader is known for transparency, consistency, and fair play, their authority carries weight across the organization. This credibility reduces resistance and "quiet sabotage" at lower levels, safeguards the integrity of the management system, and makes teams more willing to trust decisions and embrace change. In short, a manager's reputation isn't cosmetic — it's a core enabler of execution.

Another important enabling factor worth noting is the **corporate culture,** which takes shape gradually. This does not happen quickly, but if an organization already promotes openness, cooperation and shared responsibility, these values facilitate the promotion of an integrity culture. A decisive enabler is the organization's values — the engine that shapes culture over time. When openness, collaboration, and shared responsibility are genuinely practiced, they lay the groundwork for an integrity culture. In such environments, the principles and routines of an integrity system don't have to be forced.

Among the practical benefits that incentivize businesses of the expediency of change, it is worth highlighting the **reduction of legal and economic risks.** Organizations that implement anti-corruption ethics and compliance programmes are less vulnerable to lawsuits, fines and reputational damage. This also reduces the risk of dismissals and conflicts with former employees.

Thus, the existing capability of organizations to develop an anti-corruption ethics and compliance programme is often much higher than it may seem at first glance. The management's task is to see these enabling elements, reinforce them and make them the cornerstones for implementing change.

Challenges of promoting integrity in an organization

Despite its numerous advantages, implementing an integrity system in an organization can be accompanied by several **challenges** that should be identified in advance. These include not only external challenges, but also internal processes — employees' reactions, management culture and organizational inertia. It is important to understand that integrity is not just a policy, but a transformation that changes the rules of the game. And change always provokes resistance.

One of the first challenges, which arises especially for small and medium-sized enterprises, is the **loss of some partners, contractors or suppliers** who are not ready to work under the new established anti-corruption ethics and compliance programme. This applies to both informal agreements and customary 'grey' practices. Refusing to interact with unscrupulous partners can lead to **loss of income** or restrictions in supply chains. This is a real challenge for organizations operating in a competitive or monopolised environment.

Another important aspect is the **additional costs of implementing changes.** Policy formulation, staff training, legal consultations and adaptation of internal procedures all require time, money, and human resources. If an organization does not plan these costs in advance, the initiative may remain at the level of a declaration.

A significant challenge is **resistance from management and employees,** especially if changes are introduced quickly or without proper explanation. Slowing down business processes, delaying approvals, sabotage and ignoring policies are typical reactions in organizations where the team is not involved in the change process or does not understand its meaning. If employees do not understand why new policies are being implemented, how they work and what is changing, they will not only fail to support the process but may also deliberately or inadvertently slow it down. That is why training, explanation and engagement are essential for effective implementation.

The **loss of employees** constitutes another challenge. Some staff may not accept the new requirements, especially if they are 'old school' employees who have worked in a different context for years. Even if they do not openly resist, they may refuse to adapt, leading to forced staff replacement.

The **risk of imitation** deserves special attention. Some organizations may confine themselves to developing a 'cosmetic' policy: changing the header in the template, posting it on the website, but not communicating with staff, not conducting training and not creating real response mechanisms.

Opportunities and benefits of promoting integrity in an organization

Building an integrity-based organization is not only about reducing corruption risks, but also about **new opportunities** that become available after implementing transparency, ethics and accountability measures. In practice, it is integrity that opens a much broader horizon for businesses, public organizations and institutions — from improving their image to expanding markets and attracting investment.

A **strong reputation** based on an effective anti-corruption ethics and compliance programme is a real asset. It builds **trust among customers, donors, government agencies, investors and other third parties (e.g. business partners).** The good name of an organization that adheres to and effectively implements the principles of transparency, integrity and accountability becomes a decisive factor in a competitive environment. Such a reputation is not only a protection against crises, but also an advantage in negotiations, tenders and public positioning.

To implement integrity-based approaches to business management, a manager must understand its tasks and the benefits of implementing these approaches. Companies operating in highly competitive markets need to be assured of the fairness and equity of their business relations. By working in partnership with States and international organizations and by investing in countries that need assistance, businesses can help achieve these competitive, but fair market.

The benefits for small and medium-sized enterprises in building integrity-based approaches to business management are several: collusion, bribery and corporate fraud not only result in financial penalties and liability for companies but can also damage financial performance and even destroy a company. Moreover, the implementation of integrity contributes to improving reputation. Effective anti-corruption ethics and compliance programmes create a positive image of an organization, demonstrating its commitment to transparency, ethics and good governance.

Yet it must be underscored that corruption has real costs for the economy and society as a whole — lost investment, distorted competition, poor quality of good and services, and erosion of public trust. By managing corruption risks and complying with legal requirements, companies can actively contribute to the fight against corruption and the achievement of sustainable development. A values-driven culture should reinforce (not replace) robust compliance: that is how integrity becomes both principled and effective.

In its 2008 settlement of bribery charges with the U.S. government, Siemens AG agreed to pay $ 350 million in disgorgement of profits (a form of confiscation) in addition to $ 100 million in fines plus additional penalties to German authorities. In a subsequent settlement with the World Bank Group, Siemens committed to invest a further $ 100 million in the Siemens Integrity Initiative[11] to support anti-corruption organizations and projects to counter corruption in the private sector[12].

A positive reputation not only attracts new customers but also builds trust among partners and government agencies. In times of economic instability, clearly defined ethical rules enable an organization to maintain its reputation in the market and minimise the risks of developing a negative image.

Reputation and trust are very difficult to build and can take many years. However, a single scandal can destroy a positive image. This can also be confirmed by well-known cases of international companies that have suffered enormous losses because of integrity breaches.

Even a large organization with a leading market position can suffer serious consequences for violating ethical standards. For SMEs, this can be a decisive factor in maintaining the trust of customers and partners and further institutional development.

It is worth noting the opportunity to **attract the best talent on the labour market** because of prioritizing ethical behaviour and responsible business practices. According to a «Harvard Business Review study»[13], organizations with a poor reputation are forced to spend 10% more on salaries to hire employees because it is more difficult for them to attract talent. According to the Edelman Trust Barometer[14], people trust organizations that act ethically three times more than those that simply demonstrate competence. This highlights the importance of ethical behaviour in building trust. People want to work in an environment where their rights are respected, where there are rules of the

11 https://www.siemens.com/en-us/company/compliance/collective-action/#6UmGdLx8V6Dt1u1CugXxaX

12 https://businessintegrity.unodc.org/bip/uploads/documents/Resource_Guide/A_Resource_Guide_on_State_Measures_for_Strengthening_Business_Integrity-EN.pdf

13 https://hbr.org/2016/03/a-bad-reputation-costs-company-at-least-10-more-per-hire?utm

14 https://www.edelman.com/trust/2026/trust-barometer

game, where safety and fairness are not empty words. For recruitment, this means more high-quality candidates, lower staff turnover and higher loyalty, organizations with a poor reputation are forced to spend 10% more on salaries to hire employees because it is more difficult for them to attract talent. According to LinkedIn[15], 75% of candidates research an organization's reputation before applying for a job. A strong employer brand can reduce recruitment costs and increase the number of high-quality candidates. People want to work in an environment where their rights are respected, where there are rules of the game, where safety and fairness are not empty words. For recruitment, this means more high-quality candidates, lower staff turnover and higher loyalty.

Reducing legal, tax and fiscal risks is an additional financial argument for promoting business integrity. Clear procedures, transparency in reporting and compliance with anti-corruption requirements reduce the likelihood of fines, inspections and lawsuits. This allows focusing on development rather than constantly 'putting out fires'. Risk management is one of the key factors in ensuring the economic efficiency of a business. Its main function is to identify potential risks in a timely manner, analyse their impact and develop measures to minimise the consequences. This allows organizations to avoid significant financial losses associated with accidents, legal challenges, breach of contract, downtime or other emergencies. In addition, an effective risk management system facilitates sound strategic decision-making. Businesses can better plan their activities, allocate resources in a more targeted manner and avoid investments in overly risky areas. This, in turn, increases the profitability and stability of operations. Another important aspect is building trust among investors, partners and customers. Organizations with a developed risk management culture are perceived as more reliable, responsible and forward-looking, which has a positive impact on their reputation and access to financing. In general, risk management is not only a means of protection against unpredictable situations, but also a tool for sustainable development that directly contributes to improving the economic efficiency of a business.

The implementation of integrity measures also opens opportunities to **participate in public procurement,** especially in times of martial law, where more tenders include requirements for compliance, transparency and ethical principles.

Finally, an integrity-based organization is more likely to be heard, communicate its positions in the public sphere and participate in policymaking.

Integrity = development. When integrity becomes not a limitation but part of a strategic model, an organization begins to think bigger, work more efficiently and attract more trust, resources and support. This is where the main opportunity lies. Therefore, failure to comply with ethical and compliance standards can lead to huge losses and even complete bankruptcy of a business. Individual examples show that a small investment in the development and implementation of integrity-based management principles in an organization can save money in cases of improper business conduct by business partners, improper performance of obligations by counterparties, as well as avoid litigation expenses. Therefore, the financial savings from avoided costs should motivate

15 https://business.linkedin.com/content/dam/business/talent-solutions/global/en_us/c/pdfs/ultimate-list-of-employer-brand-stats.pdf

organizations to invest in the development of their corporate culture and management based on integrity.

Another opportunity is **entering new markets and scaling up.** Organizations that are accustomed to working in accordance with ethical management standards find it easier to adapt to new requirements, whether regulatory, partnership-related or tax. This is particularly relevant when working with foreign partners, participating in large projects or entering foreign markets. This also **makes them attractive to partners,** especially international ones. An organization with a clear and effective anti-corruption policy is perceived as professional, predictable and one that does not create additional reputational or operational risks. This simplifies counterparty verification procedures and opens up opportunities for long-term cooperation. Equally important is the **attraction of investment and financing.** In the context of Ukraine's recovery and the attraction of international investment, upholding transparency and integrity is becoming an indicator of trust of potential partners. Investors are increasingly paying attention to whether organizations adhere to integrity standards. Companies with a transparent management system can attract more investment and expand partnerships, especially at the international level.

In Ukraine, companies that adhere to high integrity standards have access to preferential loans and grants, such as the Strategy for the Recovery, Sustainable Development and Digital Transformation of Small and Medium-sized Enterprises until 2027[16]. These programmes encourage businesses to implement anti-corruption policies, thereby promoting their development.

In addition, compliance with ethical standards enables companies to win tenders from international organizations and Governments. This allows them not only to expand their sales market, but also to attract foreign investment, opening up new horizons for growth and cooperation.

Companies that adhere to integrity standards also achieve **a higher level of trust from employees,** contributing to reduced staff turnover, improved corporate culture and increased overall work efficiency. In such organizations, employees are more motivated and focused on achieving common goals, which directly affects their success.

Participation in public procurement

Business participation in public tenders is not only an opportunity for growth but also a direct contribution to strengthening the country, especially in the context of post-war reconstruction. The most notable example is the participation of private companies in projects to **restore critical infrastructure** — healthcare facilities, schools, bridges, power grids, logistics hubs, water and heat supply. Such tenders are financed both from the State budget and with the support of international donors and financial institutions.

16 https://me.gov.ua/Documents/List?lang=uk-UA&id=0ebdac49-bc88-4815-910e-dc6ce0685811&tag=StrategiiaVidnovlennia-StalogoRozvitkuTaTsifrovoiTransformatsiiMalogoISerednogoPidprimnitstvaNaPeriodDo2027-Roku

In 2023-2024, there are many examples of how Ukrainian businesses — large and small — have joined in the restoration of destroyed critical infrastructure. For example, an organization from Ivano-Frankivsk, which specialises in modular construction, won a tender for the rapid construction of outpatient departments in Kyiv and Chernihiv oblasts. Under the contract, with state subsidies and international technical assistance, more than 20 medical points equipped with generators, water purification stations and Internet access were set up. Thanks to a transparent procurement procedure through the Prozorro system, the organization gained a new segment for growth and increased its production staff by 30%.

Another telling example is a **bridge restoration project in Mykolaiv Oblast,** implemented by a Ukrainian contractor that had previously only worked at the regional level. After the start of the full-scale invasion, the company lost some of its commercial sector orders, but by winning a tender to rebuild a critical road facility in partnership with local authorities and the United Nations Office for Project Services (UNOPS), it secured long-term employment, technical support and a new level of certification. It was this tender that allowed the organization to lease new equipment and sign a contract with two more regions for similar work.

The reconstruction of schools and kindergartens works in a similar way. For example, in Kharkiv Oblast, where more than 500 educational institutions were damaged, the State, together with donors (e.g. USAID, GIZ and EIB), announced dozens of tenders for repairs and thermal modernisation during 2022-2025. Organizations with experience in interior decoration, ventilation, insulation or design are given the opportunity to scale up their activities. Participation in such tenders often becomes a starting point for the transition to international technical standards.

Energy infrastructure deserves a separate mention. In 2023, a Ukrainian company specializing in electrical equipment won a tender to **reconstruct substations for Ukrenergo facilities** in Kharkiv and Zhytomyr. After a series of attacks on energy facilities, these projects became critical for the uninterrupted power supply of the regions. Participation in the tender required compliance with international requirements, but after the successful implementation of the first contract, the organization was able to apply for other energy projects, including those funded by the EBRD.

Thus, **public tenders, especially those related to the restoration of critical infrastructure, are not only a source of funding** but also a tool for developing and strengthening business positions in the market. They allow companies to enter new markets, implement sustainability standards, digitise internal processes and build a long-term reputation as a reliable contractor. For the country, this means not just the construction of facilities, but the **growth of domestic entrepreneurship** capable of implementing complex tasks according to transparent, effective and competitive rules.

Participation in international technical assistance projects

Foreign financial institutions such as the Development Finance Corporation (DFC)[17], the German government through the Business Development Fund[18], the International Finance Corporation (IFC)[19] and the European Bank for Reconstruction and Development (EBRD)[20], continue to provide loans and grants (non-repayable targeted assistance) to Ukrainian organizations despite the war. To access these funds, Ukrainian organizations must meet the requirements listed below, particularly in the areas of compliance and integrity:

- Transparent ownership structure and information about the ultimate beneficial owner. Thus, in accordance with the EBRD Procurement Policies and Rules[21] approved on 1 November 2017 (updated 15.05.2022), a participant in a procurement tender may submit only one application or participate as a partner in a consortium without establishing a legal entity, or as a member of a consortium, but only within a single application for each contract. Submission of more than one application by a participant or participation as a partner in more than one application for a contract will result in the rejection of all applications for that contract in which that party is participating.
- The EBRD has also established that an affiliate of the client or a procurement agent engaged by the client is not eligible for the award of a contract unless it can be proven that there is no significant degree of common ownership, influence or control between the client or the client's agent and the affiliate. Similar conditions are also included in all types of procurement conducted under the auspices of the World Bank and other international organizations.
- Identification, assessment and understanding of its risks and terrorist financing (for clients, countries or geographical areas, as well as goods, services, transactions or methods of provision/receipt).
- Having an anti-corruption policy and complying with its rules and procedures.
- Information about financial audits and a business plan that is in line with the international financial analysis.
- Having a reliable system for protecting confidential information.

