ORLEN
UNIPETROL

Report on the sustainable development of the **ORLEN Unipetrol Group** 2025

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Letter from the Chairman of the Board of Directors

Dear ladies and gentlemen,

At ORLEN Unipetrol, we continue our long-term efforts to create sustainable solutions that improve quality of life across the regions where we operate. Our strategic vision is based on a responsible approach to the environment, innovation, energy security, and support for communities. Today, Europe faces two parallel transformation pressures: the transition to sustainability and increased energy security. These challenges are reflected in both our day-to-day decisions and our long-term plans.

Energy security became a crucial milestone for us in 2025. The successful completion of the technical work to expand the Transalpine pipeline's capacity allowed us to process new oil types from around the world. Full independence from Russian oil supplies and the ability to source crude oil from various regions worldwide significantly boost the Czech Republic's energy security. This was clearly shown in the first quarter of 2026, when countries dependent on the Druzhba pipeline had to deal with a lack of crude oil due to war-related damage to pipeline infrastructure.

Last year, we also continued a high pace of investment. We invested over CZK 10 billion to upgrade and develop production technologies and infrastructure. The investment also supported the development of fuel retail sales in Czechia, Hungary, and Slovakia, where we saw higher sales in both the fuel segment and in the sale of convenience goods and refreshments.

Our people drive these changes. We are proud to be certified as Top Employer again. This certification acknowledges us as one of the best-rated employers in Europe. It attests to our long-term high level of employee care, high-quality corporate culture, support for professional and personal growth, and an innovative approach to human resources management. Our employee care and development were also recognised in Czechia, where we ranked third in the Employer of the Year survey and first in the Ústí Region.

For our long-term and systematic approach to responsible business, and primarily to environmental topics, we were awarded a silver medal by EcoVadis, one of the most recognised global assessors of corporate sustainability. We became one of the 15% best-rated companies worldwide.

I want to thank all employees for their efforts in contributing to our company's development in all strategic directions and for continuously reinforcing a responsible approach to environmental, social, and governance aspects of management. I also want to thank all business partners and representatives of affected institutions, local governments and state administration for their collaboration and support.

Mariusz Wnuk
CEO and Chairman of the Board of Directors



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GENERAL INFORMATION



General information (ESRS 2)

The ORLEN Unipetrol Group publishes its 2025 Report on Sustainable Development, inspired by the Corporate Sustainability Reporting Directive (CSRD). We present the non-financial data on a consolidated basis for the period from 1 January to 31 December 2025. This report is published voluntarily and does not need to meet all reporting criteria, including the obligation to have an audited report. This report aims to demonstrate our efforts to meet sustainability goals in accordance with the structure of the current ESRS standards for the first wave of reporting obligations and to provide a true and fair view of our situation. Our parent company, ORLEN S.A., meets the reporting obligation by publishing a consolidated report for 2025.

Scope of consolidation
The Report on Sustainable Development contains non-financial information and covers the subsidiaries specified below.

List of companies included in the scope of consolidation:
- ORLEN Unipetrol a.s. (corporate function)
- ORLEN Unipetrol RPA s.r.o. (refineries, petrochemistry, energy, agrochemistry, retail, corporate function)
- ORLEN Unipetrol Doprava s.r.o. (logistics)
- PETROTRANS, s.r.o. (logistics)
- Butadien Kralupy a.s. (refineries)
- SPOLANA s.r.o. (petrochemistry)
- PARAMO, a.s. (refineries)
- REMAQ, s.r.o. (petrochemistry)
- ORLEN Unipetrol Slovakia s.r.o. (wholesale, retail)
- ORLEN Unipetrol Deutschland GmbH (wholesale)
- ORLEN Unipetrol Hungary Kft. (wholesale)
- ORLEN Hungary Kft. (retail)
- HC VERVA Litvínov, a.s. (corporate function)

A relative method was applied to Butadien Kralupy a.s. The company was formed as a joint venture in April 2007. **ORLEN Unipetrol, a.s.** is its majority shareholder with a 51% stake.

