Control and Security Area

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.