

# ANTI-ABUSE POLICY

## PCC ROKITA S.A.

In PCC Rokita SA (hereinafter also referred to as the „Company”), we do not tolerate any abuse or concealment of knowledge or suspicion of abuse. The establishment of the Anti-Abuse Policy supports the organization’s efforts to effectively protect the reputation and assets of PCC Rokita SA and to consistently increase the value of PCC Rokita SA. This Policy is consistent with the principles set out in the PCC Group Code of Conduct as well as external legal regulations.

### DEFINITION OF ABUSE

Abuse shall be understood as an act or omission, constituting a violation of the law regulations or the rules in force in PCC Rokita SA, in particular the situations as a result of which the person who commits the abuse gains unauthorised benefits, or which result in unjustified losses incurred by the Company. Benefits and losses may be financial, tangible or intangible. As abuse, we also consider all forms of:

- corruption behaviors
- infringements of the provisions governing the obligations of PCC Rokita SA as a public company<sup>1</sup>
- other ethical procedures and standards applicable to the Company and its employees.

The policy applies to all cases of fraud, as well as situations where there is a suspicion of fraud.

### RESPONSIBILITY

All employees of PCC Rokita SA are responsible for co-creating a work environment free from any form of abuse, detecting and preventing abuse and minimizing its negative effects. Each head of the organizational unit should be particularly sensitive and alert to any manifestations of irregularities, unusual events and violations of accepted rules of conduct in the area for which he/she is responsible.

### REPORTING OF ABUSE

In the case of justified suspicions concerning the occurrence of abuse or fraudulent events related to the activity of PCC Rokita SA, each employee is obliged to immediately report the suspicions directly to or through his/her superior.

<sup>1</sup> Including: (i) the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and on Public Companies, and (ii) the 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



We allow information to be reported anonymously. Employees who report in good faith are protected from any form of retaliation (such as unreasonable termination of their employment contract or unreasonable disqualification from being promoted). An employee shall disclose irregularities in good faith where the circumstances known to him/her allow the assumption that he/she may have had a sincere belief that this abuse has occurred or that there is a risk of an abuse. In order to demonstrate good faith a proof of fraud is not required. Actions of deliberate reporting of false information, shall be specifically considered as bad faith reports.

Both internal and external stakeholders of PCC Rokita SA have the opportunity to safely and effectively inform about cases of abuse, using the possibilities offered by the regulations in force in PCC Rokita SA (in particular in the Code of Conduct in the PCC Group) or choosing one of the following ways:

**1.** By sending a letter to Members of the Management Board of PCC Rokita SA to the address:

Biuro Zarządu,  
PCC Rokita SA,  
ul. Sienkiewicza 4,  
56-120 Brzeg Dolny, Polska

The Management Board of PCC Rokita SA appoints a Member of the Management Board dedicated to receiving these applications. This Member will be notified of any report made in the way of a received letter. In order to ensure an efficient flow of information, we recommend that the report be marked with the heading „Information on abuse”. This way it will reach its addressee faster.

**2.** In particularly justified cases, especially when the notification concerns the Management Board members, by sending a letter to members of the Supervisory Board of PCC Rokita SA to the address:

Investor Relations Manager,  
PCC Rokita SA,  
ul. Sienkiewicza 4  
56-120 Brzeg Dolny

The Supervisory Board of PCC Rokita SA appoints a Member of the Supervisory Board dedicated to receiving these reports. He/she will be notified of any report made in the way of a received letter. Notifications made in this way are not simultaneously transferred to Members of the Management Board, who may, however, become involved in the process of considering the report, unless it relates to their act or omission. In order to ensure an efficient flow of information, we recommend that the report be marked with the heading „Information on abuse”. This way it will reach its addressee faster.



## REPORT-HANDLING PROCEDURE

In the event of receiving a report, the designated Member of the Management Board or Supervisory Board of PCC Rokita SA shall take actions aimed at considering this report, adequate to the nature of the information indicated therein. May, in particular, refer the matter to the competent body for clarification, where, in the case of a suspected abuse, immediate action is taken to gather information in order to establish whether or not an abuse has actually occurred and to conduct an investigation in order to determine the correct classification of this event.

In the case of confirmation of the occurrence of the abuse, appropriate actions are taken, including the initiation of disciplinary actions, and also aimed at removing the effects of the abuse and protecting against the occurrence of similar cases in the future, and, if necessary, notifying the relevant authorities and taking legal action against the perpetrator of the abuse in order to compensate the damage suffered by the Company.

Brzeg Dolny, 2nd December 2019

**Wiesław Klimkowski**  
**Rafał Zdon**  
Management Board  
of PCC Rokita SA

