



REPORT

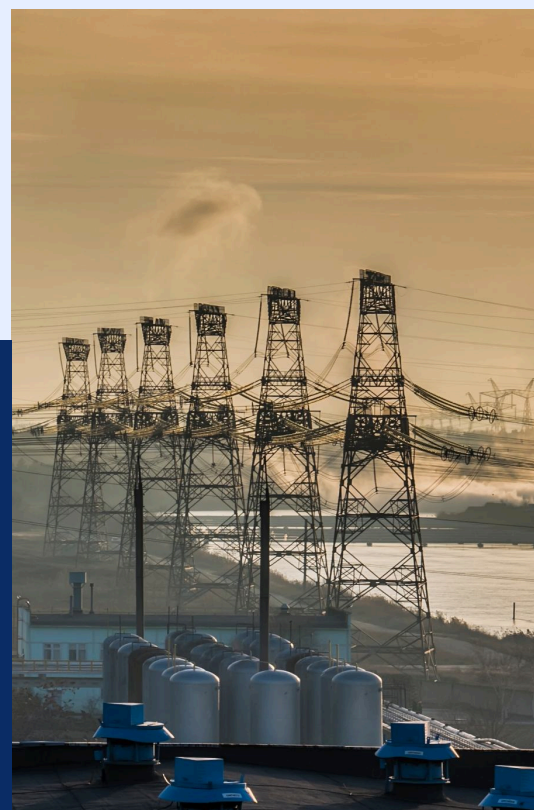
on the annual assessment of the
results of the implementation

**OF THE ANTI-CORRUPTION
PROGRAM MEASURES**

for 2025

Kyiv, 2026

Anti-Corruption Commissioner



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INTRODUCTION

JSC "NNEGC "Energoatom" was established by transforming the State Enterprise "National Nuclear Energy Generating Company "Energoatom" in accordance with the Law of Ukraine "On Joint Stock Company "National Nuclear Energy Generating Company "Energoatom".

According to its Charter, JSC "NNEGC "Energoatom" is a state-owned joint-stock company, a legal entity under private law, and a private joint-stock company.

The Company's anti-corruption policy is implemented within the framework of the corruption prevention system.

JSC "NNEGC "Energoatom" has implemented and operates a corruption prevention system, according to which, in the Company's internal activities:

- ✓ a risk-based approach to corruption risk management is applied, which allows for the identification, assessment, and minimization of corruption risks at all stages of the Company's business processes, including in the area of procurement;

- ✓ a consistent policy of conflict of interest management and integrity of the Company employees has been implemented;

- ✓ an internal policy on the handling of gifts and business hospitality has been established in accordance with the requirements of anti-corruption legislation and generally accepted notions of hospitality;

- ✓ mechanisms for the protection of whistleblowers and procedures for handling reports of corruption or corruption-related offences have been developed;

- ✓ internal communication channels have been created for reporting corruption or corruption-related offences;

- ✓ the Company has joined the Unified whistleblower reporting portal.

In its internal activities and in its relations with business partners, state authorities, and local self-government bodies, JSC "NNEGC "Energoatom" is guided by the principle of "zero tolerance" for any manifestations of corruption and takes all measures provided for by law to prevent, detect, and combat corruption.

Continuing the experience of previous years, in 2025 the Company took actions to prevent corruption, eliminate the preconditions for its emergence, and comprehensively support the implementation of state measures aimed at ensuring transparency and openness in the public sector of governance.

The main internal document of JSC "NNEGC "Energoatom" on the formation and implementation of anti-corruption policy is the Anti-Corruption Program.

The Anti-Corruption Program is mandatory for all employees of JSC "NNEGC "Energoatom", other persons acting on behalf of the Company, within the limits of the contracts (agreements) concluded with them.

ANTI-CORRUPTION COMMISSIONER

To ensure proper implementation of the measures and procedures defined by the Anti-Corruption Program, the Company has appointed an official responsible for its implementation - an anti-corruption commissioner, the head of the Department for Ensuring Activities in the Field of Corruption Prevention (hereinafter referred to as the Anti-Corruption Commissioner).