The Development Finance Corporation (DFC)[22] adheres to high standards of environmental and social responsibility. All projects must comply with the requirements set out in

17 https://www.dfc.gov

18 https://bdf.gov.ua/

19 https://www.ifc.org/en/home

20 https://www.ebrd.com/home.html

21 https://www.ebrd.com/home/work-with-us/project-procurement.html#customtab-c037545a92-item-41debde03a-tab

22 https://www.dfc.gov

the Environmental and Social Policy and Procedures (ESPP), which is aligned with the standards of the International Finance Corporation (IFC). They check their partners for compliance with criteria according to their own checklist[23] and investment policy[24]:

- Commitment to protecting the rights of workers and local communities: projects must comply with internationally recognised workers' rights and take into account the interests of local communities.
- Transparency and stakeholder engagement: for high-risk projects, public consultations should be held and access to information about the project's impact should be ensured.
- Monitoring and reporting: once the project has started, regular reports on environmental and social aspects should be submitted, and on-site inspections should be made possible.

The International Finance Corporation (IFC)[25] and the World Bank invest in accordance with the due diligence requirements[26] set out in the Guide[27]:

- tax risk assessment — IFC[28] does not consider tax evasion acceptable;
- combating corruption and fraud — preventing fraud and corruption is essential to ensuring the success of IFC investments, the effective use of its resources and the achievement of its development goals;
- conflict of interest (COI) management — IFC engages in a wide range of activities in support of its development mission, including consulting services to Governments and private clients and investing in clients. This wide range of activities creates the risk that actual or potential operational conflicts of interest may arise;
- the World Bank Group's Ethics Policy[29] to mitigate potential conflicts of interest when experienced employees leave the IFC and join organizations that may have investment or advisory relationships with the IFC.

23 https://www.dfc.gov/what-we-offer/work-with-us/eligibility-checklist

24 https://www.dfc.gov/what-we-offer/work-with-us/investment-policies

25 https://www.ifc.org/en/home

26 https://www.ifc.org/en/about/accountability/due-diligence

27 https://www.ifc.org/content/dam/ifc/doc/2023/202103-ifc-integrity-due-dilligence-process.pdf

28 https://www.ifc.org/en/home

29 https://documents.worldbank.org/en/publication/documents-reports/documentdetail/147281468337279671

SECTION 2.

PRINCIPLES OF BUILDING AN INTEGRITY-BASED ORGANIZATION

The Handbook 2.0 focuses on implementing the provisions of article 12 of UNCAC, which provides that each State Party shall take measures, in accordance with the fundamental principles of its domestic law, aimed at preventing corruption in the private sector, strengthening accounting and auditing standards in the private sector and, where appropriate, establishing effective, appropriate and dissuasive civil, administrative or criminal sanctions to comply with such measures[30].

Article 12 of the UN Convention against Corruption proposed a list of measures to achieve these ends:

1. Promoting cooperation between law enforcement agencies and relevant private entities.
2. Promoting the development of standards and procedures designed to safeguard the integrity of relevant private entities, including codes of conduct for the correct, honourable and proper performance of the activities of business and all relevant professions and the prevention of conflicts of interest, and for the promotion of the use of good commercial practices among businesses and in the contractual relations of businesses with the State.
3. Promoting transparency among private entities, including, where appropriate, measures regarding the identity of legal and natural persons involved in the establishment and management of corporate entities.
4. Preventing the misuse of procedures regulating private entities, including procedures regarding subsidies and licences granted by public authorities for commercial activities.
5. Preventing conflicts of interest by imposing restrictions, as appropriate and for a reasonable period of time, on the professional activities of former public officials or on the employment of public officials by the private sector after their resignation or retirement, where such activities or employment relate directly to the functions held or supervised by those public officials during their tenure.
6. Ensuring that private enterprises, taking into account their structure and size, have sufficient internal auditing controls to assist in preventing and detecting acts of corruption and that the accounts and required financial statements of such private enterprises are subject to appropriate auditing and certification procedures.

30 https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf

Other areas that are directly relevant to the private sector include: public procurement (article 9); money-laundering (article 14); criminalization of offences of corruption (articles 15-19, 21-25); liability of legal persons (article 26); protection of witnesses, experts and victims (art. 32); protection of reporting persons (article 33); consequences of acts of corruption (article 34); cooperation with law enforcement authorities (article 37); cooperation between national authorities and the private sector (article 39); and bank secrecy (article 40).

According to the UN Global Compact Guide for Anti-Corruption Risk Assessment[31], an anti-corruption programme should have several basic, practical characteristics:

- **Compliance with laws** — the programme is aligned with national and international anti-corruption laws.
- **Adapted to the company** — it reflects the company's specific risks, size, sector, and organizational culture.
- **Stakeholder participation** — employees, trade unions, business partners and investors are involved in the development and improvement of the programme.
- **Shared responsibility** — the rules apply equally to everyone, from the board and top management to front-line staff, without double standards.
- **Accessibility** — policies, procedures and contacts for advice are easy to find and use.
- **Clarity and simplicity** — the content is written in plain language, avoids jargon, and uses practical examples.
- **Trust-based culture** — the programme promotes a culture of trust and openness, not only control and punishment.
- **Coverage of business partners** — key third parties are also covered by anti-corruption standards and communication.
- **Continuity** — the programme is regularly reviewed and updated as risks and the business environment change.
- **Efficient use of resources** — financial and human resources are used wisely so that the programme is sustainable and effective.

While the UN Convention against Corruption sets out universal principles for preventing corruption and promoting integrity, these principles require translation into country-specific, practical frameworks. In this regard, the recommendations of the Organization for Economic Co-operation and Development (OECD) are particularly relevant, as they are developed with direct consideration of Ukraine's institutional context, reform priorities, and European integration commitments under the Ukraine Facility. These recommendations provide a tailored framework for strengthening integrity in both the public and private sectors in Ukraine. The recommendations of the OECD on

31 https://d306pr3pise04h.cloudfront.net/docs/issues_doc%2FAnti-Corruption%2FRiskAssessmentGuide.pdf

promoting integrity in Ukrainian business[32] and introducing European standards and other Ukraine's commitments on its path to European integration (Ukraine Facility). The OECD's recommendations for both public service and business integrity are defined by the following three key components:

- **Transparency:** all business processes must be clearly documented, understandable and open to performance review. An example of transparency is that organizations are required to publish their financial statements. However, this applies not only to financial statements, but also to all non-financial aspects of interaction with customers, partners and suppliers (transparency of contract terms, social responsibility of counterparties, environmental obligations, etc.).
- **Accountability:** an organization must establish a system of clear rules and procedures that allows it to track management decisions and monitor their implementation. This includes the process of planning and approving plans, identifying responsible persons, regularly reviewing results and reporting at each stage. In this way, accountability ensures control over the actions of management, helps prevent abuse and supports effective management.
- **Ethics:** there must be clearly defined rules within the organization to ensure that business decisions are made in accordance with ethical standards. This primarily concerns honesty, respect for human rights, non-discrimination and the avoidance of conflicts of interest. It is also important to ensure systemic monitoring of compliance with these standards, which contributes to the formation of a culture of trust, responsibility and mutual respect.

In addition to the three basic principles, the OECD provides a comprehensive list of principles for business that are important for the development of socially responsible entrepreneurship and expand on the basic principles:

- **ensuring human rights** and fair labour relations, which includes combating discrimination and forced labour. Companies must create equal opportunities for all employees and provide them with decent working conditions. Gender policy, inclusiveness and policies for the reintegration of veterans returning to work after military service are particularly important in this regard. It is important to consider the use of technology, which must be carried out responsibly and with respect for human rights, especially in the context of the development of artificial intelligence and the protection of personal data;
- **environmental protection,** which involves a responsible approach to the use of natural resources and reducing the environmental impact of business. These measures include climate change management and biodiversity protection, as well as the introduction of resource-saving technologies;

32 https://www.oecd.org/en/publications/oecd-integrity-and-anti-corruption-review-of-ukraine_7dbe965b-en/full-report.html

- **prevention of corruption.** Businesses must have clear internal policies aimed at preventing bribery, corrupt practices and ensuring transparent processes at all stages of their activities. This is the basis for forming a culture of integrity within an organization and developing an ethical environment.

All these principles are the foundation for creating a business that meets modern ethical requirements and is capable of developing in the global economy. Pursuant to these recommendations, Ukrainian companies should implement integrity policies, create mechanisms to prevent corruption and other offences, assess risks and work to increase the transparency of their activities. Advanced training of employees, in particular focusing on ethical norms and standards of integrity, is an important step towards the sustainable development of an organization. Cooperation with international organizations improves the reputation of businesses at the international level and helps attract investment. These recommendations form the basis for business development that promotes sustainable economic growth, strengthening of corporate culture and ensuring trust from partners and customers.

SECTION 3.
BASIC INTEGRITY STANDARDS

Policies and procedures for implementing integrity principles are an important part of the strategy for ensuring ethical standards in business and building an integrity-based environment. Although the values and principles behind integrity form the basis for shaping an organization's culture, they cannot function effectively without clearly defined procedures and practices. These procedures enable principles to be translated into specific actions and ensure their implementation in everyday work.

When using these standards, it is important for an organization to independently determine the list of policies and procedures that are necessary for the business. General national integrity standards are set out as guidelines in the Handbook on Building an Integrity Organization 1.0[33]. This guide is aimed to explain how to implement these standards.

Tone from the top

The 2026 UNODC publication "An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide"[34] also mentioned the support and commitment of senior management, the so-called "tone from the top", as an essential determinant of the organizational culture, as well as the importance of ethical leadership for an effective anti-corruption ethics and compliance programme. The "tone from the top" influences norms and values by which the company operates and to which all employees and relevant business partners are expected to adhere. The "tone from the top" is set by the senior management of the company, such as its owner(s), Chief Executive Officers, the Board of Directors, or an equivalent body. The "tone from the top" should demonstrate ownership of the anti-corruption programme. This implies that senior management regards the prevention of corruption as its own responsibility[35].

In addition, integrity directly affects the **efficiency of production and administrative processes.** Where rules are clear and actions are predictable, internal resistance decreases, productivity increases, and mutual understanding within teams improves. Transparency helps streamline communications and reduce duplication and losses.

33 https://wiki.nazk.gov.ua/wp-content/uploads/2024/nastilna_knyga_z_rozbudovy_dobrochesnocti.pdf

34 https://businessintegrity.unodc.org/bip/uploads/documents/resources/An_Anti-Corruption_Ethics_and_Compliance_Programme_for_Business-_A_Practical_Guide.pdf

35 https://businessintegrity.unodc.org/bip/uploads/documents/resources/An_Anti-Corruption_Ethics_and_Compliance_Programme_for_Business-_A_Practical_Guide.pdf

Finally, another benefit is the **increased efficiency of resource use, both material and human.** When there are rules for the distribution of property, budgets or employee time, and these rules are followed, the likelihood of abuse and misuse of funds is reduced.

Every manager must start the integrity journey. The foundation for shaping an organization's corporate culture lies in shaping its mission and values. How to shape a mission and values is explained in great detail in the Guide for Top-Managers[36]. More information is also provided in the Model Code of Integrity[37], in particular, regarding examples of the organization's core values that should contribute to their implementation. These are fundamental steps for establishing a corporate culture based on integrity. It is undoubtedly the manager's responsibility to set this **tone from the top and implement ethical leadership.** More information on this concept can be found in the Analytical Study on the Role of the Leader[38] in Combating Corruption. This is also confirmed by the Edelman Trust Barometer[39] study. About 80% of respondents believe that business leaders should participate in solving social problems if their business can influence the situation. This is the first step in building integrity according to the NACP's Organizational Maturity Model[40].

Code of Conduct

The ethical infrastructure of an organization is the main foundation of its corporate culture, and at the centre of this infrastructure is a clear, practical Code of Conduct or Code of Ethics. This document sets out the organization's values, basic behavioural rules (for example on conflicts of interest, gifts, hospitality, communication, use of company resources, interactions with authorities and customers) and the expectations for managers as ethical role models. It also usually explains where staff can seek advice and how to report concerns safely. As a result, the Code becomes both a day-to-day reference for employees and a key tool for shaping "how we do things here" in line with integrity, transparency and respect.

The **UNODC Model Code of Conduct in Myanmar**[41] serves as a template to help companies draft or upgrade their own Codes of Conduct in line with international standards and the UN Convention against Corruption. It provides example clauses on core topics such as integrity, impartiality, conflicts of interest, gifts and benefits, confidentiality, and reporting of wrongdoing, and can be adapted to different legal systems and sectors. The model is not meant to be copy-pasted word for word: it is a practical starting point that organizations

36 https://nazk.gov.ua/uk/dorogovkaz-dlya-pobudovy-dobrochesnyh-organizatsij-nazk-rozrobylo-posibnyk-dlya-kerivnykiv-u-publichnij-ta-pryvatnij-sferah/

37 https://wiki.nazk.gov.ua/wp-content/uploads/2025/Model-code-of-integrity.pdf

38 https://nazk.gov.ua/wp-content/uploads/2022/05/Rol_lidera_u_protydii-_koruptsii-_Analitychnyy-_oglyad_vprovadzhennya.pdf

39 https://www.edelman.com/trust/2025/trust-barometer/special-report-brands

40 https://antycorportal.nazk.gov.ua/indeks-zrilosti/

41 https://businessintegrity.unodc.org/bip/uploads/documents/resources/Model_Code_of_Conduct.pdf

can tailor to their own risks, size and culture, ensuring that their final Code is both compliant with global good practices and understandable and usable for their employees.

To facilitate its development, the NACP has developed a Model Code of Integrity[42]. It helps establish the core values of the organization depending on its mission, as well as determine acceptable or appropriate standards of conduct for management and employees, interaction with partners, etc.

