





## ANTI-CORRUPTION PROCEDURE IN THE POLENERGIA GROUP




 <b>Polenergia</b>	<b>POLENERGIA GROUP</b>	<b>NO. P-P057</b>
<b>Date 28.10.2025</b>	<b>ANTI-CORRUPTION PROCEDURE IN THE POLENERGIA GROUP</b>	<b>COMPLIANCE</b>

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## I. INTRODUCTION

1. The Polenergia Group responsibly strives to conduct its business in a transparent, ethical manner and in accordance with the highest legal and business standards. One of the key elements of this approach is strict action to combat any and all forms of corruption and misconduct.
2. Corruption poses a threat not only to fair competition and proper functioning of the market, but also to the reputation (image) of our organization, its employees, Business Partners and stakeholders. That is why the Polenergia Group adopts an unequivocal position: **there is and there will be no tolerance for any form of corruption whatsoever.**
3. This Anti-Corruption Procedure (**Procedure**) sets forth the rules and standards of conduct applicable to all employees, members of the companies' authorities, associates, suppliers, and contractors. The Procedure sets out permitted and prohibited actions, as well as procedures intended to prevent risks associated with misconduct.
4. Counteracting corruption is a collective responsibility and requires the involvement of the entire organization. Proper conduct by employees and Business Partners is critical to safeguarding the trust placed in us by our customers, shareholders, and the society.
5. The Polenergia Group provides tools, procedures, and communication channels that enable the reporting of irregularities and the provision of support to all who act in accordance with the principles of integrity and transparency.
6. Protection against the risk of corruption is the foundation of trust in the Group on the part of clients, Business Partners, public institutions, and investors.

## II. WHY THIS PROCEDURE IS IMPORTANT?

1. The Anti-Corruption Procedure constitutes the foundation of ethical and responsible business conduct. Its significance derives from the organization's commitment to abide by the International Bill of Human Rights which emphasizes the right to fair and just treatment in social and professional life. Corruption violates the principles of equality and justice set forth in the International Labor Organization's Declaration and its Conventions; therefore, combating it is essential to the protection of employees' rights. Moreover, the findings of the annual reports of the Transparency International organization which publishes the Corruption Perceptions Index each year, attest to the growing challenges in the area of transparency in public life and the effectiveness of anti-corruption efforts.
2. The United Nations Guiding Principles on Business and Human Rights clearly point out to companies' obligation to avoid actions harmful to individuals and communities, and an anti-corruption procedure is one of the fundamental tools for fulfilling this obligation. Also the OECD Guidelines require companies to carry out business in a transparent, honest, and lawful manner, which in practice means eliminating any and all forms of bribery and misconduct.

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3. The Anti-Corruption Procedure supports the UN Sustainable Development Goals, in particular Goal 16, which is about building peaceful and inclusive institutions and strengthening the rule of law. The Group's anti-corruption efforts are also consistent with the European Commission's recommendations on strengthening compliance and business transparency standards.
4. Implementing and adhering to the anti-corruption procedure also reaffirms the Group's commitment to 10 Principles of the United Nations Global Compact, in particular in the areas of human rights, labor standards and anti-corruption actions. As a result, the organization strengthens the trust of its employees, Business Partners, and stakeholders, while minimizing legal, financial, and reputational risks.
5. The Anti-Corruption Procedure constitutes an important instrument for ensuring that the organization's operations comply with international regulations, in particular the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act. Both acts are extraterritorial in nature and also apply to foreign entities doing business in the territory of the United States or the United Kingdom. What is important, the provisions of the FCPA may also apply to foreign individuals and corporations in case they violate these provisions within the United States or through the use of the U.S. mail or other means (e.g., email correspondence involving a U.S.-based server), even if the foreign party was not physically present in the United States. A breach of the provisions of both of the aforementioned legal acts results in severe legal sanctions, including criminal liability for individuals and unlimited financial penalties against corporate entities. Maintaining and applying adequate anti-corruption procedures (compliance defense) may constitute a mitigating factor with respect to an organization's liability, particularly in light of the requirement to have "adequate procedures" in place under the UK Bribery Act. Accordingly, this procedure serves both a preventive and an evidentiary function, protecting the organization against the risk of any breach of law and safeguarding its legal and reputational interests.

### III. PURPOSE OF THE PROCEDURE

1. The purpose of this Procedure is to counteract any activities indicative of Corruption involving Persons Covered by the Procedure, Business Partners, and any other entities maintaining business relations with the Company or the Group in connection with the conduct of business activities, as well as to introduce appropriate frameworks and organizational measures intended to minimize the likelihood of the misconduct risk materializing.
2. In addition to the assumptions listed above, the purpose of this Procedure is:
  - 1) to define rules, guidelines, and organizational standards aimed at counteracting Corruption and misconduct;
  - 2) to identify methods for monitoring business processes in the context of corruption risk;
  - 3) to establish the procedures and rules to be applied in the event of detected or suspected corruption;
  - 4) to mold an organizational culture based on integrity, transparency and accountability;
  - 5) to build awareness among Persons Covered by the Procedure of the importance of participating in anti-corruption training.

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#### IV. PERSONAL SCOPE

1. This Procedure applies to all employees and associates, regardless of their position, basis or form of employment, as well as to persons acting for or on behalf of all entities in the Group (**Employees**).
2. The provisions of the Procedure shall apply accordingly to the Members of the Management Boards and Supervisory Boards of all companies in the Group (**Managing Persons**, and, together with Employees – the **Persons Covered by the Procedure**).
3. Every person associated with the Polenergia Group is required to comply with the rules of the Procedure, regardless of their position, scope of responsibility, or work location. Such responsibility encompasses both avoiding illegal actions and actively responding to any suspicions of violations.

#### V. SUBSTANTIVE SCOPE

1. The substantive scope of the Anti-Corruption Procedure encompasses all activities and decisions made throughout the Group's operations, both domestically and abroad.
2. The Procedure prohibits: the offering, promising, giving, demanding, and accepting of any undue financial or personal benefits, regardless of its form, value, or the circumstances. This includes actions towards public officials, representatives of government and local government administration, as well as private entities.
3. The scope of the Procedure also includes indirect forms of Corruption, such as activities carried out through subcontractors, agents, consultants, or other third parties. The procedure expressly prohibits any "facilitation payments" referred to in the FCPA, meaning small payments intended to expedite routine administrative actions.
4. A particular area covered by separate regulation concerns the rules governing gifts, invitations, and hospitality, which may be accepted or offered solely within the limits of the provisions of law and the Polenergia Group Gift Procedure.
5. Furthermore, the document emphasizes the importance of maintaining and retaining financial and accounting records in an accurate and transparent manner, with the aim of preventing the concealment of activities of a corrupt or fraudulent nature.
6. The substantive scope of the Procedure also encompasses the obligation to report any suspected violations and provides for the protection of whistleblowers.
7. The Anti-Corruption Procedure applies to all aspects of involvement with external stakeholders, including procurement, investment, and sales processes, when entering into contracts, and in relations with regulators, public institutions, and industry organizations.
8. The purpose of adopting such a broad substantive scope is to establish an effective system for identifying, preventing, and eliminating risks associated with Corruption and Misconduct, thus ensuring compliance with domestic law and international standards of business ethics and protecting the Group's reputation.