The functional responsibilities of the Anti-Corruption Commissioner are defined by the Anti-Corruption Program and his/her job description, the key ones being:

- ✓ ensuring the formation and implementation of measures to prevent corruption in the Company and monitoring their implementation;
- ✓ ensuring supervision, control, and monitoring of compliance by the Company's employees with anti-corruption legislation, the Anti-Corruption Program, and the Company's production, regulatory, organizational, and administrative documents on corruption prevention;
- ✓ organizing and participating in internal assessment of corruption risks in the activities of JSC "NNEGC "Energoatom".

In 2025, the Anti-Corruption Commissioner's activities were carried out within the scope of his/her authority by a subordinate department for ensuring activities in the field of corruption prevention (hereinafter referred to as the Department), consisting of five persons, and units (responsible persons) for the prevention and countering of corruption in the Company's Affiliates, which are under the operational management of the Anti-Corruption Commissioner.

ANTI-CORRUPTION COMMISSIONER - THE HEAD OF THE DEPARTMENT FOR ENSURING
ACTIVITIES IN THE FIELD OF CORRUPTION PREVENTION

THE DEPARTMENT FOR ENSURING ACTIVITIES IN THE FIELD OF CORRUPTION PREVENTION

UNITS FOR THE PREVENTION AND COUNTERING OF CORRUPTION OF THE COMPANY'S
AFFILIATES:

AFFILIATE "SS "ZAPORIZHZHIA NPP"; AFFILIATE "SS "RIVNE NPP"; AFFILIATE "SS "KHMELNYTSKYI
NPP"; AFFILIATE "SS "SOUTH UKRAINE NPP"; AFFILIATE "SS "EMERGENCY TECHNICAL
CENTRE"

RESPONSIBLE PERSONS FOR THE PREVENTION AND COUNTERING OF CORRUPTION OF THE
COMPANY'S AFFILIATES:

AFFILIATE "SS "WAREHOUSING"; AFFILIATE "SS "ATOMREMONTSERVICE"; AFFILIATE "SS "SCIENTIFIC
AND TECHNICAL CENTRE"; AFFILIATE "SS "ATOMPROJECTENGINEERING"; AFFILIATE "SS
"ATOMENERGOMASH"; AFFILIATE "SS "ADMINISTRATIVE DEPARTMENT"; AFFILIATE "SS "CENTRALIZED
PROCUREMENT"; AFFILIATE "SS "ENERGOATOM-TRADING"

GENERAL INFORMATION ON REPORTING

The Anti-Corruption Program was first adopted in June 2015 and updated in 2017, 2020, and 2023. The current version of the Anti-Corruption Program has been developed taking into account the provisions of anti-corruption legislation and international standard ISO 37001, the results of external and internal assessments of corruption risks in the Company's activities, and the practice of implementing anti-corruption procedures.

The Anti-Corruption Program is the main internal document of JSC "NNEGC "Energoatom" on the formation and implementation of anti-corruption policy, which defines a set of rules, standards and procedures for identifying, countering, and preventing corruption in the Company's activities.

To ensure proper implementation of the measures defined by the Anti-Corruption Program, JSC "NNEGC "Energoatom" has separate internal documents on corruption prevention, which regulate in more detail:

- ✓ the duties and rights of the person responsible for the implementation of the Anti-Corruption Program;
- ✓ the procedure for assessing corruption risks;
- ✓ the procedure for preventing and resolving conflicts of interest;
- ✓ the specifics of conducting introductory briefing on corruption prevention;
- ✓ hospitality and gift-giving policy;
- ✓ the procedure for conducting training and up-grading on corruption prevention;
- ✓ procedure for reviewing reports of corruption and possible violations of the Anti-Corruption Program;
- ✓ protection of whistleblowers, mechanisms for encouraging whistleblowers, and forming a culture of reporting possible violations of anti-corruption legislation;
- ✓ other anti-corruption measures implemented in the Company.

The Anti-Corruption Commissioner and heads of units (responsible persons) for the prevention and countering of corruption in the Company's Affiliates, in accordance with the established procedure, ensured the implementation of the specified measures and monitored their implementation during the reporting period.

The preparation of reports and the provision of information to the Acting Chief Executive Officer of the Executive Board of JSC "NNEGC "Energoatom" on the implementation of anti-corruption measures is carried out by the Anti-Corruption Commissioner in accordance with the requirements of Section 15 of the Anti-Corruption Program.

