

RULES of giving and accepting gifts in the ORLEN Group

On the basis of the Internal Anti-Corruption Programme, rules for giving and receiving gifts are introduced in the ORLEN Group.

Main rules for accepting gifts in the Orlen Group

1. The rules for giving and accepting gifts are standard in the ORLEN Group and are subject to implementation in all Group companies.
2. The rules apply to employees of ORLEN Group companies employed on the basis of a contract of employment or appointment, a contract for specific work or a contract of mandate, and to persons representing ORLEN Group companies in relations with representatives of contractors or public authorities, including relations between ORLEN Group companies.
3. A gift means any pecuniary, material or other benefit received or given by a person referred to in point 2, in particular in relations with contractors or public officials.
4. The following items are not considered gifts:
 - a) Catering services (defined as provision of ready or unprepared food or beverages, together with appropriate facilities enabling their immediate consumption, which takes place off the premises of the service provider) during business meetings, other business meetings held at the premises of ORLEN Group companies (or off-site) but at the expense of ORLEN Group companies or during meetings of ORLEN Group companies' bodies or committees acting under internal arrangements of ORLEN Group companies or off-site, but at the expense of ORLEN Group companies or during meetings of ORLEN Group

companies' bodies or committees acting under internal arrangements of ORLEN Group companies) shall not be considered a gift within the meaning of these Principles if such expenditure can be classified as a general, administrative or other business expense.

- b) Invitations to meetings, events, training sessions or workshops organised by the person who invited you as a host are permitted and are not considered a gift, unless your attendance is conditional on the payment of an attendance fee, which the host will pay on your behalf.
5. Gifts may be considered as income and are therefore subject to income tax. In exceptional situations, income from the receipt of a gift may be exempt from taxation.
6. The person referred to in paragraph 3 of these Rules is obliged to inform the recipient of the value of the gift at the time of giving it. For gifts whose value does not exceed **30 000 HUF** excluding VAT (the market value of the gift), it is sufficient to inform the recipient that the value of the gift does not exceed this amount. In the case of a gift whose value exceeds **30 000 HUF** excluding VAT, determine the market value of the gift and inform the recipient of it.
7. If the recipient may find the information about the value of the gift tactless or socially inappropriate for the situation in question, then the information must be communicated in another acceptable way (by reference to the ORLEN Group's anti-corruption principles or a gift-value label, etc.).
8. The following principles should be observed when deciding whether to receive or give a gift:
- a) Principle of good faith of the gift giver:
 - The circumstances, the giving and the nature of the gift are intended solely to build or strengthen business relationships or to express goodwill.
 - The aim of the gift is not to negatively affect the recipient and its impartiality in making business decisions.
 - An offer to make a donation does not occur when the recipient is

involved in a decision-making process from which the donor or a person related to the donor could benefit.

b) Principle of legality

- The type of gift and the circumstances under which it is given shall not contravene custom, good practice or domestic, foreign or international law.

c) Proportionality principle:

- The unit value of a gift is without prejudice to the principles set out in these Rules.
- Gift-giving takes place occasionally and is linked to a specific occasion.
- Giving a gift does not impose any obligation on the recipient or create such an appearance.

d) Transparency principle:

- It is not permitted to receive gifts that may cause embarrassment in the perception of the recipient due to the value of the gift or the feeling of needing to reciprocate the gesture or the motive to hide the receipt of these gifts from superiors and colleagues.

9. Accepting or giving gifts referred to in these Principles is permissible if it is appropriate under the circumstances and in compliance with the ethical principles applicable to ORLEN Group companies and the donors themselves. The decision to accept or give a gift must be preceded by an individual assessment of the person referred to in point 2 of these Principles. If the circumstances do not allow for an assessment, it must be preceded by consultation with a superior and or the person responsible for the security area in ORLEN HUNGARY Kft.

10. The acceptance of gifts in connection with promotions or advertising, the unit value of which does not exceed the amount of **30 000 HUF** excluding VAT, is permitted without the need for additional approval, as long as it is done in accordance with the aforementioned rules.

11. Meals accompanied by representatives of the contractor are permitted up to a value of **30 000 HUF** excluding VAT per person, provided that:

- a) are sporadic in nature and can be offered on a reciprocal basis,
- b) the meal is attended by the person inviting and offering the meal, or their representatives,
- c) the meal was not attended by family members, nor by the spouse, descendants, ascendants, relatives in the direct line to the second degree of the persons listed under point 2.

12. Invitations to entertainment events, understood as sports events, theatre performances, concerts or other cultural events up to the value of are acceptable. **30 000 HUF** excluding VAT, provided that:

- a) are of an occasional nature and may be offered on a reciprocal basis,
- b) the person offering the ticket also intends to attend the event.

13. The following are acceptable and are not considered as gifts: invitations to events, training courses or workshops hosted by the giver of the invitation as long as participation in the event is free of charge.

14. Promotional gifts such as pens, notepads, calendars, other small items, if possible with the contractor's logo, with a unit value of no more than **30 000 HUF** excluding VAT are acceptable.

15. The following principles should guide your decision to accept a gift:

- a) Principle of honest intentions of the giver.
 - The circumstances, the fact of the gift and the nature of the gift are intended solely to build or strengthen business relationships or to show courtesy.
 - The presentation of a gift is not intended to have a negative impact on the recipient and their objectivity in making business decisions.
 - The proposal to give a gift does not take place at a time when the recipient is involved in a decision-making process, the beneficiary of which may be the giver of the gift or a person associated with the giver.

- b) The principle of legalism.
 - o The type of gift and the circumstances under which it is given do not violate good morals and national, foreign and international laws.
- c) Proportionality principle.
 - o The unit value of the gift is within the permissible limit and complies with the standards adopted in the case.
 - o The gift is given occasionally and is linked to a specific occasion.
 - o Giving a gift must not impose any obligation on the recipient or create such appearances.
- d) The principle of transparency.
 - o It is not permissible to accept gifts that the recipient feels may cause embarrassment about their value or a feeling of having to reciprocate the gesture or a desire to hide the fact of receiving such gifts from superiors and colleagues.

16. It is not permissible to accept gifts that meet one or more of the following conditions:

- a) the gift is in the form of a cash or cash equivalent,
- b) gift is inappropriate,
- c) acceptance of a gift is inconsistent with the anti-corruption policy in place at ORLEN Group companies or the counterparty,
- d) the circumstances under which the gift is accepted indicate that the giver expects the behaviour to be reciprocated or triggers an obligation,
- e) a gift, the giving of which may result in a conflict of interest,
- f) the acceptance of a gift depends on the value or size of the achieved parameters related to the level of cooperation.

17. In the case of acceptance of gifts that takes place outside Hungary, the tax provisions of these Rules shall apply only to the extent that Hungarian tax law is applicable.