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## VI. DEFINITIONS

Capitalized terms in this document shall have the following meanings:


Term	Definition
<b>Compliance Officer</b>	means a person in the position of Director of the Compliance Department at Polenergia S.A.
<b>Public Official</b>	<p>Pursuant to the Criminal Code (CrC), a public official is:</p> <ul style="list-style-type: none"> <li>• President of the Republic of Poland;</li> <li>• member of parliament, senator, councilor;</li> <li>• member of the European Parliament;</li> <li>• judge, lay judge, public prosecutor, an officer of a financial authority conducting preparatory proceedings or of the authority superior to the financial authority conducting preparatory proceedings, notary, court enforcement officer, court-appointed probation officer, bankruptcy trustee, court-appointed supervisor and administrator, a person adjudicating in disciplinary bodies established by statute;</li> <li>• a person employed with the government administration, another State authority or municipality, unless providing solely services, as well as other persons to the extent they are empowered to issue administrative decisions,</li> <li>• a person employed with a State supervisory authority or a municipality supervisory authority unless providing solely services;</li> <li>• a person holding a managerial position in another State institution;</li> <li>• an officer of an authority established for the protection of public safety or an officer of the Prison Service;</li> <li>• a person performing active military service, except for territorial military service performed on a standby basis;</li> <li>• an employee of an international criminal court, unless providing solely services;</li> <li>• inspector of the Water Inspection.</li> </ul> <p><b>Note:</b> A Person <u>Holding</u> a Public Office is a public official, a member of a municipality, a person employed in an organization administering public funds, unless it solely provides services, as well as any other person whose rights and duties in terms of public service have been specified in or recognized by law or by an international treaty binding upon the Republic of Poland</p>
<b>Polenergia Group/ Group</b>	means the group of companies belonging to the Polenergia Group
<b>Code of Ethics</b>	means the Code of Ethics of the Polenergia Group in effect in the Group.
<b>Conflict of interest (definition in line with the Conflict of Interest Management Procedure of the Polenergia Group)</b>	<p>means a situation where the personal or financial interests of a Person Subject to the Procedure or of persons closely associated with them influence or may influence that Person's decisions or actions taken on behalf of the Group in a manner that provides or may provide that Person or persons closely associated with them with measurable personal or tangible benefits.</p> <p>A Conflict of Interest also occurs when the interests of the Person Subject to the Procedure affect or may affect the assessment of the situation, the performance of the duties entrusted to them, or otherwise affect their ability to act in the Group's best, objective interest.</p>

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	<p>In other words, a Conflict of Interest arises whenever one's own business, financial, family, political, or other personal interests may influence the way official duties are performed, and when they affect the ability to make impartial decisions on behalf of the Group or may expose the Group to any damage.</p>
<b>Corruption</b>	<p>means any abuse of entrusted power, position, function, or trust for the purpose of obtaining an undue advantage of a tangible, personal, or other nature. Corruption is any conduct involving the offering, promising, giving, soliciting, or accepting of any undue benefit for the purpose of obtaining or retaining an advantage, influence, favor, or decision. It encompasses both direct and indirect actions, including those undertaken by third parties, such as intermediaries, agents, consultants, suppliers, or subcontractors, acting in the name or on behalf of the organization.</p> <p>➤ The following are also deemed to be corruption:</p> <ul style="list-style-type: none"> <li>• Paid protection and influence peddling: offering or accepting benefits in exchange for intermediation in resolving a matter in a public or private institution.</li> <li>• Conflict of interest: exploiting a position or role for personal gain.</li> <li>• Abuse of authority for the purpose of obtaining personal or third-party gain.</li> <li>• Political corruption: offering or accepting benefits for the purpose of gaining influence on the decisions of public authorities.</li> <li>• So-called small gratuities (facilitation payments): small payments in exchange for expediting routine governmental actions, even if they are customary in a given country (e.g., utility connections, postal services).</li> <li>• Favoritism that violates the principle of equal treatment.</li> <li>• Nepotism, cronyism, or the acceptance and offering of gifts or invitations that may create an obligation or an expectation of reciprocity.</li> <li>• Manipulating documentation, falsifying reports, concealing costs, or inflating the value of services in order to obtain undue benefits.</li> </ul> <p>Corruption, in this broad sense, is a phenomenon broader than a criminal offense within the meaning of criminal law and encompasses all misconducts that infringe upon the principles of integrity, transparency, and loyalty in public and economic life. It is any conduct toward persons entrusted with functions in the public and private sectors that breaches their duties and is intended to secure the acceptance of an undue benefit for themselves or others.</p>
<b>Benefit</b>	<p>A benefit is understood to include anything of value, whether tangible or intangible, that may lead to an advantage, preferential treatment, or influence on professional, official, or business decisions.</p> <p>A benefit may be:</p> <ul style="list-style-type: none"> <li>• direct (received in person by the employee);</li> <li>• indirect (received by a third party—e.g., a family member, a Business Partner, an acquaintance, or an affiliate).</li> </ul>
<b>Tangible benefit</b>	<p>is a gain in terms of material goods. A benefit is tangible in nature when it has economic value, that is, a value whose magnitude can be expressed in money, moreover, when the given good can be used to satisfy a material need. It can be reflected by way of an increase in assets, meaning a gain in assets, or a decrease in tangible liabilities, meaning a reduction in burdens or the avoidance of losses.</p>

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	<p>Examples:</p> <p>cash, bank transfers, donations, loans, gifts (including luxury goods), funding of travel, meals, services, or accommodations, lending assets for use, merchandise vouchers/coupons, invitations, a favor for a favor"</p> <p><b>Attention!</b> For a tangible benefit to be classified as a bribe, its value is irrelevant. Liability for corrupt conduct arises regardless of the value or economic significance of any benefit given or promised.</p>
<b>Personal benefit</b>	<p>is a non-tangible benefit, i.e., not quantifiable in monetary terms. In many cases, it is not easy to distinguish a tangible benefit from a personal one. Certain benefits meet both material and non-material needs.</p> <p>Examples:</p> <p>preferential treatment in decision-making, procurement, administrative, or human resources processes (e.g., a promotion, being hired, or an attractive trip at no cost)</p> <p>entering into, or promising to enter into, an employment contract, a mandate contract, or any other form of cooperation,</p> <p>disclosure of confidential information or information constituting a trade secret,</p> <p>access to attractive offers and event invitations (e.g., conferences, sports or cultural events),</p> <p>offering or accepting sexual contact in exchange for an official decision, contract or privilege,</p> <p>awards, honors, or other forms of recognition that may lead to misconduct.</p>
<b>Misconduct</b>	<p>means any act or omission by an employee, associate, representative, or person acting on behalf of the Company that results in obtaining an undue tangible or personal benefit for themselves or for a third party, or in causing damage to the organization, its clients, Business Partners or stakeholders.</p> <p>Misconducts include, in particular:</p> <ul style="list-style-type: none"> <li>• misappropriation of funds, property or resources of the organization,</li> <li>• falsification of documents, signatures or data for the purpose of obtaining benefits,</li> <li>• submission of false statements or applications (e.g., for settlements, bonuses, reimbursements),</li> </ul>