In accordance with subsections 15.4 and 15.5 of the Anti-Corruption Program, the Anti-Corruption Commissioner conducted an annual assessment of the result of the implementation of the Anti-Corruption Program measures and prepared this report.

CORRUPTION RISK MANAGEMENT

As part of the implementation of measures specified in Section 7 of the Anti-Corruption Program and in accordance with Part 2 of Article 61 of the Law of Ukraine "On Prevention of Corruption," JSC "NNEGC "Energoatom" has implemented a corruption risk management system that provides for regular assessment of corruption risks that may affect the Company's activities and taking the necessary and sufficient measures to eliminate or minimize them, monitor and control them, and update existing anti-corruption practices in line with changes in the internal and external environment of the Company's activities.

During the reporting period, the Anti-Corruption Commissioner organized and conducted periodic internal assessments of corruption risks in the Company's activities (hereinafter referred to as assessment) to analyze and assess (determine the levels of) possible corruption risks in the Company's activities and develop effective measures to eliminate (minimize) them.

In accordance with the order of JSC "NNEGC "Energoatom", a working group of 25 people was created to assess corruption risks in the activities of JSC "NNEGC "Energoatom" (hereinafter referred to as the Working Group), which included representatives of structural subdivisions of the Head Office and Affiliates of the Company.

The assessment was conducted in accordance with the requirements of the updated version of the Regulations on the procedure for assessing corruption risks, which provides for more advanced mechanisms and procedures that determine the application of a scoring system for assessing the levels of identified corruption risks.

During the identification, assessment, and development of measures to eliminate (minimize) corruption risks, the recommendations of the National Agency on Corruption Prevention, provided based on the results of a scheduled check of the Company's anti-corruption activities, were taken into account.

Based on the results of the assessment, the Working Group identified and assessed 13 corruption risks in the following areas of the Company's activities: procurement, corruption prevention, administrative management, and human resources. A Risk Register was created and approved by the Acting Chief Executive Officer of the Company's Executive Board.

As part of the measures specified in the Risk Register, a working group was set up to review the Company's internal procurement documentation, with its first meeting taking place in December 2025.

Other measures to minimize (eliminate) identified corruption risks in the Company's activities will be implemented within the established deadlines during 2026.

AWARENESS-BUILDING ACTIVITIES

As part of the work to update the anti-corruption policies of JSC "NNEGC "Energoatom", related to the corporatization process, the Anti-Corruption Commissioner has developed a new revision of the Anti-Corruption Program of JSC "NNEGC Energoatom" PM-D.0.34.621-25, which was approved by a decision of the Company's Executive Board on May 16, 2025, and prepared for approval by the Supervisory Board.

To improve the Company's anti-corruption policies regarding interaction with business partners and fostering a culture of integrity among the Company's employees, the Anti-Corruption Commissioner has updated the following in accordance with the Company's established procedures:

Regulations on conducting anti-corruption verification of business partners of JSC "NNEGC "Energoatom" PL-D.0.34.704-25;

Regulations on training and up-grading on corruption prevention at JSC "NNEGC "Energoatom" PL-K.0.34.709-25.

As part of the anti-corruption measures set out in Section 8 of the Anti-Corruption Program, the Anti-Corruption Commissioner and heads of units (responsible persons) for preventing and countering corruption at the Company's Affiliates during the reporting period ensured that the Company's employees were informed of the provisions of anti-corruption legislation, the Anti-Corruption Program, and the Company's internal documents on corruption prevention by conducting:

- ✓ introductory briefing on corruption prevention

In accordance with sub-section 8.2 of the Anti-Corruption Program, during the reporting period, such training was conducted for 1,858 individuals, namely: applicants who were hired for vacant positions in the Company; persons authorized to act on behalf of the Company; authorized persons responsible for organizing and conducting procurement/simplified procurement procedures in the Company, and members of relevant working groups.

During the introductory briefing on corruption prevention, employees were provided with visual aids on the anti-corruption policies of JSC "NNEGC "Energoatom," the legal status and rights of whistleblowers, and guarantees for their protection.

