	Procedure introducing procedure	<b>No P-P052</b>
Date: 12.03.2024	<b>Polenergia Group Social Engagement Policy</b>	INFORMATION AND COMMUNICATION

*Polenergia Group Social Engagement Policy*

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## 1. Recitals

The Polenergia Group Social Engagement Policy is an integral part of the Polenergia Group's Public Communication Plan. Both documents are an important element of the Group's social responsibility.

Fulfilling the role of a responsible business and employer, a member of the local community and a good neighbour is an important task of the Company. Polenergia also declares to be open to the world, responsive to people's needs and ready to help.

Pro-social and pro-ecological activities are undertaken to support the implementation of the Group's goals in the field of sustainable development. These goals correspond to and respond to the needs of local communities, resulting in real changes in the lives of the people to whom they are addressed.

The Ambition of Polenergia Group is to be an active member of a given local community. It is also important that Employees of the Polenergia Group who are involved in providing assistance to others or need it themselves can feel safe, knowing that they can count on the support from their employer.

Polenergia Group treats social activities as one of the elements supporting the implementation of its long-term development strategy and as an important part of its ESG strategy. Both the Company and its Group SPVs care for building its position as a trusted partner at the local level. They aim not only to deliver good financial performance, but also to care for the local community and the environment.


The Group's social activities include: targeted donations, voluntary activities carried out by the Group's Employees and support in the form of sponsorship for initiatives related to sport, education, the development of culture and the preservation of cultural heritage, as well as environmental protection. An important element of Polenergia's social engagement is also the Employee Assistance Fund, which is intended to support them in activities carried out for the benefit of those in need.

## 2. Objective

**The goals of the Social Engagement Policy are the following:**

- building positive relations, especially with local communities and local governments, aimed at increasing trust in the Company, the energy industry and renewable energy sources;

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- building a positive image of the company as an entity responding to the needs of local communities and the natural environment;
- increasing the recognition of the Group's brand and its influence through sponsorship activities;
- assistance in creating educational and sports facilities for children and youth from areas where the Group's projects are or will be located;
- building a base of new specialists in the field of energy – through participation in educational events, involvement in the activities of foundations/scientific clubs, participation in industry partnerships and regular participation in scholarship and internship programmes;
- building strong relationships between Employees and integrating them;
- increasing the involvement of Employees in initiatives promoting the concept of employee volunteering;
- supporting Employees in activities for the benefit of society, strengthening the sense of being able to rely on support from Polenergia Group in this respect;
- supporting environmental measures through involvement in biodiversity projects aimed at protecting flora and fauna in locations where Polenergia Group projects are located;
- including the Group's Employees in climate education activities.

### 3. Range of activities


The Group mainly supports local initiatives carried out in the localities where the Polenergia Group projects are located or are planned to be located.

If assistance is provided from the Employee Assistance Fund, the scope of the action may be increased by those locations where Employees operate outside their workplace.

### 4. Management structure

Activities related to the implementation of the Social Engagement Policy are the responsibility of the Member of the Management Board responsible for ESG. Operational matters lie within the competence of the Environmental Protection and Sustainable Development Department. Direct supervision of the performance of the activities is exercised by the Director of the Environmental Protection and Sustainable Development Department. The teams that are responsible for specific areas (environmental protection and

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biodiversity, and the team responsible for social engagement) and report directly to the Department Director are subordinate to the Environmental Protection and Sustainable Development Department.

### 5. Division of roles and responsibilities

The Environmental Protection and Sustainability Department, within which the ESG Team operates, is responsible for the development and implementation of this Policy.

The manager of activities related to the social engagement of Polenergia Group is responsible for:

- conducting training courses, information meetings with Employees (in particular with Employees responsible for local contacts) concerning social engagement of the Polenergia Group;
- providing information on local events and the Group's social activities in individual localities;
- establishing budgets within which local support is provided;
- assessing public engagement projects with the support of managers of Polenergia projects, as well as municipal institutions;
- maintaining subsidy cards and schedules, and settling them;
- reporting the results of the Group's social engagement in the report on the implementation of social engagement projects and in the Group's annual non-financial report.


