

## PUBLIC COMPANY ORLEN LIETUVA

APPROVED BY  
General Director  
5 March 2025  
Order No TV1(1.2-1)-2025-0102

### REGULATIONS ON GIVING AND ACCEPTING GIFTS

#### I. GENERAL PROVISIONS

1.1. The Regulations on Giving and Accepting Gifts (hereinafter – the Regulations) of Public Company ORLEN Lietuva (hereinafter – the Company) have been developed in alignment with the ORLEN S.A. Policy for Accepting and Giving Gifts in the ORLEN Group, which establishes uniform principles and standards across ORLEN Group companies to mitigate the risks of corruption and fraud.

1.2. These Regulations shall apply to:

1.2.1. All employees of the Company working under employment contracts;

1.2.2. Natural persons who regularly cooperate with the Company's organizational units under respective contracts;

1.2.3. Third parties representing the Company's interests based on contracts and powers of attorney granted in line with the Company's procedures.

1.3. Accepting and granting gifts is permitted in accordance with these Regulations, other relevant internal documents of the Company (if applicable) and the legislation of the Republic of Lithuania concerning taxes and personal data protection.

1.4. The Regulations do not apply to gifts exchanged between companies within the ORLEN Group.

1.5. The Regulations shall not apply in cases involving representation costs. In such instances, the current version of the Company Regulations for Recognition of Representative and Promotional Expenses shall apply.

1.6. The Regulations shall also not apply to gifts provided by the Company to its employees in accordance with the legal acts of the Republic of Lithuania.

1.7. The Regulations shall not apply to gifts exchanged between employees of the Company.

#### II. TERMS AND DEFINITIONS

2.1. The terms and definitions used herein shall be defined as follows:

<b>ORLEN group</b>	ORLEN S.A. and commercial companies which are the subsidiaries of ORLEN S.A. within the meaning of International Financial Reporting Standard 10 – Consolidated Financial Statements, or any other standard applicable in lieu thereof, including their subsidiaries, branches and representative offices.
<b>Business Partner</b>	A natural or legal person, or an entity without legal personality: 1) being a party to a contract concluded with the Company, or performing obligations for the benefit of the Company under a contract and/or

	order, providing services, selling goods, products, performing contracted works;
	2) conducting negotiations with the Company aimed at conclusion of a contract and/or order;
<b>Gift</b>	A financial or personal benefit of a specific value provided to or received by Company employees and/or individuals representing the Company in interactions with business partners, public sector representatives, or within the Company itself;
<b>Register of Gifts</b>	A record maintained by the Company's Control and Security Department to document gifts accepted or granted by individuals specified in Paragraph 1.2 of these Regulations.
<b>External representative of the Company</b>	Any external entity acting on behalf of the Company in interactions with business partners, suppliers, customers, state and local authorities, as well as any entity supporting the Company in acquiring new customers or selling goods, products, or services. External representatives operate based on relevant legal transactions and represent the Company in official capacities.

2.2. Provisions of the Regulations referring to 'accepting and giving gifts' and 'managing conflicts of interest' shall be understood as references to the Company's Regulations on Giving and Accepting Gifts and its Conflict of Interests Management Rules.

2.3. Verification of reliability of business partners as well as acceptance and investigation of reports on breaches of legal acts are exercised by the Company pursuant to the Rules on Integrated Verification of Reliability of Business Partners and other internal documents of the Company.

### III. General Requirements for Giving and Accepting Gifts

3.1. Gifts may be regarded as income and, therefore, are subject to income tax. In exceptional circumstances, gifts may be exempt from taxation.

3.2. Gifts provided to business partners are not subject to income tax in the following cases:

3.2.1. The gift serves the purpose of promoting or advertising the Company (e.g., it includes a durable Company logo and is intended to maintain business relations with another company or individual).

3.2.2. The recipient of the gift is not an employee of the Company and the value of the gift does not exceed EUR 100 (one hundred).

3.3. Before giving gifts to business partners, the following must be established:

3.3.1. The gift acceptance policy of the business partner;

3.3.2. Legal requirements applicable to received gifts in the business partner's country of registration.

3.4. When giving a gift, individuals mentioned in Paragraph 1.2 are required to inform the recipient of the gift's value. If the value of the gift does not exceed EUR 100 (one hundred), it is sufficient to inform the recipient that the value does not exceed this amount. If the value exceeds EUR 100 (one hundred), it is mandatory to inform the recipient that the gift will be subject to personal income tax (PIT).