- ✓ training and advanced training on corruption prevention issues

During the reporting period, 68 training events on corruption prevention (presentations, e-learning courses, etc.) were organized and conducted for 23,530 employees of the Company in accordance with the approved schedule and in compliance with subsections 8.3-8.5 of the Anti-Corruption Program.

During the reporting period, the Anti-Corruption Commissioner, in particular:

- ✓ organized online training for 178 managers from all levels of the Company's Head Office on the topic: "Conflict of interest and ways to resolve it," which was conducted for the first time using the ASKO automated computer system and initial knowledge testing;

✓ prepared a presentation on the topic: "Anti-Corruption Program. Key Policies and Requirements," the materials of which were brought to the attention of managers at all levels of management and employees of the Company's Head Office.

A separate area of educational activities is the advanced training on corruption prevention for employees who are responsible for organizing anti-corruption activities in the Company.

The Anti-Corruption Commissioner and his/her subordinates from the Department for ensuring activities in the field of corruption prevention participated in the following events:

✓ online training in professional development in the field of advanced training on the topic of "Modern Anti-Corruption Measures E 57," conducted by the Scientific Park of Odessa Polytechnic University LLC, with the awarding of certificates (April-November 2025);

✓ webinar on "Filling out electronic declarations: innovations and tools for simplification," organized by the National Agency on Corruption Prevention (March 11, 2025);

✓ webinars on the topics "Compliance as a system: how to test its effectiveness in practice" (August 13, 2025), "Compliance in action: responding to incidents within the Company" (August 26, 2025), "Compliance under pressure: how to protect the Company during searches and interrogations" (September 10, 2025), "Compliance position in a crisis: how to protect the Company legally and reputationally" (September 24, 2025), "How to conduct an effective compliance audit: tools, roles, and steps for private companies" (October 21, 2025), "The European Way: Implementation of EU Directive 2019/1937 on the Protection of Whistleblowers into Ukrainian Law" (December 29, 2025), organized by the LIGA ZAKON Academy;

✓ conference "Building integrity and compliance in Ukraine: challenges and prospects for european integration," organized by Vinnytsia Mykhailo Kotsiubynskyi State Pedagogical University (March 27, 2025);

✓ the 5th annual conference "Whistleblowers in Ukraine: successes and challenges," organized by the National Agency on Corruption Prevention in cooperation with the Anti-Corruption Research and Education Centre (ACREC) (November 5, 2025);

✓ public discussions organized by the National Agency on Corruption Prevention (online), in particular regarding:

draft order of the National Agency on Corruption Prevention "On Amendments to the Procedure for Withdrawing from Public Access the Declaration of a Person Authorized to Perform Functions of the State or Local Self-Government" (31.03.2025);

presentation and discussion of the Report on the results of the analysis of judicial practice in bringing to justice for administrative offenses related to corruption for 2014-2024, prepared by experts from the National Agency on Corruption Prevention and the Centre of Policy and Legal Reform with the support of the EU Anti-Corruption Initiative (EUACI) (07.11.2025);

subsections 1.9 and 1.10 of Section I of the draft Anti-Corruption Strategy for 2026-2030 on countering corruption and corruption-related offences, as well as the independence, institutional stability, and effectiveness of anti-corruption institutions (07.11.2025);

subsection 1.7 "Protection of Whistleblowers" of Section I of the draft Anti-Corruption Strategy for 2026-2030 (8.12.2025);

subsection 2.8 "Public Procurement" of Section II of the draft Anti-Corruption Strategy for 2026-2030 (18.12.2025).

✓ clarification and information

Within the framework of implementing the provisions of subsections 8.1, 8.8-8.11 of the Anti-Corruption Program, the Company's employees were provided with clarification and advice on compliance with the requirements of anti-corruption legislation, the Anti-Corruption Program, and the Company's internal documents on corruption prevention.

In total, during the reporting period, the Anti-Corruption Commissioner and heads of units (responsible persons) for preventing and countering corruption in the Company's Affiliates provided 429 clarifications and consultations.

To ensure transparency and simplified access to information on anti-corruption activities, five articles on anti-corruption topics have been posted on the website of JSC "NNEGC "Energoatom".

