

**Reasons
for setting a different level of fixed remuneration for members of the Management
Board of ORLEN Unipetrol a.s.**

Pursuant to Article 4(3) of the Act on the principles for determining the remuneration of persons managing certain companies of 9 June 2016 (the Act), a draft resolution on the principles for determining the remuneration of members of management bodies, within the meaning of Article 1(3)(2) of the Act, may provide for a different amount of the fixed remuneration of a member of a management body than that determined on the basis of specified parameters (revenue, employment, assets), if this is justified by exceptional circumstances relating to the company or the market in which it operates, in particular if the company:

- 1) is implementing a programme to consolidate companies belonging to its capital group, leading to a significant change in the structure of its assets or revenue,
- 2) is implementing an investment programme significantly exceeding the value of its fixed assets,
- 3) is implementing a restructuring programme, with a timeframe of at least three years, leading to a significant change in the company's asset or revenue structure,
- 4) is based outside the Republic of Poland or its operations are governed by an international agreement binding on the Republic of Poland,
- 5) has been in operation for less than one year,
- 6) was established for the purpose of implementing a project, in particular with the participation of funds from the European Union budget or non-repayable funds from aid granted by Member States of the European Free Trade Association (EFTA) or funds from other non-repayable foreign sources.

In the case of ORLEN Unipetrol a.s. (hereinafter: the Company), the conditions referred to in Article 4(3) have arisen, justifying the determination of a different amount for the fixed portion of the remuneration of members of the Company's management bodies, resulting from exceptional circumstances concerning the Company.