**Approved**

by the decision of the Supervisory Board

LLP "CCGT Turkistan"

(protocol dated "02" June 2023 No. 20)

*with amendments*

*dated November 21, 2023 (protocol No. 27)*

**CORPORATE ETHICS CODE**

**LIMITED LIABILITY PARTNERSHIP**

**“CCGT TURKISTAN”**

**Astana 2023 year**

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**Our Values!!!**

**Responsibility**

We act objectively and constructively

We take responsibility before the state and stakeholders

We recognize our social responsibility, treating society and nature with respect

We build long-term relationships based on the principles of transparency

**Safety**

We place the utmost priority on people, their lives, and health

We make every effort to ensure safe working conditions and preserve health

We bear personal responsibility for compliance with safety and labor protection standards, and for environmental pollution

We use natural resources economically and rationally

**Respect:**

We strictly adhere to the laws and do not accept any forms of discrimination

We act on the principles of trust and respect

We value our business reputation and the trust placed in us

We respect each other and adhere to business etiquette norms

**Good Faith/Honesty:**

We make decisions based on conscience, morality, and the interests of the Partnership

We act honestly and in good faith

We perform our work in a way that we can be proud of

We are consistent and fair in our decisions and actions

**Team:**

We place the interests of the team above personal ones and respect each other's opinions

We work in an atmosphere of trust and mutual support

We freely express our opinions and listen to others

We believe that the knowledge, experience, and ideas of each team member are important for achieving the best results

# **1. General Provisions**

1. The Corporate Ethics Code of LLP "CCGT Turkistan" (hereinafter - the Code) establishes the corporate values of LLP "CCGT Turkistan" (hereinafter - the Partnership), defines the main principles, rules of business conduct and interaction with stakeholders, and represents a set of corporate ethics requirements that all officials and employees of the Partnership adhere to based on compliance with ethical norms and the laws of the Republic of Kazakhstan.

2. The Code aims to consolidate unified corporate values, develop corporate culture, and strengthen the reputation of the Partnership.

# **2. Scope of Application**

3. The Code applies to all employees of the Partnership regardless of their position, as well as to members of the Supervisory Board. The references "we," "you," "us," "everyone" in the Code refer to all employees, officials of the Partnership, and members of the Supervisory Board.

4. The Partnership, its officials, and employees accept and continuously and strictly adhere to the provisions of the Code when making decisions at all levels of authority, in relationships with all stakeholders and the public as a whole, both when making strategic decisions and in carrying out daily work.

5. All requirements and provisions of the Code concerning employees also apply to individuals performing work in the Partnership under a service agreement for personnel provision.

6. We welcome adherence by clients, partners, and other counterparties of the Partnership to the behavioral norms established in the Code. The Code, to the extent that it does not contradict the essence of existing obligations, is advisory in nature for all stakeholders of the Partnership, including suppliers and service consumers.

# **3. Terms, Definitions, and Abbreviations**

7. For the purposes of the Code, the following terms, definitions, and abbreviations apply:

**1) official** – a member of the Supervisory Board, the chairman and members of the Management Board, individuals performing managerial functions;

*Footnote. Subparagraph 1) of paragraph 7. with amendments made by the decision of the Supervisory Board of the Partnership dated November 21, 2023 (protocol No. 27).*

**2) stakeholders** – individuals or legal entities whose interests are affected in the course of the Partnership's activities, having or believing they have legitimate claims regarding certain aspects of the Partnership's activities;

**3) Compliance Officer** – an employee of the Partnership, organizationally and functionally accountable to the Supervisory Board of the Partnership, whose main task is to build an effective compliance system in the Partnership, monitor compliance risk management, and perform other functions provided for in the internal documents of the Partnership;

**4) Counterparty** – a legal entity or individual with whom the Partnership has entered into or plans to enter into any transaction (contract/agreement/contract/memorandum, etc.);

**5) Compliance Risks** – the likelihood of losses and legal sanctions resulting from the Partnership, its officials, and employees' failure to comply with the requirements of legislation and the internal documents of the Partnership;