### 6. Areas of sponsorship activities and social engagement

Polenergia S.A. and the Group companies engage by subsidising social projects, sponsoring selected projects or organisations, and employee volunteering. These projects cover the following areas:

#### HEALTH

- sport and healthy lifestyle – supporting activities and initiatives that activate and promote sports and recreation in free time;
- supporting health promotion activities and initiatives; activities targeting children and young people, the elderly, people with disabilities and children from dysfunctional families;

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- supporting charitable social initiatives as well as those aimed at rehabilitating (e.g. through sport) people with mobility or intellectual disabilities;

#### DIVERSITY AND EQUAL OPPORTUNITIES

- measures to combat social exclusion and to promote equal opportunities, in particular concerning the activation of people with disabilities, children from poor or dysfunctional families, people from the 55+ age group and neurodiverse persons;
- measures to activate women from rural communities and supporting sports activity among girls and women.

#### EDUCATION and CULTURE

##### Education:

- increasing the value of educational institutions by enriching teaching equipment;
- green education – in particular targeting children and young people, promoting educational and environmental projects initiated by the Group;
- cooperation with vocational schools aimed at developing professional competences in areas related to the Group's business activity;
- cooperation with scientific clubs, projects for interns, enabling students to undergo internships in the workplaces of the Group Companies.

##### Science and research:

- supporting scientific and business initiatives aimed at developing science and knowledge transfer, including congresses, conferences and trade associations.


##### Culture:

- supporting activities related to the development of culture, in particular local events related to the culture of regions and local traditions;
- supporting the activities of municipal centres and cultural centres;
- participating in patronage of projects supporting culture and protection of national heritage;
- engaging in initiatives related to the promotion of film and theatre art, as well as music and literature and other cultural ventures;

#### ENVIRONMENT:

- environmental protection;

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- supporting initiatives related to RES development, education in the development of renewable energies, counteracting environmental pollution, as well as initiatives related to sustainable management of environmental resources;
- engaging in activities related to the conservation of local animal populations and areas of natural value;
- biodiversity actions, including: protection of fauna and flora, new plantings, creation of new green spaces within the Group projects;
- commitment to ecological projects in the areas where the Group's projects are located or are to be located;
- supporting the care of animals in need.

### 7. Areas excluded from sponsorship activities and social engagement

The Group does not engage in projects related to political activities, aimed at any discrimination, violating the law or generally accepted social norms. It also does not engage in activities that may pose a risk to life or health, or have a negative impact on the natural environment.

The Company does not consider requests for donations made by natural persons, where funds would be transferred to private bank accounts. Assistance may be provided by transferring funds to a designated sub-account maintained by formally registered Foundations/Associations.


Applications concerning the protection of health or life of Employees of the Polenergia Group or their families shall be individually examined by the Management Boards of Companies belonging to the Polenergia Group. They may decide to transfer aid in the form of a grant or to transfer it by the Company Social benefits Fund.

The Company is not engaged in projects related to the sponsorship/grant of professional sports.

The Group does not support activities aimed at destroying fauna or flora (e.g. tree felling), unless this endangers the lives or health of the residents of the area. Such activity must be preceded by a thorough analysis of the Environment and Sustainability Department.

All Group activities related to the provision of support in the form of cash or in-kind donations should be agreed with the Environment and Sustainability Department. It is crucial that these actions are consistent with the ESG Strategy, and Social Engagement Policy and Biodiversity Policy.