In October 2025, ORLEN Unipetrol Doprava s.r.o. transferred 100% of its shares to ORLEN Kolej. As a result, ORLEN Unipetrol Doprava became part of the logistics services of the ORLEN S.A. Group. Therefore, its data is reported only for the first nine months of the year. Likewise, PETROTRANS, s.r.o. transferred 100% of its shares to ORLEN Transport in October 2025. As a result, this company also became part of the logistics services of the ORLEN S.A. Group, which is why its data is also reported only for the first nine months of the year.

Value chain
The Report on Sustainable Development for 2025 covers our suppliers, our production operations, and our customers within the double materiality assessment (DMA). The scope of the information disclosed in this report aligns both with the results of the DMA analysis and other topics we wish to address through our voluntary reporting for 2025. Additional information required by the ESRS regarding the value chain, primarily with respect to the environment, is based on a combination of precisely measured data, qualified estimates and results of reference values from the previous year.

Secret and sensitive information
The ORLEN Unipetrol Group did not use the option to omit certain information relating to intellectual property, know-how, or the results of innovation.

Time horizons
The ORLEN Unipetrol Group defined the following time horizons within sustainability assessment:
- short-term: <1 year,
- medium-term: 1–5 years,
- long-term: >5 years.

These time horizons fully comply with the ORLEN Unipetrol Group's decarbonisation strategy and are consistently applied throughout the impact, risk, and opportunity assessment process. In this report, we did not depart from the time horizon definitions used by the ORLEN Unipetrol Group.

Value chain estimation

The value chain information is included only for the parts where this issue is significant. We assess our value chain based on a list of the 62 largest suppliers (91.18% of total costs) and 62 largest customers (83.20% of turnover) by financial performance volume. We used internal financial data and its significance to our business to make this selection. We plan to gradually gather information through direct communication with suppliers, introducing ESG questionnaires to obtain relevant information, and developing digital processes for data collection. The information from the supply chain is limited or estimated. More information about the value chain analysis and its understanding is described in the chapter **Description of the processes to identify and assess material impacts, risks and opportunities (IRO-1)**.

Sources of estimation and outcome uncertainty

When preparing selected indicators, the ORLEN Unipetrol Group uses a combination of actually measured data and professionally supported estimates. As regards the estimated values, the results can be affected by the following sources of uncertainty:

- Data availability and completeness in individual value chain parts, primarily in cases where fully verified data from external partners is not available,
- methodological assumptions and model calculations, which may change over time due to ESRS updates or the development of market methodologies,
- application of emission factors and reference values, which may be updated or made more accurate depending on the availability of new information,
- estimates for the period when final measured values are not available and when extrapolations or external inputs must be applied,
- technological and procedural changes, which may affect future indicator values differently than the current models assume.

These uncertainties are identified, recorded and considered when interpreting the results. The ORLEN Unipetrol Group continuously works to improve data and methodology quality to increase the accuracy of estimates in the coming years.

Changes in preparation or presentation of sustainability information

The ORLEN Unipetrol Group has internal processes to implement modifications to ESG indicators if a mistake is identified or the methodology changes. If the materiality assessment results in the need for a correction, it is provided in the relevant table of the given indicator transparently, including a clear description of the nature of the modification.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

The Report on Sustainable Development also includes information required by other laws and regulations and the generally recognised sustainability standards. Specifically, it contains data from an audited GHG protocol published by the parent company ORLEN, and information from the integrated management system certified under the following international standards:

- ISO 14001:2015 (environmental management),
- ISO 9001:2015 (quality management system),
- ISO 45001:2018 (occupational health and safety),
- ISO 50001:2018 (energy management).

Incorporation by reference

Selected information is incorporated by reference to other documents, internal policies or certified management systems. These documents are published separately and are regarded as an integral part of our sustainability management framework. We provide references, when incorporating them allows us to provide up-to-date, complete, and transparent information in accordance with ESRS requirements.

Use of phase-in provisions in accordance with Appendix C of ESRS 1

In accordance with Appendix C of ESRS 1, the ORLEN Unipetrol Group applied the transitional provision and does not provide information about the characteristics of unemployed persons in its own workforce, as required by indicators S1-7 and S1-14, in this reporting period.

