



CHARITY POLICY
OF POLSKI KONCERN NAFTOWY ORLEN S.A.

Pursuant to Resolution No. 7692/22 of the Management Board of Polski Koncern Naftowy ORLEN Spółka Akcyjna dated 19 September 2022 on determining the *Charity Policy of Polski Koncern Naftowy ORLEN S.A.* in connection with § 9 Section 7 Subsection 1 of the Articles of Association of PKN ORLEN S.A. and § 5 Section 5 Subsection 15 of the Rules of Procedure for the Management Board of PKN ORLEN S.A. and, taking into account the implementation of the declaration of conduct in compliance with the principles of social responsibility and recognising charity as a significant aspect of the functioning of PKN ORLEN S.A., this Charity Policy of PKN ORLEN S.A. (hereinafter referred to as the "Charity Policy") is hereby introduced.

PREAMBLE

Whereas:

- A. Social responsibility results directly from the mission of Grupa Kapitałowa ORLEN, which says, "By nature, we drive the future responsibly", and its credo: "ORLEN. We drive the future. Responsibly."
- B. The values of Grupa Kapitałowa ORLEN: Responsibility, Development, People, Energy, Reliability and the principles of conduct set out in the **Code of Ethics of Grupa Kapitałowa ORLEN** constitute the basis of the charitable activity of Grupa Kapitałowa ORLEN.
- C. These documents, together with the **Sustainable Development Strategy**, indicate the main directions of activities within the area of corporate social responsibility in Grupa Kapitałowa ORLEN, which, thanks to cooperation, can increase the range, scale, and efficiency of charitable activities as well as carry on business in a responsible way, ensuring the consistency of business, social, and environmental goals, and taking into account the needs of all stakeholders.

§ 1. DEFINITIONS

1.1. The terms used in this Charity Policy, unless otherwise stated herein, shall have the following meanings:

“Director supervising a particular area of PKN ORLEN” means a person holding the position of a director reporting directly to a Member of the Management Board of PKN ORLEN, pursuant to the Organisational Bylaws of PKN ORLEN.

“Foundation or Foundations”, used in a singular or plural form, means or mean respectively a foundation in which the sole or co-founder is PKN ORLEN,

“GK ORLEN” or “Grupa Kapitałowa ORLEN” means PKN ORLEN S.A. and any commercial companies being its subsidiaries as defined in the International Financial Reporting Standard 10. Consolidated Financial Statements or another applicable standard.

“Initiator of the Application” means the manager of the organisational unit of PKN ORLEN, where the initiative to donate has been taken.

“Head of an organisational unit (manager)” means a person managing a team of employees and responsible for a dependant area of the Company, holding the position of a manager, director or another subject to internal regulations of PKN ORLEN, unless the Charity Policy says that the donation relates to only one of the positions indicated.

“Code of Ethics of Grupa Kapitałowa ORLEN” means a document adopted by a resolution of the Management Board of PKN ORLEN comprising a list of principles, values, and ethical behaviours, which show how the employees of PKN ORLEN should make decisions in their daily work.

“Public Benefit and Volunteer Work Act” means the public benefit and volunteer work act of 24 April 2003 (Journal of Laws of 2020, item 1057, as amended).

“Act on the Rules for Managing State Property” means the act of 16 December 2016 on the rules for managing state property (Journal of Laws of 2021, item 1933, as amended).

“PKN ORLEN” or “PKN ORLEN S.A.” means Polski Koncern Naftowy ORLEN Spółka Akcyjna having its registered office in Płock.

“Supervisory Board” means the Supervisory Board of PKN ORLEN.

“Sustainable Development Strategy” means the Strategy for 2021-2023 approved on 28 September 2021, which allows the implementation of the objectives of the Paris Agreement, 2030 Agenda of the United Nations Member States, and European Green Deal, as well as meeting the growing expectations of stakeholders and engagement in sustainable development activities.

“Company of GK ORLEN” means a commercial company being the subsidiary of PKN ORLEN as defined in the International Financial Reporting Standard 10. Consolidated Financial Statements or another applicable standard.

“Management Board” means the Management Board of PKN ORLEN.

“Principles of supervision” mean the principles of supervision of foundations in which the founder is PKN ORLEN S.A. or companies belonging to Grupa Kapitałowa ORLEN adopted by Resolution No. 7005/20 of the Management Board of PKN ORLEN, dated 17 December 2020.

