Anti-Corruption Policy of Arlen S.A.

1. Introduction

Arlen S.A. conducts its business in a transparent, ethical and lawful manner. As a public company operating in the strategic sector of defence and national security, we reject all forms of corruption and abuse. This Anti-Corruption Policy forms part of the ESG management system and is linked to other internal documents, in particular: **the Code of Ethics**, **the Conflict of Interest Policy**, **the Whistleblowing Policy** and **the Supplier Code of Conduct**.

The Policy applies to all employees, members of management bodies, suppliers, subcontractors and business partners of Arlen S.A. Everyone is obliged to comply with its rules and to avoid actions that may cause the risk of corruption.

2. Definitions

Corruption - promising, demanding, proposing, giving or accepting, directly or indirectly, any material or personal benefit in exchange for an action or omission related to the performance of professional duties or for personal or material gain.

Pecuniary benefit - any good satisfying a specific need, the value of which can be expressed in money. It can be an increase in assets or a decrease in liabilities, as well as beneficial agreements, e.g. a loan granted on preferential terms, a donation, debt relief, winning a tender.

Personal benefit – a non-material benefit that improves the situation of the person who receives it (e.g. a promise of promotion, work, reduction of professional duties, acceleration of the performance of an activity or procedure, sexual contacts, etc.)

Nepotism - abuse of a position by employing and/or protecting family members, relatives or other people on the basis of premises other than the experience, knowledge and competence of the person concerned.

Gifts - any benefit given as a token of gratitude or friendship without the intention of receiving anything in return. These include "occasional gifts", i.e. gifts of insignificant value given on occasions generally considered appropriate (e.g. anniversaries, jubilees) or during special periods of the calendar year (e.g. Christmas, New Year).

Public official - a person defined in the definition contained in Article 115 paragraph 13 of the Criminal Code.

Contractors - natural or legal persons cooperating or seeking cooperation with ARLEN S.A. They include both customers, i.e. recipients, and suppliers of products and services.

3. Rules applied in areas of corruption risk

3.1. Gifts and other advertising and representation expenses

It is prohibited to give financial benefits in order to persuade the person for whom they are intended to take actions in favor of the Company or to prevent them from acting unfavorable to the Company. Receiving or handing over customarily accepted gifts officially handed over, as well as accepting or giving such a gift, cannot affect the impartiality of relations with a given contractor. Detailed rules concerning the incurring and settlement of expenses for advertising and representation in Arlen S.A. are described in the "**Regulations on representation and advertising in ARLEN S.A." Compliance with the** rules set out in the above-mentioned regulations is an important element of anti-corruption prevention and internal control.

3.2. Organization and participation in business meetings

Business meetings combined with accommodation at the Company's expense are organized solely for promotional or training purposes, and any invitation of participants to events of a sports, cultural or entertainment nature should only be an appropriate complement to such meetings or serve to celebrate an anniversary, jubilee or other important event for the Company. Bearing the costs of any accompanying persons to the invitee is only possible if it is a commonly used custom on the market or in a given environment. Participation in such a business meeting may not be linked to the expectation or necessity of performing any consideration for the benefit of the Company by the participants of the meeting.

3.3. Grants and donations

Grants and donations may be awarded only within the framework of officially conducted programs and projects in accordance with the one approved by the Management Board of ARLEN S.A.

3.4. Relations with public institutions and public officials

Relations with public officials must be in full compliance with the rules and regulations that apply to the case (i.e. any rules and regulations in force in the country in force for public officials or set by their employers). For the avoidance of doubt, it is forbidden to give any gifts to public officials and to conduct conversations regarding official matters outside the seat of a given public institution.

3.5. Support for political purposes

ARLEN S.A. does not make donations for political purposes.

3.6. Nepotism and other prohibited practices in the area of employee relations

It is forbidden to use nepotism and it is also forbidden to offer, transfer and accept personal and material benefits in exchange for a promise or actual promotion, hiring, unjustified limitation of official duties without affecting the level of remuneration of the employee or release of the employee from liability for violation of employee duties, work regulations and other regulations in force in ARLEN S.A.

3.7. Contractors

It is forbidden to give and accept any material or personal benefits from current and potential Contractors. It is necessary to ensure that relations with Contractors are based on professionalism and mutual trust, and that all types of decisions in the field of cooperation are made solely on the basis of substantive premises. ARLEN S.A. cooperates with Contractors only on the basis of written or electronic agreements, arrangements or orders, and the transfer of goods or services is documented. In its agreements with Contractors, the Company informs about the Company's ethical principles and declares that it opposes any manifestations of corruption.

3.8. Accounting system

ARLEN S.A. maintains a reliable and transparent accounting system in accordance with the applicable law, preventing non-accounting transactions, recording non-existent expenses, using false documents and deliberately destroying accounting documentation before the expiry of the deadline provided for by law.

4. Reporting violations

This Policy is a specification of the guidelines contained in **the Code of Ethics of Arlen S.A.**, therefore reporting potential violations is carried out according to the same principles. In addition, detailed rules for reporting violations are described in **the Whistleblowing Policy**.

Applications can be submitted:

a) to a supervisor or a higher-level supervisor (in the case of reports made by employees or associates of ARLEN S.A.),
b) directly to the **Ethics Ombudsman** (in any case) at: etyka@arlen.com.pl or the Office of the Management Board of Arlen S.A., 17 A. Branickiego Street, 02-972 Warsaw,
c) In matters requiring legal interpretation, support is provided by **the Legal Department of Arlen S.A.** at prawny@arlen.com.pl or the Office of the Management Board of Arlen S.A., 17 A. Branickiego Street, 02-972 Warsaw.

5. Final provisions

This Policy enters into force on 1 October 2025 and is effective until it is repealed or replaced by a new document.

The Policy is subject to annual review and updating by the relevant organizational units of Arlen S.A., taking into account regulatory and organizational changes and best market practices.

The Management Board of Arlen S.A. together with the Company's subordinate organizational units, it is responsible for supervising the implementation and effectiveness of the application of the provisions of this Policy.

Management Board Office: 17 Adama Branickiego Street, 02-972 Warsaw
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Arlen S.A., Adama Branickiego 17, 02-972 Warsaw, Company entered into the register of entrepreneurs at the District Court for the Capital City of Warsaw, XIII Commercial Division of the National Court Register, KRS No. 0000125086, NIP 526-10-39-877,
REGON 011346610, share capital: PLN 2,213,300 (paid in full)