3.5. If directly informing the recipient of the gift's value may be considered inappropriate or awkward, the information should be communicated in another suitable way.

3.6. The threshold value of gifts mentioned in Paragraphs 3.2.2 and 3.4 of these Regulations is based on the legal provisions governing non-taxable benefits in the Republic of

Lithuania as of the effective date of these Regulations. This threshold value may be subject to change if the governing laws in the Republic of Lithuania are amended.

3.7. Principles to be considered when deciding on giving or accepting a gift:

3.7.1. The principle of honest intentions of the person granting the gift:

- The circumstances in which the gift is granted, the fact of granting and the character of the gift aim solely at building or strengthening business relations or demonstrating politeness;

- The gift is not intended to influence the recipient's objectivity or decision-making in business matters.

- The gift is not offered during a time when the recipient is involved in a decision-making process that could benefit the individuals giving the gift or someone associated with them.

3.7.2. The principle of lawfulness:

- The nature of the gift and the circumstances in which it is granted align with good morals and comply with national, foreign and international laws;

3.7.3. The principle of proportionality:

- The unit value of the gift must remain within acceptable limits and adhere to established standards in the given context;

- The gift is sporadic and presented on a specific occasion.

- The act of giving or receiving the gift does not impose any obligation on the recipient or create such an impression.

3.7.4. The principle of transparency:

- It is prohibited to give gifts that may, in the recipient's perception, cause embarrassment due to their value, create a sense of obligation to reciprocate, or require the concealment of the gift from supervisors or co-workers.

3.8. In cases of uncertainty regarding the acceptance or giving of gifts, Company employees or representatives shall immediately consult their direct supervisor, the Anti-Corruption Coordinator or the Director of Control and Security.

#### **IV. Categories of gifts**

4. Gifts are divided into the following categories:

4.1. Gifts that can be accepted and given without a separate permit.

4.2. Gifts that can be accepted and given if certain conditions are met.

4.3. Gifts that must not be accepted or given.

#### **V. Gifts that allowed be accepted and given without a separate permit**

5.1. Catering services provided at the Company's expense during business negotiations, management meetings or other gatherings shall not be considered gifts as defined in these Regulations, provided such expenses qualify as representation costs, general costs, administrative costs or other business-related expenses.

5.2. Invitations to entertaining events, such as sporting events, theater performances, concerts, or other cultural events, are permitted if the value of the invitation does not exceed EUR 100 (one hundred) per invitation, provided that:

5.2.1. They are occasional in nature and may be offered by either party on a reciprocal basis;

5.2.2. The person offering the invitation also intends to participate in the event.

5.3. Invitations to events, training sessions, or seminars organized or hosted by the inviting party are not considered gifts if they are provided free of charge.

5.4. Advertising items, such as pens, notebooks, calendars and other small items branded with the logo of the Company or a business partner, are acceptable if their value per person does not exceed EUR 100 (one hundred).

5.5. Expenditure not directed at specific individuals is classified as advertising under the laws of the Republic of Lithuania. Therefore, the gifts mentioned in Paragraph 5.4 of these Regulations shall not be entered into the register of gifts (as specified in Paragraph 8) if they are provided by the Company during events conducted under separate provisions (e.g., trade fairs, conferences, symposiums), where the gifts are distributed to groups of people and the individual recipients cannot be identified.

5.6. It is permitted to accept and give gifts listed in Paragraphs 5.2 and 5.4, provided they are appropriate to the specific case and align with the Code of Ethics of the Company, as well as the ethical principles of both the Company and the recipient. Individuals specified in Paragraph 1.2 must assess the situation carefully before deciding to give or accept a gift. If circumstances prevent such an assessment, individuals should consult their immediate superior or the Company's Ethics Officer.

## **VI. Gifts allowed under specific conditions**

6.1. Gifts may only be given and accepted if the following conditions are satisfied:

6.1.1. Gifts with a total value exceeding EUR 100 (one hundred) may only be given by individuals referred to in Paragraph 1.2 with written consent from their direct superior or in the case of individuals representing the Company, from the manager of Company's organizational unit overseeing their activities;

6.1.2. A gift must be refused if the recipient believes its value may exceed EUR 100 (one hundred). If refusing a gift might offend the giver, the gift may be accepted. Following a meeting where a gift was received, the recipients (as defined in Paragraph 1.2) must promptly inform their direct superior in writing. In the case of persons representing the Company, the notification should be given to the manager of the Company's organizational unit supervising their activities. The superior (or manager of the supervising organizational unit) shall determine whether the recipient may retain the gift or if it should be returned. If the gift is allowed to be retained, it may be subject to taxation in accordance with the laws of the Republic of Lithuania.

