

POLICY

on the Prevention of Corruption and Fraud in the ORLEN Capital Group

The Policy for the prevention of corruption and fraud in the ORLEN Capital Group was introduced on 14 July 2022.

Objectives of the Policy:

- the establishment of uniform and consistent rules of conduct for companies from the ORLEN Group, aimed at reducing the risk of corruption and fraud in the course of pursued business activity, especially in relations with public administration representatives and trading partners.
- the determination of measures and responsibilities in companies from the ORLEN Group, the implementation of which leads to the reduction of the risk of corruption and fraud,
- the improvement of awareness of employees, external representatives, and stakeholders of companies from the ORLEN Group to the extent of adopted ethical standards.

PKN ORLEN S.A., as a reliable business entity and business partner that operates in a responsible and transparent manner, which gains its competitive advantage solely due to the quality, price and innovative characters of offered products and services, declares and expects a zero-tolerance approach to any symptoms and cases of corruption and fraud, while also promoting pursuit of activities based on ethical values and compliance with the law and market standards regulating issues related to the prevention of corruption and fraud, on all markets on which companies from the ORLEN Group, their branches and agencies operate.

The Policy for the Prevention of Corruption and Fraud in the ORLEN Capital Group (hereinafter: "Policy") was established in order to ensure a fair and transparent model of business activities conducted by the ORLEN Group that guarantees trust, security of economic trade, free competition and value for all stakeholders of the ORLEN Group.

The Policy supplements the provisions laid down in the *Code of Ethics of the ORLEN Capital Group*, especially as regards building awareness and determining rules of conduct aimed at reducing the risk of corruption and fraud.

Subject to the requirements of local legal regulations regarding the prevention of corruption and fraud, the requirements of this Policy apply to all employees of companies from the ORLEN Group, regardless of the form of cooperation and position held, and to all other stakeholders of companies from the ORLEN Group, especially entities acting on behalf of companies from the ORLEN Group.

Prohibited behaviours:

It is prohibited to commit **bribery**, understood as demanding, accepting, or promising a financial or personal benefit and granting or promising to grant a financial or personal benefit in return for abusing power or failing to discharge obligations, which may cause a financial loss to a company from the ORLEN Group or which constitutes an act of unfair competition or an unacceptable preferential act to the benefit of a buyer or recipient of goods, a service, or benefit. The above does not apply to accepting and giving permitted gifts, in accordance with the rules specified in the Gift Policy.

It is prohibited to commit **corruption**, understood as granting or promising a financial or personal benefit to a person performing a public function. It is also prohibited to take actions aimed at soliciting a person who performs a public function to infringe legal provisions or grant or promise to grant the said person a material or personal benefit for breaching the law. The above does not apply to accepting and giving permitted gifts, in accordance with the rules specified in the Gift Policy.

It is prohibited to commit **influence peddling in business activity** understood as invoking the influence and position in ORLEN Group companies or causing another person to think that such influence exists or reinforcing such thought and undertaking to act as an intermediary to arrange any matter in return for a financial or personal benefit or a promise thereof.

It is prohibited to commit **influence peddling in public administration**, understood as granting or promising to grant a financial or personal benefit in return for acting as an intermediary in arranging a matter in a state institution, local and regional government institution, international or national organisation, or in a foreign organisational unit managing public funds, consisting in unlawful exertion of influence on a decision, action, or omission to act by a person performing a public function, in connection with the performance of that function.

It is prohibited to commit **tender interference** in order to obtain a financial or personal benefit, prevent or hinder a tender or procurement procedure, or enter into an arrangement with another person acting to the detriment of the owner of property or a person or institution for whom the tender or procurement procedure is conducted. It is also prohibited, in connection with a tender or procurement procedure, to disseminate information or conceal significant circumstances of importance to the conclusion of a contract being the subject of a tender or procurement procedure or to enter into an arrangement with another person acting to the detriment of the owner of property or a person or an institution for whom a tender or procurement procedure is conducted.

