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GAS STORAGE POLAND sp. z o.o.

**PROGRAMME FOR ENSURING NON-DISCRIMINATIVE TREATMENT OF STORAGE FACILITY USERS
(THE COMPLIANCE PROGRAMME)**

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1. Preliminary Provisions

1.1. Definitions

PGNiG Group	the Capital Group of PGNiG S.A.
Public Information	any information that is publicly available or is made public in performance of a legal requirement or provision of the Programme;
Compliance Officer	the compliance officer appointed by the Management Board of GSP sp. z o.o., responsible for monitoring the implementation of the Programme;
Storage Facilities	the storage facilities, as defined in Article 3 Section 10a of the Energy Law, in respect of which the Company has been designated as the Operator;
Commercially Sensitive Information	any information obtained in connection with the performance of the Operator's function concerning the Users of Storage Facilities, which, in case of its unauthorised disclosure, could contribute to gaining a market advantage by one or some of the Users of Storage Facilities;
Operator	the Storage System Operator;
GSP sp. z o.o. or the Company	a company under the business name of Gas Storage Poland (previously Operator Systemu Magazynowania) sp. z o.o. having its registered office in Dębogórze (81-198), 28 Rumska Street, entered to the Register of Entrepreneurs of the National Court Register maintained by the District Court for Gdańsk-North in Gdańsk, 8 th Commercial Department of the National Court Register, under the number KRS 0000374583;
PGNiG	Polskie Górnictwo Naftowe i Gazownictwo S.A.;
Energy Law	the Energy Law Act of 10 April 1997 (uniform text Journal of Laws of 2012, item 1059, as amended);
President of ERO	President of the Energy Regulatory Office
Programme	this Programme for ensuring non-discriminatory treatment of Storage Facility Users (the Compliance Programme);
Regulation No 715/2009	Regulation (EC) No 715/2009 of the European Parliament and of the Council of 13 July 2009 on conditions for access to the natural gas transmission networks and repealing Regulation (EC) No 1775/2005 (OJ L 09.211.36);

SSR	Storage Services Rules;
Service Provider	a party that provides services or performs certain duties on behalf and for the benefit of the Company in respect of storage activities in those areas where equal and non-discriminatory treatment is to be provided, or any responsibilities that involve the access to Commercially Sensitive Information;
Storage Facility User	a customer or potential customer for gas storage services at Storage Facilities;
Storage Capacity	a part of or the entire injection capacity, working volume or withdrawal capacity offered either as bundled or unbundled product in accordance with the technical specifications of respective Storage Facilities.

1.2. Regulatory basis

The Programme has been adopted as internal rules of the Company. The following legislative acts and documents constitute the basis for the definition of the Programme:

- The Energy Law;
- Directive 2009/73/EC of the European Parliament and of the Council concerning common rules for the internal market internal market in natural gas and repealing Directive 2003/55/EC (OJ L 211, 14.08.2009, p. 94-136);
- Regulation No 715/2009;
- Interpretative note on Directive 2009/72/EC concerning common rules for the internal market in electricity and Directive 2009/73/EC concerning common rules for the internal market in natural gas – the unbundling regime 22.01.2010;
- Guidelines for Good TPA Practice for Storage System Operators (GGPSSO) of 2 March 2005 (updated in July 2011);
- The license of 16 May 2012 authorising the Company to carry out business activity in respect of gas storage in storage facilities (MPG/4/19163/W/2/2012/BT);
- The decision of the President of ERO of 22 May 2012 on the designation of GSP sp. z o.o. as the gas storage system operator (DPE-4723-1(15)/2011/2012/19163/BT).

2. Purpose and scope of the Programme

- 2.1. The purpose of the Compliance Programme is to ensure equal and non-discriminatory treatment of the Users of Storage Facilities.
- 2.2. Equal and non-discriminatory treatment should be understood as treating all Users of Storage Facilities on the same conditions and in the same manner, and specifically treating the affiliated companies of GSP sp. z o.o. and non-affiliated companies in the same manner.
- 2.3. The Programme sets forth the principles and measures to be taken with a view to ensuring equal and non-discriminatory treatment of Storage Facility Users, including:
 - 2.3.1. the measures ensuring non-discriminatory treatment of Storage Facility Users;
 - 2.3.2. the areas where non-discriminatory and equal treatment is to be provided;
 - 2.3.3. the principles for the protection of Commercially Sensitive Information;
 - 2.3.4. the principles for the disclosure of Public Information;
 - 2.3.5. the responsibilities of the Compliance Officer;
 - 2.3.6. the respective obligations of the employees of GSP sp. z o.o. and Service Providers.
- 2.4. The provisions of the Programme apply to:
 - 2.4.1. the Management Board of GSP sp. z o.o.;
 - 2.4.2. the Compliance Officer;
 - 2.4.3. the employees of GSP sp. z o.o.;
 - 2.4.4. Service Providers.