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	<ul style="list-style-type: none"> <li>• using confidential information for private purposes (insider trading, disclosure of secrets),</li> <li>• entering into contracts or making business decisions in violation of the organization's interests, in particular under conditions of a conflict of interest,</li> <li>• deliberate circumvention of procedures, internal controls or ethical standards,</li> <li>• abuse of official authority for personal ends,</li> <li>• acting in collusion with other individuals (e.g., suppliers, colleagues) for the purpose of circumventing regulations or obtaining benefits.</li> </ul>
<b>Promise</b>	is understood as ensuring that something is done, arranged, or handed over to someone.
<b>Person Covered by the Procedure</b>	<p>means any natural person performing work or other duties for the Company, on its behalf, or for entities belonging to the Group, regardless of the legal basis of the cooperation, in particular:</p> <ul style="list-style-type: none"> <li>• employees,</li> <li>• members of the Company's management and supervisory bodies (including members of the Management Board),</li> <li>• third parties acting on behalf of the Company or the Group (e.g., consultants, advisors, representatives),</li> </ul> <p>who are required to comply with the rules set forth in this Procedure and act in the interest of the Company or the Group.</p>
<b>Politically Exposed Person (PEP)</b>	<p>PEP is defined in the Act on Counteracting Money Laundering and the Financing of Terrorism of 1 March 2018. This term refers to individuals holding prominent public functions domestically or abroad, either currently or within 12 months after ceasing to hold such functions.</p> <p>PEPs include:</p> <ul style="list-style-type: none"> <li>• heads of state, heads of governments, ministers, deputy ministers, secretaries of state, undersecretaries of state, including the President of the Republic of Poland, the Prime Minister and deputy prime ministers of the Cabinet,</li> <li>• members of parliament or similar legislative bodies, including deputies and senators,</li> <li>• members of the governing bodies of political parties,</li> <li>• members of supreme courts, constitutional courts and other high-level judicial bodies whose decisions are not subject to appeal, save for extraordinary remedies, including judges of the Supreme Court, the Constitutional Court, the Supreme Administrative Court, the provincial administrative courts, as well as judges of courts of appeal,</li> <li>• members of courts of auditors or management boards of central banks, including the President and members of the Management Board of the National Bank of Poland,</li> <li>• ambassadors, chargés d'affaires and senior officers of the armed forces,</li> <li>• members of the administrative, managerial, or supervisory bodies of State-owned enterprises, including directors of State-owned enterprises and members of the management boards and supervisory boards of companies with State Treasury participation, in which more than half of the shares or equity interests are owned by the State Treasury or other State legal persons,</li> </ul>

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	<ul style="list-style-type: none"> <li>directors, deputy directors and members of the governing bodies of international organizations or persons performing equivalent functions in such organizations,</li> <li>general directors in the offices of supreme and central State authorities, general directors of provincial offices, and heads of local offices of specialized government administration authorities.</li> </ul>
<b>Business Partner</b>	means any entity or individual who has established or intends to establish a business relationship with the Group or the Companies, agents, intermediaries, as well as government officials and politically exposed persons (PEPs).
<b>Employee</b>	means a natural person performing work or other duties for the Company or on its behalf, regardless of the legal basis of engagement, in particular under an employment contract, a civil-law contract (e.g., a mandate contract, a contract for specific work), a service contract or another cooperation agreement, including delegated and seconded persons, persons cooperating within the Group, interns, trainees, and other persons providing services to the Company or on its behalf.
<b>Procedure</b>	means this Polenergia Group Anti-Corruption Procedure in the Polenergia Group together with appendices hereto.
<b>Procedure for the receiving and reviewing of internal reports</b>	<p>The Group's system for reporting and preventing violations is based on three mutually complementary pillars:</p> <ul style="list-style-type: none"> <li>receiving and reviewing internal reports referred to in the Whistleblower Protection Act of 14 June 2024,</li> <li>receiving and reviewing reports in the area of mobbing, discrimination and other undesirable behavior(s) in the area of employee relations and</li> <li>receiving and reviewing reports concerning irregularities other than those specified in Pillars I and II.</li> </ul>
<b>Supervisor</b>	means the individual who directly supervises the Employee's work.
<b>Acceptance of the Promise</b>	entails accepting the proposal made. Establishing that the promise has been accepted may be impeded by the form or manner of its acceptance.
<b>Acceptance of Benefits</b>	involves taking or collecting something. It may take a tangible form (e.g., a transfer to a bank account). Completion occurs upon the mere acceptance of a promise of a benefit (actual receipt thereof is not required). An attempt shall occur, for example, when an official implies that they "expect a benefit" or demands one, but the other party takes no action or refuses. Even if the person holding a public office returns the benefit, the provisions governing voluntary abandonment of the attempt shall not apply. This is because the offense has already been committed and only the grounds for extraordinary mitigation of a sentence in view of the offender's conduct may apply.
<b>Company or Companies</b>	means the entities belonging to the Group.
<b>Connection with the holding of a public office</b>	is the relationship between corrupt behavior and the exercise of a public function. It doesn't have to concern any specific decision in any particular case; it may also consist in securing the favored treatment by the person holding a public office whom the person conferring the benefit expects to rely on in the future.
<b>Management Board</b>	means the Management Board of the Group Company

## VII. FOUNDATIONS OF THE ANTI-CORRUPTION PROGRAM'S OPERATION IN THE POLENERGIA GROUP

- The Group's anti-corruption system is based on recognized national and international standards, including, without limitation:


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- 1) the provisions of Polish law, in particular:
  - a) the Criminal Code (including, among others: Articles 228–231, 296a);
  - b) the Act on the Liability of Collective Entities;
  - c) the Whistleblowers Protection Act<sup>2</sup>;
  - d) the Act on the Central Anti-Corruption Bureau;
  - e) the Act on the Liability of Collective Entities for tort subject to penalty;
- 2) standards and recommendations of international application, i.e., in particular:
  - a) the recommended standards for a compliance management system in the area of anti-corruption and for a whistleblower protection system in companies listed on the markets operated by the Warsaw Stock Exchange (Giełda Papierów Wartościowych w Warszawie S.A.),
  - b) the Transparency International Guidelines (including findings arising from the annual Corruption Perceptions Index report),
  - c) the ISO 37001 standard (Anti-corruption management system),
  - d) Financial Action Task Force (FATF) standards,
  - e) the United Nations Convention Against Corruption (UNCAC),
  - f) the OECD Guidelines on Compliance and Ethics in Business,
  - g) the recommendations of the Group of States against Corruption (GRECO),
  - h) the International Bill of Human Rights,
  - i) the International Labor Organization Declaration including its Conventions,
  - j) the United Nations Guiding Principles on Business and Human Rights,
  - k) the OECD Guidelines for Multinational Enterprises,
  - l) the UN Sustainable Development Goals,
  - m) the European Commission Guidelines,
  - n) the 10 rules of the United Nation Global Compact;
- 3) in addition, the provisions of material importance include:
  - a) the U.S. Foreign Corrupt Practices Act (FCPA),
    - whose personal scope also includes foreign nationals and foreign companies, provided that:
      - their activities are connected to the United States (e.g., payment via a U.S. bank, use of the mail/means of communication within the territory of the United States),
      - they are listed on the US stock exchange.
    - whose substantive scope includes, among others:

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- prohibition on bribing foreign public officials for the purpose of obtaining or retaining business advantages,
- the obligation to maintain reliable accounting records,
- the requirement to implement effective internal control mechanisms that prevent the concealment of illicit payments.

b) the British regulation - the UK Bribery Act, which:

- applies to individuals and corporations operating in the United Kingdom,
- covers also foreign companies if they conduct business in the United Kingdom,
- has a wide scope of application - the relationship with the United Kingdom:
  - general rule – any offense committed within the territory of the United Kingdom or by British citizens/residents/entrepreneurs,
  - Section 7 covers an offense committed outside the United Kingdom if any part of the business is carried out in the United Kingdom,
  - Section 8 deals with a new type of offense, i.e., an entrepreneur's failure to meet the duty to prevent corruption => an offense committed by an "associated person" (employees, subsidiaries, members of the management board, a consortium, other affiliated entities, Business Partners, including agents, external consultants, suppliers, subcontractors),
- prohibits all forms of bribery – with respect to:
  - public officials,
  - private entities and individuals (so-called commercial bribery),
  - prohibits both the giving and the acceptance of bribes,
  - allows no "facilitation payments" (they are considered bribes).

