





GIFT PROCEDURE IN THE POLENERGIA GROUP



 Polenergia	POLENERGIA GROUP	No P-P082
Date 28.10.2025	GIFT PROCEDURE IN THE POLENERGIA GROUP	Compliance


Document Metrics	
Type of adjustment:	Procedure
Approver:	Polenergia Group
Regulation owner:	Compliance Department
Author of the regulation:	Izabela Kozłowska
Version:	2.0
Date of preparation:	28.10.2025
Dates of previous version:	08.04.2025
Description of regulation:	The procedure informs about the Group's "zero gifts" rule.
Scope of application:	Polenergia Group
Frequency of review:	At least once a year
Description of changes:	Introducing the "no gifts" rule
Confidentiality:	Publicly available
List of attachments:	

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Approved:	<i>Management Board</i>				

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I. INTRODUCTION

The Polenergia Group (Polenergia, Group) is guided by the highest standards of ethics and transparency in its operations. Every person employed or working with the Group has an obligation to act with integrity, in accordance with ethical principles and with respect for the interests of the organization. Their decisions and actions are expected to be fair, impartial and focused on the good of Polenergia.

One aspect of ensuring integrity and credibility in professional relationships is the appropriate approach to issues related to receiving and offering gifts and benefits, including tangible ones (**Gifts**). Situations in which they are offered or accepted may pose a threat to objectivity, impartiality or loyalty to the Group, especially if their nature or context is questionable. Failure to adhere to the standards could result in ethical violations, undermine the trust of the Group, business partners, and create legal and reputation risks. The main goal of the Polenergia Group consists in basing the business on solid transparent foundations, as the company decided to implement a zero-gift policy under the provisions of this Procedure.

II. PURPOSE OF THE PROCEDURE


1. The Group's goal is to build and strengthen an organizational culture based on honesty and transparency of actions of Employees at every level and of persons working with the Group.
2. The Gift Procedure (**the Procedure**) complements the ethical principles set forth in the Polenergia Group's Code of Ethics regarding the acceptance and offering of Gifts.
3. The Procedure is designed to ensure that business is conducted in accordance with generally applicable laws, ethical principles and to prevent corruption. The Procedure is also part of building the ethical culture and anti-corruption awareness of Employees and persons working with the Group, and indicating desirable attitudes that do not give rise to compliance and legal risks. The Procedure also influences the building of trust in the organization among domestic and foreign partners, protection of the company's reputation and image. The Principles contained herein ensure equal treatment of contractors and decision-making based on objective business criteria.

III. WHO IS AFFECTED BY THE PROCEDURE?

1. The procedure applies to all employees and female employees, co-workers and associates regardless of their position, basis and form of employment, Members of Management and Supervisory Boards, as well as persons acting for or on behalf of all Group entities (Employees).
2. Every Employee is required to follow the Procedure, regardless of position, responsibility or place of work. This responsibility includes both avoiding illegal activities and pro actively responding to any suspected violations.

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IV. DEFINITION OF A GIFT

1. A gift within the meaning of the Procedure is any benefit for which the offeror/receiver does not pay in whole or in part.
2. In particular, the gifts are:
 - a) delicatessen baskets,
 - b) leather goods and office accessories,
 - c) obligations to perform a specific act (known as a favor),
 - d) tickets or passes that allow participation in entertainment and recreational events,
 - e) invitations to exquisite dinners,
 - f) gift vouchers,
 - g) discounts and non-monetary benefits, such as invitations to attend events not directly related to official duties, in Poland and abroad,
3. In case of any doubts about the Gift or the Procedure, the Compliance Department should **immediately** be contacted in person or by sending a message to compliance@polenergia.pl or through the application platform Zglaszam.polenergia.pl.

V. THE "NO GIFTS" RULE


1. Polenergia Group has a "zero gifts" policy, which means that we do not offer or accept gifts (with the exception of promotional gadgets bearing the company's logo of a minimum value).
2. Adopting a zero-gift policy sends a clear signal to the business community that the organization is operating in a responsible, ethical manner and in compliance with applicable laws. This solution reduces the risk of conflicts of interest and the impact on the impartiality of official decisions.
3. This principle applies to all external relations with both business partners and public institutions.

VI. PROHIBITION ON OFFERING GIFTS TO PUBLIC OFFICIALS AND POLITICALLY EXPOSED PERSONS (PEP)

1. It is particularly important to apply the "zero gifts" principle in relations with public officials and politically exposed persons (PEPs) or persons related to them (a close relative as defined in the Law on Counteracting Money Laundering and Terrorism Financing of 1 March 2018, or a person employed in public administration).
2. In particular, the prohibition applies to:
 - politicians (regardless of their functions),

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- city presidents, mayors, heads of communes,
- state and local government officials in connection with their functions,
- members of administrative, management or supervisory bodies of state-owned enterprises, companies with participation of the State Treasury,
- directors, deputy directors and members of bodies of international organizations or persons performing equivalent functions in such organizations,
- directors, managers, employees of government offices and local government administration (municipal, district, commune and provincial),
- other persons performing public functions.

VII. RESPONSIBILITIES OF EMPLOYEES

Each Group Employee is required to:

- read the contents of, acknowledge, and comply with the provisions of the Gift Policy;
- promptly clarify any doubts regarding the accepting and offering of gifts with the Compliance Officer;
- report to the Compliance Officer any activities that may give rise to future risks of violating the law, including corruption-related charges and criminal prosecution, as well as risks of violating internal acts, including the Gift Policy or the Code of Ethics;
- promote and provide information about the Group's Gift Procedure to Polenergia Group business partners.

VIII. FINAL PROVISIONS

1. The Gift Policy enters into force on the day it is announced in the manner adopted by the Company.
2. The Compliance Department periodically reviews the Gift Procedure at least once a year and assesses compliance with the Gift Procedure, as well as the adequacy and effectiveness of the application hereof; following the review changes and modifications will be made hereto in justified cases.

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