3. The measures ensuring non-discriminatory treatment of Storage Facility Users

3.1. Operator's status – guarantees of independence

- 3.1.1. GSP sp. z o.o. is a standalone entity, legally and organisationally unbundled and capable of taking decisions independent of other activities carried out within the PGNiG Group and not related to gas storage, transmission or distribution. The independence of the Operator shall rely on the following principles:
 - 3.1.1.1. the members of the Management Board of GSP sp. z o.o. shall not take part in the management structure of PGNiG S.A., or any energy company engaged in gas production, processing or trade, and shall not be, either directly or indirectly, in charge of any day-to-day operations in this regard;
 - 3.1.1.2. The Management Board and the employees of GSP sp. z o.o. responsible for the management of Storage Facilities shall be authorised to act independently, within the limits resulting from the relevant legal regulations;
 - 3.1.1.3. GSP sp. z o.o. shall have the right to take independent decisions with regard to the assets under its management and necessary for the performance of business activity involving gas storage to the extent required under the Energy Law;
 - 3.1.1.4. the management of the PGNiG Group shall not be authorised to give any instructions to the Operator regarding the on-going operation of the Company, nor to take any decisions with regard to the development or upgrade of any Storage Facility, unless such instructions or decisions concern any activities of the storage system operator that would go beyond the scope of the approved financial plan or other equivalent document.
- 3.1.2. GSP sp. z o.o. shall not be allowed to engage in any business activity related to the production of or trade in gas (excluding the purchase of gas for own needs), nor to carry out such activity on a contract basis for the benefit of third parties.
- 3.1.3. Within the structure of the PGNiG Group, GSP sp. z o.o. shall maintain separate relations with Storage Facility Users and other third parties by the means of:
 - 3.1.3.1. the Storage Service Rules (SSR);
 - 3.1.3.2. the Tariff for Gas Storage Services;
 - 3.1.3.3. a dedicated website;
 - 3.1.3.4. separate location.
- 3.1.4. In its premises, GSP sp. z o.o. shall occupy independent and separate offices, accessible to the employees of GSP sp. z o.o. and, to a limited extent only, to other parties.
- 3.1.5. The compensation and incentive system for the employees of GSP sp. z o.o. set out in internal regulations adopted by the Company shall be the responsibility of the Management Board of the Company and depend on the performance of the responsibilities assigned by respective supervisors within the Company's organisation.

3.2. Operator's responsibilities

- 3.2.1. GSP sp. z o.o. shall apply objective and transparent principles for the performance of the statutory Operator's responsibilities and ensure non-discriminatory treatment of the Storage Facility Users in particular through the following:
 - 3.2.1.1. designing the tariff in accordance with the requirements of Regulation 715/2009, the Energy Law and the related secondary regulations, and its application upon the approval by the President of ERO;
 - 3.2.1.2. drafting and holding public consultations of Storage Service Rules;
 - 3.2.1.3. defining the principles for the allocation of Storage Capacity and the terms of use of Storage Facilities in the SSR;
 - 3.2.1.4. providing the information on the terms of storage services and other Public Information to all Storage Facility Users on equal terms;
 - 3.2.1.5. protecting Commercially Sensitive Information;
 - 3.2.1.6. responding to claims and complaints.