§ 2. IMPLEMENTATION OF THE CHARITY POLICY OF PKN ORLEN

- 2.1. PKN ORLEN conducts its charitable activities, being a significant element of the Sustainable Development Strategy of PKN ORLEN within the realm of possibility.
- 2.2. PKN ORLEN conducts its charitable activities guided by the values of Grupa Kapitałowa ORLEN: Responsibility, Development, People, Reliability, and the principles of conduct set out in the Code of Ethics of Grupa Kapitałowa ORLEN.
- 2.3. The charitable activity is conducted by means of monetary or in-kind donation at the initiative of PKN ORLEN or upon the application for a donation, as well as undertaking charitable activities pursuant to other agreements with a similar effect to a donation agreement as specified in Article 17 Section 3 Subsection 1 of the act on the rules for managing state property.
- 2.4. The Director of the External Relations Office is responsible for coordinating activities related to the Charity Policy.
- 2.5. Directors supervising particular areas of PKN ORLEN are obliged to mutual and ongoing cooperation, in particular by means of providing the Director of the External Relations Office with any information enabling the implementation of tasks specified in the Charity Policy.
- 2.6. The manager of an organisational unit and the Director of an Office/Department comprising a given organisational unit are responsible for compliance with and properly implementing the Charity Policy in a particular organisational unit of PKN ORLEN.
- 2.7. To dispel doubts, within the meaning of the Charity Policy, mutual agreements, especially sponsoring or marketing agreements, are not considered as a donation or another agreement with a similar effect to a donation agreement. Such mutual agreements are subject to different internal regulations and the supervision of another Director supervising particular areas of PKN ORLEN.

§ 3. PRINCIPLES OF MAKING DONATIONS

- 3.1. PKN ORLEN conducts its charitable activities independently pursuant to the Charity Policy or through foundations, particularly those whose sole founder is PKN ORLEN.
- 3.2. Donations are made in accordance with the areas of social engagement of a company, including, i.a., areas related to supporting environmental protection, local communities, safety and health, sport, education, and culture. Each time competent bodies of PKN ORLEN make the final decision to donate. The Management and Supervisory Boards are competent when the donation amount exceeds PLN 20 000 (say: twenty thousand) or 0,1% of total assets within the meaning of the accounting act of 29 September 1994, determined based on the last approved financial statements. The Director of the External Relations Office is competent when the donation amount equals or does not exceed PLN 20 000 (say: twenty thousand).
- 3.3. PKN ORLEN may make donations only to entities belonging to the following categories:
 - (a) public finance sector unit;
 - (b) non-governmental organisations within the meaning of the public benefit and volunteer work act of 24 April 2003;
 - (c) legal persons or organisational units operating under the provisions on the relationship of the state and the Catholic Church in the Republic of Poland, on the relationship of the state and other churches and religious associations, and guarantees of freedom of conscience and religion;
 - (d) associations of local government units

(hereinafter referred to as the **Authorised Entity**).

- 3.4. PKN ORLEN does not make donations to Authorised Entities that
- (a) did not provide all necessary documents or did not provide requested explanations – upon notice for delivering them;
 - (b) provided documents which raised concerns as to their authenticity or accuracy, which the applicants were unable to eliminate;
 - (c) despite a reminder request for settlement and in relation to the application for a new donation, failed to settle in full or in part any previously received donation or its tranche,
 - (d) misused a once-used donation or refused to undergo a check of compliance of the disbursement of the donation with the purpose stipulated in the donation agreement.
- 3.5. PKN ORLEN shall not bear any costs related to donating unless specified otherwise in the provisions of the donation agreement.
- 3.6. A monetary donation is transferred to the bank account indicated by the donee in the donation agreement. An in-kind donation is delivered based on the taking-over protocol, which constitutes an attachment to the donation agreement.