The role of the administrative, management and supervisory bodies (GOV-1)

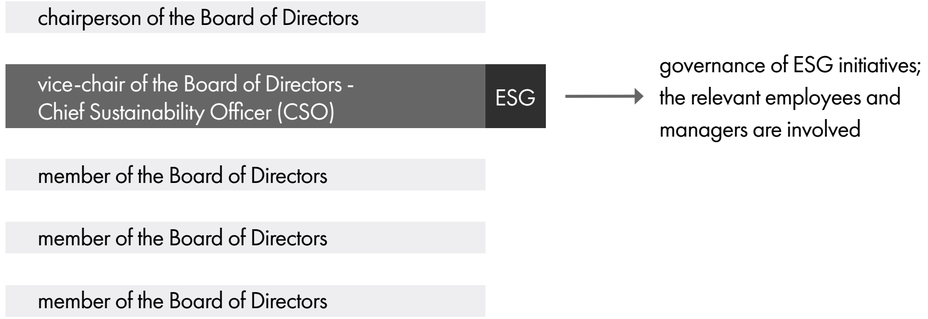
The Board of Directors of the ORLEN Unipetrol Group has the right size and professional structure, reflecting the Group's geographical distribution and business complexity. Its composition is based on balanced, diverse expertise. The Board of Directors is the supreme management body and has collective responsibility for all company operations. Its primary activities focus on increasing value for the sole shareholder, ORLEN S.A., over the long term; streamlining operations and profitability; supporting transparent management; and ensuring sustainable operations. Responsibilities also include oversight of risk management, environmental protection, and occupational safety. A five-member Board of Directors currently manages the Group.

The composition of the Board of Directors and Supervisory Board ensures a broad range of skills and expertise across gender, education, age, and professional experience. Members of these bodies have the necessary knowledge to manage an undertaking with a complex structure, expertise in law and accounting, and deep know-how in the petrochemical industry. The Supervisory Board comprises experts with many years of experience overseeing capital companies, including specialisation in law and accounting. Employees are not elected to management and supervisory bodies. At the end of 2025, the Supervisory Board had five members: 20% women and 80% men. The **five-member Board of Directors** had the same share **(20% women and 80% men)**. Full names of the members of the Board of Directors in 2025 are given in the Annual Report, Chapter 1: Company Characteristics, page 8 – **Governing and supervisory bodies**.

Zbigniew Pawłucki, vice-chair of the Board of Directors, acted as Chief Sustainability Officer (CSO) in 2025. In this role, he managed a team responsible for coordinating all sustainability activities, so ESG development took place across the entire Group in line with the Group's strategy. The team defines strategic directions, determines sustainability goals, and links them to the performance of the company's business plan. The proposals for key ESG goals are presented to the Board of Directors for approval. The team also discusses material impacts, risks and opportunities related to sustainability and is also responsible for discussing and approving the double materiality assessment. In 2025, the Group's executive team redefined its responsibilities as part of a new sustainability management system approved in 2024. During the second half of the year, the executive team met to review the double materiality assessment. In this review, each area of impacts, risks and opportunities was assigned to a specific account manager. The process also involved setting goals for individual management areas to ensure full compliance with the Group's strategy.

Fig. 1

The following positions were distributed in 2025 in terms of sustainability management



The qualifications and experience of all members of the Board of Directors and the Supervisory Board appointed to discharge their office are described on the company website (**ORLEN Unipetrol**).

The expertise of members of the Board of Directors and managerial positions in terms of sustainability is continuously supported by the following activities:

- training for the management focused on ESG topics and taxonomy,
- continuous discussions on the risks with the management,
- meetings at the director and executive director levels,
- consultations with advisors,
- meetings of the ESG Group with the Chief Sustainability Officer,
- videos on ESG on the intranet.

Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies (GOV-2)

The company's administrative, management and supervisory bodies are regularly updated on the key sustainability and ESG topics. These bodies receive end-to-end materials with continuous results, risks, strategic objectives and proposed actions. The information is provided in quarterly reports, ad hoc reports and during work meetings held as needed. ESG topics are part of the management's decision-making process and are integrated into the company's strategic management. The bodies deal primarily with the following areas:

- Management of environmental impacts – energy intensity of operations, reduction of emissions, waste and water management,
- Social area – employee conditions, occupational safety, employee development, diversity and inclusion,
- Risk management and compliance – identification and evaluation of ESG risks, compliance, ethical standards and transparency,
- Sustainable financing and strategic objectives – approvals of investment decisions about sustainability, evaluations of key performance indicators (KPI).

The respective expert units and the ESG Unit are responsible for presenting information. The ESG Unit coordinates data collection, evaluation, and presentation to management. Administrative and management bodies regularly assess performance against approved goals and make decisions on the subsequent development of the sustainability strategy. This system ensures that sustainability topics are continuously monitored, evaluated and integrated into the company's crucial management processes.

Integration of sustainability- related performance in incentive schemes (GOV-3)

The GHG reduction initiatives of the parent ORLEN Group have been integrated into the management of the ORLEN Unipetrol Group through the management objectives (MBO) that are annually defined by ORLEN S.A. Quantitative objectives accounted for 65% of the variable annual fees for members of the Board of Directors, within which 10% weight was given to reduce the Total Recordable Rate (TRR) goal.

In 2025, 15% of the variable component of the fees for the members of the Board of Directors relating to the qualitative goals were associated with incentives based on:

- supporting the strategy implementation in practice within the decarbonisation programme,
- implementing the sustainable development strategy in accordance with the approved operational plan, including support for developing a strategic approach to the circular economy for the ORLEN Group and preparing the circular economy policy for the ORLEN Group, as well as support of developing and implementing initiatives focused on biodiversity protection.

Each member of the Board of Directors addresses specific qualitative objectives that determine the respective sustainability development activities. ORLEN S.A. determines the remuneration for members of the Board of Directors. The main components of the remuneration system for members of the Board of Directors include the fee for their service and a variable MBO fee based on monitoring the performance of the defined parameters against management.

Statement on sustainability due diligence (GOV-4)

The ORLEN Unipetrol Group applies sustainability due diligence principles to prevent the negative impacts of its activities on the environment, employees, human rights, and other stakeholders. The due diligence process is integrated into the risk management systems, internal policies and day-to-day operational decisions. The ORLEN Unipetrol Group follows relevant international standards and regulatory requirements, including responsible business principles, EU directives, and recommendations, to identify, prevent and mitigate negative impacts. These measures include, but are not limited to:

- Identifying and evaluating the risks related to the environmental, social and governance factors across the value chain,
- Taking precautions to mitigate or eliminate the identified risks and potential negative impacts,
- Monitoring and evaluating the effectiveness of the adopted measures regularly,
- Engaging the relevant stakeholders - employees, suppliers, business partners, and communities,
- Ensuring transparent reporting, which reflects the actual situation and impact of the company's activities related to sustainability.

We have internal policies in place that support responsible conduct and compliance with due diligence principles. We regularly update these policies to reflect regulatory developments and outputs from risk management processes. The company's management, in cooperation with expert units, especially the ESG Unit, the risk management unit and operational units, is responsible for implementing the due diligence processes. The administrative and management bodies are regularly updated on the identification of risks, adopted measures, and sustainability-related incidents (if any). The Report on Sustainable Development reflects the company's commitment to manage its activities ethically and transparently, in line with sustainable development principles.
Our essential policies are included in the following documents: **Code of Ethics**, **Code of Conduct for Suppliers**, **Human Rights Protection Policy**, **Anti-corruption Policy**.