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## VIII. ELEMENTS OF THE ANTI-CORRUPTION PROGRAM IN THE POLENERGIA GROUP



### 1. Management Involvement

- 1) Directors and senior management should not only possess knowledge of compliance policies/procedures, including the Anti-Corruption Procedure, but should also visibly support them and be involved in their implementation (Top-level Commitment).
- 2) Top management (Tone at the Top) should be engaged in the operation of the Anti-Corruption Program not only through approval of its establishment, but also by setting an example and providing support. Their decisions and manner of operating reinforce the anti-corruption culture.
- 3) The Compliance Department and the Internal Control and Risk Management Department, as well as the Accounting, Controlling, and Tax Departments, play a particularly important role in counteracting corruption, especially in view of the books and records and internal controls provisions.

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## 2. Strategic documents in the area of compliance

- 1) These include, in particular, the following documents:
  - a) Polenergia Group's Code of Ethics,
  - b) Anti-Corruption Procedure in the Polenergia Group,
  - c) Conflict(s) of Interest Management Procedure in the Polenergia Group,
  - d) Gift Procedure in the Polenergia Group,
  - e) Procedure for reporting irregularities,
  - f) ESG Strategy,
  - g) Audit Recommendations.
- 2) Documents constitute the foundation on which the compliance program is built, including in the area of anti-corruption. They must be available and communicated to employees. They should be reviewed and updated periodically.

## 3. Oversight and resources

- 1) Oversight of the development of the anti-corruption system is exercised by the Compliance Officer.
- 2) The Compliance Department reports directly to the President of the Management Board or to a Member of the Management Board, thus ensuring the level of independence required by applicable standards.
- 3) Compliance Department:

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- conducts periodic monitoring of the continued validity of the provisions of the Anti-Corruption Procedure and the potential updating thereof. It also ensures the effective communication and interpretation thereof to Persons Covered by the Procedure, and, where necessary and justified, also to third parties.
  - assists with the verification of Business Partners,
  - Provides Employees and Business Partners with a secure, confidential channel for reporting irregularities, including suspected breaches of mandatory provisions of law and internal regulations. The procedures governing the reporting of irregularities set out the process and rules for reporting breaches.
- 4) The Compliance Department supports the Management Boards of each Group company in:
- the oversight and prevention of the creation of situations or an operating environment conducive to or enabling activities related to Corruption or the obtaining of individual benefits for Employees and Business Partners;
  - raising Employees' awareness in the area of preventing corruption, including familiarizing employees and associates with laws concerning criminal liability for Corruption-related offenses;
- 5) The Compliance Department is responsible for activities aimed at building the Group's organizational culture and disseminating the provisions of compliance policies/procedures, including the Anti-Corruption Procedure, in particular through:
- a) the organization of training sessions (periodic, dedicated "tailor-made" for a defined target group), webinars and educational and promotional events for the Anti-Corruption Program within the Group,
  - b) the provision of guidelines and advice both to Group companies, employees, and third parties (where necessary and appropriate),
  - c) the investigation of any irregularities reported to the Compliance Department (whether verbally, in writing, or via the Platform (Zglaszam.polenergia.pl)) and the monitoring of corrective actions,
  - d) regular monitoring (at least once a year) to ensure that compliance procedures remain up to date in light of changes that may necessitate updating the Anti-Corruption Procedure (e.g., changes in the Company's operations, the emergence of new international and industry standards).

#### 4. Training

- 1) The Compliance Department, in coordination with the HR Department, develops and provides anti-corruption training to the Group's employees.
- 2) This includes training for all employees, "tailor-made" training for directors and members of management, as well as for positions that are particularly involved in the identification, assessment,

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or prevention of corruption risk (e.g., internal audit, sales, procurement, accounting, finance, investments).

- 3) The completion of training must be duly documented. The knowledge acquired after the training may be verified by means of a knowledge test. Statements confirming acknowledgment of and adherence to compliance policies and procedures, including the Anti-Corruption Procedure, which are the subject of training, may also be collected.
- 4) The Compliance Department may also organize *ad hoc* training sessions at the request of the Company / Division / Department.
- 5) The training sessions may cover the following subject areas:
  - a) applicable legal provisions on anti-corruption;
  - b) internal regulations and any amendments thereto, both with respect to the Company and the Group;
  - c) situations and potential situations or actions that may give rise to or facilitate Corruption or related to Misconduct;
  - d) consequences of breaches that may affect the Persons Covered by the Procedure, as well as the Company, the Group, or other entities forming part of it;
  - e) Providing information on the available channels for filing reports, in accordance with the applicable procedures in this regard.

## 5. Reporting Irregularities and Investigations


- 1) Every employee is obligated to report any situations in which they have knowledge of, or suspect, breach of law, the principles set out in the Anti-Corruption Procedure, or other internal regulations.
- 2) Each employee should read the Group's applicable procedures for reporting irregularities. Detailed reporting rules and the procedure for processing reports are specified there.
- 3) One of the channels for reporting irregularities within the Group is the [Zgloszam.polenergia.pl](https://zgloszam.polenergia.pl) Reporting Platform, which may be used by employees and individuals outside the organization. Through the Platform, it is possible to report, without limitation, instances of corruption, conflicts of interest, and other unethical conduct. Reports may be submitted anonymously. The whistleblowing platform operates 24/7. It provides complete security and confidentiality of applications - both for employees and Business Partners.
- 4) Whistleblowers are protected from retaliation - the Polenergia Group tolerates no forms of retaliation whatsoever.



## 6. Communication

- 1) The Group maintains effective internal and external communication channels.

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- 2) During the onboarding process, the organization's adopted principle of "zero tolerance for corruption" is communicated, and the provisions of this Anti-Corruption Procedure are presented to the participants of these sessions.
- 3) All employees, Business Partners, and clients have the opportunity to review the Group's Anti-Corruption Procedure. Information regarding the Procedure is communicated via the established communication channels (email, Intranet/SharePoint). The content of the Procedure is published on the official website [www.polenergia.pl](http://www.polenergia.pl) and on the internal communication platform (Intranet/SharePoint)
- 4) Persons Covered by the Procedure are from time to time informed of the obligation to review the Procedure, including whenever any provisions are updated.

## 7. Due diligence in relations with third parties


- 1) Due diligence is particularly important in relations with third parties (Business Partners), including agents, intermediaries, counterparties, and public officials.
- 2) When assessing third-party risk, the industry, country, and transaction size should be considered.
- 3) Due diligence should be exercised in verifying Business Partners' affiliations, their reputation, and their relationships with politically exposed persons (PEPs).
- 4) Ongoing monitoring of relationships with third parties should be conducted.
- 5) Third parties must be informed of the Group's compliance regulations, including the Anti-Corruption Procedure, from the outset of the cooperation.
- 6) Persons Covered by the Procedure are required to exercise particular care and to report to their immediate supervisor, or through the procedures for reporting irregularities, any indications, situations, or potential situations that may constitute acts of Corruption or Misconduct arising from cooperation with current or prospective Business Partners.
- 7) When dealing with Business Partners:
  - a) it is prohibited to engage in any actions that could be deemed an attempt to exert undue influence on the other party's decisions,
  - b) any and all activities and arrangements should be documented and conducted in a transparent manner, in compliance with applicable law and internal procedures,
  - c) this applies, in particular, to participation in tenders, negotiations, obtaining permits, licenses or grants,
  - d) it is prohibited to offer or accept gifts, tokens, invitations, awards, and other forms of gratuity in connection with the performance of professional duties,
  - e) any and all matters concerning the offering and acceptance of gifts, tokens, invitations, or other forms of gratuity in connection with the performance of professional duties are governed exclusively by the applicable Gift Procedure within the Polenergia Group.
- 8) Persons Covered by the Procedure are required to report, in particular, situations such as:

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- a) demanding or expecting the granting of a commission or gratuity, or demanding or expecting unusual methods of payment (e.g., payment for services rendered or goods to a third party or the payment of large amounts in cash) in dealings with Business Partners;
  - b) receiving, soliciting, or promising to receive recurring or disproportionate business gifts, presents, or courtesies from Business Partners;
  - c) receiving, requesting, or promising to receive business gifts, presents, courtesies, or other benefits from third parties acting directly or indirectly on behalf of a current or prospective Business Partner, in accordance with the rules for giving and accepting gifts set forth in the Polenergia Group's Gift Procedure;
  - d) the occurrence of even a potential Conflict of Interest during cooperation with Business Partners;
  - e) maintaining or establishing cooperation with a Business Partner with a negative reputation, or with confirmed information regarding the involvement of the current or potential Business Partner in corruption-related activities;
  - f) the situation where the current or potential Business Partner does not have adequate resources (personnel, infrastructure, experience or other resources) to provide the goods or services offered by the Business Partner to the Company;
  - g) In case of doubt as to whether a given situation may constitute Corruption, each Person Covered by the Procedure should consult their immediate Supervisor or the Compliance Officer in order to properly identify any potential actions that lead, or may lead, to situations involving Corruption.
- 9) All interactions between Employees and Business Partners may take place solely within the Company's business relationships, without violating the principles governing the prevention of conflict of interest.
- 10) As part of ongoing operations, potential or actual conflicts of interest are identified and assessed. The procedure and rules of conduct for preventing and managing conflicts of interest are defined in the Procedure for Managing Conflicts of Interest in the Polenergia Group. Employees are required to avoid any situations in which their personal, family, or tangible interests could affect or potentially affect the objectivity and impartiality of the decisions they make. Any actual or potential conflict of interest should be reported without delay, in the manner and on the terms specified in the Procedure for Conflict(s) of Interest Management in the Polenergia Group.
- 11) Communication (conducted remotely) with Business Partners should occur exclusively via the communication tools provided by the Group (email, electronic communication systems) or via company telephones.
- 12) In-person meetings with Business Partners should be conducted in accordance with the Company's applicable internal regulations, with due transparency and adherence to ethical standards and the prevention of corruption and conflicts of interest.
- 13) Meetings with politically exposed persons (PEPs) should be subject to particular scrutiny; it is advisable that such meetings be reported to a supervisor in advance and properly documented.

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## 8. Monitoring of the Anti-Corruption Program

- 1) The Compliance Department shall perform ongoing internal reviews, including:
  - a) (timely) completion of mandatory training;
  - b) the use of compliance clauses in contracts/agreements with our Business Partners.
- 2) The implementation of the anti-corruption program is evaluated on an ongoing basis and adapted to the changing business environment.
- 3) Surveys regarding anti-corruption culture may be conducted to identify new risk areas.


## 9. Corruption risk management

- 1) Anti-corruption measures should take into account the level of risks, focusing on high-risk areas.
- 2) The method of conducting Business Partner vetting (Due Diligence) should take into account the level of risk of Business Partners/transactions (country of origin, size of transaction, length of contract).
- 3) Each Employee within the scope of his/her tasks and middle and senior management manages corruption risks, i.e. identifies, evaluates, monitors, prevents and reports.

### A. Identification

1. Identification of corruption risks is done on an ongoing basis in every business situation. Symptoms of situations with a higher risk of corruption should be recognized:
  - c) **interactions with external parties** - pay attention to whether a contractor, supplier, official or Business Partner expects a "favor" in return for a service or decision (see more broadly: PEP),
  - d) **unusual requests** - such as a suggestion to speed up the process, bypass procedures or pay an "extra fee",
  - e) **gifts and hospitality** - assess whether the fact of offering them, their value and the circumstances could be seen as an attempt to influence,
  - f) warning signals (red flags):
    - unclear contractual or payment terms,
    - pressure to rush and lack of documentation,
    - payments in cash or to companies in tax havens,
    - lack of clear reasons for choosing a supplier or other Business Partner,
    - unusual behavior (e.g., resulting from blackmail),
    - deliberate avoidance of inspections,
    - proposals for business meetings alone or in unusual places.
2. Identification of areas of corruption risk

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- g) In each of the Companies, the level and scope of Corruption risk is identified, assessed and monitored on an ongoing basis, with particular attention paid to areas of business particularly exposed to corruption risk, such as:
- relationships with Business Partners at each stage of cooperation, verification of the Business Partner (within the KYC process) in the business relationship from the potential establishment of cooperation (pre-contract/agreement stage) through the course of cooperation and its termination;
  - the purchasing process and contracting;
  - representation, marketing and sponsorship expenses;
  - commercial brokerage;
  - business travel;
  - activities to obtain permits, administrative decisions or licenses;
  - donations and support from local communities (local governments/union organizations).
3. Corruption risks are also identified through whistleblowing, as well as internal control and audit processes.
4. It is important to maintain cross-functional awareness, that is, how different departments and companies affect each other. Understanding end-to-end processes. Identifying areas where accountability is not defined, causing gaps that can lead to Corruption or Fraud.
5. Identified elevated corruption risks should be reported as part of the Group's risk assessment process, as well as to the Compliance Department.


## **B. Corruption risk assessment**

1. All activities, including in specific areas particularly vulnerable to corruption risk, are subject to corruption risk assessment.
2. Risk assessment is performed periodically during the Group's cyclical risk reviews (ERM) in accordance with the relevant procedure, and whenever there are significant changes in the regulatory or organizational environment (*ad hoc*).
3. An *ad hoc* assessment may be requested by the Compliance Department.

## **C. Monitoring of corruption risks**

1. Risk monitoring is an ongoing process. As part of monitoring:
  - internal inspections or audits are carried out,
  - additional reporting obligations are introduced,
  - decision-making and control responsibilities are segregated,
  - scenarios for responding to emerging warning signals (red flags) are elaborated,
  - attention to high-risk processes (high-value transactions, high-risk suppliers) is paid,

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- Business Partners are verified,
- system alerts for unusual transactions are automated,
- trends (e.g., growth in transactions from high-risk countries) are analyzed,
- anti-corruption training of employees is enforced,
- potential conflicts of interest are identified.

2. The procedure obliges all employees to constantly and proactively monitor changes in processes in their areas of responsibility, particularly in areas most at risk of corruption.

