

Title of the internal regulatory document:	Standard for the provision of humanitarian aid by AB Ignitis gamyba
Process name:	Provision of humanitarian aid
Process owner (Department):	AB Ignitis gamyba Financial and Administration Services
Approving entity:	AB Ignitis gamyba
Position/body of the approving entity:	Board of AB Ignitis gamyba
Įsigaliojimo data	Same as the date of approval

AB IGNITIS GAMYBA STANDARD FOR THE PROVISION OF HUMANITARIAN AID

1. PURPOSE AND SCOPE

1.1. The purpose is to establish the rules, principles, and procedures for the provision of humanitarian aid by AB Ignitis gamyba.

2. SAŲOKOS

2.1. Terms and/or abbreviations used in the Standard shall have the following meanings:

2.1.1. **Company:** AB Ignitis gamyba (Legal Entity Code 302648707).

2.1.2. **Head of the Company:** the sole executive body – the Head of the Company.

2.1.3. **DMS (Document Management System):** an information system designed to manage documents (preparation, handling, accounting, storage, receipt, etc.), control document tasks, perform document audits, and register responses or inquiries, and manage processes.

2.1.4. **Humanitarian Aid:** measures aimed at saving lives, alleviating suffering and preserving dignity in the event of disasters caused by human activity and their consequences. This aid also includes disaster risk reduction, disaster preparedness, and recovery.

2.1.5. **Humanitarian Aid Subject:** movable property that is no longer usable.

2.1.6. **Coordinator:** an employee of the Company or another Group company appointed by the decision of the Head of the Company, responsible for coordinating humanitarian aid issues within the Company.

2.1.7. **Unused movable property:** movable property owned by the Company, which may no longer be used in Company's future operations and is deemed unused by the decision of the head of the division responsible for its management.

2.1.8. **Applicant:** the entity that has submitted the Application.

2.1.9. **Policy:** group's policy on aid and humanitarian aid.

2.1.10. **Application:** A written request submitted by the Applicant requesting the provision of humanitarian aid items.

2.1.11. **Standard:** Company's standard for the provision of humanitarian aid, including its subsequent amendments and supplements; this document.

2.1.12. **Agreement:** an agreement concluded between the Company and the recipient of Humanitarian Aid for the provision of Humanitarian Aid.

2.1.13. **Management Committee:** the advisory body of the head of the Company, which assists the Head of the Company in the strategic issues of the Company and provides opinions on organisational matters.

2.1.14. **Board:** the Company's collegiate management body, the Board of Directors.

2.1.15. **LRLDSHA:** Lithuanian Republic's Law on Development Cooperation and Humanitarian Aid (LRLDSHA) – including all amendments and supplements thereto.

3. GENERAL PROVISIONS

3.1. The Standard establishes the objectives and principles of the Company's Humanitarian Aid, procedure for the examination of Applications, coordination of decisions to grant Humanitarian Aid

with the competent authorities and the decision-making procedure, conditions and procedures for the provision of Humanitarian Aid.

3.2. The Company in its operations follows international humanitarian law, LRLDSHA, and other national laws regulating the provision of Humanitarian Aid, as well as European Union and national laws regulating competition issues, the Company's Articles of Association, Policy, this Standard, and other internal legal acts of the Company and the Group.

3.3. The Company, in providing Humanitarian Aid, follows the foreign policy priorities and international obligations and adheres to the principles of humanitarian activities established by LRLDSHA.

3.4. The purpose of the Company's provision of Humanitarian aid is to meet the energy-related humanitarian needs of Ukraine affected by military and/or armed hostilities by transferring Unusable Movable Assets for the restoration (reconstruction) of Ukraine's energy infrastructure destroyed by military operations.

3.5. The Company's Humanitarian Aid can only consist of Unused Movable Property owned by the Company.

3.6. The value of the Humanitarian Aid provided by the Company consists of the residual value of the Unused Movable Property transferred by the Company, direct expenses incurred by the Company for dismantling, preparing, and transporting this property, as well as other Company expenses that can be allocated to Humanitarian Aid according to accounting/tax requirements.

3.7. The Company may provide Humanitarian Aid items at the request of international organisations, Ukrainian state or municipal institutions, Ukrainian public legal entities, or Ukrainian state institutions, other legal entities authorised by Ukraine or tasked with taking actions and measures to achieve the objectives of Humanitarian Aid.

3.8. The Company may provide Humanitarian Aid only if:

3.8.1. It has no tax arrears to the State Budget of the Republic of Lithuania, municipal budgets, or funds administered by the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania, as well as debts to the State Social Insurance Fund budget and overdue payment obligations under loan agreements and other binding debt documents signed with the Ministry of Finance of the Republic of Lithuania or under agreements with state guarantees.

