



## Whistleblower Protection Policy at the ORLEN Capital Group

In accordance with the requirements of generally applicable law, and in an effort to ensure compliance with ethical standards and internal organizational acts adopted in ORLEN Capital Group Companies the, *Whistleblower Protection Policy at the ORLEN Capital Group* is introduced.

The purpose of the *Whistleblower Protection Policy at the ORLEN Capital Group* (hereinafter: Policy) is to ensure uniform standards of protection in **ORLEN Capital Group** Companies for whistleblowers reporting violations of the law, internal regulations, or ethical standards. The Policy sets forth the requirements, tasks and responsibilities for accepting Submissions from Whistleblowers in a manner that ensures security, confidentiality and impartiality.

ORLEN Group Capital Companies base their activities on ethical values, adhering to the highest standards. Any of activities are in accordance with the good practices and standards of the Warsaw Stock Exchange. ORLEN Capital Group Companies are guided by the principles contained in the **ORLEN Group** Code of Ethics, which emphasizes a commitment to human and labour rights. ORLEN Capital Group Companies strive to meet the highest international standards, demonstrating a commitment to being an ethical business leader on the Polish market.

In order to prevent violations of the law, ORLEN Capital Group Companies will protect whistleblowers by complying with the law on whistleblower protection. Reporting irregularities in good faith is treated as an expression of concern for the welfare of the entire ORLEN Capital Group, which supports its mission and values. Through an accessible and secure internal reporting process, anyone who reports a violation of the law has the opportunity to contribute to the improvement of ORLEN Capital Group's operations.

ORLEN Capital Group Companies guarantee that each application will be handled with due diligence, and the Whistleblowers will be protected from any retaliation. It is important to emphasize that joint action to uphold the law and integrity will benefit the entire ORLEN Capital Group and strengthen its position as a responsible business leader.

## Definitions

### § 1

The Policy shall use the following definitions:

<b>Follow-Up Actions</b>	are the activities undertaken by a Company of the ORLEN Capital Group in connection with the Internal Notification in order to assess the veracity of the information contained therein, to prevent violations of the law, violations of internal regulations or ethical standards, including, but not limited to, conducting internal investigations, initiating inspections and closing the internal investigation and inspection procedure, carried out in accordance with the internal regulations adopted at the <b>ORLEN Capital Group</b> Company.
<b>Retaliatory Actions</b>	are direct or indirect acts or omissions in a Work-Related Context that are caused by a Notification or Public Disclosure and that violate or may violate the rights of the Whistleblower or cause or may cause the Whistleblower unjustified harm, including the unwarranted initiation of proceedings against the Whistleblower.
<b>Feedback</b>	means providing the Whistleblower with information on the Follow-Up Actions planned or taken and reasons for such actions.
<b>Information on Violation</b>	is information, including a reasonable suspicion of an existing or potential violation of law, violation of internal regulations or ethical standards referred to in § 3 of the Policy, which has occurred or is likely to occur in <b>ORLEN Capital Group</b> Companies, or information concerning an attempt to conceal such a violation.
<b>Work-Related Context</b>	means past, present, or future activities related to the performance of work at the <b>ORLEN Capital Group</b> Companies on the basis of an employment relationship or other legal relationship providing the basis for the provision of work, services or functions in or for the company, within the framework of which information about the violation was obtained, and when there is a possibility of Retaliatory Actions.
<b>Public Authority</b>	is the chief or central government administration body, field government administration body, local government body, and other entity performing public administration

tasks by law, competent to follow up on the External Notification.

