



LIST OF ATTACHMENTS

(to read)

- 1R. Policy on the Prevention of Corruption and Fraud in the ORLEN Capital Group
- 2R. Policy for accepting and giving gifts in the ORLEN Capital Group
- 3R. Quality specification – methanol
- 4R. Formula Price Methanol
- 5R. Sanction Clause
- 6R. ORLEN POŁUDNIE contract draft – placed in a separate attachment
- 7R. ORLEN LIETUVA contract draft – placed in a separate attachment
- 8R. Environmental and OHS Regulations ORLEN Południe S.A. - placed in a separate attachment
- 9R. ORLEN POŁUDNIE Purchase Order draft



Attachment no. 1R. Policy on the Prevention of Corruption and Fraud in the ORLEN Capital Group

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.



Attachment no. 2R. Policy for accepting and giving gifts in the ORLEN Capital Group

GIFT ACCEPTANCE AND GIVING POLICY IN THE ORLEN CAPITAL GROUP

The gift policy sets out the standards applicable in the ORLEN Capital Group companies regarding the acceptance and giving of gifts.

Main Assumptions of the Gift Acceptance and Giving Policy in the ORLEN Capital Group

1. The rules apply to employees of the ORLEN Capital Group companies, understood as persons employed under an employment contract, regardless of the working time specified in the employment contract, natural persons providing services or performing work under civil law contracts as part of ongoing, regular cooperation, including Members of the Management Board of ORLEN S.A. and Members of the Management Boards of ORLEN Capital Group companies as well as external representatives of the ORLEN Capital Group companies.

2. Gifts may be considered income, and therefore are subject to income tax. In exceptional situations, income arising from receiving a gift may be exempt from taxation.

3. When making a decision regarding the acceptance or giving of a gift, the following principles should be observed:

– **Principle of honest intentions of the giver:** the circumstances, the act of giving and the nature of the gift are solely intended to build or strengthen business relationships or to show courtesy; the giving of a gift must not be intended to influence the recipient and their objectivity in making business decisions, nor should the proposal to give a gift occur at a time when the recipient is involved in a decision-making process from which the giver or a related person may benefit.

– **Principle of legality:** the type of gift and the circumstances of its giving must not violate good customs, or national, foreign or international legal provisions.

– **Principle of proportionality:** the individual value of a gift is within the acceptable limit and complies with the standards adopted in a given case; the gift is given occasionally and is related to a specific event; giving the gift must not impose any obligation on the recipient or create such an impression.

– **Principle of transparency:** it is prohibited to accept gifts which, in the recipient's perception, may cause embarrassment due to their value or a sense of obligation to reciprocate the gesture, or the desire to conceal the fact of receiving such gifts from a supervisor or colleagues.

4. Obtaining a permission to Give/Accept a Gift

The acceptance or giving of a gift with an individual value exceeding PLN 200 gross requires the consent of a supervisor or a person supervising the activities performed by persons providing services under civil law contracts, as well as registration in the Register of Benefits.

5. Permitted Gifts

a. It is permitted to accept and give gifts in connection with promotion or advertising, provided that this is done in accordance with the rules set out in the Gift Policy.

b. Invitations to entertainment events, understood as sporting events, theatrical performances, concerts or other cultural or scientific events sponsored/partnered by ORLEN S.A./an ORLEN Capital Group company, are permitted.

c. Promotional gifts such as pens, notebooks, calendars, and other small items are allowed, provided where possible they bear the logo of ORLEN S.A./an ORLEN Capital Group company or, as appropriate, the logo of the contractor.

d. Gifts with a value exceeding PLN 200 are subject to registration in the Register of Benefits.

6. Prohibited Gifts

a. It is not permitted to accept or give gifts that meet at least one of the following conditions:

- i. The acceptance or giving of the gift is contrary to the law applicable in the country of registration of the ORLEN Capital Group company or in which the ORLEN Capital Group company operates,



internal organisational acts in force in the ORLEN Capital Group companies, including the Code of Ethics of the ORLEN Capital Group or the relevant regulation at the contractor;

- ii. The gift is in the form of cash or a cash equivalent, such as gift vouchers, loans, shares, stocks, other securities, etc., except for fleet cards, fuel cards and similar products fostering consumer loyalty;
- iii. The gift is inappropriate for ethical reasons;
- iv. The acceptance/giving of the gift would take place at a time when a decision-making process involving the recipient or the giver is taking place.

b. It is not permissible to accept/give a gift in relations with a Polish or foreign public official, except for promotional gifts such as pens, notebooks, calendars, or other small items, provided, where possible, they bear the logo of ORLEN S.A./an ORLEN Capital Group company or, as appropriate, the logo of the contractor.

c. It is not permissible to give alcoholic beverages.

7. In the case of accepting or giving gifts outside Poland, the provisions of this Gift Policy regarding tax regulations apply only to the extent that Polish tax law is applicable.

