



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.

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.

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.

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 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 ORLEN S.A. is permitted on terms and conditions specified in the **Gift Policy**.

The Control and Security Area of ORLEN S.A. shall implement business objectives of 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.



POLICY

FOR ACCEPTING AND GIVING GIFTS

IN THE ORLEN CAPITAL GROUP

The Policy for Accepting and Giving Gifts in the ORLEN Capital Group was introduced on 2 September 2022. The Gift Policy establishes standards in force in the ORLEN Group companies for accepting and giving gifts.

Main Assumptions of the Policy for Accepting and Giving Gifts in the ORLEN Group

1. The principles shall pertain to staff members of the ORLEN Group companies, defined as persons employed under an employment contract, irrespective of the working hours specified in the employment contract, natural persons providing services to the relevant organisational units of the ORLEN Group companies as part of their ongoing cooperation, in connection with the performance of the tasks of these organisational units, as well as external representatives of the ORLEN Group companies.
2. Gifts may be considered as income and are therefore subject to income tax. In exceptional circumstances, income from a gift may be exempt from taxation.
3. The following principles should be observed when deciding about accepting or giving a gift:
 - **Principle of honest intent of the gift-giver:** circumstances, the fact of giving, and the nature of the gift are intended solely to build or strengthen business relationships or as a courtesy; presenting a gift does not aim at influence the recipient and their objectivity when making business decisions, and the proposition to present a gift does not come at a time when the recipient is involved in a decision-making process in which the giver or their associate may benefit.
 - **Principle of legalism:** the type of gift and the circumstances in which it is given do not violate good manners as well as domestic, foreign, and international legal regulations.
 - **Principle of proportionality:** the unit value of a gift is within an acceptable limit and in accordance with the standards adopted in a given case; gifts shall be given sporadically and in connection with a specific occasion; giving of a gift shall not impose any obligation on the recipient or create any appearance of such obligation.
 - **Principle of transparency:** it is not allowed to accept gifts that, in the view of the recipient, may cause them embarrassment due to their value or a feeling of necessity to reciprocate the gesture or the desire to hide the fact of receiving such gifts from the supervisor and colleagues.
4. **Allowed gifts**
 - a) It is allowed to accept and give gifts, without the need to obtain additional consent, in relation to promotion or advertising, of a unit value not exceeding PLN 200 gross, provided that they are presented in accordance with the aforementioned rules listed in the Gift Policy.
 - b) Meals in the company of the trading partner's representatives are allowed up to the amount of PLN 200 gross per person provided that:
 - they are offered occasionally and on a reciprocal basis,
 - the meal is attended by the person inviting and offering the meal, or representatives thereof,
 - no family members or spouses, descendants, ascendants, relatives, in-laws in direct line to the second degree of persons listed in item 1 participate in the meal.
 - c) Invitations to entertainment events, understood as sporting events, theatre performances, concerts, or other cultural events up to PLN 200 gross are allowed provided that:
 - they are offered occasionally and on a reciprocal basis,
 - the person extending an invitation to the event also intends to participate in it.



- d) The following are acceptable and not treated as a gift: invitations to events, training courses, or workshops conducted by the person extending the invitation as the host, as long as participation in the event is free-of-charge.
- e) Advertising gifts, such as pens, notebooks, calendars, other small items, if possible with the logo of an ORLEN Group company or the trading partner with a unit value not exceeding PLN 200 gross, are allowed.

5. Not allowed gifts

Accepting and giving gifts that meet at least one of the following conditions is not allowed:

- a) the accepting or giving a gift is not in compliance with the laws in force in the country of registration of the ORLEN Group company, internal organisational acts in the ORLEN Group companies including the ORLEN Group Code of Ethics, or the relevant regulation that applies to the trading partner,
 - b) the gift is in the form of cash or cash equivalents, including: gift vouchers, gift cards, loans, shares, stocks, other securities, etc.,
 - c) the gift is inappropriate, for example: includes erotic content or has sexual overtones, or could otherwise adversely affect the good name of the ORLEN Group company or any third party,
 - d) the circumstances under which the gift is accepted or given indicate that the other party expects reciprocation of the action or give rise to an obligation, in particular to violate the law or internal organisational acts in force in the ORLEN Group company,
 - e) a gift that may give rise to a conflict of interest,
 - f) accepting or giving a gift is dependent on the value or size of the performance related to the level of cooperation,
 - g) a gift is given prior to the establishment of a business relationship, unless it is intended to showcase the giver's or recipient's core activity, in which case particular care is also advisable.
6. In case of accepting or giving gifts that take place outside Poland, the provisions of this Gift Policy regarding tax regulations shall only apply to the extent that the Polish tax law is applicable.
7. For tax purposes, the giver, together with the gift, should provide the recipient with information about the value of the gift.