3.3. Discriminatory behaviours and behaviours contrary to the principle of equality

- 3.3.1. Discriminatory behaviours and behaviours contrary to the principle of equality shall include in particular:
 - 3.3.1.1. privileged treatment of any party, and specifically a member of the PGNiG Group, with respect to the access to the services provided by the Operator;
 - 3.3.1.2. offering the Storage Facility Users the terms of the storage service agreement that are materially different from the terms applicable to the companies of the PGNiG Group;
 - 3.3.1.3. breaching the third party access ("TPA") principle set forth in the applicable laws with respect to the storage services provided by the Operator;
 - 3.3.1.4. using Commercially Sensitive Information with a view to or in a manner creating a privileged positing or discriminating a Storage Facility User;
 - 3.3.1.5. compromising the confidentiality of Commercially Sensitive Information and disclosing, in a discriminatory manner, any information about the Operator's own activities that could result in a commercial advantage;
 - 3.3.1.6. in case of gas purchase or sale by a member company of the PGNiG Group, misusing Commercially Sensitive Information obtained from entities from outside of the PGNiG Group;
 - 3.3.1.7. applying different settlement principles with respect to the same groups of Storage Facility Users;
 - 3.3.1.8. applying different standards in handling claims and complaints;
 - 3.3.1.9. an unjustified refusal to provide information concerning the gas storage services provided at Storage Facilities;
 - 3.3.1.10. promoting and recommending energy companies engaged in the supply of gas to third parties;
 - 3.3.1.11. engaging in the distribution or display of promotional or advertising materials of other energy companies.

4. Implementation of the Programme

4.1. The areas where non-discriminatory and equal treatment is to be provided

- 4.1.1. GSP sp. z o.o. shall ensure equal and non-discriminatory treatment of all Storage Facility Users and the application of objective and transparent principles of access to storage services provided at Storage Facilities.
- 4.1.2. The principle of equality and non-discriminatory treatment shall apply to all the activity areas of GSP sp. z o.o., including in particular those related to the performance of the Operator's responsibilities, such as:
 - 4.1.2.1. the provision of gas storage services;
 - 4.1.2.2. the provision of data required for the settlements with Storage Facility Users;
 - 4.1.2.3. the cooperation with operators of other systems.
- 4.1.3. GSP sp. z o.o. shall procure, by such means as the provisions in the contracts with Service Providers, that during the performance of their services the Service Providers shall guarantee the protection of Commercially Sensitive Information, as well as non-discriminatory and equal treatment of Storage Facility Users;

4.2. Commercially Sensitive Information

- 4.2.1. The Company shall apply technical, contractual, administrative and physical measures for the protection of information, including any Commercially Sensitive Information.
- 4.2.2. Commercially Sensitive Information includes any information concerning the Storage Facility Users, including specifically:
 - 4.2.2.1. information concerning the sales inquiry, or the procedure preceding the execution of the agreement, as well as the contents of the gas storage services agreement;
 - 4.2.2.2. information on how the Storage Capacity is used by individual Storage Facility Users;
 - 4.2.2.3. information on the plans for the use of the Storage Capacity by individual Storage Facility Users;
 - 4.2.2.4. commercial information concerning the volumes of gas stocks kept by Storage Facility Users;
 - 4.2.2.5. information concerning payment terms and history, indebtedness and debt recovery;
 - 4.2.2.6. other information clearly designated by the Storage Facility User as Commercially Sensitive Information.
- 4.2.3. Commercially Sensitive Information may only be disclosed to those parties whose professional responsibilities are concerned with the provision of storage services to Storage Facility Users;
- 4.2.4. Each employee of GSP Sp. z o.o. shall be required to store and disclose any Commercially Sensitive Information in a manner that guarantees its protection against access by any parties other than those mentioned in section 4.2.3.

- 4.2.5. Commercially Sensitive Information shall be disclosed to Service Providers only to the extent required, and exclusively in cases when such disclosure is justified by the services rendered to GSP sp. z o.o.
- 4.2.6. In case when Commercially Sensitive Information is disclosed at the request of any authorised authorities, including the President of ERO, it should be subject to appropriate protection obligation.