8. For tax purposes, the giver should provide the recipient with information about the value of the gift along with the gift.



Attachment no. 3R. Quality specification – methanol

IMPCA REFERENCE SPECIFICATIONS

No.	Parameter	The method	Unit	Requirements
1.	Appearance		IMPCA 003	Clear and free from suspended
2.	Purity on dry basis	% W/W	IMPCA 001	Min 99.85
3.	Acetone	mg/kg	IMPCA 001	Max 30
4.	Ethanol	mg/kg	IMPCA 001	Max 50
5.	<u>Colour</u>	Pt-Co	ASTM D 1209 ASTM D 5386	Max 5
6.	Water	% W/W	ASTM E 1064	Max 0.100
7.	Distillation Range at 760 mm Hg	°C	ASTM D 1078	Max 1.0
8.	Specific Gravity 20°C/20°C		ASTM D 4052	0.7910-0.7930
9.	Potassium Permanganate Time test at 15°C	minutes	ASTM D 1363	Min 60
10.	Chloride as Cl	mg/kg	IMPCA 002	Max 0.5
11.	Sulfur	mg/kg	ASTM D 3961 ASTM D 5453	Max 0.5
12.	Water miscibility		ASTM D 1722	Pass test
13.	<u>Carbonizables</u>	Pt-Co	ASTM E 346	Max 30
14.	Acidity as Acetic Acid	mg/kg	ASTM D 1613	Max 30
15.	Iron in solution	mg/kg	ASTM E 394	Max 0.10
16.	Non Volatile Matter	mg/1000ml	ASTM D 1353	Max 8



Attachment no. 4R. Formula Price

Price based on FORMULA (GK ORLEN):

$$A = C + D + T$$

A – Price of Goods, DDP Buyer

C – Quarterly quotation Methanol FOB Rotterdam (ICIS-LOR)

D – Discount % FCA

T – Transport costs (depending on the selected Incoterms)



Attachment no. 5R. Sanction Clause

SANCTION CLAUSE

1. REPRESENTATIONS OF THE CONTRACTOR¹

The Contractor represents that, to the best of its knowledge, as of the date of the Agreement, it and its subsidiaries, parent companies and members of its bodies and persons acting in its name and on its behalf:

- (i) comply with sanctions provisions introduced by the United Nations, the European Union, Member States of the European Union and the European Economic Area, the United States of America, the United Kingdom of Great Britain and Northern Ireland (hereinafter: the **"Sanction Provisions"**);
- (ii) are not subject to any sanctions, including economic sanctions, trade embargoes or other restrictive measures under the Sanction Provisions and are not legal or natural persons with whom the Sanction Provisions prohibit transactions (hereinafter: the **"Sanctioned Entity"**);
- (iii) are not directly or indirectly owned or controlled by legal or natural persons meeting the criteria set out in point (ii) above;
- (iv) do not have their domicile or their principal place of business in a country subject to the Sanction Provisions or are not incorporated under the laws of a country subject to the Sanction Provisions;
- (v) are neither subject to nor involved in proceedings or an investigation against them in relation to the Sanction Provisions.

2. OBLIGATIONS OF THE CONTRACTOR

2.1 The Contractor hereby undertakes to ensure that during the term of the Agreement:

- (i) it and its subsidiaries, and members of its bodies and persons acting on its behalf and for its benefit, shall comply with the Sanction Provisions;
- (ii) any remuneration to which it is entitled under the Agreement will not be available (directly or indirectly) to the Sanctioned Entity and neither used for the advantage of the Sanctioned Entity to the extent that such action is prohibited under the Sanction Provisions;
- (iii) any of the representations represented in Clause 1 will remain correct.

2.2 In the event that any of the representations represented in Clause 1 becomes incorrect, the Contractor shall, unless prohibited by law, promptly, but in any event within 30 days of becoming aware of such a case, inform ORLEN S.A. of each such event and of the steps undertaken to restore the correctness of such representations.

2.3 In the event of breach of the obligations set forth in Clause 2.1, ORLEN S.A. shall be entitled to terminate the Agreement due to the fault of the Contractor and to recover any damages related thereto.

2.4 In addition, if as a result of violation of the obligations set forth in Clause 2.1 or Clause 2.2, ORLEN S.A. shall be subjected to any restrictions, sanctions or limitations by the entities listed in Clause 1 (i), ORLEN S.A. shall be entitled to recover any damages related to such restrictions, sanctions or limitations.

....., date.....

Signature

(authorized person)

¹ Przyjęte w klauzuli określenie „the Contractor”, do dostosowania w treści całej klauzuli, do nazewnictwa obowiązującego w Umowie dla strony, z którą ORLEN S.A. zawiera niniejszą Umowę, np. the Contractor, the Supplier, the Seller, the Purchaser, the Buyer, itd.