

The list of corruption risks identified based on the results of an internal analysis of corruption risks in 2026 at the NAO "International Center for Green Technologies and Investment Projects"

1. An analysis of the Regulations on the formation and maintenance of the register of "green" technologies and projects of domestic manufacturers and suppliers of "green" technologies, projects and equipment has established that members of the Selection Committee have the opportunity to create conditions for lobbying the interests of individual applicants and inclusion in the Register of projects that do not meet the criteria of "green" technologies.

2. The analysis of paragraph 162 of the Personnel Management Regulations has shown that there is a possibility of a selective approach when providing remote work to individual employees, the lack of common grounds and criteria for decision-making, as well as the risk of privileged working conditions.

3. The notification procedure established by paragraph 168 of the Regulations "on the first day of absence" creates the risk of late detection of the employee's absence and failure to take timely response measures.

4. In paragraphs 230 and 231 of the Regulations, there are several consecutive stages of coordination and the lack of reserve time, creating conditions for artificially delaying the procedure for reviewing materials, which may lead to the non-application of disciplinary action on formal grounds, as well as promote a selective approach when considering similar cases.

5. In subparagraph 4) of paragraph 11 of the Regulations on the Personnel Committee, the lack of clear procedures and criteria creates conditions for a subjective approach when choosing individuals, providing unreasonable advantages to individuals, as well as conflicts of interest when making decisions by members of the personnel Committee.

6. Paragraph 241 of the Regulations establishes the possibility of early lifting of a disciplinary penalty without determining the minimum period of its validity, which may contribute to a conflict of interest, subjective decision-making, and offset the disciplinary and preventive nature of the penalty.

7. During the analysis of Chapter 4 of the Regulations governing the procedure for the search, selection and selection of candidates for vacant positions of the Company, it was found that there is no requirement to keep a single record of applications received and record information about the date and time of receipt of documents of candidates for vacant positions, which reduces the transparency of competitive procedures and complicates subsequent control.

8. Paragraph 24 of the Rules on Remuneration, Bonuses and Social Support for Employees does not have transparent mechanisms for setting official salaries, which creates the risk of unjustified determination of wages and labor disputes.

9. The analysis of Paragraph 26 of the Remuneration Rules has established that the norm, which provides for the absence of a transparent and regulated mechanism for considering changes in salary, creates conditions for conflicts of interest and lack of transparency in personnel and financial decisions.

10. During the analysis of section 6 of the Remuneration Rules governing the procedure for awarding bonuses to administrative/managerial employees of the Company, it was found that the absence of a mandatory financial justification may create conditions for a subjective approach when making decisions on bonuses, the selective application of incentive payments, as well as the provision of unreasonable advantages or restrictions to individual employees.

11. The analysis of paragraph 5 of the Rules for Evaluating the Effectiveness of Employees has established that the possibility of arbitrarily determining the reporting period may create unequal conditions for evaluating employees and contribute to providing unreasonable advantages to individuals.

12. Paragraph 16 of the Rules for Evaluating the Effectiveness of Employees establishes that the use of vague and subjective formulations creates conditions for arbitrary interpretation of

the norm, a subjective approach to evaluating employees, as well as the possibility of forming a biased attitude towards individual employees.

13. As part of the analysis of corruption risks, taking into account the concentration of legal, personnel, procurement and administrative functions in one structural unit, it was found that the current organizational model can create separate compliance and operational risks (Increased dependence on one employee (key person risk)).

14. An analysis of paragraphs 44 and 45 of the Regulation on the Internal Audit Service indicates a conflict between the Model Regulation on Anti-Corruption Compliance Services in Quasi-Public Sector Entities and the Regulation on the Internal Audit Service, which complicate the application process and allow the application of norms beneficial to one of the parties to the relationship, which significantly increases the likelihood of corruption offenses.

Head of Compliance Service E. Khairullin