§ 4. MAKING DONATIONS AT THE PKN ORLEN INITIATIVE

- 4.1. Any organisational unit of PKN ORLEN, especially the External Relations Office, may submit an initiative to donate by PKN ORLEN.
- 4.2. The Initiator of the Application is responsible for the following:
- (a) obtaining the directional approval to apply to the External Relations Office with the initiative to make a donation from the Director of the Office/Area supervising the organisational unit of the Initiator of the Application or – whenever the donation amount exceeds PLN 20 000 (say: twenty thousand) or 0,1% of total assets within the meaning of the accounting act of 29 September 1994 – a Member of the Management Board of PKN ORLEN supervising a given Division in which the organisation unit of the Initiator of the Application operates;
 - (b) asking the Director of the External Relations Office for an opinion on whether the scope of the planned donation is compliant with the Charity Policy and the areas of social engagement of PKN ORLEN;
 - (c) providing the External Relations Office with information on a planned donation to properly prepare the application for a donation in formal and substantive terms, as well as to possibly draw up a draft donation agreement;
 - (d) ongoing cooperation with the External Relations Office and the managers of other organisational units of PKN ORLEN to properly process a donation in PKN ORLEN;
 - (e) proper documentation in the records of in-kind donations (products, goods, materials or assets, etc.) in compliance with other relevant internal organisational acts of PKN ORLEN related to keeping a given record.
- 4.3. The External Relations office is responsible for the following:
- (a) compliance with formal requirements related to the preparation of the application for a donation based on information received from the Initiator of the Application pursuant to relevant internal organisational acts of PKN ORLEN and the mandatory provisions of law;

- (b) cooperation with other organisational units of PKN ORLEN to properly process the application for a donation in PKN ORLEN;
 - (c) monitoring and informing the Director of the External Relations Office about the applications for donations, including those that require submission to the Management and Supervisory Board;
 - (d) drawing up a draft donation agreement based on information received from the Initiator of the Application;
 - (e) completing the donation form in accordance with the template constituting Schedule 1 of the Charity Policy of PKN ORLEN;
 - (f) keeping the register of donations made and collecting donation documents;
 - (g) collecting signatures on the donation settlement form constituting Schedule 2 of the Charity Policy;
 - (h) preparing and submitting a report on charitable activities at PKN ORLEN to the Director of the External Relations Office within the scope and time limits indicated by the Director of the External Relations Office.
- 4.4. In particularly justified cases, the Director of the External Relations Office is entitled to decide to transfer some competencies and duties of the External Relations Office related to processing the application for a donation to the Initiator of the Application.
- 4.5. Where the provisions of law or internal organisational acts of PKN ORLEN provide that the Management or Supervisory Board issue the decision to donate, the Director of the External Relations Office shall request these bodies to give necessary approvals.
- 4.6. The process of making a donation at the initiative of PKN ORLEN should be appropriately documented and archived pursuant to § 9 Section 9.1. hereinbelow and other relevant internal organisational acts of PKN ORLEN

§ 5. MAKING DONATIONS BASED ON AN APPLICATION FOR A DONATION

- 5.1. PKN ORLEN makes donations based on an application for donation submitted in writing or electronically by the Authorised Entity.
- 5.2. Applications of natural persons, including employees of GK ORLEN, who are in a difficult financial and life situation, shall not be examined by PKN ORLEN and may be referred to foundations whose sole founder is PKN ORLEN.
- 5.3. PKN ORLEN shall not consider applications submitted by trade unions and professional self-governments, employers' organisations, sports clubs being commercial law companies, political parties and their foundations and associations.
- 5.4. PKN ORLEN is not obliged to respond to a donation application which has not been considered.
- 5.5. A donation application submitted to PKN ORLEN by the Authorised Entity should contain information about the applicant and a statement of reasons.
- 5.6. An application for donation submitted to PKN ORLEN is forwarded to the External Relations Office for formal verification of the application and its substantive analysis. When considering the application, PKN ORLEN may request the applicant to provide additional documents or explanations, e.g., specify the structure of a given Authorised Entity (e.g., statute) along with a confirmation of business activity, a report on the activity for the previous year or other documents indicated by an authorised employee of PKN ORLEN. Photocopies of documents

attached to the application should be certified as true copies of the original by the applicant or a person authorised by the applicant.

