

Policy for accepting and giving gifts at ANWIL S.A.

Main rules for accepting gifts at ANWIL S.A.

1. The rules apply to persons employed at ANWIL S.A. and persons representing ANWIL S.A. in relations with representatives of counterparties or public administration, including in relations between the ORLEN CG companies.
2. Gifts can be considered as income and are therefore subject to income tax. In exceptional circumstances, revenue from the receipt of a gift may be exempt from taxation.
3. It is permitted to accept gifts in relation to a promotion or advertisement whose unit value does not exceed PLN 200 gross, without the need for additional approval, provided that this is done in accordance with these rules.
4. Meals accompanied by representatives of the counterparty up to a gross value of PLN 200 per person are permitted, as long as:
 - a. they are sporadic in nature and can be offered on a reciprocal basis,
 - b. the meal is attended by the person inviting and offering the meal, or their representatives,
 - c. the meal was not attended by family members nor by the spouse, descendants, ascendants, relatives in the straight line to the second degree of the persons listed in Section 1.
5. Invitations to entertainment events, defined as sporting events, theatrical performances, concerts or other cultural events up to a gross value of PLN 200 are acceptable, provided that:
 - a. they are occasional in nature and can be offered on a reciprocal basis,
 - b. the person offering the ticket also intends to attend the event.
6. The following are acceptable and are not considered as gifts: invitations to events, training courses or workshops hosted by the giver of the invitation as long as participation in the event is free of charge.
7. Promotional gifts, such as pens, notepads, calendars, other small items, if possible with the counterparty's logo, with a unit value of no more than PLN 200 gross, are acceptable.
8. The following principles should guide your decision when it comes to accepting a gift:
 - a. the principle of honest intentions of the giver:
 - the circumstances, the fact of presentation and the nature of the gift are intended solely to build or strengthen business relationships or to show courtesy.
 - the gift is not intended to have an adverse impact on the recipient and their objectivity in making business decisions.
 - the proposal to give a gift does not take place at a time when the recipient is involved in a decision-making process whose the beneficiary may be the giver of the gift or a person associated with the giver.
 - b. the principle of legalism.
 - the type of gift and the circumstances under which it is given do not violate good morals and national, foreign and international laws.
 - c. the principle of proportionality.
 - the unit value of the gift is within the permitted limit and complies with accepted standards.
 - the gift is given occasionally and is linked to a specific occasion.

- the presentation of the gift must not impose any obligation on the recipient or create the appearance of such.
 - d. the principle of transparency.
 - it is forbidden to accept gifts which the recipient feels may cause embarrassment due to their value or a feeling of having to reciprocate the gesture or a desire to conceal the fact of receiving such gifts from superiors and colleagues.
9. It is not permissible to accept gifts that meet one or more of the following conditions:
- a. the gift is in the form of cash or a cash equivalent,
 - b. the gift is inappropriate,
 - c. the acceptance of a gift is inconsistent with the anti-corruption policy effective at the ORLEN Group companies or the counterparty,
 - d. the circumstances under which the gift is accepted indicate that the giver expects the behaviour to be reciprocated or triggers an obligation,
 - e. the gift the giving of which may give rise to a conflict of interest,
 - f. the acceptance of the gift is dependent on the value or size of the particulars achieved in relation to the level of cooperation,
 - g. the gift given prior to the establishment of a business relationship, unless it is intended to present the party's core business.
10. For tax purposes, the giver should, along with the gift, provide the recipient with information on the value of the gift.