

Standard owner	UAB "Transporto valdymas" Finance and Administration unit
Approving company	UAB "Transporto valdymas"
Date of entry into force	Effective upon its approval

HUMANITARIAN AID STANDARD

1. PURPOSE AND SCOPE

- 1.1. The purpose of the Standard is to establish the rules, principles and procedure for the provision of Humanitarian Aid by UAB "Transporto valdymas".
- 1.2. This document applies to the provision of Humanitarian Aid by UAB "Transporto valdymas".

2. TERMS AND ABBREVIATIONS

- 2.1. **General terminology from the [glossary: Parent Company, Document Management System \(DMS\), Group, GSC, Company](#).**

Term or abbreviation	Definition of a term or abbreviation
Company	UAB "Transporto Valdymas" (legal entity code 304766704).
Chief Executive Officer	Single-person management body – the Company's CEO.
DLX	Company's Document Management System.
Humanitarian Aid	Measures aimed at saving human lives, alleviating their suffering and preserving their dignity in the face of adversities caused by human actions and in their aftermath. This type of aid also includes disaster risk mitigation, including the preparation for disasters and recovery afterwards.
Humanitarian Aid Item	Retired movable property.
Coordinator	An employee of the Company appointed by the decision of the Company's CEO or an employee of another Group company responsible for coordinating Humanitarian Aid issues at the Company.
Retired Movable Property	Movable property owned by the Company that may no longer be used in the Company's future operations and has been deemed retired by a decision of the Company's CEO.
Applicant	An entity that has submitted a Request.
Policy	The Group Financial Support and Humanitarian Aid Policy.
Application	A letter submitted by an Applicant, requesting for Humanitarian Aid Items.
Standard	The Humanitarian Aid Standard of the Company, including its later amendments and supplements; this document.
Agreement	A contract for providing Humanitarian Aid concluded between the Company and the Humanitarian Aid Recipient.
Sole Shareholder	Sole shareholder of the Company – AB "Ignitis grupė".

LDCHA	The Law on Development Cooperation and Humanitarian Aid of the Republic of Lithuania, including all subsequent amendments and additions.
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3. GENERAL PART

- 3.1. The Standard establishes the Company's objectives and the principles of providing Humanitarian Aid, the procedures for coordinating the decisions on providing Humanitarian Aid with competent authorities and making decisions as well as the conditions and the procedure of providing Humanitarian Aid.
- 3.2. The Company in its activities shall follow the international humanitarian law, the LDCHA and other national legal acts regulating the provision of Humanitarian Aid, the European Union and national legal acts regulating competition, the Articles of Association of the Company, the Policy, this Standard and other internal legal acts of the Company and the Group.
- 3.3. When providing Humanitarian Aid, the Company shall adhere to foreign policy priorities and international commitments as well as follow the principles of humanitarian activities established in the LDCHA.
- 3.4. The Company's objective of providing Humanitarian Aid is to meet the humanitarian needs of Ukraine, which has suffered from the military and/or armed hostilities, related to the energy sector by transferring the Retired Movable Property of the Company to recover (reconstruct) Ukraine's energy infrastructure.
- 3.5. Only Retired Movable Property may be deemed as Humanitarian Aid Items provided by the Company.
- 3.6. The value of the Humanitarian Aid provided by the Company shall comprise the residual value of the Retired Movable Property transferred by the Company and the Company's expenses incurred in dismantling, preparing, transporting this property, as well as other expenses that the Company may incur when transferring Retired Movable Property as Humanitarian Aid.
- 3.7. Upon a Request from international organisations, state or municipal authorities of Ukraine, public legal entities of Ukraine or public authorities of Ukraine, the Company may provide Humanitarian Aid Items to other legal entities which were authorised or instructed by Ukraine to take measures and actions in pursuit of humanitarian aid objectives.
- 3.8. The Company may provide Humanitarian Aid only if:
 - 3.8.1. it does not have tax arrears to the state budget of the Republic of Lithuania, the budgets or funds of municipalities which are administered by the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania, also debts with overdue payments to the budget of the State Social Insurance Fund as well as unfulfilled debt obligations according to the loan agreements and other obligatory debt documents concluded with the Ministry of Finance of the Republic of Lithuania or according to agreements with state guarantees;
 - 3.8.2. its preliminary or approved unconsolidated net profit over the financial reporting year is positive (no losses incurred).