4.3. Public Information

- 4.3.1. The Company shall disclose and publish the following Public Information:
 - 4.3.1.1. this Programme;
 - 4.3.1.2. the SSR, which set forth in particular:
 - 4.3.1.2.1. the model forms of storage service agreements (as appendices to the SSR);
 - 4.3.1.2.2. the types of storage services;
 - 4.3.1.2.3. the principles for applying for storage services;
 - 4.3.1.2.4. the principles for allocating Storage Capacity;
 - 4.3.1.2.5. the principles for submitting nominations and renominations;
 - 4.3.1.2.6. the principles for congestion management;
 - 4.3.1.2.7. the technical conditions for the provision of storage services, including the conditions for the creation of mandatory gas stocks;
 - 4.3.1.2.8. the description of Storage Facilities;
 - 4.3.1.3. the tariffs applied in the settlements of storage services and the description of the tariff calculation method and structure;
 - 4.3.1.4. the storage services calculator;
 - 4.3.1.5. information on unused Storage Capacity for each storage day;
 - 4.3.1.6. planned maintenance breaks;
 - 4.3.1.7. quantitative information on contracted and available storage capacity;
 - 4.3.1.8. information on the injected/withdrawn volumes of gaseous fuel, and the filling level for each storage day and each Storage Facility, except for the situation when the President of ERO issues a decision under Article 19(4) of Regulation 715/2009;
 - 4.3.1.9. information on public consultations concerning a draft SSR together with the draft SSR and the change sheet;
 - 4.3.1.10. information on Storage Capacity offered under the procedure for the allocation of New Storage Capacity (i.e. Storage Capacity offered by GSP sp. z o.o. for the first time, either in existing or new Storage Facilities).
- 4.3.2. GSP sp. z o.o. shall comply with all the transparency requirements set forth in Article 19 of Regulation 715/2009.
- 4.3.3. The provision of Public Information shall take place through the publication on the Operator's website. The key information for Storage Facility Users shall be published by GSP sp. z o.o. both in the Polish and the English language.
- 4.3.4. GSP sp. z o.o. shall ensure that the provision of Public Information takes place on equal and transparent terms, and specifically that such information is provided to all the Storage Facility Users simultaneously.

- 4.3.5. Each employee of the Operator shall be required to provide any Public Information to all the Storage Facility Users on equal terms.
- 4.3.6. The SSR shall set out the exact time-frame for the submission of the applications for the execution of a storage services agreement by interested parties, as well as the time-frame of the procedure in respect of the processing of such applications and the execution of the storage services agreement. The above time-frames shall ensure that the procedure for the allocation of Storage Capacity and execution of the storage services agreement is carried out sufficiently in advance of the starting date for the provision of storage services.

4.4. Responsibilities of the employees

- 4.4.1. Each employee of GSP sp. z o.o. shall be required to offer an equal and non-discriminatory treatment of Storage Facility Users, act in accordance with the SSR, comply with this Programme and protect Commercially Sensitive Information, which includes the application of the relevant internal instructions of GSP sp. z o.o., and in particular the Instruction on handling confidential information of 6 April 2012, as implemented by the Decision No. 3/2012 of the President of the Management Board of GSP Sp. z o.o. of 6 April 2012, as amended.
- 4.4.2. Equal treatment of Storage Facility Users means the obligation of each employee of GSP sp. z o.o. to provide information and treat the Storage Facility Users in the same manner in the same circumstances, and specifically with regard to the following:
 - 4.4.2.1. the presentation of the Operator's offer;
 - 4.4.2.2. the course of the procedure preceding the execution of the agreement, including the Storage Capacity allocation procedure;
 - 4.4.2.3. the execution of agreements with Storage Facility Users;
 - 4.4.2.4. the disclosure and provision of information.
- 4.4.3. The employees of the Operator shall be authorised to process Commercially Sensitive Information to the extent appropriate for their job position. The sharing, processing, disclosure or use of any Commercially Sensitive Information by the Operator's employees shall not constitute an infringement of their duties to the extent that it results from the performance of professional responsibilities by the Operator's employees.
- 4.4.4. In order to ensure equal treatment, the Operator's employees are required to:
 - 4.4.4.1. avoid the discrimination of any Storage Facility User,
 - 4.4.4.2. during any public appearances or interactions with third parties, inform that they are representatives of the Operator and do not represent any Storage Facility User, and in particular the vertically integrated undertaking as the supplier of gaseous fuels,
 - 4.4.4.3. during any public appearances or interactions with third parties, avoid any statements concerning Storage Facility Users and refer exclusively to publicly available sources of information in this regard,
 - 4.4.4.4. refraining from the display of advertising or promotional materials of other energy companies.

- 4.4.5. The employees of GSP sp. z o.o. are required to inform the Compliance Officer of any existing or potential conflict of interest. A potential conflict of interest shall mean a situation when an employee of the Operator is concerned with the affairs of a Storage Facility User and, at the same time, remains in a legal or actual relationship with such User, which, due to the nature of such relationship, could lead to a breach of the equal treatment principle.
- 4.4.6. Specifically, a potential conflict of interest shall be considered to arise in situations when the employee of the Operator is concerned with the affairs of a Storage Facility User and:
 - 4.4.6.1. holds an equity interest in such User; or
 - 4.4.6.2. the employee, their spouse, or any person related to them by consanguinity or affinity in the first degree serves as a member of management or supervisory bodies of such User;
- 4.4.7. In case when a conflict of interest is identified, the employee of the Operator shall be required to refrain from any actions with respect to the Storage Facility User.
- 4.4.8. The employees of the Operator shall be required to inform the Compliance Officer of any instances of unequal treatment of Storage Facility Users, or any instances of unauthorised disclosure of Commercially Sensitive Information, if they become aware of such occurrence.