- 5.7. Having performed the analysis, the External Relations Office forwards the opinion related to a particular application for a donation to the Director of the External Relations Office. The opinion may be provided in electronic form. Subsequently:
 - (a) the decision to make a donation to the Authorised Entity which equals or does not exceed PLN 20 000 (say: twenty thousand) is made by the Director of the External Relations Office;
 - (b) the decision to make a donation to the Authorised Entity in the amount exceeding PLN 20 000 (say: twenty thousand) or 0,1% of total assets within the meaning of the accounting act of 29 September 1994, determined based on the last financial statements approved by the Management and Supervisory Board, upon the request of the Director of the External Relations Office, is made by the Management and Supervisory Board.
- 5.8. After the decision to donate is made by the Management and Supervisory Board or the Director of the External Relations Office, the External Relations Office prepares a draft agreement and is responsible for its drawing-up, registration, assessment, approval, signing, and archiving, pursuant to other relevant internal organisational acts of PKN ORLEN, subject to Section 5.9. hereinbelow.
- 5.9. If PKN ORLEN makes an in-kind donation to the Authorised Entity based on an application for donation submitted by the Authorised Entity in writing or electronically, the Initiator of the Application in cooperation with the manager of the cost centre (MPK – *miejsce powstawania kosztów*) is responsible for proper documentation in the records of in-kind donations (products, goods, materials or assets, etc.) in compliance with other relevant internal organisational acts of PKN ORLEN related to keeping a given record.
- 5.10. The process of donating based on an application for a donation should be appropriately documented and archived pursuant to § 9 Section 9.1. hereinbelow.

§ 6. PRINCIPLES OF THE USE OF DONATIONS

- 6.1. All obligations of the donee arising from the donation made by PKN ORLEN are each time specified in the donation agreement.
- 6.2. The donation shall only be used for the desired purpose specified in the donation agreement. It is allowed to use some of the funds to cover so-called administrative costs necessary to accomplish the donation goal.
- 6.3. At every stage of the project implementation resulting from the donation agreement, PKN ORLEN is entitled to control its progress, including the compliance of the expenditure with the purpose specified in the donation agreement.
- 6.4. PKN ORLEN is also entitled to control the manner of use of the object of the donation or request information in writing in this regard during the period of 6 (say: six) years counted from 1 January of the calendar year following the calendar year in which the donation was made or the last tranche was paid.
- 6.5. The donee, who is not or will not be able to implement the project financed or co-financed by PKN ORLEN (arising from the donation agreement), is obliged to notify PKN ORLEN about it immediately, and also to return the entire amount received together with statutory interest for delay related to the storage of donation funds to the bank account of PKN ORLEN. Suppose the donee is not or will not be able to implement a part of the project financed or co-financed by PKN ORLEN (arising from the donation agreement). In that case, the donee is obliged to

notify PKN ORLEN about it immediately and, upon PKN ORLEN's consent, is entitled to carry out the remaining possible part of the project. In such case, the donee is obliged to return the part of the amount received from PKN ORLEN that was to cover the unimplemented part of the project together with statutory interest for delay related to the storage of donation funds to the bank account of PKN ORLEN.

- 6.6. Suppose the donee uses the donation in a manner inconsistent with its purpose or the donee refuses to undergo a check of compliance of the disbursement of the donation with the purpose stipulated in the donation agreement. In that case, PKN ORLEN may request the donation to be returned. The donee should return the donation together with statutory interest immediately upon receiving a notice to do so.

§ 7. PRINCIPLES OF THE SETTLEMENT OF DONATIONS

- 7.1. The donee is obliged to settle the donation in compliance with and within the time limit specified in the donation agreement entered into with PKN ORLEN.
- 7.2. Financial documents and other support materials confirming the use of the donation shall be prepared fairly and truly, and cannot raise any doubts in formal and substantive terms. Unless it is possible to send their originals, all copies of documents shall be certified as true copies of the original by the authorised person representing the donee.
- 7.3. Each accounting document constituting an attachment to the settlement should contain the following note: financed / co-financed by PKN ORLEN S.A. pursuant to donation agreement No. (the number of the donation agreement, its date, and the used amount of the donation shall be specified).
- 7.4. The donee is obliged to store the donation documents for at least 6 (say: six) years counted from 1 January of the calendar year following the calendar year in which the donation was settled.
- 7.5. The donee must present documentation concerning the donation upon each request of PKN ORLEN. The documents (including receipts and invoices) put forward for donation settlement purposes should be issued in Polish pursuant to Polish law. In the case of documents issued in a language other than Polish, a translation of these documents is required.
- 7.6. Confirmation of the correct settlement of the donation by the donee is the approval of the settlement by the Director of the External Relations Office sent electronically or in writing to the address specified in the agreement. The External Relations Office is entitled to consult the donation settlement with representatives of PKN ORLEN sitting in supervisory bodies of the donee.