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## 8. Procedure

1. The Group companies include in the budget for the next year specific social activities that are subject to:
  - agreeing with the ESG Team and including them on the list (for new projects);
  - taking into account for subsequent years as a cyclical action, if such cooperation is provided for by the parties to the Sponsorship Agreement or a donation concluded previously;
  - approval at the stage of the Group's annual budgeting.
2. Additional sponsorship requests and requests for donations appearing during the calendar year (apart from those scheduled in item 1) are accepted by the Companies or the ESG Team. All requests addressed to the Group are analysed and verified by the ESG Team and the SPVs. Companies are obliged to inform the ESG Team about undertaking charitable cooperation and provide all documentation related thereto (including agreements and their settlement).
3. The final decision on starting the sponsorship cooperation is made by the Management Board/Management Boards of Companies.
4. A response to the submitted request is provided to the applicant no later than 2 (two) months from the date of its receipt by the Company.
5. Sponsorship shall take the form of bilateral agreements setting out in detail the mutual obligations of the parties. The agreements are of a standard nature, are subject to consultation with the partner and are prepared at the Company.
6. Donations may be made on the basis of a written request specifying the purpose of the donation, which may be sent by traditional post or by e-mail. The template of the request is attached as Appendix No 1 hereto.
7. In principle, the Company shall not consider offers submitted more than one month prior to the event to be sponsored or supported with a donation.
8. Donations and sponsorship activities made may be made public while respecting the privacy of individuals:
  - on the ESG website of Polenergia Group ([Serwis ESG \(polenergia.pl\)](https://www.polenergia.pl)),
  - in the annual ESG Report of Polenergia Group,
  - in a report on the implementation of social engagement projects, presented twice a calendar year.

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9. The indicators considered when developing the above-mentioned reports include: expenditure on charitable and sponsorship activities, number of activities/donations broken down by charitable and sponsorship initiatives, description of selected projects that are representative of the area.

### Rules for making donations

#### 1. Requests for donations addressed to the Company shall include:

- organisation registration data,
- contact details,
- description of the organisation's activities and experience,
- information about the initiative to which the donation relates.

#### 2. Information about the initiative should include:

- description and number of recipients,
- description of planned actions and expected results,
- amount requested,
- cost of implementing the entire project,
- information on the specific activities to be covered by the Company's donation.


All of the above data in item 1 and 2 will be processed for the purposes of the indicated activities in accordance with the GDPR Regulation.

#### 3. Criteria for evaluating donation requests:

- **Location of the charitable activity:** The Group primarily supports activities that are located within the operations of the Polenergia Group companies.
- **Purpose of donation:** must be within the scope of the Group's social activities.
- **Support needs:** urgent needs will be considered first, but they must be included in the Group's social and sponsorship activities.
- **Range of activities supported by the donation:** support should be provided to organisations that operate in the area where Group projects are located or where they are to be located. In the first instance, support will be provided to organisations operating within the municipality concerned, then to village, and then to the district.
- **Number of people in need to be supported:** the more beneficiaries will benefit from the support granted, the more likely the donation or sponsorship will be awarded to the organisation or institution concerned.

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- **Duration of the project supported by the Group Companies:** The Group shall promote initiatives that are either long-term or cyclical. Requests for support for one-off measures will be dealt with in the second place.
- **Compliance with the implementation of the Sustainable Development Goals:** The Group supports the initiatives that support the achievement of the UN's Sustainable Development Goals.
- **Confirmation of compliance with the Group Code of Ethics and the Group compliance principles:** there is no doubt that the activities supported by Polenergia Group must be ethical and exclude corruption.


**4. Before a donation is made, the following shall be checked:**

- purpose of donation
- organisation's statutory activities and reputation
- presence of the organisation and the beneficiary on sanctions lists
- compliance of the donation with applicable laws and the Polenergia Group Code of Ethics,
- whether the beneficiary is not personally linked to a politically exposed person
- whether the donation is not planned for private purposes
- whether the organisation's activities are regulated
- identity of beneficiaries whose actions are directed by the beneficiary entity

The above-mentioned activities should be carried out by the ESG Team with the support of the Legal Department and Group Compliance Department.