4. DETERMINING THE HUMANITARIAN AID AMOUNT

- 4.1. The amount allocated by the Company for the provision of Humanitarian Aid shall be determined by the decision of the Company's Sole Shareholder, proposed by the Company's CEO.
- 4.2. The Coordinator shall notify the Policy Owner by email of the amount allocated by the Company for the provision of Humanitarian Aid, as determined in accordance with the procedure set forth in point 4.1 of the Standard, within 2 (two) working days of the date of the Sole Shareholder's decision.

5. SUBMITTING REQUESTS

- 5.1. In order to receive Humanitarian Aid for the purpose laid down in point 3.4 of the Standard, an Applicant may submit a Request directly to the Company by email/mail or through the state authorities or institutions of the Republic of Lithuania. The Request must indicate the required movable property and the objectives the requested movable property will be used for.
- 5.2. Together with the Request (or after, if the Coordinator requests it) the Applicant must submit a completed 'Questionnaire for business partners', which is provided in Annex 2 to the Anti-Corruption Control Measures Standard of the Group.
- 5.3. The Request and all the documents submitted together with the Request must be prepared (filled in) in Lithuanian or English. If the Request and/or other documents submitted together with the Request are prepared in another language (other than Lithuanian or English), a properly verified (with a translator's signature and a stamp of a translation agency, if it has one) translation into Lithuanian or English must be attached. If the Company agrees, the technical documentation provided by the Applicant may be prepared in the original language.
- 5.4. The Request and all the documents submitted together with the Request must be signed by the CEO of the Applicant or a person duly authorised thereof. If the Request and/or the documents submitted together with the Request is/are signed by an authorised person, an appropriate power of attorney or a decision (order, etc.) of the Applicant's CEO to confer the appropriate powers to the person must be submitted.

6. ASSESSING REQUESTS AND MAKING DECISIONS ON HUMANITARIAN AID

- 6.1. After receiving a Request, the Coordinator shall:
 - 6.1.1. assess the following:
 - 6.1.1.1. whether the provision of the movable property specified in the Request would exceed the amount allocated by the Company for providing Humanitarian Aid;
 - 6.1.1.2. whether the Applicant is an entity specified in point 3.7 of the Standard;
 - 6.1.1.3. whether the objectives set out in the Request for which the Applicant is requesting Humanitarian Aid are consistent with (compatible with) the objective set out in point 3.4 of the Standard;
 - 6.1.1.4. initiate an assessment of the Company's ability to provide Humanitarian Aid by the means of the movable property requested by the Applicant, during which they shall verify whether the Company possesses the movable property requested by the Applicant and whether the requested movable property is being used/usable in the Company's operations.
 - 6.1.2. relay via email:
 - 6.1.2.1. to the Policy Owner, the information about the received Request;
 - 6.1.2.2. to the responsible employee in the Corporate Security functional area, the document provided for in point 5.2 of the Standard.
- 6.2. The responsible employee in the Corporate Security functional area shall carry out, in accordance with the procedure set out in the Anti-Corruption Control Measures Standard of the Group, an evaluation of the Applicant's exposure to corruption and other risks – a due diligence.
- 6.3. In case additional information is needed, the Coordinator shall have the right to address the Applicant in writing or via email, requesting to submit additional information within the reasonable time limit set by the Coordinator.
- 6.4. The Policy Owner must approve the Company's intent to provide Humanitarian Aid to the Applicant under a specific Request. The approval/disapproval of the Policy Owner shall be submitted to the Coordinator via email.
- 6.5. If established that the Applicant or its Request meets the conditions set out in points 6.7.1–6.7.4 of the Standard, the Company shall contact the Ministry of Finance of the Republic of Lithuania (as an institution authorised by the Government of the Republic of Lithuania, which implements the rights and obligations of the Company's parent company, AB "Ignitis grupė"),

requesting approval regarding the appropriateness of providing Humanitarian Aid. Together with the letter, the Company shall submit to the Ministry of Finance the Applicant's Request (or its copy) and other information that is material for making a decision. The Coordinator shall draft the Company's letter.