Risk management and internal controls over sustainability reporting (GOV-5)

The risk management and internal control system related to sustainability was applied in the DMA process held in autumn 2025. The Financial Risk Management Policy describes the risk management approach. The ORLEN Unipetrol Group is gradually implementing processes focused on sustainability risk management and mitigation, including control mechanisms. The risk management system and sustainability-related risk controls are integrated into the Group-wide risk management framework. It includes defined processes of collecting, validating and approving ESG data, clear roles and responsibilities of individual units, especially the ESG Reporting Unit, Risk Management Unit and operational units, multi-level control mechanisms integrated within the individual stages of working with data, standardised methodologies for calculating sustainability indicators, and internal checklists and regular verification of the quality of data and its consistency with operational information. These elements ensure the reliability of the disclosed information and compliance with regulatory requirements.
The risks are evaluated using a methodology that includes systematic identification, analysis, and risk prioritisation. The risk assessment methodology includes the assessment of the likelihood of risk occurrence and the level of its impact on the company's activities and the quality of disclosed information, risk inclusion in the materiality matrix, **evaluation of risks in the double materiality context, which was updated between November 2025 and January 2026 in cooperation with key employees**, assignment of responsibility for managing individual risks to the respective expert units, regular reviews and risk updates, considering changes in the regulatory requirements, internal processes or available data. The results of risk assessments and internal controls over sustainability reporting are systematically incorporated into internal functions, methodologies, and management processes. This procedure ensures that identified risks and recommended measures are applied in practice across operational and support units. Integration occurs through continuous updates to internal methodologies and procedures for collecting, validating, and reporting ESG data, and the modifications reflect the risks identified during the assessment. At the same time, we adjust individual unit responsibilities based on identified bottlenecks, for example by reinforcing the role of data owners or adding control steps to processes in units with a higher risk profile.
The risk assessment also results in implementing additional control mechanisms in areas with a higher risk of errors or incomplete data, and in adjusting the planning and prioritisation of ESG reporting activities to reflect the DMA conclusions and overall risk findings. The identified risks are then interconnected with the Group-wide risk management processes (ERM), and the relevant ESG risks are integrated into the Group risk register. The process also includes methodological support

and targeted training courses for the units where the need for increased competencies or internal control mechanisms was identified. Revisions to data flows and information systems are also integral to integrating risk assessment results, including workflow optimisation to reduce the risk of error when collecting and processing data.
These processes are then reflected in strategic and operational management, contributing to higher-quality, more transparent and more reliable sustainability disclosures and supporting continuous improvements to the data infrastructure and control mechanisms in line with regulatory requirements and stakeholder expectations.
The findings resulting from the risk assessment and internal controls over sustainability reporting are regularly presented to the company's Board of Directors, top management, and Supervisory Board. Reporting is performed within the defined schedule and ensures that all the above bodies have up-to-date, reliable information needed for decision-making processes. The Board of Directors and top management are updated via regular reports, including an updated overview of identified risks, control mechanism results, adopted or planned remedies and recommendations for the subsequent ESG process development.

Serious findings are communicated through ad hoc reports, especially for newly emerged or material risks that may affect data quality or the performance of regulatory obligations.
The Supervisory Board is continuously updated on key risks, the effectiveness of their mitigation, the effectiveness of the defined control mechanisms, and the company's overall readiness for CSRD and ESRS requirements. The company provides reports at regular meetings or in written reports submitted in accordance with the internal meeting calendar. The reporting also includes monitoring action plans resulting from the risk assessment and internal control results. The company's management is updated on implementation progress, persisting risks, and any need to allocate additional funds.
Regular reporting ensures that the administrative, management, and supervisory bodies have an end-to-end, up-to-date overview of the level of sustainability risk management, can effectively manage related processes, and can adopt informed resolutions focused on improving the quality, transparency, and reliability of ESG reporting.