5. **The donation may only be used** in accordance with the purpose specified in the request. However, part of the financial resources may be used to cover the so-called administrative costs necessary to achieve the objective.
6. **The company has the right to control its progress at every stage of the project implementation**, including the compliance of the expenditure of funds with the purpose specified in the donation request/agreement. The Company also has the right to inspect the use of the object of donation or to ask for written information in this regard.
7. **The Donee who is not or will not be** in a position to implement a project financed/co-financed by the Company shall immediately notify the Donor thereof and return the entire amount received to the Donor's bank account.
8. **If the donation is used in a manner inconsistent with its intended purpose** or the Donee refuses to submit to an inspection of the compliance of the donation with the purpose specified in the request or agreement, the Donor may request the return of

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the object of donation. The return shall be made immediately upon receipt of a request to this effect.


**Rules for settling donations:**

1. The Donee shall be obliged to settle the donation on the terms and within the time limit specified in the donation agreement. In order to correctly settle the donation, the Donee should complete and send the donation settlement form together with photographic documentation and invoices confirming the disbursement of the donation.
2. Financial documents and other materials confirming the use of the donation shall be drawn up in a reliable manner and shall not raise any substantive or formal doubts. All copies of documents, unless it is possible to send their originals, shall be certified as true copies by an authorised person representing the Donee or the accounting department.
3. Each accounting document constituting an attachment to the settlement should include the following information: financed/co-funded from the Donor's funds, in accordance with the donation agreement (please provide the donation agreement number, the date of its conclusion and the donation amount used).
4. The Donee is obliged to keep documentation regarding the received donation for a period of at least 5 (five) full years. The obligation to store documentation for a longer period may result from generally applicable law.
5. The Donee shall make available the documentation concerning the donation made, at each request of the Company which provided the above-mentioned donation.
6. Any changes concerning the use of the object of the donation or the manner of settling the agreement shall require prior written (otherwise being null and void) consent of the Company which granted the above-mentioned donation.
7. It is also allowed to conduct an audit at the Donee's premises by a delegated Employee of the Donor, who will authenticate the original invoices, transfers regarding a given donation, etc., and then prepare a note on the audit for the needs of the ESG Team.

**Request for granting donation:**

Requests for granting donations shall be examined by the ESG Team in consultation with the SPV and/or the Company's Management Board.

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**Rules of performance of sponsorship activities:**

1. Sponsorship requests addressed to the Company shall include:


- data of the requesting entity allowing its clear identification,
- contact details,
- description and objectives of the project,
- description of its recipients,
- planned method of promotion,
- amount requested,
- description of sponsorship benefits,
- if another company from the industry in which the Company operates is involved in the project, also information in this regard.

Sponsorship activities are carried out in accordance with the adopted sponsorship guidelines on the basis of data contained in the sponsorship agreement. When making decisions on granting sponsorship, the Polenergia Group is also guided by the principles expressed in the "Code of Ethics" and the ESG Strategy.

2. Sponsorship activities shall mean transparent activities aimed at obtaining mutual benefits by the sponsor and by the Sponsored Entity.
3. In exchange for the provision of agreed promotional or advertising services to the Polenergia Group or its Subsidiaries, the Sponsored Entity receives financial support intended to cover the costs of all or a specific scope of work related to the implementation of the sponsored project. Promotional benefits should aim at creating a positive image of the entire Polenergia Group or its Subsidiaries, positioning and presenting the logo of Polenergia S.A. or Subsidiaries, increasing the prestige and value of the Sponsor's brand.
4. The evaluation of sponsorship offers received and the purchase and implementation of sponsorship services in the Polenergia Group are made exclusively in accordance with the principles of this Policy and are each time approved by the Management Board.
5. Criteria for assessing sponsorship requests:

**Location of the sponsorship:** the Group primarily supports activities that are located within the Companies' activities in development, construction and operations. In the case of the Companies' activities: Polenergia Fotowoltaika, Polenergia Sprzedaż, Polenergia Dystrybucja, Polenergia Obrót, Polenergia S.A.,

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Polenergia e-Mobility sponsorship activities may be carried out with consideration of the business needs of a given company, taking into account marketing issues.