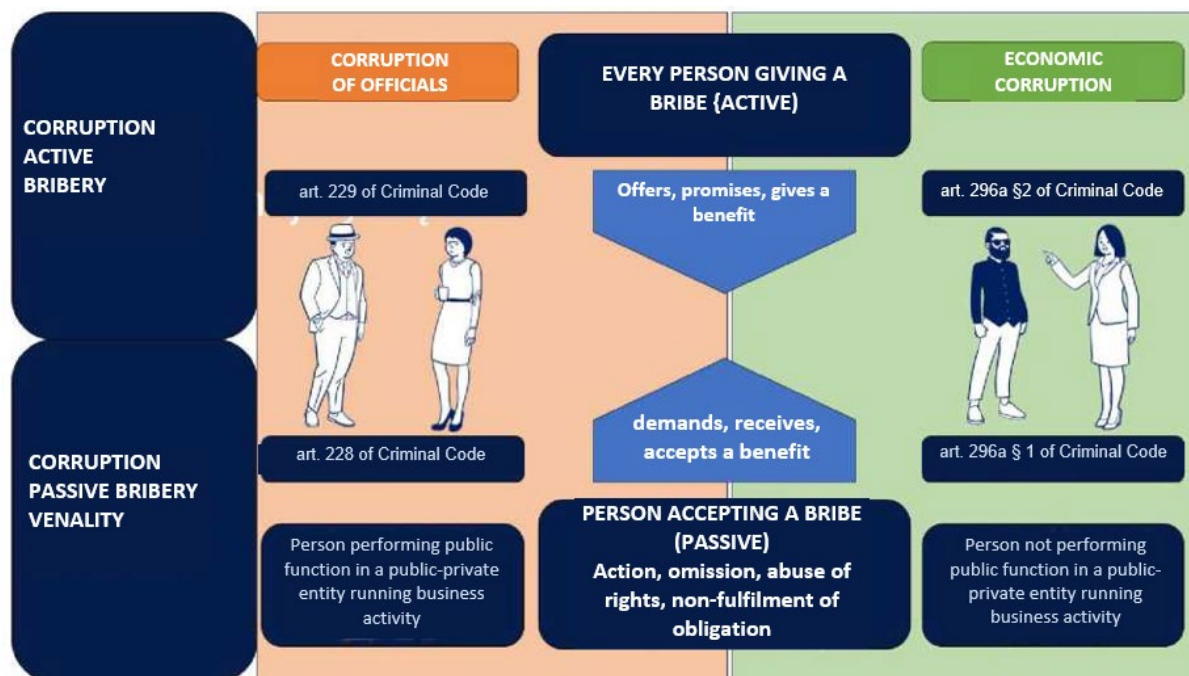
#### **D. Reporting**

1. If there is a reasonable suspicion of corruption, immediate action should be taken:
  - Maintain confidentiality, limit knowledge of the case to a narrow circle.
  - Secure data: electronic media, contracts, accounting documents.
  - Keep a record of the actions taken.
  - Follow whistleblowing procedures.
  - Key principles are speed of action, confidentiality, documentation, attention to employee rights and data protection requirements.
2. Risk reporting is performed periodically during the Group's cyclical risk reviews (ERM) in accordance with the relevant procedure and whenever there are significant changes in the regulatory or organizational environment (*ad hoc*).

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## IX. CHARACTERISTICS OF BASIC TYPES OF CORRUPTION



### 1. Corruption (Bribery) active and passive

Active and passive corruption (including attempted corruption) are two aspects of one phenomenon - they differ in the role of the perpetrator in the corruption transaction.

Active corruption is committed by the person giving, offering or promising a benefit.

Passive corruption is committed by the person demanding, receiving or accepting a benefit.

Both forms are crimes regardless of whether the giving of benefits actually occurred. The mere proposal/demand fulfills the elements of a prohibited act.

### 2. Official corruption

Domestic official corruption occurs when the recipient of a tangible or personal benefit or its promise is an official (Person Holding a Public Office) of the Polish state. An official should be understood as a person holding a public office.


In addition, the following are involved:

- public entities conducting business, or
- private entities conducting business with public funds.

This means that Persons Holding a Public Office in business entities and disposing of public funds can become perpetrators not only of the crime of managerial corruption, but also of official corruption.

Domestic official corruption includes, in particular, the crimes of domestic official venality (Article 228 § 1 of the Criminal Code) and domestic official bribery (Article 229 § 1 of the Criminal Code).

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**[Article 228 § 1 of the Criminal Code Domestic Official Venality]**

**Example:** A member of the Management Board of a sole-shareholder company of the State Treasury accepted cash from a person representing a private company in exchange for the purchase of goods from the private company. Such member collected the financial benefit in cash once a month in an amount that depended on the volume of goods delivered by the private company.

**[Article 229 § 1 of the Criminal Code Domestic Official Bribery]**

**Example:** A person representing a law firm hired the sister of a director at a sole-shareholder company of the State Treasury in exchange for having the law firm provide legal services to the company.


### 3. Economic (managerial) corruption

Economic corruption occurs when the transferee exerts influence over business activities in a certain way in exchange for a tangible or personal benefit or its promise. When the people affected by this corruption are in managerial positions, the term managerial corruption is often used. In general, it concerns corruption between private entities.

In broad terms, economic corruption means violating the rules of fair competition through undue benefits offered to employees, managers or Business Partners.

<b>Economic Corruption (Venality)</b> (Article 296a § 1 of the Criminal Code) involves demanding or accepting a tangible or personal benefit or the promise thereof.	<b>Economic Corruption (Bribery)</b> (Article 296a § 2 of the Criminal Code) consists in giving or promising to give a tangible or personal benefit or the promise thereof.
<p>The transferee is a representative of a private company article 296a § 1 of the Criminal Code</p> <ul style="list-style-type: none"> <li>➤ a person who is in a relationship with such an entity: <ul style="list-style-type: none"> <li>• employment,</li> <li>• mandate contract,</li> <li>• contract for specific work</li> </ul> </li> <li>➤ In exchange of: <ul style="list-style-type: none"> <li>• abuse of powers granted to such person or</li> <li>• failure to comply with the person's obligation</li> </ul> </li> <li>➤ which can: <ul style="list-style-type: none"> <li>• cause property damage to this entity,</li> <li>• constituting an act of unfair competition or</li> <li>• being an impermissible preferential action in favor of: <ul style="list-style-type: none"> <li>- purchaser or</li> <li>- client <ul style="list-style-type: none"> <li>▪ of goods,</li> <li>▪ services,</li> <li>▪ benefits</li> </ul> </li> </ul> </li> </ul> </li> </ul>	<p>The transferor can be anyone. Article 296a § 2 of the Criminal Code</p>

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**[Article 296a § 1 of the Criminal Code Economic Venality]**

Example: A person employed on a mandate contract as a database administrator at a private company demanded computer equipment worth at least PLN 15,000 from a person representing a competing private company, in exchange for handing over its client database.

<b>Managerial Corruption (Venality)</b> (Article 296a § 1 of the Criminal Code) consists of demanding or accepting a tangible or personal benefit or the promise thereof by:	<b>Managerial Corruption (Bribery)</b> (Article 296a § 2 of the Criminal Code) consists in giving or promising to give a tangible or personal benefit or the promise thereof by:
<ul style="list-style-type: none"> <li>➤ a person in a managerial position in an organizational unit performing business activities;</li> <li>➤ in exchange of: <ul style="list-style-type: none"> <li>• abuse of powers granted to such person or</li> <li>• failure to comply with the person's obligation</li> </ul> </li> <li>➤ which can: <ul style="list-style-type: none"> <li>• cause property damage to this entity,</li> <li>• constituting an act of unfair competition or</li> <li>• being an impermissible preferential action in favor of: <ul style="list-style-type: none"> <li>- purchaser or</li> <li>- client <ul style="list-style-type: none"> <li>▪ of goods,</li> <li>▪ services,</li> <li>▪ benefits</li> </ul> </li> </ul> </li> </ul> </li> </ul>	

**[Article 296a § 1 of the Criminal Code Managerial Venality]**

Managerial venality consists of demanding or accepting a tangible or personal benefit or the promise thereof.


Example: A person serving as director of investor relations for a state-owned company demanded payment for a mountain expedition in Karakorum from an investment advisor representing a private brokerage firm, in exchange for providing information on the financial results of the state-owned company a week before they were to be published, which such information could significantly the company's stock price.

**[Article 296a § 2 of the Criminal Code Managerial Bribery]**

Managerial bribery involves giving or promising to give a tangible or personal benefit.

Example: The head of an advertising agency promised to pay for a trip abroad to the director of communications and public relations at a BBB company in exchange for ordering an advertising campaign at the agency.