This model document can be used by business representatives in the process of developing policies in the field of corporate culture development based on the principles of integrity. However, in order for integrity values and principles to become part of the actual business process, it is necessary to develop appropriate policies and procedures that will determine how these principles should be implemented in practice, because only clearly defined rules can transform abstract values into specific rules and management mechanisms. The provisions of the Model Code of Integrity are supplemented by the Standard Anti-Corruption Programme for Legal Entities[43].

Risk management

The next step is to establish risk management practices. Procedures may include mechanisms for verifying the ethics of business partners through due diligence, systems for reporting violations without fear of retaliation and step-by-step procedures for managing conflicts of interest. Procedures must be clearly documented, regularly reviewed and adapted to changes to ensure their effectiveness.

Handbook 1.0 has already noted the important role of **risk management** in the effective management of organizations.

The United Nations Global Compact created the good practice guidelines for risk assessment to learn from and benchmark against recognized processes, activities, and typical risk areas. **"A Guide for Anti-Corruption Risk Assessment"[44] (United Nations Global Compact)** is a practical, step-by-step manual that helps companies of any size design and carry out a structured corruption risk assessment. It explains why risk assessment is a core element of an effective compliance programme and then walks readers through a six-step process: setting up the assessment, identifying corruption risks, rating and prioritising them, mapping existing controls, calculating residual risk and developing a concrete action plan. The guide is written for business practitioners rather than lawyers or auditors, and includes examples, checklists and simple tools that companies can adapt to their own context. Another useful resource for supporting companies in their risk assessment process is the UNODC publication **"State of Integrity: A Guide on Conducting Corruption Risk Assessments in Public Organizations"[45].**

42 https://wiki.nazk.gov.ua/wp-content/uploads/2025/Model-code-of-integrity.pdf

43 https://wiki.nazk.gov.ua/3684/

44 https://unglobalcompact.org/library/411

45 https://www.unodc.org/documents/corruption/Publications/2020/State_of_Integrity_EN.pdf

Although it is designed for public sector entities, it can provide guidance also to private entities for the identification, analysis and mitigation of corruption risks in their processes. Companies can also find good practices and practical guidance for risk assessments in the UNODC publication **"An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide"[46],** which is a comprehensive "how-to" manual for designing, implementing and improving an anti-corruption ethics and compliance programme in companies. It translates the requirements of the UN Convention against Corruption into practical elements for business: commitment and tone from the top, risk assessment, policies and procedures (e.g. on gifts, hospitality, donations, conflicts of interest, third parties), training and communication, reporting channels and investigations, as well as monitoring and continuous improvement. It is aimed at both large companies and SMEs and links each component of the programme to real corruption risks and typical business situations, with references to other UN and Global Compact tools.

In addition, UNODC developed the **"Corruption Risk Assessment Tool for SMEs"[47],** an online questionnaire that helps small and medium-sized companies map their main corruption risks and identify actions to manage them. A small team (management plus key functions like HR, finance, operations) goes through the questions about how and where the company works, where it interacts with public officials and third parties, and what policies and controls already exist. After completing the survey, the company receives a simple overview of high-, medium— and low-risk areas and gaps in controls. These results should then be turned into a practical action plan (for example, drafting or updating policies, tightening approvals, starting trainings) and attached to the company's risk register. The assessment should be repeated regularly (at least once a year or after big changes in the business) to track progress.

Another UNODC's resource is the **"Business Integrity Myanmar: Corruption Risk Assessment Tool"[48],** a short online self-assessment that any company can use to understand both its corruption risks and how mature its anti-corruption system is. It has three parts: an *Industrial Risks* module that shows which risk areas are typical for your sector, a *Maturity Assessment* that rates how developed your internal policies, procedures, trainings and reporting channels are, and a more detailed *Risk Assessment* of specific issues like gifts, public officials, agents or donations. A small internal team fills in the questions, downloads the results, and then uses them to prioritise concrete actions: which policies to create or update, which controls to strengthen, and which staff to train. Just like with the SME tool, the company should repeat the assessment periodically and use the new results to show improvements in its anti-corruption programme. Finally, companies can access the UNODC and UN **Global Compact Global Webinar Series on Business Integrity[49],** which provides a space for interaction,

dialogue, and knowledge-sharing with experts and practitioners from different regions

46 https://businessintegrity.unodc.org/bip/uploads/documents/resources/An_Anti-Corruption_Ethics_and_Compliance_Programme_for_Business-_A_Practical_Guide.pdf

47 http://romenacratool.unodc.org/RiskAssessment.php

48 https://assessment.businessintegritymyanmar.org/

49 https://businessintegrity.unodc.org/bip/en/business-hub.html

to share good practices and discuss current challenges in the area of business integrity, including risk assessment.

Global organizational management practices are based on a risk management system. For many years, organizations have based their risk management programmes on the **Three Lines of Defence Model** developed by the Institute of Internal Auditors. This model has become critical for effective management of an organization. The model has three components: *operational management* (risk owners) — the first line; *management functions such as compliance, legal, IT security and internal control* — the second line; and the *independent audit function* — the third line of defence[50]. In 2020, the Institute of Internal Auditors updated this model, which is now called the **Three Lines Model.** The need to change the three lines of defence model arose because the word **'defence'** led to a misinterpretation of risk as something to be defended against. However, risk is something that needs to be identified and controlled through constant interaction between all lines.

It is necessary to carry out comprehensive work to study the organization's environment and determine the maturity of its risk management system. This will ensure the assessment of the level of development of the risk management system in the company's processes and decision-making processes in accordance with international risk management standards, in particular ISO 31000[51] and COSO[52]. Such work is important for both private and public businesses. Among public authorities, it is worth studying the practice of the Ministry for Development of Communities and Territories of Ukraine, which has already begun work on developing a Strategy for Implementing the Ministry's Risk Management System[53] and gradually integrating this practice into the activities of subordinate companies, institutions and organizations.

Working with risk management system assessment enables an organization to identify important indicators for the further development of a risk-oriented management system, in particular providing information on:

1) **risk appetite** — the set of risks that an organization is willing to accept in order to achieve its goals;

2) **risk tolerance** — the maximum acceptable level of risk that the organization is willing

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50 https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf

51 ISO 31000:2018 RISK MANAGEMENT — GUIDELINES — general principles of risk management in organizations of any type and size, including the public sector, private sector and non-profit organizations.

52 COSO INTERNAL CONTROL — INTEGRATED FRAMEWORK — principles and components of internal control. Effective internal control helps an organization achieve its goals.

53 https://mindev.gov.ua/storage/app/sites/1/uploaded-files/risk-management-strategy-presentation.pdf

to accept in order to achieve its goals.

Knowledge of these indicators is primarily important for business management, which must make decisions on how to build a business, understanding the risks of processes and their impact on the results of activities: both economic — profit generation — and reputational — brand development, attracting partners and investments. That is why the **tone from the top** and the integration of integrity principles into the organization's strategic goals are important. The manager's role and the basic steps for building an integrity-based business environment are defined in Section 1 of the Handbook 1.0[54], which is based on the requirements of current national standards and international practice.

The experience of international companies has repeatedly proven the importance of leadership in building an organizational environment. The TOP 10[55] ethical scandals involving international organizations such as Wells Fargo, McDonalds and Nike clearly show how passivity in responding to violations or failure to adhere to declared values can impact a business's reputation. Therefore, it is worth defining the following components of the role of management in building an ethical environment and implementing values:

1) sets a **policy of zero tolerance to corruption**— the manager establishes standards of ethical behaviour that affect the entire organization and third parties;
2) ensures **transparency** — through open communication about ethical standards and expectations, which strengthens the trust of the team and partners;
3) sets **realistic goals** — setting achievable goals prevents unethical behaviour, as there is an understanding of the direction in which the business is moving;
4) **accountability** — management must be accountable for the culture it creates and be prepared for **crisis management through** quick and effective responses to ethical violations in order to minimise damage.

The main stages of anti-corruption risk analysis and programme development based on the UN Global Compact Guide for Anti-Corruption Risk Assessment for Business[56]:

1) **Establish the process** — define objectives, scope, roles, risk tolerance and prepare a risk register template.
2) **Identify corruption risks** — collect data (documents, interviews, surveys, workshops) to map risk factors, risky processes, countries, third parties and specific corruption schemes.
3) **Assess inherent risk** — for each scheme, rate the likelihood and potential impact (e.g. high/medium/low) before controls and prioritize key risks.
4) **Map and rate controls** — identify existing policies, procedures, training, internal

54 https://wiki.nazk.gov.ua/wp-content/uploads/2024/nastilna_knyga_z_rozbudovy_dobrochesnocti.pdf

55 https://digitaldefynd.com/IQ/top-cmo-scandals/?wsiqBiggestBusinessScandals

56 https://unglobalcompact.org/library/411

controls and third-party measures that mitigate each risk, and assess how effective they are in practice.

5) **Calculate residual risk** — combine inherent risk with control effectiveness to see which risks remain above the company's risk tolerance and where the biggest gaps are.
6) **Develop / update the anti-corruption programme** — on this basis, design or adjust the anti-corruption programme: new or revised policies, stronger controls, targeted training, third-party due diligence, monitoring, reporting channels and a concrete action plan with responsibilities and deadlines.

The standard ISO 31000 Risk management defines the following important stages in the management of any type of risk:

1) **risk identification** — based on process mapping, the organization must identify risks that may affect the execution of these processes (these may be risks at various levels — strategic, operational, financial, etc.);
2) **risk assessment and prioritisation** — with the help of a business process map, it is possible not only to identify risks, but also to assess and prioritise them in order to focus on the most critical ones, which will also allow the organization to correctly determine and implement management measures to minimise them.
3) **implementation of measures to minimise risks** — mapping helps understand where the greatest risks arise in the processes, which allows identifying measures to eliminate or minimise them;
4) **verifying the effectiveness of risk management** — ISO 31000 recommends regularly checking how effectively risk management is implemented in processes, in particular checking whether there are changes in existing risks and corresponding measures.

Risk management based on process mapping to improve the effectiveness of organizational management consists of the steps described below.

1. **Identifying real behaviour patterns** — allows seeing not only formal procedures, but also actual practices that have developed within the organization.
2. **Assessing the consistency of processes with declared values** — by comparing processes with officially stated values, organizations can identify gaps or contradictions.
3. **Forming the basis for developing or updating principles** — allows understanding which principles actually support effective work and which need to be developed or changed.
4. **Identifying the characteristics of the organization's corporate culture** — the unspoken 'rules of the game' in the organization: attitude to risk, communication style, level of employee autonomy, etc. can be identified through the structure of processes.
5. **Supporting change and transformation** — when introducing new values or

principles, mapping helps identify which processes need to be changed so that the new guidelines become part of everyday work and do not remain only on paper.

6. **Ensuring transparency and cooperation in developing values** — visualising processes and discussing them with teams creates an environment for involving employees in shaping values, makes the process open and democratic, which increases the level of trust in change.

European integration processes, in turn, also determine the need to implement international standards and recommendations into national legislation and require the expanded use of these standards in the areas of small and medium-sized enterprises.

A Ukrainian Standard Anti-Corruption Programme for Legal Entities[57] is in line with international recommendations on how to organize the process of assessing corruption risks and how to define the basic principles of corruption prevention in an organization. In addition, a register of corruption risks and measures to influence them should be the core of this document. Although this document is exemplary, it should not be formal. Its development involves a systemic analysis of the environment and the development of specific measures.

Internal policy development

Developing internal policies is a logical extension of spreading corporate culture values through specific rules and procedures within an organization. A clear policy defines rules of conduct, responsibility and mechanisms for managing corruption risks and preventing violations, thereby reducing legal, ethical and reputational risks. Their existence demonstrates a systemic approach to managing the organization and increases trust on the part of employees, partners and society. Of course, the legislator cannot clearly regulate the list of policies. Their number and content depend on the structure and needs of the organization.

This list of policies is neither exhaustive nor legally mandatory. However, based on the good practice guidance of the United Nations Global Compact and UNODC (including **"A Guide for Anti-Corruption Risk Assessment", "State of Integrity: A Guide On Conducting Corruption Risk Assessments iIn Public Organizations"** and **"An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide"**), the following policies are commonly recommended for approval as part of an integrity and anti-corruption framework. Each policy normally defines its purpose and scope, sets out key principles and rules of behaviour, assigns roles and responsibilities, describes the main procedures and internal controls, and explains how breaches are reported, investigated and sanctioned, as well as how staff are trained and informed about the policy.

57 https://zakon.rada.gov.ua/laws/show/z1702-21#Text

Code of Conduct / Code of Ethics

This is the central document of the organization's ethical infrastructure. It sets out the organization's values, principles of integrity and respect, and a clear commitment to zero tolerance for corruption and other abuses. The Code normally translates these principles into simple behavioural rules for everyone — staff, managers and sometimes key third parties — on issues such as conflicts of interest, gifts and hospitality, use of company assets, communication, confidentiality, treatment of colleagues and clients, and interactions with public officials. It also explains where employees can seek advice, how to raise concerns, and what consequences may follow if the Code is breached, making it both a reference document and a practical guide for daily decisions.

Anti-Corruption / Anti-Bribery Policy

This policy complements the Code by providing more detailed, legal and procedural rules on corruption-specific risks. It clearly prohibits all forms of bribery (public and private), kickbacks, embezzlement, trading in influence and other corrupt practices, in line with the UN Convention against Corruption and relevant national laws. The policy describes typical corruption schemes and red flags, links them to concrete business situations (procurement, sales, licences, inspections, sponsorships, etc.), and refers to specialised policies such as gifts and hospitality, facilitation payments, third-party due diligence and donations. It usually assigns responsibilities (e.g. management, compliance, internal audit), sets expectations for reporting and investigation of suspected corruption, and explains how the organization will cooperate with authorities when required.

Such Codes of Conduct and Anti-Corruption Policies are already typical elements of integrity frameworks in many Ukrainian companies, banks, state-owned enterprises and public institutions, especially those that cooperate with international partners and donors.

Corruption Risk Assessment Policy / Procedure

This policy (or procedure) formally sets out how the organization regularly identifies, analyses and manages corruption risks in its activities. It usually defines the purpose and scope of the assessment, describes the methodology (for example, the UN Global Compact and UNODC approach of mapping processes, identifying risk scenarios, rating likelihood and impact, and determining residual risk), and sets clear roles and responsibilities for the working group, management and the compliance function. The policy explains how information is collected (documents, interviews, workshops), how often assessments must be carried out or updated (e.g. annually or after major changes), and how the results are documented in a risk register. It also requires that each priority risk has specific mitigation measures, deadlines and responsible owners, and that progress is monitored and reported to senior management or the board as part of the overall anti-corruption and integrity framework.