CONFLICT OF INTEREST MANAGEMENT

Conflict of interest management in the activities of employees of JSC "NNEGC "Energoatom" was carried out within the framework of the implementation of measures specified in Section 9 of the Anti-Corruption Program.

The mechanism for preventing and resolving conflicts of interest is one of the anti-corruption measures implemented in the Company to ensure the integrity of employees and minimize potential risks of corruption manifestations related to the possible influence of private interests on the performance of their official duties.

Significant attention in this regard is paid to monitoring conflicts of interest in the activities of the Company's employees and ensuring their timely resolution if detected.

When applying for a job at the Company, candidates for vacant positions fill out a "Conflict of Interest Disclosure Form".

Managers of all management levels and certain categories of employees of the Company submit such a "Disclosure Form" annually as part of periodic declarations of information regarding the presence/absence of conflicts of interest.

Monitoring of conflicts of interest in the activities of the Company's employees and the timely application of mechanisms for its resolution is ensured within the defined competence of the Anti-Corruption Commissioner and heads of units (responsible persons) for the prevention and countering of corruption in the Company's Affiliates permanently by analyzing the information specified in the "Disclosure Form" obtained during the introductory briefing on corruption prevention and periodic declarations.

During the reporting period, the Anti-Corruption Commissioner and heads of units (responsible persons) for preventing and countering corruption in the Company's Affiliates ensured the analysis and summarization of information contained in the "Disclosure Form" of the Company's employees, and took timely measures to prevent and resolve conflicts of interest.

As a result of measures taken by the Anti-Corruption Commissioner and heads of units (responsible persons) for the prevention and countering of corruption in the Company's Affiliates within the framework of conflict of interest management, 256 conflicts of interest in the activities of employees of the Head Office and Affiliates of the Company were resolved, including 184 that arose during the temporary performance of official duties by managers of various management levels.

INTERACTION WITH BUSINESS PARTNERS

Preventing corruption and promoting the principles of integrity in the Company's internal and external activities is a priority and a key prerequisite for attracting investment to restore Ukraine's energy infrastructure.

Ensuring transparency in the Company's business activities and compliance with business ethics standards and rules are among the core values declared in the Policy Statement and Anti-Corruption Program. JSC "NNEGC "Energoatom" cooperates with business partners who share the values declared by the Company.

Within the framework of the measures specified in Section 10 of the Anti-Corruption Program:

- ✓ business partners are informed about the principles and requirements in the field of preventing and countering corruption, which are outlined in the Anti-Corruption Program, other policies developed for its implementation, including by posting the Anti-Corruption Program (including the English version) and other information on anti-corruption issues on the official website of JSC "NNEGC "Energoatom";

- ✓ 9,422 draft contracts and supplementary agreements were reviewed for the availability and content of anti-corruption provisions;

- ✓ 4,330 conclusions were prepared on anti-corruption verification of potential business partners, based on the results of studying and analyzing proposals from participants in public procurement (regarding the presence/absence of signs of affiliation with other participants in the procurement procedure; the presence/absence in the tender proposal of a participant who is a legal entity (except for non-residents), and information about the anti-corruption program and the appointment of an authorized person for its implementation in cases specified by law; the presence/absence of information about the procurement participant in the Unified state register of persons who have committed corruption or corruption-related offenses; the presence/absence of cases of bringing to justice, as established by law, for committing a corruption or corruption-related offense by employees (officials) of the procurement participant who are authorized to represent its interests during the procurement procedure, or individual entrepreneurs).

To ensure proper management of record-keeping in the Company's activities and to eliminate (minimize) corruption-prone factors during the preparation of internal documents, the Anti-Corruption Commissioner and heads of units (responsible persons) for the prevention and countering of corruption in the Affiliates, within the limits of their competence, reviewed 36,304 drafts of production, organizational, administrative, human resources, and other internal documents of the Company.

REVIEW OF CORRUPTION REPORTS AND WHISTLEBLOWERS PROTECTION

Within the framework of the measures specified in sections 12 and 13 of the Anti-Corruption Program, JSC "NNEGC "Energoatom" has ensured:

- ✓ the functioning of internal communication channels for reporting possible cases of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption" (hereinafter referred to as "corruption reports");

- ✓ compliance with the requirements of the Regulations on the implementation of mechanisms for encouraging whistleblowers and forming a culture of reporting possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption";

- ✓ providing the Company's employees with methodological assistance and advice on the procedure for reporting corruption and whistleblowers protecting.