3.8.2. The preliminary or confirmed amount of its non-consolidated net profit for the reporting financial year is positive (no losses incurred).

4. DETERMINATION OF AMOUNTS ALLOCATED TO HUMANITARIAN AID

4.1. The Company's Board determines the amount allocated for the provision of Humanitarian Aid upon the proposal of the Head of the Company.

4.2. The Coordinator informs the Policy owner by electronic mail within 2 (two) banking days from the date of the Board's decision, in accordance with the procedure specified in Clause 4.1 of the Standard.

5. SUBMISSION OF APPLICATIONS

5.1. The Applicant, seeking to obtain Humanitarian Aid for the purpose specified in point 3.4 of the Standard, may submit an Application directly to the Company or through the state institutions or agencies of the Republic of Lithuania. The Application must specify the type of movable property requested and the objectives for which the requested movable property will be used.

5.2. Along with the Application (or later, upon Coordinator's request), the Applicant must submit a completed Questionnaire for Business Partners form provided in Annex 2 of the Group's Standard for the Application of Anti-Corruption Controls.

5.3. The Application and all accompanying documents must be prepared (filled out) in Lithuanian or English. If the Application and/or other accompanying documents are prepared in a language other than Lithuanian or English, a properly certified translation (signed by a translator and stamped by a translation office, if available) of these documents into Lithuanian or English must be provided simultaneously. Upon the Company's approval, the technical documentation submitted by the Applicant may be prepared in the original language.

5.4. The Application and all documents submitted with the Application must be signed by the head of the Applicant or a duly authorised person. If the Application and/or documents submitted with the Application are signed by an authorised person, a relevant authorisation or a decision (order, etc.) of the head of the Applicant granting the necessary powers to the individual must be provided.

6. ASSESSMENT OF APPLICANTS AND THEIR APPLICATIONS. DECISION-MAKING ON THE PROVISION OF HUMANITARIAN AID

6.1. Upon receipt of an Application, the Coordinator shall

6.1.1. assess:

6.1.1.1. Whether provision of the movable property specified in the Application would exceed the amount allocated by the Company for the provision of Humanitarian Aid;

6.1.1.2. Verifies if the Applicant is one of the entities listed in point 3.7 of the Standard;

6.1.1.3. Checks whether the purposes for which the Applicant requests Humanitarian Aid correspond to (are compatible with) the objective specified in point 3.4 of the Standard.

6.1.2. Initiates an evaluation of the Company's capabilities to provide Humanitarian Aid with the movable property requested by the Applicant, during which it is verified:

6.1.2.1. Whether the Company has the movable property requested by the Applicant;

6.1.2.2. Whether the requested movable assets are used/needed for the Company's activities;

6.1.2.3. Whether additional dismantling/preparation, etc., of the requested movable property is necessary to transfer it as Humanitarian Aid, and evaluates the potential value of such work.

6.1.3. Forwards by e-mail:

6.1.2.1. To the Policy owner: information about the received Application and data about the requested property (movable property that the Company could transfer as Humanitarian Aid, the value of such property, the potential value of additional expenses (dismantling/preparation, transportation, etc.), and other relevant information);

6.1.2.2. To the responsible Business Security functional area employee: the document specified in clause 5.2 of the Standard.

6.2. The responsible employee of the Business Security Functional Area shall conduct a corruption and other risk assessment – due diligence of the Applicant – in accordance with the procedures set out in the Standard on the Application of the Group's Anti-Corruption Controls.

6.3. In the event of a need for additional information, the Coordinator shall have the right to contact the Applicant in writing or by e-mail, requesting the Applicant to provide additional information within a reasonable period of time set by the Coordinator.

6.4. The Company's intention to provide Humanitarian Aid to the Applicant under a specific Application must be approved by the Policy Owner. Approval/disapproval by the Policy Owner is communicated to the Coordinator via email.

6.5. Upon determining that the Applicant and its Application meet the conditions set out in clauses 6.8.1 – 6.8.4 of the Standard, the Company requests approval from the Ministry of Finance of the Republic of Lithuania (as the authorised institution of the Government of the Republic of Lithuania implementing the rights and obligations of AB Ignitis grupė, the patron of the Company). Together with the letter, the Company submits the Application of the Applicant Application (or a copy thereof) and other decision-relevant information to the Ministry of Finance. The Coordinator prepares the draft of the Company's letter.

6.6. Upon receiving the approval specified in clause 6.5 of the Standard, the head of the Company's service responsible for movable property, whose division is responsible for, makes a decision (by endorsing the task in the DMS) regarding the recognition of all or part of the movable property specified in the Application as unused in the Company's operations.

6.7. Upon recognition of the movable property specified in the Application as unused in the Company's operations, the Board Committee makes a decision regarding whether the Unused movable property can be provided as Humanitarian Aid.