Gifts, Hospitality, Travel and Entertainment Policy

This policy sets clear limits and conditions for offering and accepting gifts, meals, travel and entertainment in order to avoid any impression of bribery or undue influence. It usually defines what is acceptable (e.g. low-value, occasional, transparent), requires prior approval above certain thresholds, and obliges staff to record items in a gifts and hospitality register. It also lists prohibited situations, such as gifts or invitations during tenders, from high-risk third parties or to public officials where local law restricts such benefits.

Facilitation Payments Policy

A facilitation payments policy normally establishes a strict prohibition on small unofficial payments made to speed up routine actions, in line with international good practice. It clarifies the difference between a genuine official fee and an illegal facilitation payment and instructs staff to refuse, and report demands for such payments. The policy may foresee very narrow exceptions for immediate threats to health or safety, but even in those cases it requires prompt internal reporting and full documentation so the incident can be reviewed and, if possible, raised with the relevant authorities.

Conflicts of Interest Policy (incl. Asset/Interest Declarations)

This policy defines what a conflict of interest is and provides concrete examples, such as outside employment, family or personal relationships, financial interests in suppliers or competitors, and roles in public office. It sets out when and how employees must disclose actual, potential or perceived conflicts (typically using standard disclosure forms) and how managers should decide on mitigation measures, such as recusal from decisions or restructuring responsibilities. For senior staff and high-risk roles, the policy may also introduce periodic asset or interest declarations to increase transparency and support prevention of hidden conflicts.

Political Contributions Policy

The political contributions policy spells out whether the organization is allowed to make any financial or in-kind contributions to political parties, candidates, campaigns or related entities, and under what strict conditions. It usually requires prior approval at the highest level, sets monetary limits, and demands accurate recording in the books and public disclosure where required by law. The policy also clarifies that employees' personal political activities must be kept clearly separate from the organization and that company resources may not be used to exert improper political influence.

Charitable Contributions and Sponsorship Policy

This policy ensures that donations and sponsorships are used for genuine social or business-development purposes, not as a disguise for bribes or favours. It typically requires due diligence on beneficiary organizations, written agreements describing the purpose of the contribution, and verification that the funds or benefits are actually used as intended. It also prohibits payments to individuals' personal accounts, sets timing and approval rules (especially around sensitive decisions like tenders or licensing), and encourages transparency about major contributions and sponsorships.

Business Partner Integrity / Third-Party Due Diligence Policy

This policy sets integrity and compliance expectations for all business partners, including agents, intermediaries, consultants, suppliers, distributors, joint-venture partners and subsidiaries. It describes the risk-based due diligence process (screening, questionnaires, reference checks, red-flag analysis), as well as required contract clauses on anti-corruption, audit rights and termination for non-compliance. It further explains how third parties are monitored over time and how relationships should be reviewed or exited if serious integrity concerns arise.

Procurement and Contracting Integrity Policy

A procurement and contracting integrity policy establishes principles and procedures to ensure that purchasing and contracting are fair, competitive, transparent and free from conflicts of interest or manipulation. It normally covers planning and tender design, advertising, bid reception and evaluation, contract award and contract management, with clear segregation of duties and documentation requirements. For public bodies and state-owned enterprises, the policy aligns with applicable public procurement laws and addresses specific corruption risks such as bid-rigging, favouritism, unjustified direct awards and contract amendments that inflate price or scope.

Revenue Collection / Cash Handling and Asset Management Policy

This policy governs how the organization sets, collects, records and controls fees, licences, permits, taxes, fines and other revenues, as well as how it manages cash, inventories and physical assets. It introduces measures such as official receipts, separation of duties between collection and reconciliation, regular stock-takes, and surprise cash counts to minimise theft, "skimming" and fraudulent write-offs. It also defines how discrepancies are investigated and reported, helping to protect both the organization's resources and staff against accusations or temptation.

Books, Records and Accounting Controls Policy

The books and records policy requires that all transactions are accurately and completely recorded in the organization's accounts and supported by appropriate documentation, with no "off-the-books" accounts or false entries. It links accounting discipline directly to anti-corruption objectives by prohibiting misclassification of payments, use of vague descriptions and artificial intermediaries. The policy usually sets out responsibilities for finance staff, internal controls for approvals and reconciliations, and periodic reviews or audits to detect irregularities.

Whistle-blowing, Reporting and Non-Retaliation Policy

This policy creates safe and accessible channels for employees and, where possible, third parties to report suspected corruption, fraud, conflicts of interest, harassment or other integrity breaches. It describes the different reporting options (line manager, compliance officer, hotline, email, sometimes anonymous tools) and commits the organization to protect whistle-blowers from retaliation such as dismissal, demotion or harassment. It also explains how reports are received, registered and assessed, and how feedback is provided to the reporter as far as confidentiality allows.

Investigation and Disciplinary Measures Procedure

An investigation procedure sets out how the organization will respond to allegations of corruption or other serious misconduct, from initial triage to closure. It covers who can authorise an investigation, how evidence is collected and preserved, how confidentiality is protected and how the rights of all parties are respected. The procedure links to a disciplinary framework that defines possible sanctions (from warnings and training requirements to dismissal or contract termination), ensuring that similar breaches are treated consistently and that serious cases are reported to authorities where required.

Training and Communication Policy on Integrity and Anti-Corruption

This policy explains the organization's approach to building awareness and skills on integrity and anti-corruption among employees and key third parties. It defines target groups (e.g. all staff, high-risk functions, managers, agents), training frequency, formats (online, in-person, onboarding, refreshers) and core topics, such as the Code of Conduct, key risks, red flags and real-life dilemmas. It also covers communication tools like intranet pages, newsletters, posters or campaigns, ensuring that policies are not only formally adopted but actively understood and applied in daily work.

Transparency and Access to Information / Publication Policy (for public bodies)

This policy sets out what information the public body will proactively publish (for example budgets, procurement plans, awarded contracts, grants, performance indicators and risk-mitigation commitments) and how it will respond to information requests. It defines time limits, responsible units and legitimate grounds for refusal, balancing transparency with protection of personal data and security. By making key decisions and spending visible, the policy supports public trust, enables external scrutiny and aligns with broader integrity and anti-corruption goals.

The NACPs Anti-corruption programme and the Model Code of Integrity are fundamental documents that define the foundations of corporate culture. Representatives of large businesses have the need and opportunity to form a recommended list of internal policies. However, for small and medium-sized enterprises, such activity does not seem absolutely necessary. In addition, such organizations usually do not have the necessary human and financial resources to develop separate procedures. Therefore, the Handbook 2.0 gives priority to the most important policies for promoting integrity in the organization. They are listed below:

1) **Personnel Selection Policy.** Ensures a fair and transparent process of selecting employees based on professional qualifications and competencies, clear selection criteria, collegial decision-making and a transparent procedure for announcing competitions and evaluating candidates. Prevents favouritism, discrimination or informal influence in personnel decisions, promoting the development of an open and fair personnel policy (Annex I).
2) **Gifts and Business Hospitality Policy.** Establishes rules for accepting and giving gifts and participating in events with partners. It is aimed at preventing influence on the objectivity of decisions, preserving the organization's integrity and forming ethical standards of interaction. Promotes the efficient use of the organization's resources and property, enhancement of the transparency of cooperation with partners and the stability of staff and the organization (Annex II).
3) **Procurement and Third Parties Verification Policy.** Contains clear rules for procurement, criteria for selecting suppliers and mechanisms for verifying their integrity. Reduces the risk of abuse, ensures the efficient use of resources and enhances the transparency of financial processes (Annex III).
4) **Policy on Preventing and Managing Conflicts of Interest.** Regulates situations where the personal or external interests of employees may conflict with the interests of the organization. Establishes clear rules for disclosing potential conflicts, the procedure for resolving them and preventive measures. Its adoption reduces the risk of biased decisions and maintains trust in internal processes (Annex IV).
5) **Speak-up Policy.** Creates a safe environment for employees who want to report possible violations of the code of ethics, legislation or internal rules. Provides the possibility of anonymous reporting, protection for whistle-blowers and a transparent response procedure, thereby fostering a culture of trust and accountability. UNODC also provides a model whistle-blowing policy, which SMEs may use as a template for their own internal policy, adapting it to their own corporate values and their individual purpose. The model policy can be accessed on the UNODC website[58] (Annex V).

As an additional reference, organizations may also refer to the UNODC publication **"Speak Up for Health! Guidelines to Enable Whistle-Blower Protection in the Health-Care Sector"[59],** which offers very practical guidance on how to design or improve a whistle-blowing and whistle-blower protection policy — including who can report, what and how they can report, how to investigate disclosures, what protective measures should be in place, and how to build a positive "speak up" culture across the organization.

58 https://businessintegrity.unodc.org/bip/uploads/documents/resources/Model_Speak_up_Policy.pdf

59 https://www.unodc.org/documents/corruption/Publications/2021/Speak_up_for_Health_-_Guidelines_to_Enable_Whistle-Blower_Protection_in_the_Health-Care_Sector_EN.pdf

SECTION 4.

PRACTICAL ADVICE ON IMPLEMENTING POLICIES TO SHAPE A CORPORATE CULTURE OF INTEGRITY

Policy development

Policy development is not only a matter of regulation, but also a tool for establishing clear and fair rules of the game, which strengthens the culture of integrity within an organization. The first step is to develop a clear policy that reflects the basic principles of integrity. At this stage, it is necessary to identify core ethical values such as transparency, anti-corruption, equality, accountability and honesty. The policy should be tailored to the specifics of the organization and its business environment. It is important to take into account industry standards, legal requirements and international norms, as well as the specific needs of the organization. The policy shall have a clear goal, such as raising ethical standards within the organization and ensuring transparency in all its processes.

It is advisable to entrust this work to senior management, compliance officer or employee responsible for ensuring integrity, given their functional independence, systemic approach and relevant powers. The officer shall cooperate with lawyers, representatives of human resources, finance and other structural units responsible for the implementation of specific policies. Such a cross-functional approach allows all aspects of the organization's activities to be taken into account and reduces the risk of a gap between the 'defined' and the 'real'.

It should be noted that most small and medium-sized enterprises do not have a position responsible for regulatory compliance, so the development and implementation process must be led by senior management.

At the same time, in cases where the organization does not have sufficient internal resources or experience, the policy development function can be outsourced by engaging external professionals or consulting companies specialising in compliance, anti-corruption and risk management.

In addition, once the policy has been approved, procedures and tools need to be created or updated to ensure its effectiveness. These can include regulations, instructions, algorithms, standards of conduct, internal audits or anonymous reporting channels.

Only in combination with such mechanisms does the policy cease to be a formality and become a real management tool.

The structure of a quality policy should be logical, accessible and consistent with other internal acts. It is recommended to include the following sections: an introduction explaining the purpose of the document; goals and objectives clearly linked to the organization's functions; main provisions defining terms and basic principles; scope of application specifying who the policy applies to; description of procedures or steps — how the policy works in practice; responsible persons — who is responsible for implementation and control; a section on liability describing the consequences of violating the provisions; and, if necessary, annexes: forms, samples, templates, etc.

To avoid common mistakes when developing a policy, it is worth following a few basic recommendations: avoid evaluative wording (such as 'if necessary', 'may' or 'sufficient'), ensure consistency of terminology, avoid legal uncertainty, do not leave questions of liability unanswered and do not define general principles without implementation mechanisms. The policy should be understandable to the target audience, reflect the actual processes and risks of the organization, be consistent with other legal acts and not contradict them.

In order to facilitate policy development, this Handbook 2.0 provides ready-made documents and templates that can be adapted to the specifics of your organization. This will help avoid mistakes, accelerate implementation and ensure a systemic approach to building a culture of integrity.

Creating mechanisms for policy implementation

For a policy to work, it shall be approved by a management decision of the head of the organization. Once the policy has been defined, specific steps should be developed to ensure its implementation in practice. These may include regulated steps to minimise corruption risks, searching for and providing access to electronic counterparty verification systems, changing the job responsibilities of anti-corruption officers and providing access and information to anti-corruption officers.

Once the policy has been approved, it is important to ensure its official implementation in the organization's work processes. To do this, a mechanism for familiarising employees with its content should be provided. Current employees should be informed through internal communication channels, information meetings or electronic mailings, and the fact of familiarisation should be confirmed by a signature or electronic stamp. For new employees, familiarisation with the policy should be an integral part of the onboarding process. It is advisable to include the policy in the package of introductory documents that the employee signs when formalising employment. Third parties should be also informed on the policy and participate in dedicated trainings.

In addition to familiarisation, it is necessary to create clear procedures and mechanisms for implementing the policy. These can be internal instructions, algorithms for actions in typical situations, identification of persons responsible for monitoring and controlling compliance with the policy, training schedules or communication campaigns. In this way, the policy will not remain a mere declarative document, but will become an effective tool integrated into the daily work of the organization.

For the effective implementation of the policy and changing employee conduct in the organization, it is important to apply a systemic approach that takes into account both individual and collective aspects of change. The ADKAR model[60] by Prosci offers five basic stages: awareness of the need for change (Awareness), desire to support change (Desire), knowledge of how to change (Knowledge), ability to implement change (Ability) and reinforcement of new behaviour patterns (Reinforcement). To ensure successful policy implementation, it is recommended to:

- conduct regular training sessions and seminars for employees to raise their awareness and competence regarding the new integrity rules;
- create visual materials, such as infographics and memos, to help better understand and remember the main aspects of the policy;
- use internal communication channels, such as corporate portals, chats or information stands, to disseminate information about the policy and reminders about it;
- involve opinion leaders and department heads in the policy implementation process so that they can serve as role models for other employees.

At the same time, to ensure that the policy does not remain merely a set of texts, a **system of training activities** needs to be implemented. Regular training sessions, seminars, interactive workshops and online courses help employees better understand the content of the policy, relevant examples of violations and ways to respond. Training should be differentiated: for new employees — as onboarding programmes, for managers — as in-depth sessions with scenario analysis — and third parties.