- 6.6. Upon receiving the approval specified in point 6.5 of the Standard, the Company's CEO shall make a decision whether to classify all or part of the movable property specified in the Request as retired from the Company's operations and eligible for provision as Humanitarian Aid.
- 6.7. The Humanitarian Aid may be provided to the Applicant only if all the following conditions are met:
 - 6.7.1. after providing the movable property (or part thereof) specified in the Request, the amount allocated by the Company for the provision of Humanitarian Aid will not be exceeded;
 - 6.7.2. the Applicant is an entity specified in point 3.7 of the Standard;
 - 6.7.3. the objective(s) set out in the Request for which the Applicant is requesting Humanitarian Aid is/are consistent with (compatible with) the objective set out in point 3.4 of the Standard;
 - 6.7.4. the Policy Owner approves the Company's intent to provide Humanitarian Aid based on the Applicant's Request;
 - 6.7.5. the Ministry of Finance of the Republic of Lithuania, after considering the recommendation of the Ministry of Foreign Affairs of the Republic of Lithuania on the compatibility of the humanitarian aid with the priorities of the foreign policy of the Republic of Lithuania and with the international commitments, approves the appropriateness of the provision of Humanitarian Aid;
 - 6.7.6. the movable property requested by the Applicant has been deemed retired from the Company's operations and eligible for provision as Humanitarian Aid, in accordance with the procedure set forth in point 6.6 of the Standard.
- 6.8. If all the conditions set out in point 6.7 of the Standard are met, the decision on whether or not to provide all or part of the movable property specified in the Request to the Applicant as Humanitarian Aid shall be made by the Company's CEO, while taking into account the conclusion on the Applicant's exposure to corruption and/or other risks as well as other relevant information.
- 6.9. If it is established that the Applicant and/or its Request does not meet at least one of the conditions set out in point 6.7 of the Standard, the Coordinator shall inform the Applicant that the Humanitarian Aid will not be provided.
- 6.10. The Coordinator shall inform the Applicant (by a letter or email from the Company) and the Policy Owner (by email) about the decision made by the Company's CEO to provide or refuse to provide all or part of the Humanitarian Aid specified in the Request to the Applicant as Humanitarian Aid within 3 (three) working days from the date of making such decision.
- 6.11. The Company shall inform the Ministry of Foreign Affairs of the Republic of Lithuania in writing of its decision to provide Humanitarian Aid within 3 (three) working days from the date of such decision.

7. PROCESSING HUMANITARIAN AID

- 7.1. The provision of Humanitarian Aid shall be bonded with a written Agreement. If the value (amount) of a Humanitarian Aid Item exceeds EUR 100,000 (one hundred thousand euros), a notarised Agreement shall be concluded with the Humanitarian Aid Recipient.
- 7.2. The Agreement must specify the objective of providing Humanitarian Aid, the Humanitarian Aid Items and the procedure of submitting information on how the Humanitarian Aid Items provided by the Company were utilised.
- 7.3. Agreements may not include confidentiality agreements that restrict the disclosure of information regarding the humanitarian aid provided by the Company and its use to the public, except in cases where it is necessary to ensure the confidentiality of such information for security reasons.

- 7.4. An Agreement may may not be concluded if it provides for an obligation on the part of the Company to provide Humanitarian Aid using the Company's income (funds) of the following financial year.
- 7.1. The Agreement shall be signed by the Company's CEO or a person authorised thereof.

8. REPORTING ON HUMANITARIAN AID

- 8.1. The Humanitarian Aid Recipient shall submit the information to the Company within the deadlines and in accordance with the procedure set out in the Agreement on how the Humanitarian Aid Items provided by the Company were utilised.
- 8.2. The Coordinator shall ensure that the information specified in point 8.1 of the Standard is transferred to the Policy Owner and submitted to the Company's CEO and the Management Board of AB "Ignitis grupė" for their information.

9. PUBLICITY

- 9.1. The Company shall publish the information about the Humanitarian Aid provided on its website no later than within 1 (one) month from the provision of the Humanitarian Aid.
- 9.2. The Company shall also publish:
- 9.2.1. the Policy;
 - 9.2.2. this Standard;
 - 9.2.3. information on how the provided Humanitarian Aid Items were utilised (except in cases where such information must be kept confidential for security reasons);
 - 9.2.4. information about the Humanitarian Aid provided by the Company for the current year and at least for the last 3 (three) financial years;
 - 9.2.5. other information provided for in the internal legal acts of the Company.
- 9.3. The Coordinator shall ensure the information is made public.

10. IMPLEMENTATION AND MONITORING

- 10.1. Coordinator shall be responsible for initiating and implementing amendments to the Standard. Head of Finance and Administration Unit shall be responsible for overseeing the implementation and control of the Standard.
- 10.2. The Company's CEO shall make decisions regarding the approval of the Standard and/or its amendments.