<b>Person Affected by the Notification</b>	is a natural or legal person or an organisational unit without legal personality to which the Act grants legal capacity, who is identified in the Notification or Public Disclosure as a person who has committed violations (listed in § 3 of the Policy), or as a person with whom the person who committed the violations (listed in § 3 of the Policy) is affiliated.
<b>Person Assisting with the Notification</b>	is a natural person who assists the Whistleblower in the Notification or Public Disclosure in a Work-Related Context and whose assistance should not be disclosed.
<b>Person Connected to the Whistleblower</b>	is a natural person who may experience Retaliatory Actions in connection with a Notification or Public Disclosure, this includes, in particular, a co-worker or next of kin of the Whistleblower, within the meaning of Article 115 § 11 of the Polish Penal Code.
<b>Whistleblower</b>	is a person reporting Information on Violation, as referred to in § 4 of this Policy.
<b>Public Disclosure</b>	means making the information about the violation public.
<b>Act</b>	Act of 14 June 2024 on the Protection of Whistleblowers (item 928, as amended).
<b>Notification</b>	is a verbal or written Internal Notification or External Notification.
<b>Internal Notification</b>	is a verbal or written transmission of Information on Violation, in the manner and on the terms specified in the Policy.
<b>External Notification</b>	is a verbal or written transmission of Information on Violation to the Commissioner for Human Rights or a public body.
<b>ORLEN Group -</b>	signifies ORLEN S.A. and trading companies that are its subsidiaries within the meaning of International Financial Reporting Standard 10 - Consolidated Financial

Statements or any other standard applicable in its place, including their branches and representative offices.

## Information on Violation - Ground Rules

### § 2

1. Internal notifications at ORLEN Capital Group Companies may be made verbally or in writing through the provided channels indicated in § 5 of the Policy, ensuring the confidentiality of the identity of the Whistleblower, the Persons to whom the notification applies, and third parties indicated in the Internal Notification from disclosure to unauthorised persons.
2. Internal Notification in ORLEN Capital Group Companies may be made anonymously via the channels made available, and Follow-Up Actions are taken based on that.
3. An External Notification concerning violation of the law may be made in any event.

## Scope of Internal Notifications

### § 3

1. **Violations of the law** are acts or omissions that are unlawful or intended to circumvent the law, concerning:
  - a) Corruption,
  - b) public procurement,
  - c) services, products and financial markets,
  - d) method of counteracting money laundering and financing terrorism;
  - e) product safety and compliance,
  - f) transportation security,
  - g) environmental protection,
  - h) radiological protection and nuclear safety,
  - i) food and feed safety,
  - j) animal health and welfare,
  - k) public health,
  - l) consumer protection,
  - m) privacy and data protection,
  - n) network and ICT system security,
  - o) financial interests of the Treasury of the Republic of Poland, the local government unit and the European Union,
  - p) European Union's internal market, including public law competition and state aid rules and corporate taxation,
  - q) constitutional freedoms and human and citizen's rights.
2. **Violations of internal regulations or ethical standards in ORLEN Capital Group Companies** are acts or omissions that are inconsistent with internal regulations of

ORLEN Capital Group Companies, including violations of the ORLEN Group Code of Ethics or intended to circumvent them.

3. In the case of ORLEN Capital Group Companies that are also the issuer, a violation of the law is also a violation or a reasonable suspicion of a violation of the law or disclosure obligations under the Polish Act on Public Offering and Conditions for Introducing Financial Instruments to an Organized Trading System and on Public Companies of 29 July 2005 [*ustawa z dnia 29 lipca 2005 r. o ofercie publicznej i warunkach wprowadzania instrumentów finansowych do zorganizowanego systemu obrotu oraz o spółkach publicznych*] or Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC, as well as ethical procedures and standards.
4. The policy does not apply to information covered by regulations on the protection of classified information and other information that is not subject to disclosure under common law for reasons of public security.