For awareness-raising and staff capacity-building, companies can use the following UNODC resources as practical training tools and reference materials, integrating them into internal induction programmes, refresher trainings and ongoing communication on integrity and anti-corruption:

1. **UNODC and UN Global Compact e-learning course "Doing Business with Integrity"[61]**
   This free e-learning course, developed by UNODC and the UN Global Compact, uses dilemma-based modules and real-life business scenarios to help employees recognise corruption risks and make ethical decisions in complex situations. It covers practical topics such as gifts and hospitality, conflicts of interest, facilitation payments, third-party vetting, social investments, bid rigging and whistle-blower protection, and provides tools that companies can use to strengthen their internal anti-corruption controls and day-to-day decision-making.

60 https://culturepartners.com/insights/adkar-change-management-model-a-beginners-guide/

61 https://unglobalcompact.org/academy/course-library/doing-business-integrity

2. **UNODC University Module Series on Integrity and Ethics, and on Anti-Corruption**[62]
   These series of ready-to-use university modules is designed for lecturers who would like to integrate integrity, ethics and anti-corruption into higher education, but they are also a useful resource to be used in capacity-building activities of a company to strengthen employee's anti-corruption awareness and ethical skills. The modules can enhance employees' ethical awareness and commitment to acting with integrity, while building concrete skills to apply ethical principles in life, work and society. They connect theory with practice through case studies, experiential exercises and group work, and can be adapted to different sectors and cultural contexts.
3. **UNODC Tools and Resources for Anti-Corruption Knowledge (TRACK) platform**[63]
   The TRACK platform is UNODC's online gateway to a wide range of anti-corruption resources, including a legal library of national legislation and case law, thematic databases, online courses and specialized research tools. It brings together legal and non-legal knowledge related to corruption in one place, allowing users to search by country, topic, article of the UN Convention against Corruption and other criteria. TRACK is intended to support policymakers, practitioners, researchers, civil society and businesses in designing, implementing and monitoring effective anti-corruption measures.

Infographics, visual reminders and checklists that explain the policy in simple terms and clearly demonstrate its basic principles are effective tools for promoting it. Such materials can be posted on information boards, on the intranet, sent via corporate mailings or displayed on screens on the premises.

Publishing policies on an organization's website is not only a requirement for transparency, but also an effective tool for communicating with all external stakeholders. This is important for customers, partners and investors, who gain a clear understanding of the ethical standards, commitments, rules of interaction and integrity mechanisms that the organization adheres to when they read the published policy. The public availability of the policy builds trust, improves the company's reputation and can be an advantage in tenders, negotiations with donors or relations with international structures, and help partners, suppliers, investors, customers to adhere to the policy and hence reduce corruption risks that can appear in interactions with third parties.

If the organization does not have its own website, it is worth ensuring internal access to documents in other ways. To this end, **information stands** can be used to display the main policies in printed form. **Internal corporate chats, platforms such as Google Workspace and Microsoft Teams, or corporate portals** where employees can find freely accessible policies, templates and instructions also work effectively. The main task is to create a permanent and convenient communication channel that ensures employee awareness and provides quick access to relevant documents.

It is also important to provide **regular reminders about policies** using various communication channels: monthly digests, additions to meeting agendas, email

62 https://grace.unodc.org/grace/en/academia/module-series-on-anti-corruption.html

63 http://www.track.unodc.org

reminders, short videos, messages in messengers or even knowledge testing in the form of mini-quizzes. Such a constant presence of policy in the organization's daily life fosters a culture of integrity and reduces the likelihood of violations.

A comprehensive combination of openness, training and communication is an effective approach to the real implementation of policy and strengthening the ethical component in organizational culture.

Monitoring and evaluating policy effectiveness

Additional indicators for assessing the effectiveness of a company's anti-corruption programme can also be found in the UNODC publication **"Using Incentives to Strengthen Business Integrity in Public Procurement"[64],** which summarizes good practices and criteria for evaluating anti-corruption ethics and compliance programmes as a basis for granting incentives in public procurement. For a policy to be effective, its implementation should be monitored regularly. In particular, it is necessary to check how employees comply with the policy requirements, assess whether the organization's actions reflect its ethical standards and identify potential weaknesses in the system. This can be done through internal audits, anonymous employee surveys, external reviews and other tools that assess how well the policy works in practice.

A policy is considered effective not when it is simply approved, but when its provisions are actually applied in practice, influence employee behaviour and shape the ethical environment within the organization. The main sign that a policy is working is employee awareness of its content. If employees can explain the basic principles of the policy, know where to find the document and understand their responsibilities, this indicates its viability. Another important indicator is the existence of examples of the actual application of the policy: reporting conflicts of interest, submitting declarations, responding to gifts, imposing restrictions or transferring employees. In such cases, the policy is embedded in management processes and does not remain an abstraction.

Regular training, informing new employees and updating the knowledge of existing staff are also indicators of policy effectiveness. If an organization periodically reviews its policy, adapts it to new challenges or changes in legislation, this indicates that it takes the issue seriously. One effective method of evaluating policy implementation is to survey employees to check their level of awareness and collect qualitative feedback on its application.

It is important that the organization keeps records of submitted declarations and statements regarding conflicts of interest and gifts received. Reports of policy violations shall also be recorded in a separate log or electronic system. The availability of statistics on the number of reports recorded and reviewed, decisions based on the results of investigations, types of disciplinary measures, etc. allows talking about the policy not only as a control tool, but also as a **prevention** mechanism.

64 https://businessintegrity.unodc.org/bip/uploads/documents/resources/Using_Incentives_to_Strengthen_Business_Integrity_in_Public_Procurement.pdf

There is a common misconception that the absence of reports of violations or corrupt practices is a positive sign. In fact, it may indicate fear of consequences, distrust of the system or its underdevelopment. If policies are not updated because 'there is no reason to' and no reports are received, this is a cause for concern, not reassurance. In other words, silence does not always mean order. A sign of policy effectiveness is not only the formal absence of incidents, but on the contrary, the presence of appeals, complaints and consultations that demonstrate employees' trust in the current system. It is the openness, responsiveness and ability of an organization to identify and promptly address problems that proves that the policy is alive, effective and integrated into the corporate culture.

Policy updating and adaptation

Updating and adapting policies are key elements in maintaining their effectiveness in a dynamic environment. As the business context, legislation and stakeholder expectations are constantly changing, policies cannot remain static — they shall respond flexibly to new challenges. Policy reviews may be initiated in connection with updates to the regulatory framework, the emergence of new corporate governance standards, changes in the structure of the organization or as a result of feedback received from employees, partners or auditors, and emerging corruption risks.

Policy updates shall also be based on data obtained during the evaluation of their effectiveness: frequency of violations, results of internal inspections, reporting statistics and employee survey results. If certain provisions are unclear, do not work in practice or cause conflicts, this is ground for revision. It is important that policy updates are not merely a reaction to negative incidents but are carried out preventively and with due regard to international best practices and changes in global approaches to business integrity, corporate responsibility and sustainable development.

The update process shall be transparent, involving key structural units, including senior management, the Legal Department, HR Department, Compliance Department or anti-corruption officer. All changes shall be communicated to employees with mandatory explanation and confirmation of familiarisation. Only in this case will the policy remain not only a relevant document, but also an effective mechanism for managing risks and supporting an ethical culture in the organization.

For more information on practical steps for measuring effectiveness and continuous improvement of a company's anti-corruption programme, please refer to the UNODC publication "An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide"[65].

65 https://businessintegrity.unodc.org/bip/uploads/documents/resources/An_Anti-Corruption_Ethics_and_Compliance_Programme_for_Business-_A_Practical_Guide.pdf

SECTION 5.

JUSTIFICATION FOR THE NEED TO IMPLEMENT RECOMMENDATIONS IN SPECIFIC SECTORS OF THE ECONOMY

The implementation of integrity principles is extremely important for all business sectors, as each of them has its own unique challenges associated with high levels of risk of corruption or ethical violations. Compliance with ethical standards not only strengthens an organization's reputation, but also ensures its long-term stability, efficiency and competitiveness.

1. **Financial sector.** High risk of financial fraud. The financial sector is one of the most vulnerable to corruption and fraud schemes, as it deals with large sums of money and sensitive financial information. Inadequate control over financial transactions can lead to serious economic losses for both the organization and its customers. In addition, financial institutions, especially in the fintech industry, often provide services through digital channels, which creates additional risks such as cybercrime, currency manipulation and money laundering. In accordance with international standards such as FATF (Financial Action Task Force), AML (Anti-Money Laundering) and KYC (Know Your Customer), financial institutions must have clearly defined policies and procedures in place to identify and prevent money laundering, terrorist financing and other financial crimes. Failure to meet such requirements may entail fines, sanctions and the loss of financial services licences. For example, in 2018, Danske Bank was embroiled in an international financial scandal over possible money laundering schemes worth more than $200 billion through its Estonian branch. This highlights the importance of implementing clear AML and KYC policies, as well as the importance of transparency and ethical standards in the financial sector.

2. **Energy sector.** According to the NACP survey and evidence summarized in the UNODC report "Corruption Challenges and Anti-Corruption Practices in the Private Sector in Ukraine with a Focus on Energy and Construction"[66], critical infrastructure, high regulatory exposure, and frequent operational interaction with utility providers

66 https://businessintegrity.unodc.org/bip/uploads/documents/resources/Corruption_Challenges_and_Anti-Corruption_Practices_in_the_Private_Sector_in_Ukraine_with_a_Focus_on_Energy_and_Construction.pdf

create persistent integrity risks corruption. In 2024, 30.9% of enterprises reported cases of corruption in their interactions with energy utility companies, particularly in the area of connecting and servicing electricity, gas, water supply, and sewage systems. At the same time, the energy sector demonstrated a high level of maturity of integrity systems: 100% of the energy companies surveyed reported the existence and implementation of integrity policies, and staff training on the development and the implementation of integrity policies was a well-established practice. However, the persistence of corruption schemes in the energy sector shows the importance for the energy sector to continue reducing the risks of operational disruption, increasing transparency in interactions with regulated monopolies and service providers, and maintaining partner confidence during restoration and modernization.

3. **Construction and renovation.** The construction sector remains extremely vulnerable due to its close interaction with local authorities, land resource administration, permitting procedures, and acceptance/supervision. The above-mentioned UNODC report concludes that in the construction sector and in relations with land resources, the share of surveyed companies that reported cases of corruption reached 32.7% in 2024, and among those who had dealt with this sector, 19.9% reported that a public official had demanded an undue advantage.

Corruption risks persist in processes such as the issuance of urban planning conditions and restrictions, construction acceptance certificates, land use changes, and technical/architectural supervision. Risks are exacerbated by discretion, direct personal contacts with officials, gaps in digitization and access to land/urban planning records, and weaknesses in urban planning cadastre coverage. At the preventive level, there is a significant gap in implementation: only 40% of construction organizations surveyed had and implemented an integrity policy, training is rarely conducted, and many organizations do not have designated personnel responsible for implementing integrity policies (outsourcing is suggested as a practical option)[67].

4. **Trade and e-commerce.** In the trade and e-commerce sector, supply chain transparency issues are extremely important, as consumers and regulators seek to ensure that the goods and services they purchase meet quality and ethical standards. Problems arising in supply chains can include the use of unethical production methods (e.g. labour exploitation), counterfeit goods, unfair advertising or consumer rights violations.

In the field of e-commerce, it is necessary to ensure that advertising materials and marketing campaigns comply with consumer protection and advertising laws. Incorrect or manipulative advertising can lead to legal consequences, lost sales and even a loss of consumer trust. For example, major players in online commerce, such as Amazon and eBay, regularly face problems related to counterfeit goods, review fraud and consumer rights violations. In 2020, Amazon was forced to tighten its policy on combating counterfeit goods, which is an important part of ensuring business integrity. In addition,

67 https://businessintegrity.unodc.org/bip/uploads/documents/resources/Corruption_Challenges_and_Anti-Corruption_Practices_in_the_Private_Sector_in_Ukraine_with_a_Focus_on_Energy_and_Construction.pdf

recommendations and standards such as ISO 9001 (Quality Management Systems) and ISO 20400 (Sustainable Procurement) provide organizations operating in this field with tools for transparency and ethical supply chain management.

5. **Logistics and transport.** The logistics and transport sector interact significantly with government agencies, particularly in the context of participation in public procurement and tenders, cargo transportation, state-operated transport services, etc. This increases the risk of corruption through possible attempts to obtain contracts based on bribes, price manipulation or the provision of false information. In many countries, transport and logistics are subject to strict public procurement rules. Adherence to principles of integrity, such as transparency, equal conditions and the prevention of conflicts of interest, is an important element in preventing abuse and ensuring fair competition. For example, the U.S. defence contractor Lockheed Martin was investigated for violations in the awarding of contracts for the supply of equipment, which led to large-scale investigations and fines. This case highlights the importance of transparent processes in public procurement and the need for strict adherence to ethical standards to reduce corruption risks.

ISO 37001 Anti-bribery management systems, which contains recommendations for ensuring transparency in tenders and procurement, has extensive experience in developing compliance policies for logistics companies. Many international companies in the transport and logistics sector use this standard to confirm their reputation in the eyes of partners and regulators.

6. **IT sector.** This sector is traditionally considered innovative and dynamic and is no exception when it comes to compliance risks. Among the most common are conflicts of interest in the engagement of contractors, integrity breaches in hiring favoured people for critical roles, non-transparent project management, leaks of confidential information, and the use of corporate resources for private commercial gain.

The lack of formalised ethics of team interaction is particularly acute in small and medium-sized IT companies. This manifests itself, *inter alia,* in disrespect for colleagues' working time, lack of transparency in technical decision-making or management's failure to distinguish between 'friendly' relationships and professional responsibility.

In its analytical publication 'Professional Ethics in IT'[68], Computools points to the widespread problem of ethical blindness among developers: when technical expediency justifies ignoring user safety or legal requirements.

7. **The retail sector,** especially large chains, faces high reputational and ethical risks due to the scale of its operations and the large number of staff, suppliers and outlets. Typical risks include:

    - non-transparent pricing (hidden mark-ups, 'discounts' for preferred clients or fictitious promotions);

68 https://careers.computools.ua/professional-ethics-in-it/

- pressure on staff to achieve sales targets, which encourages manipulation or misleading clients;
- using vulnerable populations or supplying goods manufactured in violation of labour rights;
- corrupt practices when concluding contracts with suppliers, particularly in an international context;
- risks of theft and internal fraud in stores.