**Purpose of sponsorship:** must be within the scope of the Group's social and sponsorship activities.

**Support needs:** urgent needs will be considered first, but they must be included in the Group's social and sponsorship activities.

**Range of activities supported by the sponsorship:** support should be provided to organisations that operate in the area where Group projects are located or where they are to be located in the future. In the first instance, support will be provided to organisations operating within the municipality concerned, then to village, and then to the district.

**Number of people in need to be supported:** the more beneficiaries will benefit from the support granted, the more likely the sponsorship will be awarded to the organisation or institution concerned.

**Duration of the project supported by the Group Companies:** The Group shall promote initiatives that are either long-term or cyclical. Requests for support for one-off measures will be dealt with in the second place.


**Compliance with the implementation of the Sustainable Development Goals:** The Group supports the initiatives that support the achievement of the UN's Sustainable Development Goals.

**Confirmation of compliance with the Group Code of Ethics and the Group compliance principles:** there is no doubt that the activities supported by Polenergia Group must be ethical and exclude corruption.

6. Before entering into a sponsorship relationship, please check:

- the purpose of sponsorship;
- the organisation's statutory activities and reputation;
- presence of the organisation and the beneficiary on sanctions lists;
- compliance of the donation made as part of the sponsorship with applicable laws and the Polenergia Group Code of Ethics;
- whether the applicant is not personally linked to a politically exposed person;
- whether the funds provided under the sponsorship agreement are not intended for private use;
- whether the organisation's activities are regulated;
- identity of beneficiaries whose actions are directed by the beneficiary entity.

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The above-mentioned activities should be carried out by the ESG Team with the support of the Legal Department and Group Compliance Department.

7. Cooperation with the Sponsored Entity is each time based on a sponsoring agreement or order, which specifies in detail the scope of cooperation within the sponsored project and all rights and obligations of the parties.


**Request for sponsorship:**

Requests shall be processed by the ESG Team or the Company/Company's Management Board. The Company/Company's Management Board shall each time inform the ESG Team about accepting the request and granting the sponsorship with a detailed description of the subject matter of the sponsorship and the actions to be taken thereunder.

**Rules for settling sponsorships:**

1. The Donee shall be obliged to settle the sponsorship on the terms and within the time limit specified in the sponsorship agreement. In order to settle, the Donee should complete and send the donation settlement form together with photographic documentation and invoices confirming the disbursement of the donation.
2. Financial documents and other materials confirming the use of the sponsorship funding should be drawn up in a reliable manner and shall not raise any substantive or formal doubts. All copies of documents, unless it is possible to send their originals, shall be certified as true copies by an authorised person representing the donee or the accounting department.
3. Each accounting document constituting an attachment to the settlement should include the following information: financed/co-funded from the Sponsor's funds, in accordance with the sponsorship agreement (please provide the sponsorship agreement number, the date of its conclusion and the sponsorship amount used).
4. The Donee is obliged to keep documentation regarding the received sponsorship funding for a period of at least 5 (five) years. The obligation to store documentation for a longer period may result from generally applicable law.
5. The Donee shall make available the documentation concerning the sponsorship funding granted, at each request of the Company which provided the above-mentioned sponsorship.
6. Any changes concerning the use of the object of the sponsorship or the manner of settling the agreement shall require prior written (otherwise being null and void) consent of the Company which granted the above-mentioned sponsorship.

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7. It is also allowed to conduct an audit at the Donee's premises by a delegated Employee of the Sponsor, who will familiarise themselves with the original invoices, transfers regarding a given donation, etc., and then prepare a note on the audit for the needs of the ESG Team.