§ 8. COORDINATION OF ACTIVITIES AS TO THE IMPLEMENTATION OF THE CHARITY POLICY OF PKN ORLEN

- 8.1. The Director of the External Relations Office coordinates activities related to the Charity Policy of PKN ORLEN in person or through the External Relations Office.
- 8.2. To coordinate activities related to the Charity Policy of PKN ORLEN, the Director of the External Relations Office:
 - (a) submits to the Management and Supervisory Board applications for donations in the amount exceeding PLN 20 000 (say: twenty thousand) or 0,1% of total assets within the meaning of the accounting act of 29 September 1994, determined based on the last approved financial statements;
 - (b) is entitled to make decisions on a donation which equals or does not exceed PLN 20 000 (say: twenty thousand);

- (c) presents an opinion on whether the object of the planned donation is compliant with the Charity Policy and the directions of activities within the area of corporate social responsibility in GK ORLEN upon a request of the Initiator of the Application for the abovementioned opinion;
 - (d) submits to the Management Board an annual report on the implementation of the Charity Policy of PKN ORLEN;
 - (e) has the initiative to amend or update documents regulating the charitable activities in GK ORLEN, in particular, develops, if necessary, proposals for changes to the Charity Policy;
 - (f) undertakes activities to coordinate the implementation of the Charity Policy in GK ORLEN, in particular by drawing up or coordinating the implementation of the Organisational Standard for the ORLEN Group companies within the scope of the Charity Policy;
 - (g) coordinates exercising of the ownership supervision of foundations pursuant to the Organisational Standard within the range of supervision of foundations in which the founder is PKN ORLEN or companies belonging to GK ORLEN;
 - (h) cooperates with the Directors supervising particular areas of PKN ORLEN, in particular, by providing information enabling the implementation of tasks specified in the Charity Policy.
- 8.3. The External Relations Office supports the Director of the External Relations Office in the performance of their tasks related to the Charity Policy of PKN ORLEN in particular through:
- (a) participating in the donation decision-making process;
 - (b) monitoring the budget of the External Relations Office;
 - (c) assessing the documents regulating charitable activities of PKN ORLEN;
 - (d) making necessary internal arrangements in the process of analysis and assessment of donation applications pursuant to the internal regulations of the External Relations Office;
 - (e) keeping a register of the donations made;
 - (f) drawing up draft donation agreements in the manner specified in a separate internal organisational act regarding the introduction of the "Instructions for drawing-up, registration, assessment, approval, signing, and archiving of Agreements entered into by Polski Koncern Naftowy ORLEN Spółka Akcyjna";
 - (g) ongoing cooperation with other organisational units of PKN ORLEN to implement the Charity Policy's provisions.

§ 9. DOCUMENTATION AND REGISTRATION

- 9.1. Documentation concerning the donation procedure is archived in the manner specified in a separate internal organisational act related to archiving documentation for a period not shorter than until the day the tax liability expires, i.e., 6 (say: six) years counted from 1 January of the calendar year following the calendar year in which the donation was made or the last tranche was paid, or consideration was provided under other agreement with a similar effect to a donation agreement. In particular, the External Relations Office archives the following documentation: an application for a donation, a donation agreement, opinions of PKN ORLEN offices on making donations, information card regarding the donation agreement, corporate approvals of PKN ORLEN bodies, donation taking-over protocols, a donation settlement and a valuation of the object of the donation in the case of an in-kind donation.

