

Information on the rules for accepting and giving gifts at OTCF S.A.

1. As of July 25, 2025, OTCF S.A. (hereinafter referred to as the “**Company**”) has implemented the Policy on Accepting and Giving Gifts (hereinafter referred to as the “**Policy**”).
2. The purpose of the Policy is to define the rules for accepting and giving Gifts by persons employed by OTCF S.A. under an employment contract or other legal relationship (such as a civil law agreement or a cooperation agreement), who represent OTCF S.A. or act on its behalf (hereinafter referred to as the “**Employee**”), in order to minimize the risk of corruption and maintain high ethical standards in business relations.
3. **A Gift is any benefit accepted, expected, given, offered, or left to an Employee, for which the Employee does not pay and which does not originate from the Company** (hereinafter referred to as the “**Gift**”). This includes, in particular, items of a certain monetary value that are accepted or given for promotional, integrative, or other purposes related to business cooperation during meetings, trade fairs, conferences, sporting events, negotiations, visits to plants or offices of other entities, **as well as Invitations**. Examples of corporate Gifts include, among others: gift baskets, food items such as coffee, tea, sweets, leather goods, and office supplies such as pens or notebooks.
4. **Invitations** are understood as **invitations to cultural, sports, or entertainment events** aimed at strengthening business relationships. Examples include sponsored and paid trips, meals (business lunch or dinner), tickets to matches, competitions or other sporting events, as well as tickets to the theatre, opera, exhibitions, or other cultural events.
5. **OTCF S.A. has introduced the following rules for handling Gifts:**
 - a) **The principle of transparency and neutrality:**
 - Accepting or giving Gifts is prohibited in situations related to matters that the Employee is reviewing, handling, or involved in. Consequently, a Gift must not influence business decisions, particularly regarding the establishment, maintenance, termination of business cooperation or its terms, nor raise suspicions of a conflict of interest.
 - All Gifts must comply with the rules and limits mentioned below.

- Accepting or giving Gifts requires adherence to fair business practices and acting in good faith.
- Any Gifts must not be used as tools to unlawfully influence the recipient or to obtain reciprocal benefits from the recipient.
- All Gifts must be justified by the circumstances and comply with customary business courtesy standards, and should also bear the logo of the giver or the manufacturer of the Gift.
- All Gifts must be symbolic in nature, given openly, and their value and frequency must not exceed the limits specified in points c) and d) below.
- The handing over of an Invitation (e.g., to an event) should assume the participation of the giver's representative in the event along with the Employee. If the giver's representative does not attend the event, the Invitation is treated as a standard Gift and is subject to the limits set for Gifts.
- Employees are prohibited from expressing any expectation of receiving a Gift from any third parties.

b) The principle of a complete prohibition on the acceptance or giving of the following Gifts:

- Cash and its equivalents (e.g., vouchers, coupons, prepaid gift cards, collectible coins, stocks, bonds, cash loans),
- Gifts of a luxury nature or those exceeding the limits of frequency and value,
- Gifts of an indecent, sexual nature, or those that violate reputation or morality,
- Gifts intended to influence business decisions (such as establishing, maintaining, terminating business cooperation, or its terms),
- Gifts to government and local authority officials in connection with their official duties.

c) The principle of value limits:

The following value limits apply to the acceptance and giving of Gifts:

- **Gifts (other than Invitations)** – their total value from a single giver to one Employee must not exceed 100 PLN gross or the equivalent amount in another currency (approx. 25 EUR / 25 USD gross) per calendar year,
- **Invitations** – their total value from a single giver to one Employee must not exceed 500 PLN gross or the equivalent amount in another currency (approx. 120 EUR / 120 USD gross) per calendar year.

Type of benefit	Value limit	Equivalent value in foreign currencies	Remarks
Gift (other than Invitation)	PLN 100.00 gross	approx. EUR 25.00 / USD 25.00 gross	Total value from a single giver to one Employee in a given calendar year
Invitation (e.g., to an event, dinner, conference)	PLN 500.00 gross	approx. EUR 120.00 / USD 120.00 gross	Total value from a single giver to one Employee in a given calendar year


The same limits apply to an Employee who plans to give a Gift to another entity.

d) The principle of frequency limits:

The contractor may give Gifts to the Employee a maximum of 4 times per year, provided that the total value of these Gifts does not exceed the value limit mentioned in point c) above. Similarly, the contractor may receive Gifts from the Employee a maximum of 4 times per year, adhering to the same limit.

e) The principle of exclusion:

The principles mentioned above do not apply to minor Gifts of a customary nature, such as promotional and advertising materials:



calendars, notebooks, pens, lanyards, office supplies, when their presentation is common and occasion-related, e.g., as part of participation in conferences and training sessions.

f) The principle of refusal

A contractor who intends to give a Gift to an Employee is obliged to ensure that the Gift does not exceed the value limit or the frequency limit specified above. If there is an attempt to give a Gift that exceeds these limits, the Employee is required to refuse to accept it, citing the ethical principles applicable within the Company. This principle also applies in situations where the circumstances indicate that the giving of the Gift is related to the performance of the Employee's official duties.

g) The principle of returning the Gift

In the event that a Gift given to an Employee exceeds the value limit, the frequency limit, or both, the Company — through the Compliance Department — will decide on the further handling of such a Gift. The Gift may be returned to the giver. However, if due to the nature of the business relationship or the prevailing business conduct practices in the given country, returning the Gift could be perceived as a violation of customary norms and offend the giver, the Company reserves the right to donate the Gift to a charitable organization approved by the Compliance Department.

6. The Compliance Department supervises the adherence to the principles set forth in this Policy in order to minimize the risk of corruption and ensure the transparency of Employees' actions.
7. Violation of the principles set forth in this Information will result in consequences specified in the agreement between the contractor and OTCF S.A.
8. In case of any doubts related to the acceptance or giving of Gifts, please contact the Compliance Department of OTCF S.A. at the following email address: compliance@otcf.pl.