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#### **X. MAIN DUTIES OF THE PERSONS COVERED BY THE PROCEDURE**

1. Persons Covered by the Procedure are required to:


- familiarize themselves with the contents of and comply with this Procedure;
- prevent the occurrence and eliminate any activity that has or may create an opportunity to violate anti-corruption laws or the provisions of this Procedure in connection with the performance of its official duties;
- adopt an attitude of firm and unequivocal refusal to participate in activities or in any situation where there is a risk of corruption;
- promptly report any attempt or suspicion of corruption, to the immediate supervisor and in accordance with the Group's internal regulations, including the relevant whistleblowing procedure;
- ensure that meetings with politically exposed persons (PEPs) are organized in a way that minimizes the possibility of a corrupt situation by, for example, having at least two representatives of the Company present at the meeting in accordance with the "four eyes" principle. This approach increases transparency and provides additional security in business contacts;
- avoid conflicts of interest in accordance with the Procedure for Managing Conflicts of Interest in the Polenergia Group, to refrain from activities that may constitute a conflict of interest. Employees shall immediately inform their immediate supervisor of any potential or actual conflict of interest in connection with the performance of official activities (in accordance with the Procedure for Preventing Conflict of Interest), including, in particular, during
  - ⇒ contacts with Business Partners, industry organizations and the business environment
  - ⇒ participation in bidding procedures and competitions,
  - ⇒ application for grants, permits, licenses or administrative decisions,
  - ⇒ activities related to representation, donations, marketing, sponsorships and participation in public events.

2. All Persons Covered by the Procedure are absolutely prohibited from:

- offering, giving, promising, demanding or accepting any financial or tangible benefit in exchange for taking, refraining from taking or influencing certain actions or decisions, participating in and engaging in any corrupt activities in connection with the performance of official duties,
- exerting or succumbing to external pressure to gain a benefit,
- mediating benefits to or on behalf of third parties, including Public Officials,
- participating in situations that could be perceived as an attempt to exert unauthorized influence,
- legalizing of proceeds from Corrupt Activities.

3. Any Person Covered by the Procedure is required to consult his or her immediate supervisor or the Compliance Officer. In case of doubt as to whether an action such Person Covered by the Procedure intends to undertake, or is a participant in, may create a situation involving Corruption.

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4. In the event of a situation bearing the hallmarks of Corruption, the course of the incident should be immediately documented in the form of a memo, describing the circumstances, the people involved and any relevant details. The note made will provide formal proof of the action taken and will enable the case to be handled properly in accordance with the applicable procedures. Detailed guidelines, including the procedure and rules of conduct in the event of receipt of a corruption proposal referred to above, are described in the contents of **Appendix 5** to this Procedure.

## **XI. RESPONSIBILITY OF PERSONS COVERED BY THE PROCEDURE**

1. Failure to comply with the rules set forth in this Procedure constitutes a violation of basic employee duties and may result in disciplinary and criminal liability, in accordance with the procedures and rules provided by generally applicable law.
2. Violation of the rules described in the Procedure may result in serious consequences for Persons Covered by the Procedure, both on the basis of the Group's internal regulations and generally applicable laws. A person who commits an act bearing the hallmarks of Corruption should expect to be held accountable on several levels, including:
  - 1) **under Civil law** - the Company may assert the following claims against the person giving or receiving the benefit:
    - a) demand compensation for damages suffered by the Company or the Group as a result of a prohibited act,
    - b) a claim for return of the benefit, i.e., return of the value of the bribe or other tangible benefit obtained unlawfully by the employee at the expense of the company.
  - 2) **under Labor laws** - violation of anti-corruption rules may result in:
    - a) issuing a warning or reprimand,
    - b) depending on the severity of the violation, terminating of the employment contract without notice (so-called disciplinary dismissal), which is particularly applicable in cases of serious violation of basic labor obligations.
  - 3) **under Criminal law** - a person who gives or accepts a tangible or intangible benefit, or who acts as an intermediary in such actions, may be subject to criminal liability as defined, in particular, in Articles 228-231 and 296a of the Criminal Code. These sanctions include imprisonment, a fine or restriction of liberty, among others, and also result in a criminal record. A selected catalog of anti-corruption regulations is attached as **Appendix 2** to the Procedure.
3. In addition, violations of anti-corruption rules can result in serious consequences not only for the Persons Covered by the Procedure, but also for the Company itself. In the event of Corruption, the Company may be required to pay compensation to the affected entities or cancel concluded contracts and orders, which may lead to financial losses and disruption of operational continuity. In addition, as a result of being found to have violated anti-corruption laws, the Company may be excluded from public procurement procedures in the future, limiting its ability to develop and participate in publicly funded projects.

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## **XII. RULES ON MEETINGS WITH POLITICALLY EXPOSED PERSONS (PEP) AND PUBLIC OFFICIALS**

1. The Financial Action Task Force (FATF) recognizes in its recommendations that politically exposed persons (PEPs) are particularly at increased risk of corruption, through their ability to influence important public decisions. This is not related to the ethical judgment of these individuals, but to an objective approach to risk.

PEPs are, among others: the mayor, commune head, voivode (provincial governor), city president, president of the State Treasury Company, member of the BGK Management Board, president and vice president of the Energy Regulatory Office (URE)

2. An increased risk of corruption is also found in the case of relationships with public officials, like with PEP.


PEP can be a public official at the same time, such as commune head, voivode, minister, MP or judge.

Not every public official is a PEP: a mid-level official in an office.

Not every PEP is a public official: a political party leader.

3. In order to manage risks, ensure transparency and demonstrate due diligence, the Compliance Department maps the positions that perform tasks related to relationships with PEPs and/or public officials.
4. Best practices and standards for conducting meetings with PEPs and/or public officials:
  - it is recommended that meetings be held in the presence of at least two representatives of the Company, in order to increase transparency, prevent irregularities and reduce the risk of Corruption or Fraud;
  - meetings should be held in neutral places that guarantee the confidentiality of the information provided or in official places (the Company's headquarters, an office, the venue of an industry event), observing the rules of corporate etiquette and applicable laws;
  - meetings should have a clear purpose and agenda;
  - "zero gifts" rule applies; no cash settlements, no informal "gestures";
  - avoid discussing private matters that could be considered as an attempt to influence/seek benefits;
  - informal or undocumented arrangements should be avoided;
  - it is unacceptable to hold talks of a negotiating, decision-making or influential nature without the knowledge of the immediate supervisor or the Group Company's Management Board;
  - any doubts about the meeting, its conduct or nature should be immediately consulted with your immediate supervisor and/or the Compliance Department;
  - meetings may not be used to transmit or obtain information that constitutes a business secret or confidential information as defined by law.


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### **XIII. FINAL PROVISIONS**

1. The procedure goes into effect 7 days after its announcement.
2. The procedure is subject to ongoing updates by the Compliance Department.
3. The update referred to in section 2 above shall be carried out at least once a year, and immediately in the event of significant regulatory, organizational or other changes affecting the nature of the Group's or the Company's business.
4. Changing the content of the appendices to this Procedure does not constitute an amendment hereto and may be done in a simplified manner, without following the procedure required for amending the Procedure, as long as it does not affect its basic principles or the responsibilities of the Persons Covered by the Procedure.

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**Appendix No. 1**

.....  
(Company/organizational unit)

.....  
(name and surname of the employee)

**DECLARATION**

I declare that I have familiarized myself with **Anti-Corruption Procedure in the Polenergia Group** with appendices hereto, have acknowledged the Procedure and accepted it for use, and have understood the provisions hereof.

I commit to abide by the Procedure and act in accordance with the principles contained herein, as well as the applicable laws.


I am aware that violation of the provisions of the Procedure or the law, particularly in the area of anti-corruption and misconduct, may result in assuming:

- civil liability (third party liability) (including compensation),
- criminal liability (in accordance with commonly binding law),
- employee liability (including disciplinary action or termination of employment).