6.1.3. Invitations to entertaining events should not be addressed to individuals personally but rather to the Company (for gifts received) or to a business partner (for gifts provided) and include a request to designate a specific person (as defined in Paragraph 1.2). The designated person shall be appointed by the manager of the organizational unit whose employee received the invitation.

6.2. The principles set out in Paragraph 3.7 herein shall apply to the acceptance of gifts indicated in Paragraph 3.7 herein.

6.3. If there is any doubt about the lawfulness of granting or accepting a specific gift, the conditions outlined in Paragraph 6.1 shall be interpreted in a restrictive manner.

## **VII. Prohibited gifts**

7.1. It is prohibited to grant or accept gifts in the following cases:

7.1.1. The gift does not comply with the legislation of the Republic of Lithuania, the Company's internal documents (including the Company's Code of Ethics) or the applicable rules of the business partner;

7.1.2. The gift is in the form of cash or a cash equivalent, such as gift vouchers, gift cards, loans, shares, or securities;

7.1.3. The gift is improper, such as being of an erotic or sexual nature, or it may negatively impact the reputation of the Company or third parties;

7.1.4. The circumstances surrounding the giving or accepting the gift suggest that the giver expects reciprocal behavior or imposes obligations on the recipient, particularly in ways that violate laws or the Company's internal documents;

7.1.5. The gift could give rise to a conflict of interest;

7.1.6. The value or terms of cooperation depend on the gift;

7.1.7. Gifts are given before entering into a business relationship, unless they serve to demonstrate the main activities of the giver or recipient. In such cases, extreme caution must still be exercised.

7.2. It is prohibited to provide gifts to Lithuanian or foreign civil servants or persons equivalent to them in connection with their official duties, except for gifts listed in Paragraph 5.4, which must comply with the provisions of Paragraph 3.7.

### **VIII. Register of non-cash gifts**

8.1. To ensure proper implementation of the Regulations, the Company maintains an electronic ORLEN Lietuva group register of gifts.

8.2. The registration of gifts received or made by individuals specified in Paragraph 1.2 must comply with applicable personal data protection requirements.

8.3. All gifts with a value exceeding EUR 100 (one hundred) must be recorded in the electronic register of gifts, except for those mentioned in Paragraph 5.5, in accordance the requirements laid down herein.

8.4. The register of gifts is managed by the Company's Control and Security Department. Gifts can be registered via email: [KSskyrius@orlenlietuva.lt](mailto:KSskyrius@orlenlietuva.lt).

8.5. Information to be included in the register of gifts and emails:

8.5.1. Full name, organizational unit and represented company of the person who made the gift;

8.5.2. Full name, organizational unit, and represented company of the person who accepted the gift;

8.5.3. Date of handling the gift;

8.5.4. Description of the gift;

8.5.5. Value of the gift;

8.5.6. Job position and organizational unit of the person confirming the acceptance or provision of the gift;

8.5.7. Further use of the gift;

8.5.8. Confirmation of compliance with GDPR provisions (Annex 2 hereto).

8.6. Individuals specified in Paragraph 1.2 must register the gift in the register within 7 (seven) working days of handling the gift. For business trips, the 7-day period begins on the next working day following the conclusion of the trip.

8.7. Failure to meet the registration requirements will result in the application of the Company's liability rules and in case of third parties representing the Company – the liability provisions in their contracts with the Company.

8.8. If the gift's value is provided at the time of giving, the value declared by the recipient must be entered in the register. If the value is unknown, it must be determined in line with the Paragraph 8.9.

8.9. If the value of the gift is not specified at the time of giving, the recipient should estimate the value based on prices of similar items in online stores (excluding auction platforms) and document the valuation method in the register.

8.10. If the value of gifts given by individuals referred to in Paragraph 1.2 of the Regulations exceeds EUR 100 (one hundred), their manager (or, in the case of individuals representing the Company, the manager of the organizational unit supervising their activities) shall provide the Company's Accounting Department with additional information about the recipient of the gift, including their personal identification number, for tax withholding and declaration purposes.

8.11. Employees whose personal data is processed and recorded in the register of gifts can find details about such data processing on the Company's Intranet at <http://mnintranet/?pid=1726>. For individuals giving or receiving a gift who are not employees of the Company Group, the relevant information is available at: <https://www.orkenlietuva.lt/LT/Company/Puslapiai/Asmens-duomen%c5%b3-apsaugos-politika.aspx>.