4.5. Obligations of Service Providers in respect of the Programme

- 4.5.1. Service Providers shall be required to comply with the Programme and to protect any Commercially Sensitive Information obtained in connection with their mandate.
- 4.5.2. Service Providers serving both the Operator and other members of the PGNiG Group shall be required to inform, both the Operator and the other party, of the potential conflict of interest, unless the Operator is already aware of the same.

4.6. Compliance Officer and the monitoring of the Programme implementation

- 4.6.1. The Compliance Officer shall be designated by the Management Board of GSP sp. z o.o.
- 4.6.2. The Compliance Officer shall be responsible for the monitoring of the Programme implementation.
- 4.6.3. The Compliance Officer shall act independently and have access to any information being in the possession of the Operator and its affiliate entities, to the extent necessary for the discharge of the duties of the Compliance Officer.
- 4.6.4. By 31 March of each year, the compliance officer shall present the President of ERO with a report containing a description of measures taken in the preceding year with a view to the implementation of the Programme.
- 4.6.5. The Compliance Officer shall keep a record of the identified infringements of the Programme and the reported potential conflicts or conflicts of interest.

- 4.6.6. The Compliance Officer or the Management Board of GSP sp. z o.o., specifically when requested by the Compliance Officer, shall take a decision as to any further measures to be taken in case of a conflict of interest or an infringement of the Programme. In case when the resolution of a conflict of interest of the infringement of the Programme affects the labour relations, the decision shall be taken by the Management Board of GSP sp. z o.o.
- 4.6.7. The Compliance Officer and the Management Board of GSP sp. z o.o. shall hold a review of the Company's current procedures with a view to ensuring equal and non-discriminatory treatment and the compliance with the Programme, at least once in 24 months.

5. Final Provisions

5.1. Effective date of the Programme

- 5.1.1. The Programme enters into force as of the date of its approval by the Management Board of GSP sp. z o.o.
- 5.1.2. The Programme shall replace the "Instruction for avoiding discriminatory behaviours with respect to storage facility users" which was implemented pursuant to the Regulation No. 5/2012 of the President of the Management Board of GSP Sp. z o.o. dated 13 June 2012.

5.2. Implementation of the Programme

- 5.2.1. The Management Board of GSP sp. z o.o. shall inform the employees of the Operator about the implementation of the Programme and any changes to the Programme by delivering the same in a digital form.
- 5.2.2. The Company shall provide training on the Programme for all employees of the Operator.
- 5.2.3. Each employee shall confirm that he or she has reviewed and undertakes to implement the Programme by signing the relevant declaration in the form of the appendix to the Programme. The signed declaration shall be kept on the employee's file.
- 5.2.4. The provisions of sections 5.2.2 and 5.2.3 shall apply, *mutatis mutandis*, in case of an amendment of the Programme to the extent that such amendment may affect the way how the Programme is implemented by the Operator's employees.
- 5.2.5. Irrespective of the provisions of sections 5.2.2-5.2.4, GSP sp. z o.o. shall hold regular trainings (at least once in 24 months) concerning the practical aspects of the application of the Programme.
- 5.2.6. The first training concerning the Programme shall be held immediately upon its entry into force.
- 5.2.7. Any breach by an employee of the Operator of any obligations arising under the Programme may constitute a basis for disciplinary action provided for under the labour law.
- 5.2.8. The provision of information about the Programme and the interpretation of its Provisions shall be the responsibility of the Compliance Officer appointed by

the Management Board of GSP sp. z o.o. Each employee of GSP sp. z o.o. may approach the Compliance Officer to request assistance in the interpretation of the Programme or obtain other information concerning the same.

6. Appendix to the Compliance Programme – Form of employee's declaration

.....
Name and Surname

.....
Organisational unit

DECLARATION

I hereby declare that I have reviewed the contents of the Compliance Programme being in effect in Gas Storage Poland sp. z o.o. with its registered office in Dębogórze.

I undertake to observe the provisions of the Compliance Programme.

.....
Place and date

.....
Signature of the Employee