One of the most famous cases in the retail sector is the scandal surrounding Walmart, described by ACCA Global[69]. In 2012, journalists from *The New York Times* revealed that Walmart Mexico's top management had organized a systemic scheme of bribes to Government officials to speed up the issuance of permits to open new stores. The bribes were estimated to be in the tens of millions of dollars, and the internal investigation was deliberately suppressed by management in the United States. This case led to a large-scale investigation by regulators, a collapse in the company's shares and a loss of reputation.

69 https://www.accaglobal.com/gb/en/student/sa/features/business-scandals.html

ANNEX I

PERSONNEL SELECTION POLICY

1. Introduction

1.1. The Personnel Selection Policy (hereinafter referred to as the Policy) establishes the procedure and basic approaches for selecting candidates for positions in the organization in accordance with the principles of integrity, transparency and professionalism. The Policy defines clear criteria and procedures that allow for the effective and objective evaluation of candidates, ensuring a high level of personnel security and compliance with the strategic goals of the organization.

1.2. The Policy applies to all structural units and employees involved in the personnel selection process, regardless of position or level of responsibility, and is designed to create a uniform standard for personnel procedures within the organization, ensuring compliance with the principles of integrity and corporate social responsibility.

1.3. The purpose of the Policy is to ensure a high level of integrity and professionalism among candidates, reduce corruption risks, create conditions for the prevention and timely detection of potential personnel-related threats, and support the organization's reputation as an employer that adheres to standards of business reputation, corporate social responsibility. and transparency in personnel matters.

1.4. The main objectives of the Policy are:

- implementing uniform integrity standards and procedures for personnel selection;
- ensuring that recruitment procedures comply with the Ukrainian legislation;
- creating a system to prevent corruption risks and conflicts of interest during recruitment;
- establishing clear criteria for evaluating candidates;
- ensuring equal opportunities for all candidates.

1.5. The Policy has been developed in accordance with:

- Constitution of Ukraine;
- Labour Code of Ukraine;
- Law of Ukraine 'On Protection of Personal Data';
- Law of Ukraine 'On Prevention of Corruption';
- Law of Ukraine 'On Ensuring Equal Rights and Opportunities for Women and Men';

- Law of Ukraine 'On the Principles of Prevention and Counteracting Discrimination in Ukraine';
- other regulatory legal acts of Ukraine governing labour relations and personnel recruitment issues;
- organization's internal documents.

1.6. In the event of changes to Ukrainian legislation governing recruitment-related issues, the Policy shall apply insofar as it does not conflict with applicable law.

2. Principles of personnel selection

2.1. Staff recruitment at the organization shall be based on the following principles:

- **legality** — compliance with Ukrainian legislation during staff recruitment and the formalisation of employment relationships;
- **transparency and openness** — ensuring open access to information about vacancies, qualification requirements and the recruitment procedure. Candidates shall be informed about all stages of the recruitment process and receive feedback on the results of each stage;
- **objectivity and impartiality** — assessing candidates solely on the basis of their professional qualities, competencies and compliance with qualification requirements, without prejudice or discrimination;
- **non-discrimination** — ensuring equal opportunities and prohibiting any discrimination against candidates based on race, skin colour, political, religious and other beliefs, sex, gender identity, ethnic, social and foreign origin, age, health status, disability, family and property status, place of residence or other characteristics;
- **professionalism** — selecting candidates based on their professional competence, experience, knowledge and skills necessary to perform their job duties;
- **integrity** — assessing the ethical qualities of candidates, their business reputation and compliance with the corporate values of the organization;
- **confidentiality** — ensuring the protection of candidates' personal data and other confidential information obtained during the recruitment process;
- **avoiding conflicts of interest** — preventing situations where the personal interests of employees involved in the recruitment process may influence the objectivity of decision-making.

3. Personnel selection procedure

3.1. The recruitment process comprises the following stages.

3.1.1. Determining staffing needs in accordance with the organization's strategy and staff list:

- heads of structural units shall determine staffing needs in accordance with the staff list and strategic plans of the organization.
- a recruitment application shall be prepared, specifying the requirements for the candidate, professional and personal competencies, duties and working conditions;
- the request shall be approved by the head of the organization.

3.1.2. Creating a job profile (description of duties, qualification requirements, competencies and ethical standards).

A profile shall be developed for each vacancy, covering:

- job responsibilities;
- qualification requirements (education, work experience, expertise and skills);
- necessary competencies;
- ethical requirements;
- working conditions.

3.1.3. Advertising vacancies and collecting candidates' CVs:

- a vacancy advertisement shall be posted on the organization's official website, specialised job search websites, social media and other resources;
- the text of the advertisement shall contain information about the position, main duties, requirements for the candidate, working conditions and the procedure for submitting documents;
- other methods of searching for candidates may also be used: employee recommendations, CV databases, cooperation with educational institutions, recruitment agencies, etc.

3.1.4. Preliminary selection of candidates based on CVs and professional experience:

- candidates shall submit CVs, motivation letters and other documents required under the terms of the competition;
- the HR Department shall conduct a preliminary selection of candidates based on an analysis of the submitted documents for compliance with the qualification requirements;
- based on the results of the preliminary selection, a list of candidates for the next stages shall be drawn up.

3.1.5. Conducting interviews according to Annex 2 of this policy and verifying the information provided by the candidate with due regard to Section 4 and their business reputation pursuant to Section 5 of this Policy.

3.1.6. Making a decision on the selection of a candidate and documenting it:

- based on the results of the assessment and verification, a decision shall be made on the selection of a candidate;
- all candidates who have passed the interview shall receive notification of the results of the competition;
- in the event of a positive decision, a job offer shall be sent to the selected candidate.

3.1.7. Formalisation of employment relations:

- an employment contract shall be concluded with the selected candidate under Ukrainian labour law.
- the candidate shall be familiarised with the organization's internal documents, in particular the Anti-Corruption Programme, Code of Ethics, etc.

4. Vetting of candidates

4.1. Verifying the information provided by the candidate in their CV and documents:

- analysing documents on education, professional qualifications and work experience;
- verifying the validity of diplomas, certificates and other documents provided by the candidate.

4.2. Obtaining recommendations and feedback from previous employers:

- requesting written or verbal recommendations, confirming job responsibilities and reasons for termination of employment;
- verifying the candidate's reputation through inquiries to previous places of employment.

4.3. Checking the candidate for possible involvement in corrupt practices or other violations through open sources of information and registers:

- checking court decision registers, corruption lists and other available databases;
- analysing open sources (media, public organizations, online resources) for information about corrupt practices or violations.

4.4. Assessing the candidate's reputation, in particular through analysis of social media and media publications:

- analysing information from the candidate's personal pages on social media for compliance with corporate ethical standards;
- studying the candidate's public speeches, comments and articles in the media to assess their overall reputation.

5. Preventing risks in the process of selection

5.1. Analysing potential risks related to candidates' conflicts of interest:

- identifying possible conflicts of interest at the preliminary assessment stage;
- studying information about candidates' ties with counterparties, competitors, or other organizations that may lead to conflicts of interest.

5.2. Ensuring the confidentiality of candidate information during the selection stages:

- restricting access to candidate information only to persons directly involved in the selection process;
- applying technical and organizational measures to protect candidates' personal data from unauthorised access.

5.3. The use of compliance standards and procedures to minimise the risks of hiring unscrupulous candidates:

- introducing procedures for checking candidates against the organization's compliance standards;
- periodic audit of the effectiveness of verification procedures and their regular updating in line with best practice.

5.4. Regular training of employees involved in selection on personnel security, occupational safety and health and compliance:

- conducting regular training sessions, seminars and information sessions on current personnel security issues.
- updating the knowledge and skills of employees responsible for the selection process regarding new requirements and trends in the field of personnel security and compliance.

6. Protection of candidates' personal data

6.1. The organization shall ensure the protection of candidates' personal data in accordance with the Law of Ukraine 'On Protection of Personal Data' and internal documents on the protection of personal data.

6.2. Before processing candidates' personal data, their written consent to the processing of personal data shall be obtained.

6.3. Candidates' personal data shall be used exclusively for recruitment purposes and may not be transferred to third parties without the consent of the candidates, except in cases provided for by Ukrainian law.

6.4. The personal data of candidates who have not been selected for the position shall be stored for the period specified in the organization's internal documents, after which it shall be destroyed or anonymised, unless otherwise prescribed by Ukrainian law.

6.5. Access to candidates' personal data shall be granted only to persons directly involved in the recruitment process and the formalisation of employment relationships.

7. Responsibility

7.1. Heads of structural units shall be responsible for determining staffing needs and developing job profiles.

7.2. The HR Department shall be responsible for organizing the selection process, vetting candidates and ensuring compliance with the selection procedure.

7.3. Employees of the organization involved in the selection process shall be responsible for complying with the principles of integrity and confidentiality of information.

8. Final provisions

8.1. This Policy shall come into force upon its approval by order of the Director of the Organization.

8.2. The Policy shall be reviewed and updated at least once every two years or in the event of changes in the regulatory and legal framework or internal needs of the Organization.

ANNEXES

TO THE PERSONNEL SELECTION POLICY

ANNEX 1

TO THE PERSONNEL SELECTION POLICY

RECRUITMENT APPLICATION

1. Structural unit: ______________________________
2. Position: ______________________________
3. Number of vacancies: ______________________________
4. Type of employment (full-time/part-time): ______________________________
5. Working hours: ______________________________
6. Main duties: ______________________________
7. Qualification requirements:
   - Education: ______________________________
   - Work experience: ______________________________
   - Required knowledge and skills: ______________________________
   - Additional requirements: ______________________________
8. Personal qualities: ______________________________
9. Expected salary: ______________________________
10. Vacancy closing date: ______________________________
11. Comments: ______________________________

Date: ____________ Signature of the Head of Department: ____________________

Approved:

Director: ____________ / ____________________ /

Head of HR: ____________ / ____________________ /

ANNEX 2

TO THE PERSONNEL SELECTION POLICY

CANDIDATE QUESTIONNAIRE

1. Personal data:

- Full name: ____________________
- Date of birth: ____________________
- Residential address: ____________________
- Contact phone number: ____________________
- Email: ____________________

2. Education:

- Higher/secondary specialised education:
- Educational institution: ____________________
- Speciality: ____________________
- Qualification: ____________________
- Period of study: ____________________
- Additional education (courses, training, certificates):
- Name: ____________________
- Organization: ____________________
- Date: ____________________

3. Work experience (starting with your last employment):

- Organization: ____________________
- Position: ____________________
- Period of employment: ____________________
- Main duties: ____________________
- Achievements: ____________________
- Reason for employment termination: ____________________

4. Professional skills:

- Computer skills: ____________________

- Foreign languages: ____________________
- Other professional skills: ____________________

5. Soft skills and values:

- Integrity: ____________________
- Leadership: ____________________
- Teamwork: ____________________
- Respect for diversity: ____________________

Additional information:

- Do any of your relatives work for the organization? If so, please provide their full name, degree of kinship and position: ____________________
- Do any of your relatives work for competing organizations? If so, please indicate the name of the organization, full name, degree of kinship and position: ____________________
- Have you or your relatives been held criminally liable? If so, please indicate the article and year: ____________________
- Are there any circumstances that could affect the performance of your duties or lead to a conflict of interest? ____________________
- Do you or your relatives hold corporate rights? ____________________
- Do you have another job on a part-time basis? ____________________
- Have you held a position during the year prior to the date of your potential appointment to a position in a state body?____________________

6. Persons who can provide recommendations:

- Full name: ____________________
- Organization, position: ____________________
- Contact phone number: ____________________

I confirm that the information I have provided in this questionnaire is complete and accurate. I agree to the verification of the information provided and understand that providing false information may be grounds for refusal of employment or for the termination of employment in the future.

Date: ______________ Signature: ____________________

ANNEX 3

TO THE PERSONNEL SELECTION POLICY

CONSENT TO THE PROCESSING OF PERSONAL DATA

I, ____ (full name),
passport series ______ ________________, issued ________________
____ (by whom and when),
registration number of taxpayer's record card ________________________,

In accordance with the Law of Ukraine 'On Protection of Personal Data', hereby give my consent to ______ to process my personal data for the purpose of considering my candidacy for the vacant position, conduct the selection process, verify information about me and make a decision regarding my employment.

I consent to the processing of the following personal data:

- full name and date of birth;
- passport details and registration number of taxpayer's record card;
- residential address, contact phone numbers and email address;
- information about education, qualifications and work experience;
- other data voluntarily provided by me during the recruitment process.

I consent to:

- collection, registration, accumulation, storage and use of my personal data for the above purpose;
- transfer of my personal data to third parties in cases prescribed by law of Ukraine;
- verification of the information I have provided, in particular through requests to previous employers, educational institutions and other organizations.

I confirm that:

- I have been informed of my rights under the Law of Ukraine 'On Protection of Personal Data';

- I have been informed of the purpose of processing my personal data;
- I have been informed about the procedure for using my personal data;
- I consent to the storage of my personal data for the period specified in the internal documents of the organization, but no longer than provided for by the legislation of Ukraine.

This consent is granted for the period necessary to achieve the purpose of personal data processing, but no longer than the period specified by the legislation of Ukraine.

I understand that I have the right to:

- receive information about the conditions and procedure for processing my personal data;
- access my personal data;
- make changes to my personal data;
- request the deletion or destruction of my personal data;
- withdraw this consent by submitting a written statement.

Date: ____________ Signature: __________________

ANNEX II

GIFTS AND BUSINESS HOSPITALITY POLICY

1. Introduction

1.1. The purpose of this Policy is to establish clear and understandable rules for giving and receiving gifts and hospitality within our organization. These rules will help prevent conflicts of interest and ensure transparency and integrity in our interactions with partners, suppliers, customers and other stakeholders.

1.2. A gift is defined as any item of value, whether tangible or intangible, for which the normal price does not have to be paid, including money, securities and other property, benefits and pecuniary services (work, services, payment for entertainment, recreation, transportation costs, loans, discounts, provision of property for use, including housing, charitable contributions, etc.) received in connection with work in the Organization.

1.3. Giving gifts or hospitality of a certain value may be perceived as an attempt to gain an 'advantage' and create a risk for the Organization. Every gift or hospitality (whether given or received) in the context of corporate relations or to/from a public official may be considered an undue advantage or give the impression that a corrupt or corruption-related act has taken place.

1.4. This policy establishes procedures for managing and limiting the giving or receiving of gifts and hospitality. The principles of this policy are based on the integrity of business operations and ensuring compliance with Ukrainian law and the laws of the countries in which the Organization operates.