## **Whistleblower**

### **§ 4**

1. The Whistleblower may be the natural person providing the Information on Violation, in a Work-Related Context, including:
  - a) an employee,
  - b) a temporary employee,
  - c) a person providing work on a basis other than an employment relationship, including under a civil law contract,
  - d) entrepreneur,
  - e) proxy,
  - f) shareholder or partner,
  - g) a member of a body of a legal person or an organisational unit without legal personality,
  - h) a person who performs work under the supervision and direction of a contractor, subcontractor or supplier,
  - i) intern, volunteer, and trainee.
2. A Whistleblower may also be the above-mentioned person when the transfer of Information on Violation obtained in a Work-Related Context shall occur prior to the establishment of an employment relationship or other legal relationship forming the basis for the provision of work or services or the performance of functions in or for the relevant ORLEN Capital Group Company, as well as after its termination.

## **Reporting Information on Violation**

### **§ 5**

1. Internal Notifications at ORLEN S.A. shall be made only in the manner and according to the rules set forth herein and through the notification channels specified in par. 4 below.

2. At ORLEN S.A., the Director of the Economic Security Office and employees of the Economic Security Office authorized thereby are authorised to receive Internal Notifications.
3. The Internal Notification should allow the Whistleblower to provide contact details, that is, information about the Whistleblowers mailing address or e-mail address or telephone number.
4. At ORLEN S.A., making Internal Notifications is possible verbally or in writing, i.e.:
  - a) verbally, during:
    - a telephone conversation in polish language with an employee authorised to receive Internal Notifications, at +48 800 322 323 - without recording the conversation and without identifying the number of the caller.  
On-call duty is held on business days between 09:00-15:00.
    - a direct meeting with an employee authorised to receive Internal Notifications in ORLEN S.A., arranged at the request of the Whistleblower within 14 days of receipt of such request; after prior appointment by calling +48 800 322 323.
  - b) in writing, via;
    - traditional correspondence (letters), addressed to the mailing address:  
Director of the Economic Security Office  
ORLEN S.A.  
ul. Bielańska 12,  
00-085 Warszawa, Poland  
with an annotation “DO RĄK WŁASNYCH” [*Personal Delivery*].
    - mailboxes (drop boxes); drop boxes are located in the buildings of ORLEN S.A. at Chemików 7 Street in Płock and “Senator” building in Warsaw at ul. Bielańska 12, marked “ASZN BKiB”.  
  
Drop boxes are emptied once a week. Deployment of boxes to allow anonymous posting of Internal Notifications at individual ORLEN S.A. facilities is visualized at: [Control and Security Area Economic Security](#) and can be found in Appendix 3 to this Policy.
    - electronic correspondence directed to a dedicated e-mail address: [naruszenieprawa@orlen.pl](mailto:naruszenieprawa@orlen.pl),
    - ORLEN S.A. Internal Applications Form, available at: <https://naruszenieprawa.orlen.pl/> on the ORLEN S.A. intranet site. The form is available only to employees with access to the ORLEN S.A. intranet.
5. In any case, the employee has the right to report the Information on Violation, also anonymously, to a designated Member of the Management Board of ORLEN S.A., and in special cases to the Supervisory Board. The provisions of this Policy may be used to verify this information.

### **Acceptance and Confirmation of Internal Notification**

#### **§ 6**

1. A written record is made of the interview with the Whistleblower, conducted by telephone or in person, reproducing the exact course of the interview.

2. The Whistleblower has the right to review the contents of the record and may review, correct and approve it by signing it.
3. After making an Internal Notification, the Whistleblower receives information about the actions taken by the ORLEN Capital Group Company, that is, at least:
  - a) **confirmation of acceptance of the Internal Application**, by the authorized persons referred to in § 5 (2) of the Policy, within 7 days of receipt of the Internal Application,
  - b) **Feedback** from the authorized person referred to in § 5 (2) of the Policy on the status of the reported case, within 3 months from the date of confirmation of acceptance of the Internal Notification or, if such confirmation is not provided, within 3 months from the expiration of 7 days from the date of the Internal Notification.
4. Obligation to inform the Whistleblower of planned, undertaken actions and reasons for such actions, does not apply to cases where the Whistleblower has not provided a contact address or the information is reported anonymously.