**6) Conflict of Interest** – a contradiction between the personal interests of individuals equated to persons authorized to perform state functions, officials, employees, and their official powers, whereby the personal interests of the specified individuals may lead to non-fulfillment and/or improper fulfillment of their official duties;

**7) Corporate Culture** – specific values, principles, norms of behavior, and attitudes of the Partnership;

**8) Corporate Ethics** – a set of principles of business conduct and ethical norms that guide the Partnership, its officials, and employees in their activities;

**9) Supervisory Board (SB)** – the Supervisory Board of the Partnership;

**10) Partner** – an individual and/or legal entity (their associations) participating in mutually beneficial cooperation, including a strategic partner;

**11) Employee** – an individual in labor relations with the Partnership who directly performs work under an employment contract;

**12) Ethical Norms** – values that employees of the Partnership must adhere to in the course of their work activities.

# **4. Principles of Business Conduct and Ethical Standards**

8. The Partnership, its officials, and employees are guided by the following principles of business conduct:

**1) Openness** – we strive to be open to meetings, discussions, and dialogue, to build long-term cooperation with colleagues and stakeholders based on mutual interests, respect for rights, and a balance between the interests of the Partnership and stakeholders;

**2) Responsibility** – we must make thoughtful and reasonable decisions and take actions at every level with a high degree of responsibility. Responsibility for commitments undertaken rests equally on all officials and employees of the Partnership, regardless of their status and position;

**3) Transparency** – we aim to enhance transparency and accessibility of information based on improving the quality of reporting and accounting in accordance with legislation;

**4) Ethical Behavior** – we strive to be trustworthy to the Sole Participant, partners, other stakeholders, and the general public as a whole;

**5) Respect** – we ensure compliance with and respect for the rights and interests of all stakeholders, which arise from legislation, concluded contracts, or are indirectly related to business relationships;

**6) Legality** – our decisions must comply with legislation, the Corporate Governance Code of JSC "Samruk-Kazyna," the Charter of the Partnership, and the internal documents of the Partnership;

**7) Fairness and Meritocracy** – the Partnership strives for a fair and objective assessment of the individual efforts, abilities, and achievements of each employee, fostering a culture of understanding, interest, and support among employees at all levels;

**8) Zero Tolerance for Corruption** – we do not accept corruption in any form. In interactions with all stakeholders, the Partnership seeks to develop a constructive dialogue aimed at increasing their awareness of the actions taken by the Partnership in the framework of combating corruption;

**9) Prohibition of Conflicts of Interest** – the Partnership and stakeholders must act towards each other as honestly, in good faith, fairly, and loyally as possible, taking measures to prevent, identify, and eliminate conflicts of interest;

**10) Environmental Responsibility** – in its activities, the Partnership seeks to minimize the negative impact of its activities on the environment and society by treating resources with care, implementing modern environmental management systems, and standards.

9. The main areas of business relationships are governed by the following ethical norms:

**1) Balanced Decision-Making** – the criteria for production and other decisions made in the Partnership are not exclusively economic in nature; they also take into account social, environmental indicators, and principles of sustainable development;

**2) Confidentiality of Information** – confidential information of the Partnership is recognized as information classified as such in accordance with legislation and internal documents of the Partnership;

**3) Compliance with Competition Requirements** – the Partnership does not enter into agreements or arrangements that hinder competition and complies with relevant legislation.

**4) Equal Conditions for Hiring and Working Conditions** – the Partnership complies with labor legislation and creates comfortable working conditions for its employees. Employees are required to adhere to the norms of labor legislation and internal documents of the Partnership regulating labor relations and relations directly related to labor;

**5) Protection of Property** – officials and employees must ensure the preservation of the property and other assets entrusted to them by the Partnership, ensuring their effective and purposeful use. The property and other assets of the Partnership must be used only for lawful purposes related to the activities of the Partnership;

**6) Transparency of Financial Reports** – the Partnership presents accurate and complete financial and business information. All financial data, records, and reports must comply with International Financial Reporting Standards, legislation, and internal documents of the Partnership;

**7) Exchange of Gifts and Representation Expenses** – the acceptance of any gifts by employees of the Partnership is not allowed according to the Law of the Republic of Kazakhstan "On Combating Corruption." Representation expenses must meet the following criteria: be directly related to the goals of the Partnership's activities; be reasonably justified; not constitute hidden remuneration for a service, action, inaction, negligence, patronage, granting of rights, making a certain decision on a transaction, agreement, license, permit, etc., or an attempt to influence the recipient for any unlawful or unethical purpose.

