

Член Європейської Бізнес Асоціації [www.eba.com.ua](http://www.eba.com.ua)

Член Американської торговельної палати в Україні [www.chamber.ua](http://www.chamber.ua)

Член Німецько-Української промислово-торговельної палати [www.ukraine.ahk.de](http://www.ukraine.ahk.de)

## CORPORATE SOCIAL RESPONSIBILITY AND CHARITY POLICY

### ГОЛОВНИЙ ОФІС

БІЗНЕС ЦЕНТР "СЕНАТОР"  
вул. Московська 32/2,  
Київ, Україна, 01010  
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### ЗАХІДНОУКРАЇНСЬКА ФІЛІЯ

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офіс 1, Львів, Україна, 79013  
Т: +38 044 390 55 33  
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### ПІВДЕННОУКРАЇНСЬКА ФІЛІЯ

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## 1. Preamble, mission and purpose

1.1. Arzinger is fully aware of its responsibility to society. In determining its development strategy and in its current activities, the company assumes that a prerequisite for sustainable business development is strict adherence to the social responsibility principles. In conformity with such principles, we put all our knowledge and efforts into making the law work for the business and reputation of our clients. But not only that – we strive to make our country such a place. We believe in increasing the well-being of society in general and improving the living standards of our employees in particular.

1.2. The Corporate Social Responsibility and Charity Policy (hereinafter – the Policy) determines the Company’s common principles and approaches in the field of CSR, contributes to the streamlining and unification of this activity.

1.3. The policy is a necessary component of the Company's activities in the field of sustainable development. It describes the main priorities related to CSR, including charity, requirements in the field of non-financial reporting, aimed at achieving the corporate strategic goals.

1.4. The policy is a public document.

## 2. Key principles of doing business

2.1. In its activities, the Company adheres to the following key principles of socially responsible business conduct:

2.1.1. **Honesty:** We are honest in our professional opinions and business relationships. We take responsibility for the services we provide, the knowledge we have, and the experience gained.

2.1.2. **Quality:** We strive to provide top-quality services, combining the breadth and depth of our resources, experience and understanding to help clients solve their issues and problems.

2.1.3. **Professionality:** We adhere to current professional standards, laws and regulations and seek to avoid actions that could discredit ourselves or our profession. We understand the depth of the impact that our work has on society, our employees, and our clients, and we conduct business with these interests in mind. We strive to develop and maintain public trust and confidence in our work. We believe that our professional experience, which we constantly share, is the main tool for bolstering confidence in us.

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**2.1.4. Impartiality:** We are impartial in forming our professional opinions and the advice we provide. We do not allow bias, conflict of interest or inappropriate influence of others to change our professional judgments and positions.

**2.1.5. Competence:** We make every effort to ensure that the services provided by our employees meet the needs of our clients. We implement innovations and new ideas to improve the value and level of our services.

**2.1.6. Fair business practice:** We respect our competitors and are committed to fair dealing. We receive remuneration that reflects the cost of the services provided and the responsibilities imposed on us.

**2.1.7. The company respects human rights,** adheres to them, and makes efforts to support the human rights area through its business activities, investments in social and charitable projects, etc. The company does not allow human rights violations and, within the scope of its influence, promotes their protection by others.

**2.1.8. Confidentiality and data protection:** We protect and take measures to ensure the confidentiality of personal information that we hold, collect and process in accordance with applicable law, professional obligations, and our own data management policies. We prohibit the disclosure of confidential, personal information and attorney-client secrets entrusted to us unless permission has been granted or there is a legal or professional right to disclose such information. We prohibit the use of our clients' confidential information for personal gain or the benefit of third parties.

**2.1.9. Respect, diversity, and fair treatment:** We develop a culture and work environment in which our employees show respect, courtesy, and fair treatment of each other, we promote equal opportunities for all. We encourage and value a diverse mix of people, perspectives, talents, and experiences. We create a work environment that not only meets individual needs but allows our employees to use their unique strengths. We do not tolerate harassment or discrimination in our work environment. We advocate the elimination of all types of forced and child labour.

**2.1.10. Professional development and support:** We invest in our people to develop the professional knowledge and skills they need to perform their functions effectively. We help our colleagues unleash their potential by investing in personal and professional development and training programs. We provide a safe work environment for our employees and expect our clients to do the same. We provide a decent reward for the work results.

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**2.1.11. Countering corruption:** We are against corruption in our internal activities as well as in legal relations with clients, business partners, public authorities, local governments, and we apply the principle of "zero tolerance" to any manifestations of corruption. We take all measures provided for by law to prevent, detect and combat corruption and related practices.

**2.1.12. Ecology:** The Company professes a conscious and responsible attitude to the environment. In our business activities as well as in internal policies and procedures, we support the principle of careful treatment of the environment and strive to maximize the productive resource use. In practice, this means that every employee in the office seeks to take care of natural resources, namely, to save electricity and water, to rationally spend paper, trying to make greater use of electronic reusable media. Also, by investing in charitable projects, the Company takes an active part in protecting and restoring the environment, helping to reduce pollution, promoting safer and smarter use of resources, recycling of waste and products, etc.

### 3. Social responsibility – engagement formats

3.1. The Company makes its contribution to society and the community, involving non-profit organizations, government, and other businesses, through positive influence at the local, national, or global level, supports social and charitable initiatives in various ways, including by:

3.1.1. allocating funds and making charitable donations,

3.2.1. providing legal assistance on a pro bono basis,

3.2.3. facilitating and encouraging the voluntary participation of the Company's employees in such initiatives and projects as volunteers,

3.2.4. carrying out internal and external educational activities.

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#### 4. Requirements for projects we support

4.1. The Company determines the CSR priority areas annually when adopting its budget for the next financial year.

4.2. When considering proposed social or charitable projects and programs to support them, the Company prefers projects that meet the following requirements:

4.2.1. Are timely and in demand, meet the strategic interests of the Company's business development and the CSR priority areas identified by the Company;

4.2.2. Are implemented on a systemic level, have a long-term nature and address significant social problems;

4.2.3. Comply with the business principles declared and adhered to by the Company.

#### 5. Reporting

5.1. The Company regularly (annually, in the second quarter) discloses information about its completed projects in the Corporate Social Responsibility Report as well as posts information about the Company's activities in this area on the corporate website and in other sources.

#### 6. Contact

If you still have questions or want to offer us a project for support, please contact our CSR project managers:

Nataliia Zmiiuk (PR and marketing)  
Tel.: + 38 044 390 55 33

E-mail: [Nataliia.Zmiiuk@arzinger.ua](mailto:Nataliia.Zmiiuk@arzinger.ua)

Yuliana Sharapa (HR)

Tel.: +38 098 745 55 97

Email: [Yuliana.sharapa@arzinger.ua](mailto:Yuliana.sharapa@arzinger.ua)

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## 7. Miscellaneous

7.1. This Policy is reviewed annually. The reasons for extraordinary amendments to the Policy may be changes in the company's organizational structure, the legislation of Ukraine, regulatory and other documents.

Document owner	Marketing & PR Department
Contact person	Nataliia Zmiiuk (PR manager) Tel.: + 38 044 390 55 33 E-mail: Nataliia.Zmiiuk@arzinger.ua

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