6.8. Humanitarian Aid to the Applicant can only be provided if all of the following conditions are met:

- 6.8.1. Upon provision of movable property specified in the Application (or part thereof) the amount allocated by the Company for the provision of Humanitarian Aid is not exceeded;
- 6.8.2. The Applicant is one of the entities listed in close 3.7 of the Standard;
- 6.8.3. The objectives specified in the Application for which the Applicant requests Humanitarian Aid correspond to (are compatible with) the objective specified in clause 3.4 of the Standard;
- 6.8.4. The Policy Owner approves the Company's intention to provide Humanitarian Aid according to the Application of the Applicant;
- 6.8.5. The Ministry of Finance of the Republic of Lithuania, taking into account the recommendation of the Ministry of Foreign Affairs of the Republic of Lithuania regarding the compliance of providing humanitarian aid with Lithuania's foreign policy priorities and international obligations, approves the appropriateness of providing humanitarian aid.
- 6.8.6. The movable property requested by the Applicant has been recognised as unused in the Company's operations in accordance with clauses 6.6 and 6.7 of the Standard and is eligible to be provided as Humanitarian Aid.
- 6.8.7. After conducting a due diligence check of the Applicant, no corruption or other risks posed by the Applicant were identified.
- 6.9. Upon meeting all the conditions specified in clause 6.8 of the Standard, the decision to provide or not to provide all or part of the movable property specified in the Application to the Applicant as Humanitarian Aid is made by the Head of the Company, taking into account the conclusion regarding the corruption and/or other risks posed by the Applicant and other relevant information.
- 6.10. If it is determined that the Applicant and/or its Application do not meet at least one of the conditions specified in clause 6.8 of the Standard, the Coordinator shall inform the Applicant that Humanitarian Aid will not be provided to them.
- 6.11. The Coordinator shall inform the Applicant (in writing or by email) and the Policy Owner (by email) about the decision of the Head of the Company regarding the provision or non-provision of all or part of the movable property specified in the Application to the Applicant as Humanitarian Aid within 3 (three) business days from the date of such decision.
- 6.12. The Company shall inform the Ministry of Foreign Affairs of the Republic of Lithuania in writing about the decision to provide Humanitarian Aid within 3 (three) business days from the date of such decision.

7. FORMALISATION OF THE PROVISION OF HUMANITARIAN AID

- 7.1. The provision of Humanitarian Aid must be formalised by a written agreement. When the value (amount) of the Humanitarian Aid object is greater than EUR 14,500 (fourteen thousand five hundred euro), a notarised agreement must be concluded with the recipient of Humanitarian Aid.
- 7.2. The Agreement must specify the purpose for which Humanitarian Aid is provided, the items of Humanitarian Aid, and information on how the items provided by the Company as Humanitarian Aid were used.
- 7.3. The Agreement may not include confidentiality agreements that restrict the disclosure of information about the Humanitarian Aid provided by the Company and its use to the public.
- 7.4. Types of agreements which provide for an obligation on the part of the Company to provide Humanitarian Aid out of the Company's income/funds for the following financial year are not allowed.
- 7.5. The Agreement is signed by the Head of the Company or an authorised person.

8. REPORTS ON THE USE OF HUMANITARIAN AID

- 8.1. The recipient of Humanitarian Aid shall provide information to the Company, in accordance with the terms and procedures specified in the Agreement, on how the items provided by the Company as Humanitarian Aid were used.
- 8.2. The Coordinator must ensure that the information specified in clause 8.1 of the Standard is transmitted to the Policy Owner and presented to the Board.

9. PUBLICITY

- 9.1. The Company shall publish information on the value of Humanitarian Aid provided to the recipient(s) on its website no later than 1 (one) month after the provision of Humanitarian Aid.
- 9.2. The Company shall also publicly disclose:
 - 9.2.1. The Policy;
 - 9.2.2. This Standard;
 - 9.2.3. Information about the amount allocated by the Company for the provision of Humanitarian Aid;
 - 9.2.4. Information on how the provided Humanitarian Aid was used;
 - 9.2.5. Information about Humanitarian Aid provided by the Company in the current year and for at least the past 3 (three) financial years;
 - 9.2.6. Other information provided for in the Company's internal regulations.
- 9.3. The Coordinator shall ensure the publicity of the information.

10. FINAL PROVISIONS

- 10.1. The Coordinator is responsible for initiating and implementing changes to the Standard. The Director of Administration and Asset Management is responsible for overseeing and monitoring the implementation of the Standard.
- 10.2. The Board approves decisions regarding this Standard and/or its amendments.

11. RELEVANT LEGISLATION

Republic of Lithuania Law on the Development Cooperation and Humanitarian aid (current version)
Group's Support and Humanitarian Aid Policy
Standard on the Application of the Group's Anti-Corruption Controls