10. The principles and norms set forth in paragraphs 8 and 9 of the Code must determine the behavior of officials and employees of the Partnership in their interactions with colleagues, as well as with all stakeholders.

# **5. How Compliance with the Code is Ensured**

11. The core principles of conduct and ethical standards outlined in the Code are placed by each employee of the Partnership at the forefront of their daily activities within the Partnership .

12. We commit to:

1) strictly adhere to legal requirements. If you notice any violation of legal requirements or are asked to take an action that you believe may lead to such a violation, promptly report it to your immediate supervisor or Compliance Officer or to the "hotline";

2) familiarize yourself with the provisions of the Code and adhere to them in daily work, avoiding inappropriate behavior;

3) complete training courses and testing organized by the Partnership on the study of the Code;

4) know and comply with the provisions of internal regulatory documents applicable to work;

5) treat colleagues with respect, providing support to new employees;

6) perform job duties with quality and on time, strive for optimal solutions, and take responsibility for the results of your work;

7) acknowledge your mistakes, report them to supervisors and colleagues to minimize possible negative consequences;

8) assist in the Partnership's investigations regarding possible violations;

9) seek help from your immediate supervisor or Compliance Officer if you have questions about the application of the Code or doubts regarding compliance with ethical principles.

13. Additional responsibility is placed on the Partnership 's management to create and maintain a culture of behavior in which employees know and understand their duties and freely inform about their doubts and problems.

14. The Chairman and members of the Partnership's Board, individuals performing management functions, are obliged to:

Footnote. The first paragraph of item 14 with changes made by the decision of the Partnership's Supervisory Board dated November 21, 2023 (protocol No. 27). ompany

1) demonstrate commitment to ethical principles by personal example;

2) ensure that subordinate employees are familiar with the provisions of the Code, understand and comply with its principles, including the understanding that commercial or financial results cannot be more important than ethical behavior;

3) create an environment of open communication within the team, where each employee feels comfortable bringing up any issue for discussion;

4) not assign tasks to employees that violate legal requirements, the Code, or other principles of business ethics;

5) promptly take measures to eliminate violations of ethical principles and take necessary corrective actions;

6) consider employees' compliance with the requirements of the Code and their contribution to the formation of a culture of behavior in the Partnership when evaluating employee performance.

When making decisions, always ask yourself:

1) Does my behavior align with the Partnership's values, ethical norms, and professional standards?

2) Does my action comply with the Partnership's policies and current legislation?

3) Is the decision I made, correct?

4) Is responsible professional judgment the basis of the decision I made?

5) Am I confident that my decision would not harm the Partnership's reputation if it became known to a wide audience?

If you answered negatively to any of these questions or found it difficult to respond, you need to seek help.

Discuss your options with your supervisor, whose task is to provide support and offer qualified advice.

You may also seek clarification from the Compliance Officer.

15. Commitment to and adherence to ethical and compliance requirements is the responsibility of everyone who works for or represents the interests of the Partnership . Violating the Code harms the reputation and activities of the Partnership and may lead to disciplinary actions or dismissal.

16. It is important to note that non-compliance with certain sections of the Code may constitute a violation of anti-corruption legislation and entail personal administrative or criminal liability.

17. Compliance with the Code is ensured by the Partnership 's Compliance Program and is fully supported by the Supervisory Board. The Compliance Officer develops the Compliance Program, coordinates it, and takes the lead in its implementation. The main elements of the compliance program are:

1) assessment of compliance risks;

2) implementation of compliance procedures and internal controls commensurate with compliance risks;

3) effective communication, including compliance training;

4) expression of concerns and reporting violations through the "hotline";

5) investigation of compliance violations and taking corrective measures.