.....  
(place, date)

.....  
(legible signature of employee)

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## Appendix No. 2

### SELECTED ANTI-CORRUPTION LEGISLATION

Article of the Criminal Code	Type of act	Description of the prohibited act
Article 228 § 1-6 of the Criminal Code.	Passive bribery	Accepting a tangible or personal benefit by a public official in exchange for a specific act or omission.
Article 229 § 1-6 of the Criminal Code.	Active bribery	Giving or promising a benefit to a public official for certain acts or omissions.
Article 230 of the Criminal Code.	Paid passive protection	Undertaking to broker a deal in exchange for a benefit.
Article 230a of the Criminal Code.	Paid active protection	Providing benefits to a person who undertakes to broker a deal.
Article 231 of the Criminal Code.	Abuse of power	Exceeding powers or failing to perform duties by a public official to the detriment of public or private interests.
Article 271 § 3 of the Criminal Code.	Certification of untruth	Certification of untruth in documents.
Article 296 of the Criminal Code.	Abuse of trust in business dealings	Acting to the detriment of the company by the person responsible for the company property (e.g., Management Board, manager), for example, through abuse of position.
Article 296a of the Criminal Code.	Corruption in the private sector	Promising, giving, demanding or accepting benefits in business dealings between companies or individuals.
Article 296b of the Criminal Code.	Facilitating managerial bribery	Aiding and abetting the giving or receiving of benefits by corporate officers for tangible or intangible benefit.
Art. 302 § 2 and 3 of the Criminal Code	Corruption of creditors	Criminalizes creditor bribery/venality in connection with acting to the detriment of other creditors during bankruptcy or restructuring proceedings.
Article 305 of the Criminal Code	Thwarting or obstructing a public tender	It criminalizes the actions of persons or entities that communicate to disrupt fair competition in public procurement or other tenders, such as by fixing prices, dividing the market or manipulating tender terms.

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#### Appendix No. 3

*Anti-Corruption One-Pager*

### POLENERGIA GROUP'S KEY ANTI-CORRUPTION POLICIES

#### WHY IT IS IMPORTANT

Anti-corruption is the cornerstone of our Group's honest, responsible and lawful operations. We operate according to the highest standards and requirements in the market.

#### WHAT WE FORBID

**Zero tolerance for corruption - meaning prohibition of:**

- ✓ influencing decisions of officials, contractors, business partners, circumventing laws or internal procedures,
- ✓ concealing conflicts of interest or circumstances that may affect objective judgment.

#### WHEN DEALING WITH EXTERNAL CONTACTS REMEMBER:

- ✓ to avoid one-on-one meetings - prefer the participation of another person from the Company.
- ✓ not to accept or give gifts, invitations or "gestures of gratitude."
- ✓ always raise concerns - better prevent than explain.

#### HOW TO REPORT IRREGULARITIES

- ✓ channel for reporting violations (anonymously or by name) =Zglaszam.polenergia.pl
- ✓ directly to the supervisor or the Compliance Officer,
- ✓ no worries - you have **full protection** as a Reporting Person (according to the Whistleblower Act, as well as internal procedures).



#### WHEN IN DOUBT - ASK YOURSELF:

- Could my action be perceived as unethical?
- Would I prefer that it not be disclosed to the public or to my supervisor?
- Could someone consider them an attempt to gain an unfair advantage?

If you have doubts - **stay calm and consult** the Compliance Department.

#### COMPLIANCE CONTACT:

[email] [compliance@polenergia.pl](mailto:compliance@polenergia.pl)


[internal Compliance number] +48 507-550-119

**Remember!**

**Your integrity protects you, the Company and its reputation.**

Procedures available on the Intranet [LINK](#)

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#### Appendix No. 4

### RULES FOR DEALING WITH A CORRUPTION PROPOSAL


#### CORRUPTION - REACT!

If you find yourself in a corrupt situation, remember that the correct response will protect you from possible criminal liability. Stay calm and take bold action.

- If a situation arises in which the counterparty suggests settling the matter "in another way" **DO NOT BE AFRAID** to say no firmly.
- **REFUSE** in such a way as to leave no doubt in the proposer's mind. At the same time, inform that such behavior can be treated as a corruption crime.
- If the counterparty continues to behave in a way that indicates an intent to give a tangible benefit or the promise of one, don't have a "one-on-one" conversation.
- **REPORT** to your immediate supervisor and/or to the Compliance Department the fact that a corrupt proposal has been made or that a benefit has been attempted.
- **DO NOT TRY** to secure a "bribe"!
- **DESCRIBE** the incident in a memo to your supervisor, including, if possible, answers to the 7 golden questions: what?, who?, where?, when?, how?, what?, why?
- **ACT** immediately!
- **REPORT** the irregularity or misconduct! (=> Zglaszam.polenergia.pl)



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#### Appendix No. 5


### FLASHCARDS FOR EMPLOYEES

#### - COUNTERACTING CORRUPTION -

- In many cases, corruption begins with accepting small gifts. If you want to remain an unbiased and objective employee - **DO NOT ACCEPT GIFTS!**
- **REFUSE** - refusing to accept a gift will keep you honest and free - it's worth much more than any gift. Remember that only a strict separation of personal and business interests will allow you to ensure freedom of decision-making. Gifts violate this freedom.
- **"FOUR EYES"** - try to anticipate corrupt situations and avoid them. You can do this by asking a supervisor or co-worker for help. This assistance may consist of joint participation in business activities (such as a meeting).
- If you are a trader who has direct contact with the bidder - create the right relationship ("**KEEP IT CLEAR**") from the beginning, emphasizing that there is a zero-gift rule in the Group.
- Never give the impression that you are open to accepting gifts, even small ones.
- **REPORT** - if you have accepted a gift and have concerns, inform your supervisor/Compliance Department.
- Remember that private relationships must not affect the way you perform your job duties. You have to be impartial.
- **AVOID** - remain vigilant and check that the private interests of you and persons close to you do not conflict with your official duties. If you think there is a conflict of interest, immediately inform your supervisor.
- Prevent the intersection of private and business interests.

Source: The study is based on the teaching materials of the CBA

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**Appendix No. 6**

**FLASHCARDS FOR SUPERVISORS**

**- THE ROLE OF THE SUPERVISOR IN PREVENTING CORRUPTION -**

- **BE AWARE** - Superior behavior plays a huge role in countering corruption. When directing the work of subordinate employees, you should set an example for them.
- **COMMUNICATE** zero tolerance for corruption and act in accordance with the Code of Ethics yourself.
- **REMEMBER** that corruption develops most often where:
  - ✓ official and substantive supervision is inadequate,
  - ✓ there is a lack of communication,
  - ✓ there is a lack of response when unethical behavior is detected, thus the lack of deterrence effect;
- **IDENTIFY** sensitive areas; tenders, sales, PEP contacts, donations, sponsorships
  - ✓ analyze the risks, including those you read about in the media,
  - ✓ based on the results of the analysis, consider what changes need to be made, such as in structure, document flow and division of responsibilities, to avoid such risks. Good contact with employees will prevent many unnecessary problems.
- **TALK:** supervisor-employee relationship:
  - ✓ regularly talk to your employees about the risks they face or may face in carrying out their duties and tasks. A conversation will help you identify vulnerable areas,
- **BE ALERT TO SYMPTOMS OF CORRUPTION**
- **PREVENT:** you accept responsibility - you entrust responsibility!
  - ✓ You are required to act in accordance with ethical principles and prevent corruption, including raising awareness among your subordinates. As a supervisor, you have similar responsibilities to your supervisors as your employees have to you;
  - ✓ When pursuing cases in the most corrupt areas:
    - do not act routinely,
    - inform employees about corruption risks,
    - demand information from employees,
    - implement the principle of multiple pairs of eyes,
    - if possible, change the composition of teams, working groups, etc.,
    - strengthen official and substantive supervision,
    - ensure transparency in the decision-making process;
  - ✓ use internal control;
- **RESPOND:** in case of reasonable suspicion of corruption, act immediately:
  - ✓ ban access to files,
  - ✓ secure the workplace, business notes or work tools (i.e., computer, flash drive, etc.),
  - ✓ initiate internal control, audit;
- **INFORM** the Compliance Department of all cases of corruption or fraud.

Source: The study is based on the teaching materials of the CBA

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