### **Dealing with Internal Notifications**

#### **§ 7**

1. Impartial Follow-Up Actions are conducted for each Internal Notification, including in particular:
  - a) verification of Internal Notifications,
  - b) further communication with the Whistleblower (including requesting additional information),
  - c) providing Feedback on the status of the case.
2. The Follow-Up Actions listed in paragraph 1 above are carried out in ORLEN S.A. by employees of the Economic Security Office on the basis of a separate internal organizational act on - Regulations for Internal Notifications in ORLEN S.A.
3. In the case of an Internal Notification giving rise to a reasonable suspicion that a violation may have occurred, further actions may be carried out in the manner and according to the principles set forth in the internal regulations of ORLEN Capital Group Companies, including in the form of audit, inspection activities.

### **External Notifications**

#### **§ 8**

1. External reporting of violations of the law bypassing the methods specified in the Policy can be made to:
  - a) The Commissioner for Human Rights,
  - b) A public body or an institution, body or organizational unit of the European Union.
2. External notification shall be carried out in accordance with the procedures established by the Ombudsman, the competent public authorities or institutions, bodies or organizational units of the European Union.
3. An External Notification made in disregard of the Policy does not deprive the Whistleblower of the protection specified by law and the Policy.

4. Information on making External Notifications to Public Authorities is provided in Appendix 1 to this Policy.

## **Protection Measures**

### **§ 9**

1. Protection against Retaliatory Actions is available to the Whistleblower from the time of the Notification or Public Disclosure, provided that the Whistleblower had reasonable grounds to believe that the information was true at the time it was reported and that it constitutes Information on Violation.
2. The same protection against Retaliatory Action as provided for Whistleblowers is provided to:
  - a) Persons Assisting with the Notification
  - b) Persons Connected to the Whistleblower
  - c) legal persons or other organizational units assisting the Whistleblower or related thereto, in particular those owned or employing the Whistleblower,
  - d) Persons taking Follow-Up Actions
  - e) persons performing activities related to Notifications and Notices to Public Authorities in cases provided by law.
3. Whistleblowers, as well as Persons assisting in the filing of Notifications and Persons associated with the Whistleblower, are provided with access to information on how to make Notifications and advice on protective measures.
4. The filing of the Notification or Public Disclosure shall not be the basis for liability, including disciplinary liability or liability for damage for violation of the rights of others or obligations set forth in the law, in particular those relating to defamation, infringement of personal rights, copyright, protection of personal data and the duty of secrecy, including business secrets, provided that the Whistleblower had reasonable grounds to believe that the Notification or Public Disclosure was necessary to disclose the Information on Violation. The assessment of necessity is carried out by the person authorized to carry out Follow-up Actions.
5. If the Whistleblower had reasonable grounds to believe that the Notification or Public Disclosure was necessary to disclose the Information on Violation in accordance with the with the provisions of the Act, the Notification or Public Disclosure shall not be treated as a breach of ORLEN S.A.'s information security (Corporate Secrecy, Company Secrecy of ORLEN S.A.) and the provisions in this regard set forth in a separate organizational act on the introduction of the Information Protection Policy do not apply in this situation.
6. Acquisition by a Whistleblower of information that is the subject of a Notification or Public Disclosure or access to such information shall not constitute grounds for liability, provided that such acquisition or such access does not constitute a prohibited act. Assessing whether such obtaining or such access constitutes a prohibited act shall be carried out by the person authorized to carry out Follow-up Actions.
7. Investigations into the circumstances of an incident of Public Disclosure or use of information constituting Corporate Secrets and/or Company Secrets of ORLEN S.A. for a Notification shall be conducted in accordance with provisions set forth in a separate



internal organizational act on the implementation of the Information Protection Policy on the basis of information received from an authorized employee of the Economic Security Office after the evaluations/analyses referred to in paragraph 4 and paragraph 6 above, respectively.