# **5.1. Violations Requiring Immediate Reporting**

18. The Partnership fosters a culture of trust within the team, where any ethical issues can be discussed. However, there may be violations that must be reported immediately to the "hotline":

1) offering or receiving a bribe, promising to give a bribe, other violations of ethical norms;

2) cases of fraud;

3) actions aimed at distorting reporting;

4) actions that bear significant risks of loss of business reputation or legal risks for the Partnership;

5) violations of ethical norms that result in harm or potential harm to an employee(s) or the Partnership, where the motives for reporting are solely related to the desire to prevent or stop harm.

# **5.2. Compliance with Ethical Principles**

19. We value our reputation, adhere to ethical standards, and fulfill our commitments at all times and under all circumstances. We treat colleagues, clients, partners, and other individuals with whom we interact with respect and goodwill. We are responsible for the results of our work and for the surrounding work atmosphere.

***Your obligations:***

*a. follow generally accepted moral and ethical standards of behavior;*

*b. show respect for the state and other languages, traditions, and customs of all countries while working in Kazakhstan and abroad;*

*c. adhere to general moral and ethical standards of behavior during non-working hours, avoiding anti-social behavior that may harm the reputation of the Partnership;*

*d. refrain from public statements about the activities of the Partnership unless you are duly authorized.*

*What you need to pay attention to:*

*i. unethical behavior of employees that may lead to loss of the Partnership's reputation.*

# **5.3. Relationships with Business Partners**

20. The Partnership interacts with business partners, suppliers, and consultants based on the principles of legality, honesty, efficiency, mutual benefit, transparency, and full accountability for commitments made in accordance with the terms of contracts.

21. We comply with the terms of contracts with business partners and fulfill our obligations to them.

22. The selection of suppliers of goods, works, and services is carried out by the Partnership on a transparent basis in accordance with the requirements of the current legislation of the Republic of Kazakhstan and the internal documents of the Partnership, and is based on the preference for the best price, quality, and terms of supply of goods, works, and services, as well as the good business reputation of the supplier.

23. We do not allow the provision of unjustified benefits and privileges to business partners in our activities.

24. We expect our clients, partners, and other counterparties to adhere to the provisions of the Code or similar compliance policies, and they have the opportunity to report any actual or potential violations of the Code through the "hotline."

25. The Partnership strives to establish constructive relationships with organizations (public, non-governmental, and others) in order to improve public relations, enhance the environment, and ensure safety of life.

26. The Partnership commits to refusing cooperation with legal and physical persons of questionable reputation, does not make donations, and does not sponsor organizations that engage in discriminatory practices or any organizations that potentially jeopardize the image and reputation of the Partnership.

# **5.4. Attitude Towards Employees**

27. Equal hiring and working conditions. Our people are our most valuable asset, and the Partnership adheres to a policy of providing all its employees with the best opportunities for work. The Partnership provides equal opportunities to all who work in the Partnership for the development of their professional abilities and the improvement of skills. Therefore, the Partnership has created a fair procedure for hiring and promoting staff, selecting professionals with diverse work experience and talents.

***Your responsibilities:***

*a. perform your duties professionally based on our corporate values and principles, adhering to the highest ethical standards;*

*b. take every hiring, compensation, and promotion decision based on merit, qualifications, performance, and business necessity;*

*c. exclude any possibility of nepotism, subjectivity, or bias.*

***What you need to pay attention to:***

*i. signs of any indecent or inappropriate behavior in the workplace;*

*ii. signs of any obvious violations or potential violations of labor laws.*

# **5.5. Working Atmosphere**

28. We strive to create and maintain a working atmosphere that allows every employee to realize their potential. Our employees openly express their opinions and are not afraid to speak about problems. We acknowledge mistakes, learn lessons, and take action.

29. We value teamwork, where every voice will be heard. We respect the views of others and share knowledge and resources to achieve excellent results, ensure high-quality work, and promote individual and collective growth. We are open and trust each other.