Strategy, business model and value chain (SBM-1)

The ORLEN Unipetrol Group specialises in crude oil processing and the distribution and sale of fuel and petrochemical products, particularly plastics and fertilisers. It is a leader in both the Czech Republic and the broader Central European market. **As of 31 December 2025, it had 3,976 employees (Czech Republic: 3,743, Hungary: 101, Slovakia: 117, Germany: 15)**. In 2025, its assets included refineries and production plants in Litvínov and Kralupy nad Vltavou, Paramo in Pardubice, Spolana in Neratovice, REMAQ in Otrokovice, and a research facility in Brno. It also operates a network of ORLEN filling stations in the Czech Republic, Hungary, and Slovakia. In Germany, it distributes the products made in the Czech Republic for German-speaking countries. It offers a range of products and services for both the B2B (wholesale) and B2C (retail) segments. In the B2B segment, our main customers are in industry (automotive, food and beverages, chemical industry, packaging industry, air industry, etc.). Products and services for the retail market are essentially intended for direct fuel consumers. The filling stations sell fuel, natural gas, electricity, hydrogen, non-fuel products and refreshments.

Fig. 2 **ORLEN – the largest energy group in CEE**

A multi-energy company active especially in Central Europe. We supply energy and fuel to more than 100 million Europeans and sell advanced products in over 100 countries on six continents.

Extraction	Refineries	Petrochemistry	Energy	Retail
∘ 1,300 million boe* reserves 2P in Canada, Poland and Norway ∘ Average production 200 kboe of hydrocarbons per day	∘ 7 refineries in Poland (4×), Czechia (2×), and Lithuania (1×) ∘ > 30 million tonnes of processed crude oil/year ∘ 0.3 million tonnes of biofuels	∘ 40 petrochemical products sold in more than 60 countries	∘ Installed capacity 5.6 GW, including 1.0 GW in RES and 1.7 GW in gas sources ∘ 200,000 km of power lines	∘ ~ 3,500 stations in 7 countries (Poland, Germany, Austria, Czechia, Slovakia, Lithuania, Hungary) ∘ > 2,600 gastro points

*boe = barrel of oil equivalent

Fig. 3 **Main overview of the ORLEN Unipetrol Group**

The largest refining and petrochemical company in Czechia	The only crude oil processing company in the Czech Republic	Producer and distributor of fuel and petrochemical products	Operator of filling stations in Czechia, Hungary, and Slovakia	A member of the international ORLEN Group since 2005
				ORLEN

Fig. 4 **Structure of ORLEN Unipetrol Group companies**

Production plants and other companies		Wholesale	Retail	Research and development	Sports	CSR
ORLEN Unipetrol RPA Litvínov, Kralupy	SPOLANA Neratovice	ORLEN Unipetrol Slovakia	ORLEN Czechia	POLYMER INSTITUTE Brno	HC VERVA LITVÍNOV	ORLEN Unipetrol FOUNDATION
PARAMO Pardubice	BUTADIEN Kralupy	ORLEN Unipetrol Deutschland	ORLEN Slovakia			
REMAQ Otrokovice	ORLEN PROJEKT ČR	ORLEN Unipetrol Hungary	ORLEN Hungary			

(valid as of 31 December 2025)

Fig. 5 **Production plants, development centres and commercial agencies**

6 production plants	4 commercial agencies	1 development site
∘ LITVÍNOV ∘ KRALUPY n/VLTAVOU ∘ NERATOVICE ∘ PARDUBICE ∘ BRNO ∘ OTROKOVICE	∘ PRAGUE ∘ LANGEN ∘ BRATISLAVA ∘ BUDAPEST	∘ BRNO