8.12. The diagram outlining specific registration obligations, which depend on the value and category of the gift, is provided in Annex 1 to these Regulations.

8.13. Parties to contracts concluded with the Company who fail to comply with or violate these Regulations may be subject to contractual penalties and liabilities.

## **IX. Communication, training and reporting**

9.1. To ensure awareness of these Regulations, the main provisions shall be published through the Company's internal communication channels and on its website.

9.2. Training on the requirements of these Regulations shall be provided to Company employees. Individuals representing the Company, as outlined in contracts with the Company, must familiarize themselves with the current version of the Regulations and the relevant training materials available on the Company's website.

9.3. Training on the Regulations shall be conducted for Company employees at least every five years and may be combined with other sessions (e.g., ethics or anti-corruption training). Training may also be delivered online through the Company's e-learning platforms.

9.4. By January 31 each year, the Company's Anti-Corruption Coordinator or Director of Control and Security shall submit an annual report to ORLEN S.A.'s Director of Economic Security on the implementation of the Regulations during the previous year.

9.5. The exchange of information with other companies within the ORLEN Group, as outlined in these Regulations, must not violate applicable laws or the Company's internal policies regarding the protection of personal data, trade secrets and business secrets.

9.6. Questions related to the application of these Regulations within the Company may be directed to the Company's Anti-Corruption Coordinator and/or the Director of Control and Security. Such inquiries can also be sent by email: [KSskyrius@orkenlietuva.lt](mailto:KSskyrius@orkenlietuva.lt).

## **X. FINAL PROVISIONS**

10.1. If gifts are handled outside of Lithuania, or if ORLEN Lietuva group companies registered in other countries are involved, the Regulations shall apply to the extent permitted by applicable local and international laws.

10.2. For gifts received in a foreign country, the value limit of EUR 100, as established in these Regulations, should be applied while considering the relevant exchange rates and the purchasing power of money in the respective country. The provisions of Paragraph 8.8 shall apply in such cases.

10.3. For gifts handled outside Lithuania, the tax-related provisions of these Regulations shall apply to the extent that Lithuanian tax legislation is applicable.

10.4. The Director of Control and Security shall be responsible for arranging periodic reviews of these Regulations and updating them as necessary.

## **XII. ANNEXES**

Annex 1. Diagram of registration obligations.

Annex 2. Information for individuals who are not the employees of ORLEN Lietuva or third parties representing ORLEN Lietuva.

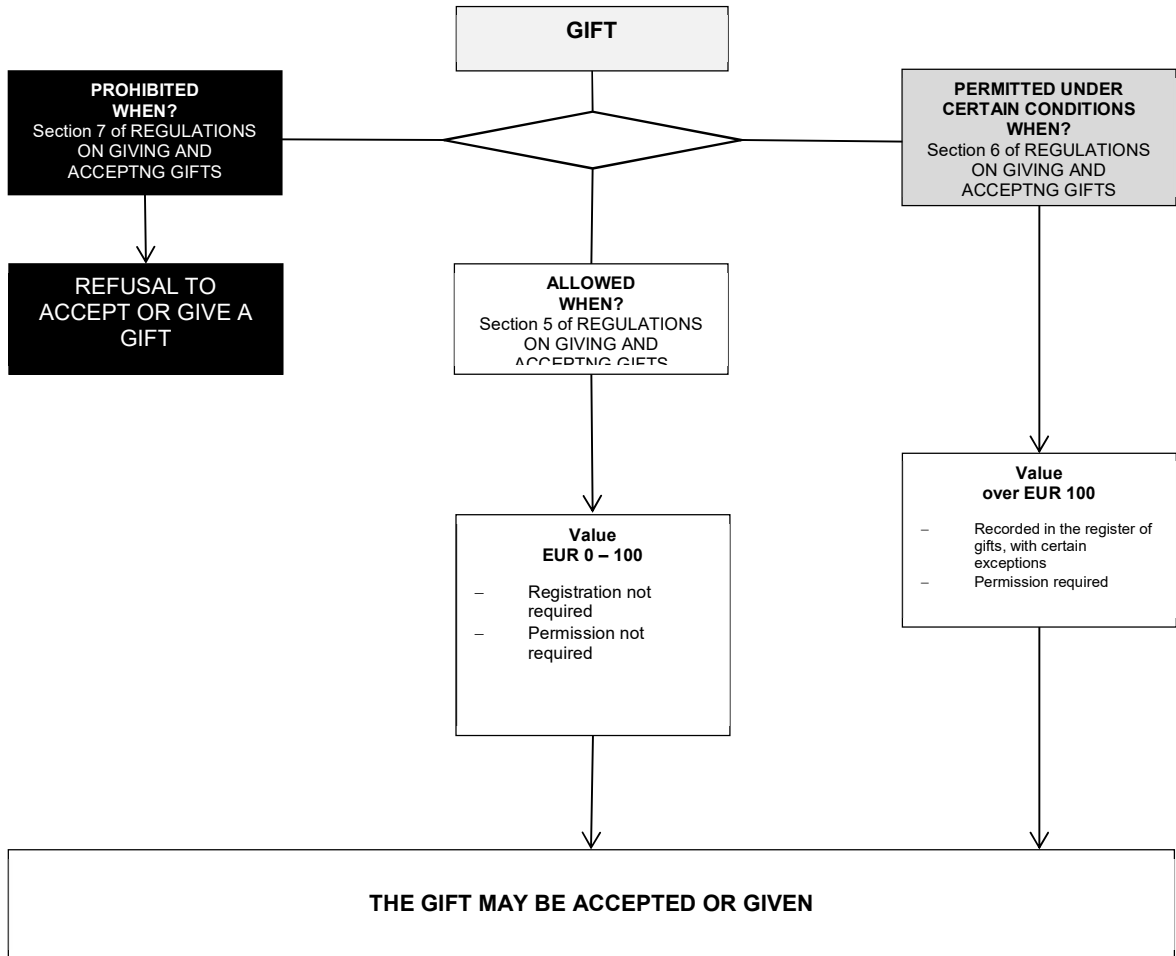
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Prepared by:

Director of Control and Security

Pawel Burek

**Diagram of registration obligations**





**Information****for individuals who are not the employees of ORLEN Lietuva or third parties representing ORLEN Lietuva**

*(in fulfillment of the obligation to provide information pursuant to Articles 14(1) and 14(2) of General Data Protection Regulation of 27 April 2016)*

1. Public Company ORLEN Lietuva, with its registered office at Mažeikių Str. 75, Juodeikiai Village, LT-89467 Mažeikiai District Municipality, Lithuania (hereinafter – the Company) hereby informs that it acts as the controller of your personal data. Contact phone number of Data Controller is +370 443 92121.
2. Data Protection Officer of the Company may be contacted by e-mail: [DAP@orlenlietuva.lt](mailto:DAP@orlenlietuva.lt). The Data Protection Officer may also be contacted in writing by sending a letter to the registered office address of the Company, with the additional note: 'For the attention of Data Protection Officer'. Information about the Data Protection Officer is also available at [www.orlenlietuva.lt](http://www.orlenlietuva.lt) in the tab 'Privacy Policy'.
3. The personal data processed by the Company includes identification and contact details, such as your name, surname, and job title.
4. This data will be processed by the Company for the purpose of registering the individual making or receiving the gift, in accordance with the Regulations on Giving and Accepting Gifts, which are available on the Company's website: <https://www.orlenlietuva.lt/LT/OurOffer/Forcontractors/Puslapiai/default.aspx>.
5. The processing of your personal data by the Company, for the purposes outlined in Paragraph 4 above, is based on the Company's legitimate interests in accordance with Article 6(1)(f) of the GDPR.
6. Your personal data may be shared with entities cooperating with the Company (recipients), including but not limited to those providing IT services, delivery of correspondence and parcels, personal and property protection, occupational health and safety services and consulting legal and archiving.
7. Your personal data will be processed for the duration necessary to pursue the Company's legitimate interests and to meet obligations under applicable legislation. However, the retention period shall not exceed 10 years after the personal data has been entered into the register of gifts. The data processing period may only be extended if, and to the extent that, such an extension is explicitly provided for under applicable laws.
8. You have the following rights with respect to the processing of your personal data:
  - a) The right to access your data;
  - b) The right to request rectification of your personal data;
  - c) The right to request erasure of your personal data or restriction of its processing;
  - d) The right to lodge a complaint with the State Data Protection Inspectorate.

You may submit requests to exercise these rights by emailing to [DAP@orlenlietuva.lt](mailto:DAP@orlenlietuva.lt) or by writing to the registered office address of the Company, with the additional note: 'For the Attention of Data Protection Officer'.