It is prohibited to commit **sports corruption**, understood as demanding, accepting or promising a financial or personal benefit and granting or promising to grant a financial or personal benefit in return for unfair behaviour that may affect the result or conduct of sports competitions organised by a sports federation or an entity operating on the basis of an agreement concluded with that federation, or an entity operating under its authorisation.

It is prohibited to **keep inaccurate financial documentation**, understood as material damage caused to a company from the ORLEN Group by not keeping records of

business activity or keeping inaccurate or false records, especially by destroying, deleting, hiding, or falsifying documents concerning business activities pursued by companies from the ORLEN Group.

It is prohibited to **act to the detriment of resources** of a company from the ORLEN Group, understood as theft, misappropriation, destruction, or any use of resources of companies from the ORLEN Group that is contrary to the provisions of law, internal regulations, or intended use of these resources.

It is prohibited to commit **cronyism and nepotism**, understood as abuse of a held function or mutual support by representatives of the same group, e.g. due to a familial relationship, intimacy or membership in the same political, religious, trade, ethnical organisation, etc. in order to obtain financial or personal benefits, on the basis of acquaintance rather than substantive grounds specified in the regulations in force in companies from the ORLEN Group.

It is prohibited to **make contributions to political parties**, understood as payment made by companies from the ORLEN Group to domestic or foreign political parties or movements, or supporters thereof, regardless of their form.

It is prohibited to **exert pressure or influence** meaning that the actions of companies from the ORLEN Group related to sponsorships, barter and donations cannot take the form of exerting pressure or influence on the decision-making process of the beneficiary.

It is prohibited to take any other actions prohibited by generally applicable laws, including but not limited to scams, document forgery, perjury.

Actions of an entity aimed at the performance of provisions laid down in this Policy cannot give rise to negative consequences from a company from the ORLEN Group, if as a result of conduct compliant with the Policy the said entity failed, in particular, to acquire or retain a customer, sell a product or service, achieve an objective or otherwise create economic or reputational gain for the ORLEN Group.

PKN ORLEN S.A. makes use of control mechanisms in its business processes

Control mechanisms are used in all business processes in which the risk of corruption and fraud has been identified.

Agreements with trading partners shall include an **anti-corruption clause** that includes, inter alia, anti-corruption standards applicable to each of the parties to the agreement and information on methods for reporting breaches of law in connection with the conclusion and performance of the agreement adopted by the parties to that agreement.

The trading partner selection process, contents of the agreement and its amendment must be documented in electronic form, in available information technology systems of the company from the ORLEN Group, to the extent ensuring the documentation of the course of the assessment and decision-making process.

PKN ORLEN S.A. enables the **reporting of breaches of law** and the protection of individuals reporting these breaches against retaliatory actions. At least one channel

for reporting breaches of law must ensure the ability to submit the report anonymously and the confidentiality of data identifying the individual reporting a breach in cases where reports are not submitted anonymously, in accordance with a separate internal regulation.

Management staff and persons participating in business processes that lead to the selection of a trading partner in PKN ORLEN S.A. are under an obligation to submit statements on legal or factual connections that may raise justified doubts as to their impartiality, in accordance with the rules laid down in the **Conflict of Interest Management Policy** or other internal regulations.

The giving and acceptance of gifts in PKN ORLEN S.A. is permitted on terms and conditions specified in the **Gift Policy**.

The Control and Security Office of PKN ORLEN S.A. shall implement business objectives of PKN ORLEN S.A. and the entire ORLEN Group, cooperates with law enforcement authorities, and ensures the security of companies from the ORLEN Group to the extent of preventing and identifying corruption and fraud, and assesses the compliance of actions taken by employees with the applicable laws and internal regulations.

This Policy shall apply accordingly in companies from the ORLEN Group registered abroad, to the extent compliant with legal requirements of the country of registration and international law.