Fig. 6 **Main activities – segments**

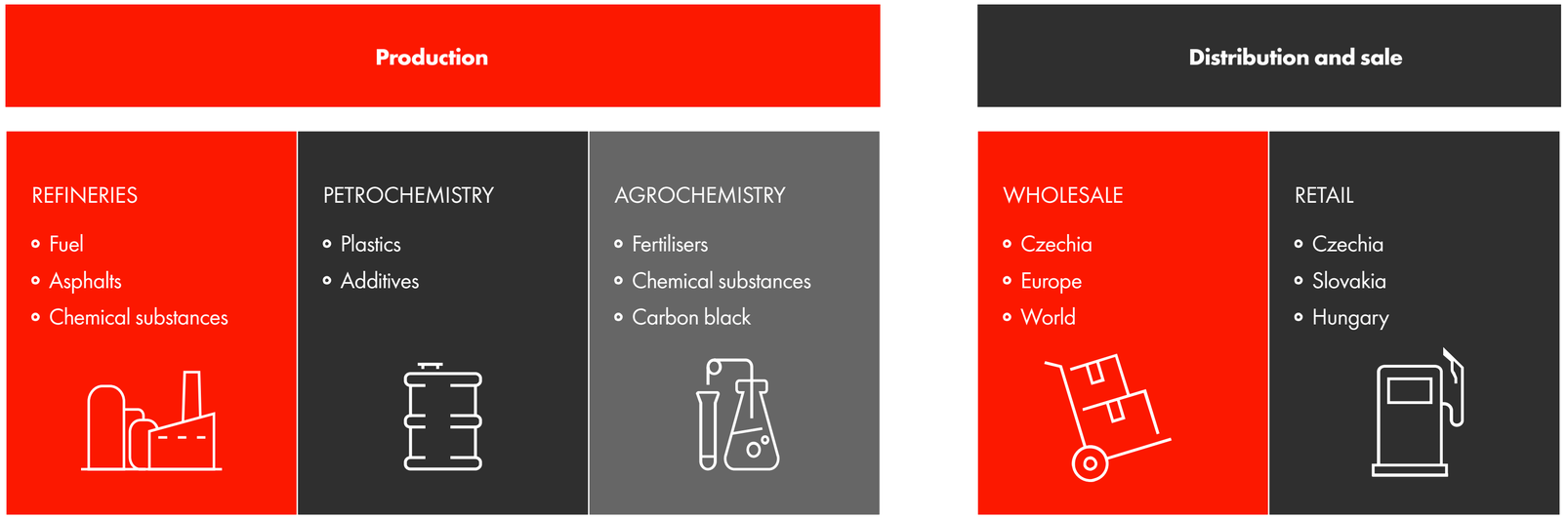
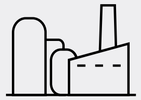
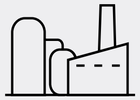


Fig. 7 **Key investments**

Heat recovery of flue gases at the Kralupy Refinery	Investment projects during the turnaround at the Litvínov Refinery	Production unit for dust-free mixtures	Retail network development
• CZK 500m • Completion: 2025	• CZK 3bn • Completion: 2025	• CZK 225m • Completion: 2024	• Modernisation of Stop Cafe • Installations of e-car chargers • Development of the ORLEN mobile app





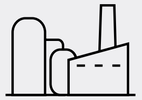




Fig. 8 **Overview of main products**

Fuels	Petrochemical and agrochemical products	Other refined products
∘ Diesel ∘ Aviation fuel ∘ Petrol	∘ Ethylene ∘ Benzene ∘ Propylene ∘ Ammonia ∘ Polyethylene	∘ Asphalt ∘ LPG

Fig. 9 **Refined products**

Fuels	Other refined products	Asphalts and asphalt products
		
∘ Petrol BA95 ∘ Super Plus ∘ Additivated petrol ∘ Diesel oil ∘ Additivated diesel ∘ Arctic diesel ∘ Jet A-1 ∘ HVO100	∘ Liquified petroleum gases (LPG) ∘ Petrochemical raw materials ∘ Heavy fuel oil (HFO) ∘ Process oil for rubber softening ∘ Sulphur	∘ Asphalt emulsions ∘ Asphalt paints ∘ Asphalt suspensions ∘ Asphalt sealants ∘ Asphalt grouts ∘ Diluted asphalts ∘ Road asphalts (incl. modified asphalts) ∘ Construction-insulating asphalts

Fig. 10 **Petrochemical products**

Monomers, aromatic compounds and others	Polymers	Agrochemistry products and others	Additive concentrates for plastics and compounds
			
• Ethylene for polymeration • Propylene for polymeration • Propylene FCC • C_4 fractions • C_{10} fractions / non-hydrogenated • Benzene • Naphthalene concentrate • Dicyclopentadiene	• Polyethylene LITEN® • Polypropylene MOSTEN® • ENVITEN®	• Ammonia • Ammonia water • CHEZACARB®	• M-COLOR® • MAKROSTAB® • MAKROFLAM® • MAKROPLUS® • MAKROCORR® • THERMOBREAK® • MAKROPORE® • MAKROCLEAN®