30. Creating an atmosphere of understanding and trust, as well as supporting a productive working environment, is our shared responsibility. In our team, indecent, vulgar, rude, cruel, discriminatory, aggressive, or offensive expressions, gestures, and forms of behavior are unacceptable. We value diversity within our team. No forms of discrimination, including on the basis of beliefs, age, gender, and other characteristics, are tolerated in the Partnership under any circumstances.

# **5.6. Safety, Occupational Health, and Environmental Protection**

31. We ensure compliance with safety, occupational health, and environmental protection requirements in accordance with the requirements of legislation and the policies of the Partnership.

32. The Partnership provides safe working conditions for its employees and ensures that its activities comply with the requirements of legislation in this area. Officials and employees of the Partnership are required to strictly adhere to standards and rules in the field of safety and occupational health.

33. The Partnership follows the principles of environmental protection and strives to implement energy-saving technologies, waste-free production, recycling of waste, and minimizing the harmful impact of industrial production on the environment. For this purpose, the Partnership may take these factors into account when making investment decisions or entering into agreements with suppliers.

# **5.7. Protection of Partnership Assets**

34. All employees of the Partnership are required to act in good faith and to prevent the improper use or misappropriation of the Partnership's property, confidential information, and financial resources. First and foremost, our employees are guided by the interests of the Partnership.

35. We save the Partnership's funds and spend financial resources as if we were managing our own money.

36. Any use of the Partnership's property and resources for personal purposes is not allowed.

# **5.8. Conflict of Interest**

37. The Partnership highly respects your private life and understands and respects everyone's right to engage in lawful activities outside of the Partnership. At the same time, we ask you to be prudent and avoid the likelihood of a conflict of interest. A conflict of interest arises when your personal interests or connections potentially influence or could influence your business decisions for the Partnership. Situations that may be perceived as conflicts of interest are very diverse, and it is impossible to list them all. The Partnership's Conflict of Interest Policy outlines situations that may lead to a conflict of interest.

***Your responsibilities:***

*a. avoid situations where your personal connections/circumstances influence your business decisions in the Partnership;*

*b. disclose information about your actual, potential, or perceived conflicts of interest to your immediate supervisor or Compliance Officer;*

*c. do not participate in decision-making if you have an actual, potential, or perceived conflict of interest;*

*d. do not engage in any work and business (commercial or non-commercial) outside of the Partnership if it negatively affects your activities in the Partnership;*

*e. seek advice and recommendations from your immediate supervisor or Compliance Officer if you have any doubts about whether your personal circumstances affect your job responsibilities in the Partnership.*

***What you need to pay attention to:***

*i. You or your colleagues have family members or other affiliated persons who work for the Partnership or for an organization that is a potential or actual partner, or supplier of the Partnership;*

*ii. You or your colleagues have an equity stake in an organization or you or your colleagues hold a managerial position in that organization, which is a potential or actual partner, or supplier of the Partnership;*

*iii. You or your colleagues have a side job or other activity outside the Partnership that may require you or your colleagues to use the resources of the Partnership, including confidential information.*

# **5.9. Appearance Standards ("Dress Code") for Employees**

38. The traditional business style is a mandatory option for our appearance from Monday to Thursday. On Fridays, it is acceptable to come to work in neat casual clothing. Exceptions are made for employees participating in meetings conducted by the Sole Participant, government bodies conducting meetings with partners, going on business trips, or required to wear special clothing.

39. For categories of employees whose work standards require wearing special clothing, wearing it is mandatory on all working days without exception.

# **5.10. Gifts and Tokens of Hospitality**

40. In accordance with the legislation of the Republic of Kazakhstan, it is prohibited for officials and employees of the Partnership, as well as family members of these individuals, to receive material rewards, gifts, or services provided for actions (inactions) of this person in favor of individuals who provided material rewards, gifts, or services, if such actions (inactions) fall within the official powers of this person or if, by virtue of their official position, they can facilitate such actions (inactions).

41. Gifts and money received without the knowledge of individuals performing management functions and/or their family members must be transferred without compensation to the authorized state body in accordance with the requirements of anti-corruption legislation.