§ 10. OTHER AGREEMENTS WITH A SIMILAR EFFECT TO A DONATION AGREEMENT REFERRED TO IN ARTICLE 17 SECTION 3 SUBSECTION 1 OF THE ACT ON THE RULES FOR MANAGING STATE PROPERTY – DETAILED PROVISIONS

- 10.1. Charitable activities of PKN ORLEN conducted under other agreements with a similar effect to a donation agreement referred to in Article 17 Section 3 Subsection 1 of the act on the rules for managing state property and § 8 Section 12 Subsection 12 of the PKN ORLEN Statute are in principle undertaken pursuant to the provisions of the Charity Policy subject to detailed provisions stipulated in § 10 hereof arising from the nature of activities conducted.
- 10.2. In case of any doubts of the Initiator of the Application whether a given charitable activity should be regulated by a donation agreement or another agreement with a similar effect to the donation agreement, the Initiator of the Application is obliged to first ask the Legal Office of PKN ORLEN for the opinion in this respect. The opinion of the Legal Office of PKN ORLEN regarding the legal qualification of a given charitable activity and the type of agreement that should be concluded is binding.
- 10.3. If the Initiator of the Application receives an opinion from the Legal Office of PKN ORLEN that a given charitable activity should be regulated by another agreement with a similar effect to a donation agreement or when the Initiator of the Application proceeds without requesting the Legal Office of PKN ORLEN to issue a decision, the Initiator of the Application is responsible for:
 - (a) drafting the application for a recommendation of a charitable activity arising from another agreement with a similar effect to a donation agreement and obtaining a recommendation from the Director of the External Relations Office;
 - (b) cooperation with other PKN ORLEN organisational units to secure proper processing of charitable activities arising from another agreement with a similar effect to a donation agreement;
 - (c) collecting documents related to a charitable activity arising from another agreement with a similar effect to a donation agreement in PKN ORLEN and their archiving;
 - (d) monitoring and informing the Director of the External Relations Office about an application for a recommendation of a charitable activity arising from another agreement with a similar effect to a donation agreement, which requires submission to the Management and Supervisory Board;
 - (e) preparing and submitting to the Director of the External Relations Office, to the extent and on the date indicated by the Director of the External Relations Office, all information on charitable activities undertaken under other agreements with a similar effect to a donation agreement in a given organisational unit of PKN ORLEN;
 - (f) obtaining necessary approvals for the settlement of a charitable activity arising from another agreement with a similar effect to a donation agreement and monitoring the budget of the activity at issue.
- 10.4. In a situation where the Initiator of the Application is the External Relations Office, Sections 10.2.–10.3. hereinabove shall apply, excluding the need to prepare an application for recommendation of a charitable activity arising from another agreement with a similar effect to a donation agreement and to obtain a recommendation in this respect from the Director of the External Relations Office.
- 10.5. In the case of charitable activities of other organisational units of PKN ORLEN related to other agreements with a similar effect to a donation agreement, in terms of documentation and registration, the External Relations Office is limited to archiving the application of the Initiator of the Application for a recommendation of the Director of the External Relations Office, which

is based on a recommendation from the External Relations Office as to the application mentioned above and corporate approvals of PKN ORLEN bodies.

§ 11. REPORT ON THE IMPLEMENTATION OF THE CHARITY POLICY

- 11.1. By the end of January of each year, the Directors supervising a particular area of PKN ORLEN provide the Director of the External Relations Office with information on charitable activities conducted in the previous calendar year by organisational units subordinate to them (in particular in respect of charitable initiatives divided into donations and initiatives implemented by subordinate organisational units resulting from other agreements with a similar effect to a donation agreement) in accordance with the template sent by the External Relations Office, including, i.a., a detailed list of beneficiaries and the value of donations made or activities conducted under other agreements with a similar effect to a donation agreement.
- 11.2. Based on the information provided by the Directors supervising a particular area of PKN ORLEN referred to in Section 11.1. hereinabove and information on charitable activities for which the Initiator of the Application was PKN ORLEN, the Director of the External Relations Office presents to the Management and Supervisory Board a joint report on the implementation of the Charity Policy.

