

ANTI-FRAUD POLICY PCC ROKITA S.A.

November 2026



1. Purpose of the Policy

PCC Rokita S.A. (hereinafter referred to as "PCC Rokita" or the "Company") has zero tolerance for fraud and any deliberate concealment of information or suspicions concerning its occurrence.

The purpose of this Anti-Fraud Policy (the "Policy") is to establish the basic principles for preventing, identifying and reporting fraud, as well as mitigating the risks associated with it. In particular, the Policy is intended to protect the Company's interests, assets and reputation and to support the conduct of its business in compliance with applicable laws, the Company's internal regulations and the ethical standards in force within the PCC Group.

This Policy is consistent with the principles set out in the Code of Conduct applicable within the PCC Group and other relevant internal regulations of the Company, as well as applicable external legal requirements.

2. Definition of Fraud

For the purposes of this Policy, fraud means any act or omission that is contrary to applicable laws, the Company's internal regulations or the ethical standards in force at the Company and that results, or may result, in an unauthorised benefit being obtained by a particular person or entity, or in damage, loss, legal liability or reputational harm to the Company.

Fraud includes, in particular:

- fraud, misappropriation or embezzlement of property;
- corruption, including giving, accepting, offering or soliciting undue benefits;
- abuse of authority or position;
- deliberate falsification, concealment or unreliable maintenance of records, books, data or information;
- money laundering or terrorist financing, including participation in transactions or activities that may serve to conceal the origin of funds or support unlawful activities;
- acting in a situation involving an undisclosed conflict of interest in breach of the rules applicable at the Company;
- other intentional violations of laws, internal regulations or ethical standards that may expose the Company to financial or non-financial harm, legal liability or reputational damage.

Actual damage or the acquisition of a benefit is not required for conduct to be considered fraud.

3. Capital Market Abuse

As a publicly listed company and an issuer of financial instruments admitted to trading on a regulated market, PCC Rokita is also subject to the regulations governing the capital market, in particular those concerning the prevention of market abuse.

In particular, the use of inside information, the unlawful disclosure of inside information and market manipulation, as defined in Regulation (EU) No 596/2014 of the European Parliament and of the Council on market abuse (the "MAR"), are prohibited.

The rules governing the Company's compliance with its obligations under capital market legislation are set out in the applicable laws and the Company's internal regulations.

4. Scope of Application

This Policy applies to all cases of fraud, as well as situations in which fraud is suspected, in connection with PCC Rokita's business activities.

This Policy applies to members of the Company's corporate bodies, employees and other persons performing work or providing services to the Company, to the extent appropriate to the nature of their legal relationship with the Company.

PCC Rokita also expects its suppliers, contractors, subcontractors and other business partners to uphold high standards of integrity and to prevent corruption and fraud, in accordance with the principles set out in the PCC Group's Supplier Code of Ethics and the obligations arising from the contracts concluded.

5. Responsibility for Fraud Prevention

All PCC Rokita employees are responsible for fostering a working environment free from any form of fraud, detecting and preventing fraud, and minimising its adverse effects.

Managers of organisational units are required to pay particular attention to the risk of fraud occurring within their respective areas of responsibility, respond to identified irregularities and act in accordance with this Policy and other relevant internal regulations of the Company.

The Management Board of PCC Rokita is responsible for establishing, implementing and supervising the operation of the fraud prevention system, including **implementing this Policy and ensuring its effective application**, taking into account the powers and responsibilities of the Supervisory Board under applicable law, the Company's Articles of Association and internal regulations.

6. Risk Assessment and Preventive Measures

PCC Rokita periodically assesses the risk of fraud occurring in its business activities, including the risk of corrupt practices.

Based on the results of the risk assessment, the Company implements appropriate preventive and control measures, taking into account the nature and scale of the identified risks.

7. Reporting Suspected Fraud

Suspected fraud, including corrupt practices, must be reported in accordance with the *Internal Reporting Procedure Applicable to Companies of the PCC SE Group*.
The Procedure specifies the categories of persons entitled to make reports, reporting channels, confidentiality rules and protection against retaliation.
Reports concerning human rights violations are handled in accordance with the Human Rights Policy.
It is also possible to report violations of law, particularly violations of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies, Regulation (EU) 2017/1129, as well as violations of procedures and ethical standards, in a secure, effective and anonymous manner by:

1. Sending a letter marked "Information on Fraud" to the Management Board Office of PCC Rokita S.A. at the following address:

Management Board Office
PCC Rokita S.A.
ul. Sienkiewicza 4
56-120 Brzeg Dolny, Poland

2. Sending a letter marked "Information on Fraud" to the Supervisory Board of PCC Rokita S.A. in particularly justified cases, especially where the report concerns members of the Management Board, at the following address:

Head of Investor Relations Department
PCC Rokita S.A.
Ul. Sienkiewicza 4
56-120 Brzeg Dolny, Poland

The Supervisory Board forwards the report to the designated member of the Supervisory Board responsible for receiving reports. Such reports are not simultaneously forwarded to members of the Management Board. However, members of the Management Board may be involved in the investigation of a report, provided that it does not concern their own acts or omissions.

8. Confidentiality and Protection of Reporting Persons

Information concerning a report of fraud, the reporting person, the person concerned by the report and persons involved in the investigation is protected in accordance with applicable laws and the Company's relevant internal regulations.

Access to such information is restricted to persons who need it to properly receive or handle the report, conduct an investigation or fulfil obligations arising under applicable law.

PCC Rokita does not tolerate retaliation against persons who make reports. For reports covered by the Whistleblower Protection Act, the scope of protection against retaliation is determined by the provisions of that Act and the Internal Reporting Procedure.

9. Action in the Event of Confirmed Fraud

Each report of fraud is subject to verification in accordance with the procedure applicable to that report.

Where fraud is confirmed, the Company takes measures appropriate to the nature and severity of the identified violation. Such measures may include, in particular, remedial, organisational, control-related, employment-related or legal measures and, where required by law, notification of the competent authorities.

Where necessary, the Company also takes measures to mitigate the consequences of the fraud and prevent similar incidents from occurring in the future.

10. Final Provisions

This Policy is subject to periodic review, particularly in the event of changes in applicable law, the Company's internal regulations or a material change in the fraud risk profile.

The Policy is publicly available on the website of the companies within its scope at https://en.pcc.rokita.pl/ and has also been made available to employees.

Brzeg Dolny, 01 November 2026

Wiesław Klimkowski
Adam Jarosz
Dariusz Ciesielski

Management Board of PCC Rokita S.A.