JSC "NNEGC "Energoatom" cooperates with individuals who conscientiously report possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption."

The following internal channels for reporting corruption have been established and are operating at JSC "NNEGC "Energoatom":

- ✓ electronic communication channel: e-mail "Box of Trust";
- ✓ telephone channel: anonymous hotline;
- ✓ personal appointment with the Anti-Corruption Commissioner.

JSC "NNEGC "Energoatom" has been connected to the Unified whistleblower reporting portal, which is administered by the National Agency on Corruption Prevention.

During the reporting period, four reports of corruption were received on the Unified whistleblower reporting portal, of which three did not meet the requirements established by Part 2 of Article 53² of the Law of Ukraine "On Prevention of Corruption" for reports of possible facts of corruption or corruption-related offenses, other violations of this Law, and in this regard, the Anti-Corruption Commissioner:

- ✓ considered 1 report in accordance with the procedure established by the Law of Ukraine "On Citizens' Appeals";

- ✓ terminated the preliminary review of 1 report;

- ✓ rejected the preliminary consideration of 1 report;

- ✓ initiated, based on the results of a preliminary review of one report of corruption, an internal investigation, informed the anonymous applicant that he had been granted whistleblower status, and explained the rights and guarantees of protection for whistleblowers provided for by the Law of Ukraine "On Prevention of Corruption".

During the reporting period, 17 reports were received through the Company's internal communication channels for reporting corruption, none of which met the requirements for reporting possible corruption or corruption-related offenses, or other violations of Law of Ukraine "On Prevention of Corruption", as established by Part 2 of Article 53² of this Law.

The Anti-Corruption Commissioner reviewed 16 reports in accordance with the procedure established by the Law of Ukraine "On Citizens' Appeals," and one report, which was received in the form of information (resume), was forwarded to the Human Resources Department for information and use in their work.

In accordance with the requirements of the Law of Ukraine "On Prevention of Corruption" and the provisions of the Anti-Corruption Program, internal documents of the Company on corruption prevention, during the reporting period, the Anti-Corruption Commissioner ensured proper organization of cooperation with whistleblowers and observance of their rights and guarantees of protection provided for by anti-corruption legislation.

PRIORITY ACTIONS FOR 2026

In 2025, the anti-corruption activities of JSC "NNEGC "Energoatom" were the subject of an expert review by representatives of the Anti-Corruption Network for Eastern Europe and Central Asia of the Organisation for Economic Co-operation and Development (hereinafter referred to as the OECD) as part of the 5th round of monitoring of Ukraine.

In its report, the OECD Monitoring Team noted JSC "NNEGC "Energoatom" among the five largest companies in Ukraine that were assessed in the area of "Business Integrity" and demonstrated high results in all OECD criteria related to anti-corruption programs and the implemented risk management procedure, which meets the necessary OECD indicators.

Continuing the experience of previous years in the field of corruption prevention, to improve the anti-corruption policies implemented in the Company and raise the level of anti-corruption integrity among the Company's employees, the following priority actions are planned for 2026:

- ✓ approval of the updated version of the Anti-Corruption Program of JSC "NNEGC "Energoatom" PM-D.0.34.621-25, approved by the decision of the Company's Executive Board dated May 16, 2025;

- ✓ implementation of the "Procurement Policy" in the Company's activities;

- ✓ amendments to production documentation on procurement issues in terms of strengthening the control and responsibility of the Company's employees for carrying out activities in the field of procurement;

- ✓ conducting training events for the Company's employees on integrity in procurement, involving experts and specialists in this field, representatives of regulatory and law enforcement agencies, and relevant public organizations (by agreement);

- ✓ introduction of the "Declaration of Integrity" for effective management of conflicts of interest in the activities of the Company's employees;

- ✓ ensuring the implementation of actions to eliminate (minimize) corruption risks identified in 2025 in the Company's activities;

- ✓ taking effective actions to restore cooperation with the Ukrainian Network of Integrity and Compliance (UNIC) to jointly promote the idea of ethical and honest business conduct and enhance the transparency and openness of the Company's activities.