§ 12. COOPERATION WITH FOUNDATIONS

- 12.1. PKN ORLEN can conduct its charitable activities also through a foundation, in particular those in which the sole founder is PKN ORLEN. For this purpose, PKN ORLEN may provide foundations with funds for statutory activities or in-kind donations. PKN ORLEN can also provide the aforementioned entities with financial resources or things to support specific goals under a donation agreement.
- 12.2. The form of settlement of the donations provided by PKN ORLEN for the activities of foundations in which the sole founder is PKN ORLEN is the report on the activities of the foundations mentioned above in a given calendar year approved by a resolution of the Foundation Council.
- 12.3. The principles of supervision of foundations are regulated in a separate document – “Principles of Supervision and the Organisational Standard Issued on their Basis within the Scope of Supervision of Foundations in which the Founder is PKN ORLEN S.A. or Companies Belonging to GK ORLEN” adopted by a resolution of the Management Board.
- 12.4. In terms of cooperation with foundations and to efficiently implement the Charity Policy, the Director of the External Relations Office is particularly entitled to:
- (a) exercise ownership supervision of foundations pursuant to the Organisational Standard within the Scope of Supervision of Foundations in which the Founder is PKN ORLEN S.A. or Companies Belonging to GK ORLEN;
 - (b) coordinating the charitable activities of PKN ORLEN with activities of foundations in which the founder is PKN ORLEN or a company belonging to GK ORLEN;
 - (c) obtain from the foundations in which the founder is PKN ORLEN or a company belonging to GK ORLEN all necessary information about the implemented projects and plans to ensure the synergy of charitable activities of GK ORLEN.

§ 13. FINAL PROVISIONS

- 13.1. Deviations from the provisions of the Charity Policy of PKN ORLEN are allowed in particularly justified situations. The Director of the External Relations Office decides in this regard in the form of a document with a justification. An application in this respect, together with a statement of reasons, in the mode of a donation or charitable activity under a separate

agreement with a similar effect to a donation agreement at the initiative of PKN ORLEN, is prepared and submitted to the Director of the External Relations Office by the Initiator of the Application.

- 13.2. Deviations referred to in § 9 Section 13.1. hereinabove cannot apply to the acceptance thresholds of amounts stipulated in § 3 Section 3.2. – donation amount exceeding PLN 20 000 (say: twenty thousand) or 0,1% of total assets within the meaning of the accounting act of 29 September 1994, determined based on the last financial statements approved by the Management and Supervisory Board of PKN ORLEN.
- 13.3. When the deviation results in exceeding the acceptance thresholds of amounts stipulated in § 3 Section 3.2., such a deviation should be approved by the Management and Supervisory Board each time.

§ 14. EFFECTIVE DATE

- 14.1. This Charity Policy shall take effect on the date of adoption of the resolution.

Schedules:

Schedule 1 – Donation form

Schedule 2 – Donation settlement form

I. Initiation of a donation/agreement with a similar effect to a donation (check the box)

A donation at the initiative of PKN ORLEN.	
A donation upon an application of the Authorised Entity.	

II. A donation/agreement with a similar effect to a donation concerns:

III. Consulting of a donation/agreement with a similar effect to a donation:

Assessment units	Assessment date and description: positive/negative opinion
Assessed from a legal perspective with the Legal Office of PKN ORLEN S.A.	
Assessed from a tax perspective with the Tax Office of PKN ORLEN S.A.	
Assessed in the view of GDPR and information security with the Infrastructure and Information Supervision Office.	
Other units consulted (please list) (optional, considering the characteristics of the donation/agreement with a similar effect to a donation):	
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IV. The donation/agreement with a similar effect to a donation is compliant with the Charity Policy of PKN ORLEN and areas of social engagement of the Sustainable Development Strategy (place "X" in the appropriate box):

Compliance	Yes	No
Charity Policy of PKN ORLEN.		
Sustainable Development Strategy.		
Recommendation on further processing of the donation.		

The recommendation to the Director of the External Relations Office was submitted by:

Notes: _____ (e.g., information as to the decision of the Director of the External Relations Office in terms of making a donation which equals or does not exceed PLN 20 000 (say: twenty thousand))

Data: Signature:

V. The decision of the Director of the External Relations Office:

Requesting the Management and Supervisory Board for an approval to make a donation.	
Making a donation which equals or does not exceed PLN 20 000 (say: twenty thousand) pursuant to the Charity Policy.	
Rejection of the application.	

Data: Signature:

Schedule 2 – Donation settlement form

<p style="text-align: center;">Data on the settlement of the donation agreement: (donation agreement no., data of donation agreement, tranche no.)</p>	
<p>Donee name:</p>	
<p>Donation amount:</p> <p>Subject-matter of the agreement:</p>	
<p>Verifying person 1:</p>	<p>Signature and verification date:</p>
<p>Verifying person 2:</p>	<p>Signature and verification date:</p>
<p>Analysis and conclusions:</p>	
<p style="text-align: center;">Director of the External Relations Office</p>	<p style="text-align: center;">Signature and date of settlement approval:</p>