1.5. The policy shall apply to all persons associated with the Organization's activities (including all employees, directors, contractors and persons working in the group of companies). Failure to comply with this policy shall be considered a violation and may result in disciplinary action for employees.

1.6. This policy cannot cover every situation that may arise or every business decision that may be made regarding the giving or receiving of gifts and hospitality. It is important to apply a risk-based approach and make decisions based on acceptable and proportionate criteria.

2. General provisions[70]

70 In the event of a complete refusal of gifts and/or hospitality, this should be specified in a separate clause of this policy. However, if the management and staff of the Organization wish to define acceptable limits for such gifts, these should be specified in a separate clause of this policy.

2.1. Gifts and hospitality shall be given and received in a manner that does not influence decision-making or create advantages for certain individuals or organizations.

2.2. All gifts and hospitality shall be legal, ethical and in line with the Organization's internal standards.

2.3. Gifts or hospitality shall not be given for personal gain or to foster unethical or inappropriate relationships.

3. Gifts

3.1. Gifts that employees may receive or give within the scope of business relations shall not exceed certain limits in terms of value and form.

3.2. Gifts that may be perceived as an attempt to influence the decisions of employees or create obligations shall be strictly prohibited.

3.3. Employees shall only receive or give gifts for business purposes, and such gifts shall not be intended to establish personal relationships or create conflicts of interest.

3.4. Cash or cash equivalents (certificates that can be exchanged for cash, etc.) may not be given or accepted as gifts, except when employees congratulate each other on the occasion of an Organization employee's birthday, marriage or other occasion determined at the Organization level[71].

3.5. If an employee receives a gift whose value exceeds the limit set by the company, they shall notify their manager or the Compliance Department in writing for further assessment and determination of the employee's course of action[72].

3.6. Any gift to a public official shall be approved in advance by the Compliance Department by means of a written notification.

4. Hospitality

4.1. Offers to provide or receive hospitality shall be appropriate and proportionate to the business situation in which they are provided.

4.2. If a business trip is necessary to visit an exhibition, conference or production facility of a potential supplier/contractor, the relevant expenses of the organization's employee shall not be compensated by the potential supplier/contractor.

4.3. Hospitality shall not be offered for the purpose of gaining an advantage or influencing future decisions.

71 The list of such exceptions may be expanded depending on the collective decision taken by the Organization (for example, it may be the birth of the first child or an anniversary date).

72 The notification form is provided in the Annex to this policy.

4.4. Offers to provide or accept hospitality shall be documented and reflect genuine business needs. All hospitality expenses shall be justified and commensurate with the Organization's standards.

5. Determining acceptable limits

5.1. Gifts or hospitality exceeding the limits set by the company shall be approved by management or the Compliance Department before they are given or accepted.

5.2. Limits on gifts and hospitality may be revised in the event of changes in internal requirements or changes in national legislation or the legislation of countries with which the Organization cooperates.

6. Responsibility

6.1. All employees of the Organization shall comply with this policy. If in doubt about giving or receiving gifts or hospitality, employees shall consult the Compliance Department or management.

6.2. Managers shall ensure that all employees understand and comply with the Gifts and Business Hospitality Policy and encourage a culture of transparency and ethics in interactions with partners and customers.

7. Compliance and sanctions

7.1. Violations of this policy may result in disciplinary action, such as a warning, suspension or dismissal, depending on the severity of the violation.

7.2. The Organization shall conduct regular audits and reviews of compliance with this policy to ensure its effectiveness and adherence.

8. Final provisions

8.1. This policy shall be binding on all employees of the Organization and shall be an integral part of the Organization's compliance policy. All employees of the Organization shall read the Policy, in particular when hired.

8.2. If, for any reason, an employee has not familiarised themselves with the Policy in the prescribed manner, this shall not exempt them from the obligation to comply with it.

8.3. All amendments or additions to this policy shall be approved by the Organization's management and communicated to employees.

ANNEX 1

TO THE GIFTS AND BUSINESS HOSPITALITY POLICY

DECLARATION
on receiving/giving a gift

Full name

Position

#	Gift Giver/Recipient and their relationship with the Organization	Description of the gift	Approximate market value	Date and place of receipt/ provision of the gift/business hospitality

Date

Employee’s signature

ANNEX III

PROCUREMENT AND THIRD PARTY VERIFICATION POLICY

1. Introduction

1.1. Goal.

This Policy sets out the basic principles, stages and requirements for the procurement of goods, works and services, as well as the procedure for verifying third parties in order to ensure the effective use of the Organization's funds, minimise risks and ensure transparency, efficiency and legality of cooperation at the Organization.

1.2. The main objectives of the Policy are:

- ensuring the process of concluding contracts for the sale and purchase, performance of work, provision of services, taking into account the optimal ratio of conditions, price and quality for the Organization;
- unifying procurement and counterparty verification processes;
- standardising procedures (conducting surveys, setting deadlines, establishing exceptions);
- managing risks and ensuring transparency;
- identifying related parties, conflicts of interest, assessing financial and reputational risks;
- clearly dividing the roles of participants in the process and distributing responsibility;
- preserving verification documentation and protecting personal data.

1.3. General principles

1.3.1. Goods, works and services shall be procured according to the following principles:

- maximum saving and efficiency;
- fair competition among participants;
- openness and transparency at all stages of procurement;
- non-discrimination of participants;
- objective and impartial evaluation of proposals;
- prevention of corruption and abuse.

1.3.2. All purchases in the Organization shall be made on the basis of approved needs and with the involvement of the person responsible for procurement.

1.3.3. Verification of third parties shall be a mandatory step before entering into contracts.

1.3.4. Counterparties shall be screened for the absence of risks related to connectedness, unscrupulousness, financial instability and legal proceedings.

1.3.5. Contracts may only be concluded after a positive verification conclusion.

2. Procurement procedure

2.1. Procurement procedures provide for the separation of duties to reduce risk. No single person or group of persons shall control all the key stages of the procurement process within the Organization. The distribution of responsibilities shall be regularly reviewed and controlled by the head of the Organization.

2.2. Procurement shall be carried out by the person entrusted with the duties of the procurement officer (hereinafter referred to as the anti-corruption officer) on the basis of a decision by the head of the Organization in the manner specified in the constituent documents.

2.3. The initiator of the procurement (hereinafter referred to as the Initiator) shall be an employee/structural unit of the Organization interested in the procurement.

2.4. Procurement stages.

2.4.1. The Initiator shall prepare a procurement request by sending an application to the anti-corruption officer's email address.

2.4.2. The anti-corruption officer shall collect commercial offers from at least two potential suppliers.

2.4.3. The deadline for submitting commercial offers depends on:

- the complexity of the procurement item;
- the volume of information requested;
- the deadlines set by the procurement initiator;
- the need for approval by internal departments;
- the responsiveness of suppliers.

2.4.5. All offers from participants that meet the requirements established by the Organization and are submitted within the established deadlines shall be eligible for evaluation.

2.4.6. After the deadline for the preparation and acceptance of proposals, the anti-corruption officer shall verify the counterparties in accordance with Section 3 of this Policy.

2.4.7. The anti-corruption officer shall reject an offer if there is irrefutable evidence that:

- the participant offers, gives or agrees to give any official of the Organization remuneration in any form with the aim of influencing the decision on determining the winner of the procurement procedure;
- the participant's responsible person, who is entrusted with the duties of conducting the procurement procedure, or a natural person who is a participant, has been convicted of a crime committed for illicit economic gain, and the conviction has not been removed or expunged in accordance with the established procedure;
- the offers were submitted by participants in the procurement procedure who are related parties;
- the participant has been declared bankrupt in accordance with the established procedure or bankruptcy proceedings have been initiated against it;
- the participant has submitted inaccurate information about its compliance with the established qualification requirements;
- the participant does not meet the established qualification requirements.

2.4.8. The anti-corruption officer shall select the commercial offer of the counterparty with the best combination of price, quality and reputation.

2.4.9. The anti-corruption officer shall agree to the contract with the Legal Department and the person responsible for preventing corruption, conclude the contract and monitor its implementation.

2.4.10. The Organization shall maintain a database of approved suppliers (hereinafter referred to as the List), which is regularly updated. The purpose of the List is to collect and maintain a database with up-to-date information on potential suppliers in various sectors to ensure the most efficient and effective conduct of future procurement activities. It shall cover:

- past experience of working with individual suppliers;
- a list of suppliers under current contracts;
- the ability of suppliers to fulfil their obligations within the established deadlines, quality and cost;
- current contact details;
- a description of the range of goods/works/services that an individual supplier can provide;
- feedback from other organizations on the timeliness, reliability and financial stability of the supplier.

3. Counterparty verification procedure

3.1. Before entering into a contract, the counterparty shall be checked by completing a Counterparty Questionnaire. It shall cover legal, financial and reputational aspects. The anti-corruption officer shall submit a request for verification to the person responsible for preventing corruption or the security service[73] as per the form given in Annex 1 to this Policy.

3.2. For the purpose of verification, the counterparty shall provide (upon request):

- copies of constituent documents;
- an extract from the Unified State Register;
- financial statements for the last reporting year (or quarter);
- a certificate of no outstanding debts to the budget;
- information about the ultimate beneficial owners;
- copies of orders appointing the head (anti-corruption officer);
- a letter confirming no affiliation with other participants in procurement procedures;
- a copy of the anti-corruption programme (for contracts worth more than UAH 500,000.00);
- a partnership declaration (Annex 3 to this Policy).

3.3. The analysis of counterparties shall include a comprehensive analysis of the submitted documents, the Counterparty Questionnaire, the List of Counterparties of the Organization and open sources of information.

3.4. Based on the analysis, a Counterparty Analysis Checklist (Annex 2 to this Policy) shall be completed and recommendations shall be provided regarding the feasibility of entering into a contract.

3.5. Counterparty analysis criteria[74].

3.5.1. The criteria listed in Section 2.4.7. of this Policy and which are absolute grounds for refusal to enter into a contract.

3.5.2. Availability of information about anti-competitive practices — the participant has been held liable for anti-competitive concerted actions related to the distortion of procurement results within the last three years.

73 It is possible to involve persons who provide legal and/or financial support

74 Guidelines on conducting counterparty analysis in public procurement by anti-corruption officers. URL: https://antycorportal.nazk.gov.ua/images/data/perevirka-kontragentiv/Nastanova_shchodo_%20zdiisnennia_analizu_%20kontrahentiv.pdf

3.5.3. Counterparty's corruption history. Information about the person has been entered into the Unified State Register of Persons Who Have Committed Corruption or Corruption-Related Offences.

3.5.6. Identification of ultimate beneficiaries — information provided for in Article 9(2)(9) of the Law of Ukraine 'On State Registration of Legal Entities and Natural Persons — Entrepreneurs' (except for non-residents) in the Unified State Register of Legal Entities, Natural Persons — Entrepreneurs and Public Associations.

3.5.7. Existence of an anti-corruption programme. A legal entity participating in the procurement procedure shall have an anti-corruption programme if the purchase price exceeds UAH 500,000.

3.5.8. Application of sanctions — a participant in the procurement procedure is a person to whom a sanction has been applied in the form of a ban on public procurement of goods, works and services in accordance with the Law of Ukraine 'On Sanctions' and/or information about whom has been entered in the State Sanctions Registry[75].

3.5.9. Counterparty reputation — information about a negative procurement history, which includes a large number of disqualifications and frequent termination of procurement contracts, as well as a negative business reputation of the organization or its owner (unlawful conduct, participation in corruption schemes, available information about the counterparty's links with companies that show signs of being fictitious and/or involved in 'conversion centre' schemes, etc.).

3.6. If the analysis of counterparties yields positive recommendations, the anti-corruption officer shall prepare a contract for further conclusion. If the recommendations are negative, the anti-corruption officer shall submit all documents to the manager for decision-making. The manager shall decide on the feasibility of concluding the contract, taking into account the existing risks and recommendations.

4. Special rules and exceptions

4.1. Procurement without following the procedure set out in this Policy, by entering into direct contracts, shall be feasible in the following cases:

- the counterparties are monopolists or exclusive representatives, provided that such status is documented;
- the necessary goods or services can only be provided by one supplier because they are protected by a patent, copyright or data rights regulations;
- due to the technical specifications of the services or goods, there may be only one supplier capable of fully meeting the requirements;
- in cases of emergencies or urgent needs.

75 State Sanctions Registry. URL: https://drs.nsdc.gov.ua/

4.2. The decision to enter into a direct contract shall be made by the head of the Organization, subject to documentary evidence of the exceptions provided for in clause 4.1. of this Policy.

4.3. Regardless of the contract award procedure, the works, services or materials being procured shall meet the following minimum requirements:

- adequate quality;
- timely performance;
- contract price in line with market prices.

5. Conclusion of the contract and review of its terms and conditions

5.1. The procurement contract shall be concluded in accordance with the Civil Code of Ukraine and in the manner prescribed by the constituent documents of the Organization.

5.2. The terms and conditions of the procurement contract shall not differ from those specified in the procurement winner's offer.

5.3. Contracts shall contain the Anti-Corruption Clause set out in the Organization's Partnership Declaration (Annex 3 to this Policy).

5.4. The essential terms and conditions of the procurement contract shall not be changed after the contract is signed until the parties have fully performed their obligations, except in cases prescribed by law.

6. Responsibility

6.1. All persons of the Organization involved in the procurement procedure shall be responsible for complying with the procedures for screening counterparties, conducting procurement and concluding contracts in accordance with applicable law and the Organization's internal policies.