8. Persons affected by the Notification enjoy legal remedies against unfounded accusations, including the presumption of innocence and the right to be heard.
9. Persons making reports of irregularities in the modes provided for in internal regulations separate from this Policy (in the field of, for example, personal data protection, bullying, other), are subject to protection as a Whistleblower only in situations where the organizational acts relevant to the Notification provide for such protection. Any person wishing to make a Notification and be protected as a Whistleblower may use the channel provided for in the Policy.
10. A person who has made Notifications through more than one channel, including the channel provided for Internal Notifications, is entitled to protection from Retaliatory Actions in accordance with this Policy, but identity protection is not provided.
11. Identity protection is also not available to an employee making a Notification through the channel referred to in § 5 (5) of the Policy.

### **Prohibition of Retaliatory Actions**

#### **§ 10**

1. In ORLEN Capital Group Companies, it is prohibited to take any Retaliatory Actions, their attempts, as well as their threats, against the Whistleblowers and other Protected Persons listed in § 9 (1) and (2) of the Policy, as well as to take actions that impede the filing Notifications or making Public Disclosures. This applies in particular to the activities indicated in Appendix 2 of the Policy.
2. The Whistleblower and the persons referred to in § 9 (2) of the Policy who have become the target of Retaliatory Actions should inform the Director of the Economic Security Office.

### **Confidentiality and Protection of Information**

#### **§ 11**

1. The organization and technical solutions for accepting Internal Notifications and conducting Follow-Up Actions in ORLEN Capital Group Companies ensure the security and confidentiality of the Whistleblowers, the Persons Affected by the Notification and the content of the Internal Notification, in particular by:
  - a) protection of personal data and information to which the Internal Notification relates from unauthorized access,
  - b) ensure the confidentiality of the identity of the Whistleblower, the Person Affected by the Notification, and the third party identified in the Internal Notification, by protecting information from which their identity can be directly or indirectly discerned,
  - c) granting designated employees written authorization to receive Internal Notifications, take Follow-Up Actions, and process the personal data of the

Whistleblower and Persons Affected by the Notification and to be informed about the subject of the Internal Notification.

2. The data of the Whistleblower allowing to establish their identity, shall not be disclosed, unless:
  - a) it is with their express consent,or
  - b) when it constitutes a legal obligation in the context of proceedings conducted by public authorities and courts, and when it is necessary to guarantee the right of defence of the Person Affected by the Notification.
3. The personal data of the Whistleblower shall be transferred only to authorized persons for the purpose of Follow-Up Actions.
4. In the case of Anonymous Notifications, it shall be forbidden to take action to determine the identity of the Whistleblower.
5. In the case of an Anonymous Notification, when the identity of the Whistleblower can be established or has been established, the Whistleblower is still entitled to protection and their data remains confidential.

## **Processing of Personal Data**

### **§ 12**

1. Personal Data:
  - a) is processed to the extent necessary to accept an Internal Notification or conduct Follow-up Actions,
  - b) not relevant to the consideration of the case shall not be collected, and if accidentally collected shall be promptly erased, within 14 days of the determination that it is not relevant to the case.
2. Personal data processed in connection with the acceptance of an Internal Notification or the conduct of Follow-up Actions, as well as documents related to an Internal Notification, are retained by ORLEN Capital Group Companies for a period of 3 years after the end of the calendar year in which an Internal Notification was submitted for Follow-up Actions or Follow-up Actions were completed, or after the completion of proceedings initiated by these actions.
3. After the expiration of the period referred to in paragraph 2 above, personal data shall be erased and documents related to the Internal Notification are destroyed.

## **Liability**

### **§ 13**

1. Firm action and disciplinary measures are taken against all individuals in ORLEN Capital Group Companies:
  - a) retaliating against, attempting or threatening to retaliate against the persons listed in § 9 (1) and (2) of the Policy, in connection with the Notification,
  - b) taking actions that make it difficult to make Notifications,

- c) knowingly making a false Notification, in particular when the proceedings initiated on this basis could have negative consequences for the Person Affected by the Notification.
- 2. The above does not preclude other legal action taken against such persons, particularly in cases of reasonable suspicion of crime.