42. The Partnership recognizes the exchange of business gifts during official meetings and the execution of representation expenses, including business hospitality, as a necessary part of conducting business and a generally accepted business practice. The Partnership encourages an atmosphere of honesty and transparency regarding business gifts and expenses for business hospitality.

43. The execution of representation expenses, including business hospitality of the Partnership with third parties, must comply with the requirements of the Anti-Corruption and Fraud Policy, as well as other internal regulatory documents of the Partnership.

# **5.11. Anti-Corruption Measures**

44. The Partnership adheres to the principle of zero tolerance for corruption in any forms and manifestations (the "zero tolerance" principle) in its activities and considers it its duty to promote the enhancement of the anti-corruption culture in society.

45. Employees and officials of the Partnership, members of the Supervisory Board are prohibited, under any circumstances, including directly or indirectly, personally or through intermediaries, from offering, giving, promising, requesting, and receiving bribes or making payments to expedite administrative, bureaucratic, and other procedures in any form.

46. The Partnership expects clients, contractors, and partners to comply with relevant anti-corruption obligations.

47. Our common goal is to maintain a high business reputation of the Partnership, therefore each employee of the Partnership makes reasonable efforts in their daily work to minimize the risk of business relations with contractors who have been or may be involved in corrupt activities.

# **5.12. Confidentiality of Information**

48. Confidential information is recognized as information classified as such in accordance with the internal regulatory documents of the Partnership.

49. Officials and employees of the Partnership must familiarize themselves with the internal regulatory documents of the Partnership regarding the confidentiality of information. In the performance of their duties, officials and employees must adhere to these rules and procedures, take measures to protect confidential information, and prevent information leaks.

50. Any confidential information held by officials and employees of the Partnership must be kept secret and processed with special responsibility, unless otherwise provided by the legislation of the Republic of Kazakhstan.

51. Employees of the Partnership must take care to prevent unauthorized access to and disclosure of confidential information to other employees who do not have access to confidential information and any third parties, as well as to prevent the loss or destruction of data.

52. Upon receiving information about a violation of confidentiality rules regarding information or a breach of security of systems or devices, the employee must immediately report this fact to their supervisor or the authorized security personnel.

# **5.13. Public Communications**

53. The Partnership monitors compliance with high ethical standards in its relations with the public and the media. The dissemination of false information, concealment and/or distortion of facts in public statements by executives, its informational and advertising materials, or other public relations activities is not permitted.

54. The right to publicly speak, comment on events of the Partnership, or make any statements on its behalf in the media, including the internet, is held only by authorized officials and employees.

55. When speaking on behalf of the Partnership, it is necessary to adhere to generally accepted norms of professional behavior and ethics, disseminate only accurate information, and also refrain from disclosing confidential information. Employees of the Partnership should not indicate that they represent the Partnership or the Sole Participant when addressing personal matters.

56. Officials and employees of the Partnership should not publicly express their opinions on matters of official activity and the activities of the Partnership in general if it:

1) does not align with the main areas of activity of the Partnership;

2) reveals confidential information;

3) contains unethical statements regarding officials of the Partnership.

# **5.14. Transparency in Business Operations and Accuracy of Reporting**

57. We ensure the transparency of our activities by openly interacting with various stakeholders and publishing accurate and timely information of both financial and non-financial nature.

58. In disclosing information, we are guided by the principles of accuracy, completeness, timeliness, regularity, and accessibility of disclosed data, as well as ensuring equal rights and opportunities for interested parties to obtain information, except in cases provided for by the legislation of the Republic of Kazakhstan and internal regulatory documents of the Partnership.

59. The financial and non-financial reporting of the Partnership is prepared in accordance with accepted standards and fully reflects, in all material aspects, the financial position and results of the Partnership's activities.

60. Employees of the Partnership, within their competencies and in accordance with the regulations of work processes, must honestly, accurately, timely, and fully prepare reports on the indicators of their activities and the activities of the Partnership. Providing inaccurate, incomplete, contradictory, and untimely reporting is unacceptable.

61. Falsification of documents and distortion of the true nature of any transactions is prohibited in the Partnership.