

ELEVION GROUP COMPLIANCE MANAGEMENT SYSTEM POLICY (CMS POLICY)

The CMS Policy establishes the framework for defining visions, goals, scope, and methods of management of corporate compliance, to establish conditions for fulfilling the long-standing interest of company in an effective, uniform, and centrally managed system for the protection of assets.

The agenda of CMS includes Corporate Ethics Agenda, Corporate Prevention Agenda, Criminal Law Agenda, Administrative Law Agenda, Competition Compliance Agenda, and Financial Regulation Agenda. The System is a set of analytical, preventive, detection, and response measures, namely:

- Analysis of compliance risk which includes identification of legal and regulatory requirements and ethical principles with assessment of the potential breach or non-compliance to identify typical risk areas, and such risk analysis is carried out on a periodic basis by the audit and compliance unit.
- Prevention which uses set of internal documents, in particular Code of Conduct, Gifts Policy, and Anti-Corruption Management System.
- Detection, which mainly uses whistleblowing line, internal and external audits, compliance checks, and monitoring the effectiveness of management and control procedures.
- Reaction which includes Whistleblowing Policy, drawing the consequences of identified breaches of compliance rules, investigation of damages, legal liability for breach of rules by specific employees, recovering compensation for damage or other injury and reporting violations to law enforcement authorities (where applicable), correction of systemic deficiencies, and review and self-assessment of the CMS to monitor its effectiveness and to continuously improve it.

The Corporate Compliance Committee is established to provide operational direction of CMS by focusing on:

- Assessing the level of compliance risk management, evaluating current and potential compliance risks, and assessing the effects of compliance risks.
- Evaluating established and proposed means and tools of CMS to limit and reduce compliance risks and their potential impacts, and assessing significant findings concerning compliance incidents, events or actualities with possible significant compliance impact.

The Committee submits information to Board of Directors with possible recommendations or draft decisions, opinions or reports on the topics of the CMS. The Committee regularly, at least once a year, submits to the Board of Directors a report on the results of its activities and the status of the CMS.