## 9. Employee volunteering

Employee volunteering in the Polenergia Group involves the engagement of Employees in volunteer activities with the support of the Employer.

Volunteers are natural persons who are bound by a contract of employment or a civil law contract with the company and who voluntarily and without remuneration provide services to non-governmental organisations, public administration bodies, organisational units subordinated to or supervised by public administration bodies and to healthcare entities in the course of their unpaid activities.


### Objectives of the Employee Volunteering Programme in Polenergia Group:

1. Engage Employees in the implementation of the Group's ESG strategy by enabling them to engage in social activities.
2. Integrate Employees around the idea of helping.
3. Support the development, skills and interests of Employees.
4. Respond to local needs in the local communities where the Group companies operate or plan to operate.
5. Build and strengthen relations with the Company's stakeholders – non-governmental organisations and public institutions acting for the benefit of local communities.
6. Strengthen the Group's positive image among local communities.

### Beneficiaries benefiting from volunteer support:

1. In accordance with Article 42 of the Act on public benefit and volunteering (Journal of Laws of 2020, item 1057), volunteers may provide services to:
  - non-governmental organisations and bodies listed in Article 3(3) in respect of their statutory activities, in particular in the scope of public benefit activities, excluding their business activities;
  - public administration bodies, excluding their business activities;
  - organisational units subordinated to or supervised by public administration authorities, excluding business activities carried out by those entities;

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- healthcare entities within the meaning of the provisions on healthcare activities within the scope of their healthcare activities.
2. The Employee Volunteering Programme in the Polenergia Group does not include:
    - projects carried out for profit;
    - projects carried out abroad;
    - religious and political undertakings;
    - undertakings for institutions with which Employees have a capital relationship.
  3. Private facilities, companies and individuals cannot be recipients of projects.

Employee volunteering in Polenergia Group is based on three pillars. They are the following:

1. **Individual volunteering**, under which Employees independently undertake volunteering activities for the benefit of a selected organisation or institution. During these activities, they can benefit from the support of their employer.
2. **Short-term volunteering**, initiated and organised by the ESG Team, focuses on the activities of Employees, and involves joint assistance to selected organisations (e.g. work for community centres, animal shelters, etc.) and the implementation of climate education measures (e.g. conducting classes in schools).
3. **Grant volunteering**, which is carried out in a competitive manner. Each year, Polenergia Group allocates a specific cash pool to grant operations. Employees who have their own volunteering idea can submit it and receive funding for their activities. These actions should reflect the principles and objectives of the Group's Social Engagement Policy, be targeted at the local community or related to ecology and/or environmental protection. The detailed rules of the Grant Volunteering are described in the internal regulations of the competition.


**Employee volunteering in the Polenergia Group is both competence volunteering** (where Employees share their knowledge and skills with people in need) **and time volunteering** (which does not require special competences from Volunteers).

Employer support in voluntary activities

**The Company offers Volunteers:**

1. Substantive and communication support.
2. Financial support for the implementation of volunteer activities in accordance with the principles described in the regulations of the grant competition.

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3. Additional benefits, which are a form of volunteer development or appreciation (of a symbolic nature) for participating in volunteer activities.
4. Organisational support, in particular for the organisation of short-term volunteering, initiated and coordinated by the ESG Team.