ANNEXES

TO THE PROCUREMENT AND THIRD PARTY VERIFICATION POLICY

ANNEX 1

TO THE PROCUREMENT AND COUNTERPARTY VERIFICATION POLICY

Counterparty Questionnaire

#	Question	Answer	Comment/Document
1	Full name of the counterparty		
2	USREOU code/TIN		
3	Legal address		
4	Contact person, position and phone number		
5	Activities (KVED)		
6	Compliance with qualification criteria		
7	Is the counterparty a related party?		
8	Have there been any court cases against the counterparty in the last 3 years?		
9	Is the Organization listed in any open sanctions registers/risk registers?		
10	Is the Organization a monopolist/exclusive supplier?		
11	The existence of an anti-corruption programme, ethics and integrity policy and anti-corruption management system within the organization		
12	Experience in the field (specify year of registration or references)		
13	Reliability (reviews, public information and recommendations)		
14	Full name of the ultimate beneficiary		
15	Payment method and currency risk		
16	Other comments or risks		

ANNEX 2

TO THE PROCUREMENT AND COUNTERPARTY VERIFICATION POLICY

Counterparty verification checklist

Date of verification ____________________

Anti-corruption officer ____________________

1	**Full name of the counterparty**				
2	**USREOU code/TIN**				
3	**Legal address**				
4	**Contact person, position and phone number**				
	Questions	**Risk**		**Comment**	**Source of information**
		Yes	**No**		
1	Full name of the ultimate beneficiary				
2	Anti-competitive practices				
3	Corruption history				
4	Existence of an anti-corruption programme				
5	Imposition of sanctions				
6	Counterparty reputation				
7	Other comments or risks (frequent changes of registered address, doubts about solvency, ties to russia or belarus, other reasonable comments)				

Conclusion on the presence/absence of risks in relations with the counterparty

____

____

____.

Recommendations on the feasibility of concluding a contract with the counterparty

____

____

____.

ANNEX 3

TO THE PROCUREMENT AND COUNTERPARTY VERIFICATION POLICY

PARTNERSHIP DECLARATION

Brief information about the Organization ____

The Organization recognises its responsibility for the development and progress of Ukraine, the establishment of the values of the rule of law and integrity, strives to ensure its sustainable development and cares about its business reputation.

The Organization strives to conduct its activities in an honest and transparent manner, in accordance with high ethical and legal standards and best practices. We expect our business partners to share our aspirations and adhere to the same standards.

We consider all legal entities and individuals with whom the Organization maintains, enters into or intends to enter into business relations to be our business partners.

The Organization builds business relationships based on the following principles:

- compliance with ethical standards;
- transparency, honesty and awareness of personal responsibility;
- professionalism;
- fair competition;
- zero tolerance for corruption.

The Organization has developed policies that enable it to adhere to these principles. According to the policy of the Organization, we:

- provide only truthful information about the Organization and its activities;
- strive to avoid situations that could potentially give rise to conflicts of interest;
- do not tolerate corruption. If you are aware of any form of corruption within the Organization, please inform us immediately;
- do not accept or offer gifts, hospitality or special favours if they are not in line with the Organization's policy or if they place or could place the recipient in a position of dependence.

To implement the principles of interaction with our partners, we intend to:

- inform all employees of the Organization about the rules and principles of business partnership;
- prevent corruption in relations with our partners;
- fulfil the agreements reached;
- conduct transactions with partners openly and at a high professional level.

To ensure that our cooperation is effective and consistent with the Organization's values, we expect our business partners to:

- prevent corruption on their part and on the part of the Organization's employees;
- comply with all obligations and agreements reached;
- conduct business transactions with the Organization openly and at a high professional level;
- inform their employees who work with our Organization about the rules and principles of the Partnership Declaration.

The Organization has implemented and operates a business partner verification procedure that provides for appropriate risk-based verification. We expect our business partners to cooperate with the Organization during the preliminary due diligence process by completing the relevant documents in full and in detail and providing all necessary information.

We are confident that responsible business partnerships based on the principles of transparency, honesty, professionalism and zero tolerance for corruption will contribute to the well-being of Ukrainian society, economic growth and the sustainable development of a culture of integrity and anti-corruption.

We expect our partners to adhere to high standards of business ethics as well. In this regard, we propose to enshrine bilateral guarantees of compliance with the principles of integrity and anti-corruption by including an Anti-Corruption Clause in contracts.

Anti-corruption clause

1. Each Party hereby represents and warrants to the other Party that at the time of signing this Agreement by the Parties:
   - the Party is not subject to economic sanctions imposed by foreign governments or organizations whose decisions and acts are legally binding;
   - the Party is not included in the list of entities (the list of residents and persons associated with the aggressor state) subject to the Resolution of the Cabinet of Ministers of Ukraine No. 187 of 3 March 2022 'On Ensuring the Protection of National Interests in Future Claims by the State of Ukraine in Connection with the Military Aggression of the Russian Federation' and the Law of Ukraine 'On the Basic Principles of Compulsory Seizure in Ukraine of

Property Belonging to the Russian Federation and Its Residents' No. 2116-IX dated 3 March 2022;

- the Parties fully accept responsibility for complying with the guarantees and requirements of this section of the Agreement and shall provide permits from the authorised official bodies in the event of transactions with persons subject to legislative restrictions.

2. Each Party shall be fully responsible for the information provided by it in clause 1 of the Anti-Corruption Clause. In the event of a change in this information, the Parties shall notify each other in writing no later than three working days from the date of the relevant changes. In case of late notification or failure to notify of the relevant changes and/or provision of inaccurate information in clause 1 of the Anti-Corruption Clause, the Party at fault shall bear the risk of related adverse consequences, including compensation to the other Party for all damages incurred, as well as penalties imposed by state regulatory authorities.

3. The Parties shall fulfil this Agreement and conduct related activities in accordance with the highest standards of business ethics and zero tolerance for corruption:

   - the Parties shall ensure that there is no conflict of interest (actual or potential) during the conclusion and duration of this Agreement and notify each other of the existence or potential possibility of a conflict of interest immediately as soon as the Party becomes aware of it;
   - each Party (including its Personnel) shall not, during the term of this Agreement, offer, give, promise or agree to provide representatives of the other Party or their close associates (in particular, the Personnel of the other Party) directly or indirectly, any money or other property, advantages, privileges, services, intangible assets or other benefits that are promised, offered, provided or received without legal grounds (unlawful benefits) for the purpose of obtaining, providing or encouraging the receipt/provision of unlawful/unjustified advantages for their own benefit.

4. The Party shall not use the funds and/or property received under this Agreement to finance or support activities in the Russian Federation and its legal entities and individuals, or any activities that may violate the Anti-Corruption Legislation of Ukraine.

5. In the event of facts or suspicions of violation of this Anti-Corruption Clause in the course of the fulfilment of this Agreement, the Party shall immediately report this through the established channels.

ANNEX IV

POLICY ON PREVENTING AND MANAGING CONFLICTS OF INTEREST

1. General provisions

1.1. This Policy defines the basic principles, rules and procedures for preventing, identifying and managing conflicts of interest within the company.

1.2. The purpose of the Policy is to ensure integrity, transparency and impartiality in the activities of employees, as well as to prevent situations that may lead to a conflict between the personal interests of an employee and the interests of the company.

1.3. The Policy has been developed to reflect the manner in which the organization:

- identifies and determines situations that constitute a conflict of interest or may give rise to a conflict of interest that could harm the interests of the organization;
- develops and applies procedures aimed at preventing any conflict of interest that negatively affects the interests of the organization or its partners;
- implements appropriate procedures, mechanisms and systems to manage such conflicts.

1.4. The use of and compliance with this Policy confirms the transparency, ethics and honest business reputation of the Organization, which may be taken into account when considering disputes in courts or arbitration bodies.

2. Definition of terms

- **Conflict of interest** — a conflict between an employee's private interests and their official powers that may affect the objectivity or impartiality of their decisions, actions or omissions in the performance of their official duties.
- **Private interest** — any property or non-property interest of a person arising from personal, family, friendly or other relationships with individuals or legal entities, including an interest in maintaining or increasing their own financial situation or that of related persons.
- **Official interest** — an employee's official powers or duties that involve making decisions, performing actions or providing services on behalf of

the company.

- **Actual conflict of interest** — a conflict between an individual's private interests and their official powers, which already affects the objectivity or impartiality of decision-making, actions or omissions in the performance of official duties.
- **Potential conflict of interest** — the existence of a person's private interest that may in the future affect the objectivity or impartiality of their decisions or actions in the performance of their official duties.
- **Related persons** — individuals or legal entities in whom the employee has a private interest, namely:
    - family members (spouse, parents, children, siblings and grandparents);
    - persons with whom the employee has close personal, friendly, property, business or professional relations;
    - persons with whom the employee conducts business or other activities;
    - legal entities whose beneficiary or officer is the employee or their related persons.

Related persons may create a potential or actual conflict of interest and shall be identified in a timely manner in accordance with this Policy.

3. Scope of application

3.1. This document shall apply to employees and contractors of the Organization. All employees of the Organization shall confirm in writing each year that they have read and understood this document.

3.2. The management, heads of departments and employees of the Organization shall avoid any situations and actions that may cause or threaten a conflict of interest or may affect impartiality and independence when considering and making decisions in the interests of the Organization.

3.3. Positions with an increased risk of conflicts of interest:

- senior and middle management;
- persons responsible for financial matters;
- persons responsible for personnel selection;
- persons responsible for legal matters;
- persons responsible for procurement.

4. Procedures for preventing and managing conflicts of interest

4.1. All current employees of the Organization and management shall submit a Declaration of No Conflict of Interest within ten days of the adoption of this Policy and familiarisation with it. All newly appointed persons shall submit such a Declaration within 10 days of their appointment. A sample Declaration is contained in Annex 1 to this Policy. Each employee shall update such a declaration annually by 10 January.

4.2. The management and employees of the Organization shall promptly (no later than within 3 working days) inform the anti-corruption officer of any potential or actual conflict of interest they may have in relation to any decision being considered or planned to be considered by the Organization using the form specified in Annex 2 to this Policy.

4.3. If you are unsure whether you need to submit a Declaration or whether/when you need to update a previous declaration, contact the anti-corruption officer for clarification or advice. A declaration of conflict of interest is NOT an admission of any wrongdoing on your part or on the part of anyone else. At the same time, failure to report a potential or actual conflict of interest may give rise to doubts about the objectivity of a decision or action taken.

4.4. The Declaration may be submitted electronically (via the anti-corruption officer's email address) or in writing.

5. Procedure for reviewing declarations of conflict of interest

5.1. After being informed of a potential or actual conflict of interest, the anti-corruption officer shall record the received Declaration in the notification log or electronic control system.

5.2. A declaration of a potential or actual conflict of interest shall be considered and verified within 10 working days after its registration. The anti-corruption officer shall verify the information contained in the Declaration and provide a conclusion on the existence or absence of a conflict of interest. The anti-corruption officer shall notify the declarer of such conclusion no later than the next working day against signature.

5.3. For the period of verification of the information, the person who reported the conflict of interest shall refrain from taking decisions or actions.

5.4. If the information about the conflict of interest is confirmed, the anti-corruption officer shall inform the management of the Organization for a decision on the resolution of the conflict of interest no later than the next working day.

5.5. The manager or other person authorised to make decisions on the resolution of conflicts of interest shall choose one of the following ways to resolve it.

- **Recusal** — voluntary abstention from participation in decision-making or in actions that may be connected with a conflict of interest.
- **Transfer** — temporary or permanent change of job duties or transfer of an employee to another position that eliminates a conflict of interest.
- **Restriction of powers** — temporary removal of an employee's duties or rights that create conditions for a conflict of interest.
- **Supervision or additional control** — establishing independent monitoring of an employee's actions or verification of decisions made.

5.6. The manager or other person authorised to make decisions on the resolution of conflicts of interest shall propose the most appropriate measure for resolving the conflict of interest in the situation. After that, the manager or other anti-corruption officer shall make the appropriate decision.

The responsible person shall be in charge of making sure this happens.

If a conflict of interest leads to a breach of work discipline or regulations, disciplinary proceedings or other legal action will be taken.

6. Duties and responsibility

6.1. Employees shall familiarise themselves with this Policy during employment or when changes are made, independently identify situations that may contain signs of a conflict of interest and promptly inform their immediate supervisor or anti-corruption officer of a potential or actual conflict of interest. Each employee shall ensure good-faith cooperation in order to eliminate or minimise the conflict.

6.2. Management and the person authorised to implement the policy shall ensure that employees are familiar with the policy, provide timely advice and respond to questions of conflict of interest, objectively review applications and take remedial action.

6.3. Violations of the provisions of this document, in particular actions or omissions of an employee that contradict the principles of integrity and objectivity, may be considered a threat to the reputation, stability and security of the organization. Such cases shall be subject to an official investigation, which may have consequences for the further exercise of powers in the organization.

6.4. For concealing or failing to report a conflict of interest in a timely manner, an employee may be subject to disciplinary action under applicable law. In case of violation of the law, an employee may be subject to administrative or criminal liability under the current legislation of Ukraine.

Failure to report or deliberate disregard of the principles of the policy shall be a violation of labour discipline and may be grounds for termination of employment.

ANNEXES

TO THE POLICY ON PREVENTING AND MANAGING CONFLICTS OF INTEREST

ANNEX 1

TO THE POLICY ON PREVENTING AND MANAGING CONFLICTS OF INTEREST

Declaration
of No Potential and/or Actual Conflict of Interest

1. I, (full name), (position), hereby declare that there is no conflict of interest, nor any circumstances that could be deemed a potential or actual conflict of interest in accordance with the Conflict of Interest Prevention Policy, namely:
   - the presence of relatives or close associates among the organization's suppliers, contractors, customers or employees;
   - personal or financial interest in counterparty organizations;
   - conducting joint business with persons associated with the organization;
   - other forms of participation in decision-making that may affect the objectivity of the performance of official duties.
2. In the event of a change in circumstances that may lead to a conflict of interest, I undertake to immediately, no later than three working days, inform the responsible person of the organization in writing.
3. Information about my private interests that may constitute a potential or actual conflict of interest.

Date: ______________ Signature: ____________________

ANNEX 2

TO THE POLICY ON PREVENTING AND MANAGING CONFLICTS OF INTEREST

Declaration
of Potential and/or Actual Conflict of Interest

I, (full name), (position), hereby report a potential/actual conflict of interest that has arisen/may arise as a result of a private interest manifested in the form of:

____

To confirm this information, I can provide the following documents (if available):

____

Possible impact on my job responsibilities:

____

Proposed measures (if available):

____

Date: ______________ Signature: ____________________

ANNEX V
MODEL SPEAK-UP POLICY

UNODC guidance resources on establishing a speak-up policy in the company[76].

76 https://businessintegrity.unodc.org/bip/uploads/documents/resources/Model_Speak_up_Policy.pdf

https://www.unodc.org/documents/corruption/Publications/2021/Speak_up_for_Health_-_Guidelines_to_Enable_Whistle-Blower_Protection_in_the_Health-Care_Sector_EN.pdf

https://businessintegrity.unodc.org/bip/uploads/documents/resources/An_Anti-Corruption_Ethics_and_Compliance_Programme_for_Business-_A_Practical_Guide.pdf