## **Appendix 1 to the Whistleblower Protection Policy at the ORLEN Capital Group**

### Information on submitting External Reports to Public Authorities

**The Public Authorities accepting external reports, within the scope of their competences, in particular regarding violations of the law are:**

- 1. Commissioner for Human Rights**
- 2. Polish National Police, together with its organizational units**
- 3. Prosecutor's Office, together with its organizational units**
- 4. Central Anti-Corruption Bureau, together with its delegations**
- 5. The Internal Security Agency, together with its delegations**
- 6. The Polish Border Guard, together with its branches and institutions**
- 7. Office of Competition and Consumer Protection**
- 8. The National Revenue Administration, together with its organizational units (chambers, offices)**
- 9. State Labor Inspection, together with district labor inspectorates**
- 10. Personal Data Protection Office**
- 11. Chief Inspectorate for Environmental Protection**
- 12. Energy Regulatory Office, together with its regional branches**
- 13. General Inspector of Financial Information**

## **Appendix 2 to the Whistleblower Protection Policy at the ORLEN Capital Group**

**In Orlen Capital Group Companies, it is prohibited to take any Retaliatory Action, attempt Retaliatory Action, or threat Retaliatory Action, against Whistleblowers and other Protected Persons listed in § 9 (2) and (2) of the Policy, which shall in particular mean:**

1. refusal to establish an employment relationship;
2. termination of the employment relationship with or without notice;
3. failure to conclude a fixed-term employment contract or an indefinite-term employment contract after the termination of the probationary contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after the termination of the fixed-term contract - if the Whistleblower had a reasonable expectation that such a contract would be concluded;
4. salary reduction;
5. withholding promotion or being overlooked for promotion;
6. omission in the award of benefits other than salary related with work or a reduction in the amount of these benefits;
7. transfer to a lower-level position;
8. suspension from the performance of employee or professional duties;
9. transfer to another employee of the Whistleblower's duties;
10. an unfavourable change in the place of work or work schedule;
11. negative evaluation of work performance or negative opinion of work;
12. imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
13. coercion, intimidation, or exclusion;
14. bullying;
15. discrimination;
16. unfavourable or unfair treatment;
17. withholding participation or omission from selection for professional qualification training;
18. unjustified referral for medical examinations, including psychiatric examinations, unless separate regulations provide for the possibility of referring an employee for such examinations;
19. action aimed at making it more difficult to find future work in a particular sector or industry on the basis of an informal or formal sector or industry agreement;
20. causing financial loss, including economic loss or loss of income;
21. causing other intangible damage, including the violation of personal property, in particular, the good name of the Whistleblower;
22. termination of a contract to which the Whistleblower is a party, in particular concerning the sale or delivery of goods or the provision of services, withdrawal from such a contract or termination without notice;
23. imposing an obligation or refusing to grant, limiting, or withdrawing an entitlement, in particular a concession, permit or relief.

### **Appendix 3 to the Whistleblower Protection Policy at the ORLEN Capital Group**

Distribution of drop boxes allowing for anonymous internal Notifications at individual ORLEN S.A. facilities.

- Warszawa, Poland, ul. Bielańska 12 (budynek Senator):  
  
in the passage of the staircase located on the side of ul. Bielańska, on floors I, III and IV.
- Płock, Poland, ul. Chemików 7:
  - Building no. 07 (staircase),
  - Administrative Centre building (corridor next to the canteen),
  - CHP plant building (canteen),
  - ORLEN Serwis building (atrium),
  - Procurement Department building (staircase).
- Płock, ul. Łukasiewicza 39:
  - PPPT building (ground floor next to the elevators).