### Ways to measure the effectiveness of the Volunteering Programme


1. Monitoring, measuring and reporting of volunteer activities is carried out by the ESG Team.
2. The measurement process collects data provided by Volunteers, as well as information from beneficiaries, data from Volunteers' reports, photo reports from volunteer participants and information from the ESG Team organising selected volunteer projects.
3. The following data shall be collected in the Volunteering Programme:
  - number of Employees enrolled in the Volunteering Programme,
  - number of Employees and persons from outside the company engaged in volunteering in a given year,
  - number of volunteer engagements,
  - number of completed volunteer projects (by competence and time volunteering),
  - number of projects submitted by Employees,
  - number of entities benefiting from employee volunteering (indirect beneficiaries),
  - number of persons benefiting from employee volunteering (direct beneficiaries),
  - number of hours spent on employee volunteering,
  - amount of funding allocated to volunteering.
4. In order to complement quantitative research, qualitative research is used in the form of:
  - opinions collected in project implementation reports,
  - individual interviews with volunteers and beneficiaries.
5. A consolidated report on the scale and results of employees' engagement in the employee volunteering is prepared once a year.
6. At the reporting stage, an element of evaluation is to determine whether the objectives of the Programme have been achieved, what benefits the company/volunteers/beneficiaries have received and to identify areas for improvement.

### Coordination of the Volunteering Programme

The employee volunteering is coordinated by the ESG Team. Its role is to:

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- plan activities and events under the Employee Volunteering Programme,
- communicate and motivate Employees to participate in the Programme,
- monitor progress towards the objectives and actions of the Programme,
- evaluate and report actions taken under the Programme.

Detailed provisions related to participation in the Employee Volunteering Programme shall be included in the internal Rules of the Programme, available to all Employees.

### 10. Final provisions

1. Any comments related to the implementation of the Policy should be reported to the ESG Team at: [esg@polenergia.pl](mailto:esg@polenergia.pl)
2. The Head of the Environment Protection and Sustainable Development Department, the ESG Coordinator, is responsible for the implementation of the Social Engagement Policy in the Polenergia Group.

### 11. Related documents

1. 2023–2030 ESG Strategy
2. Polenergia Group Public Communication Plan.

### 12. Definitions


The Social Engagement Policy covers all Polenergia Group companies. The Group companies are obliged to respect stakeholders and take into account the provisions of the Policy in building business.

The terms **Sponsor**, **Donor** shall mean all Group companies which implement or operate the assets of the Company. These are Companies developing new projects, as well as Companies managing facilities in operation. These are also companies dealing with electricity distribution and trading, which implement appropriate social activities within their budgets, taking into account the type of business they conduct.

**Donee** – is one of the parties to the donation agreement. It is a person for whom the Donor undertakes to provide a free-of-charge benefit.

**Sponsorship** – a partnership agreement in which the Sponsor provides the Sponsored Party with funds (financial or in-kind) necessary for the fulfilment of its objectives, and the Sponsored Party makes it possible to promote the image of the Polenergia Group Company. Sponsor's logo accompanies the events or activities of sponsored institutions and persons.

Developed by:	Marta Porzuczek	Date	12.03.2024	Signature	
Approved by:	Management Board of Polenergia S.A.				

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**Donation** is a type of agreement through which the Donor undertakes to provide money or other form of support for activities for the Donee at the expense of its assets. Free-of-charge means that the other party to the agreement (the Donee) does not have to provide any services in exchange for the donation received. The donation is always transferred for a specific purpose.

**Employee Volunteering** is a voluntary, unpaid and conscious work for the benefit of those in need, performed by Employees – Volunteers with the support and engagement of the company (employer). Employee volunteering enables action to be taken for the benefit of other people, animals or the environment, and benefits both the recipients of help, volunteers, the company and the society as a whole.

**Employee Assistance Fund** – these are funds that can be allocated to Employees who are actively involved in various types of social campaigns. By supporting Employee engagement in charitable campaigns, the Group shows that it supports them and thus stimulates Employees to continue in this direction.

**Polenergia Group Projects** – mean all projects implemented and planned by Polenergia Group companies, both on land and at sea.

### 13. Appendices

Appendix No 1: Request for a donation/sponsorship

Appendix No 2: Donation agreement

Appendix No 3: Sponsorship agreement

Appendix No 4: Donation/sponsorship agreement settlement form

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