MOSTEN® LITEN® M-COLOR® ENVITEN® MAKROPLUS® CHEZACARB®

Fig. 11 **Retail products**

Fuels	Alternative fuels	Non-fuel segment (convenience)	Other
			
• Additivated fuels Efecta 95 Efecta Diesel • Premium fuels Verva 100 Verva Diesel	• CNG • LPG • HVO 100 Diesel • Electricity • Hydrogen • AdBlue	• Stop Cafe Gastro concept • Private brands Energy drink Ice coffee Mineral water Smoothies	• Fuel cards TANKARTA EASY TANKARTA BUSINESS • Mobile app ORLEN app Mycí digi linka

Fig. 12 **Examples of our products' use**

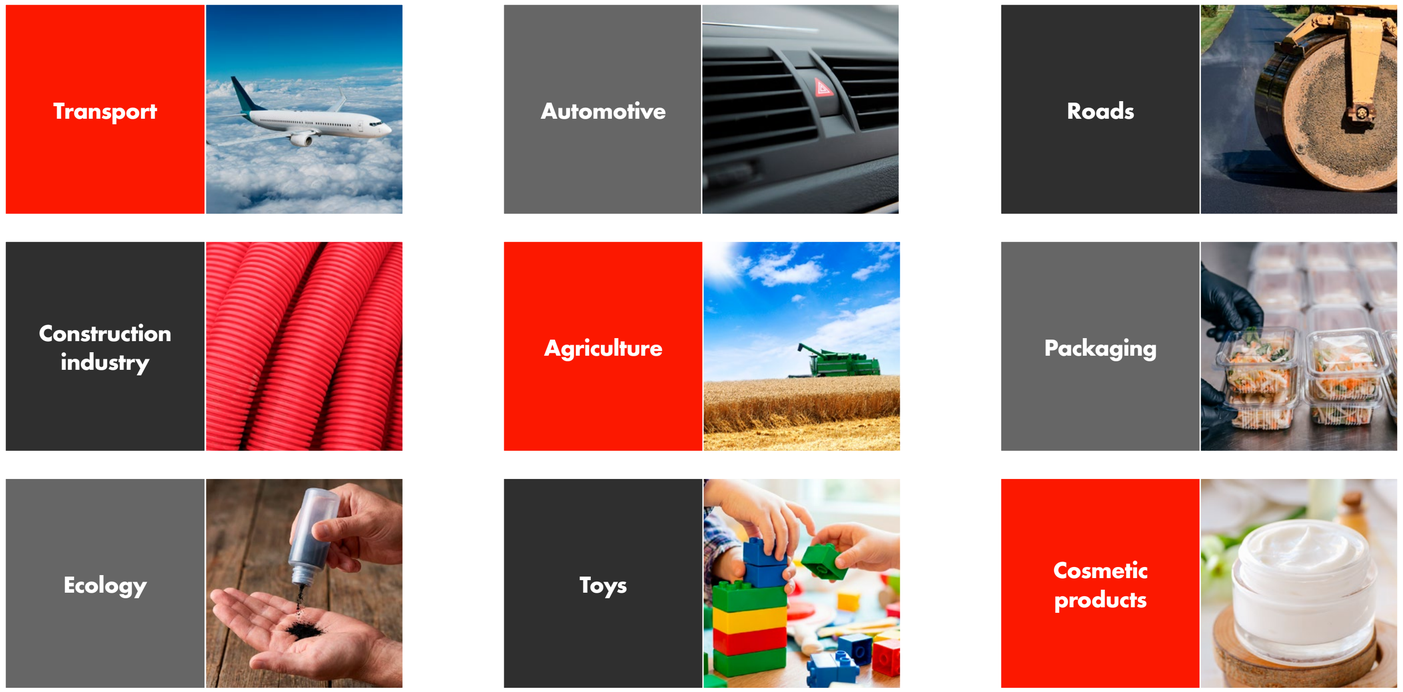
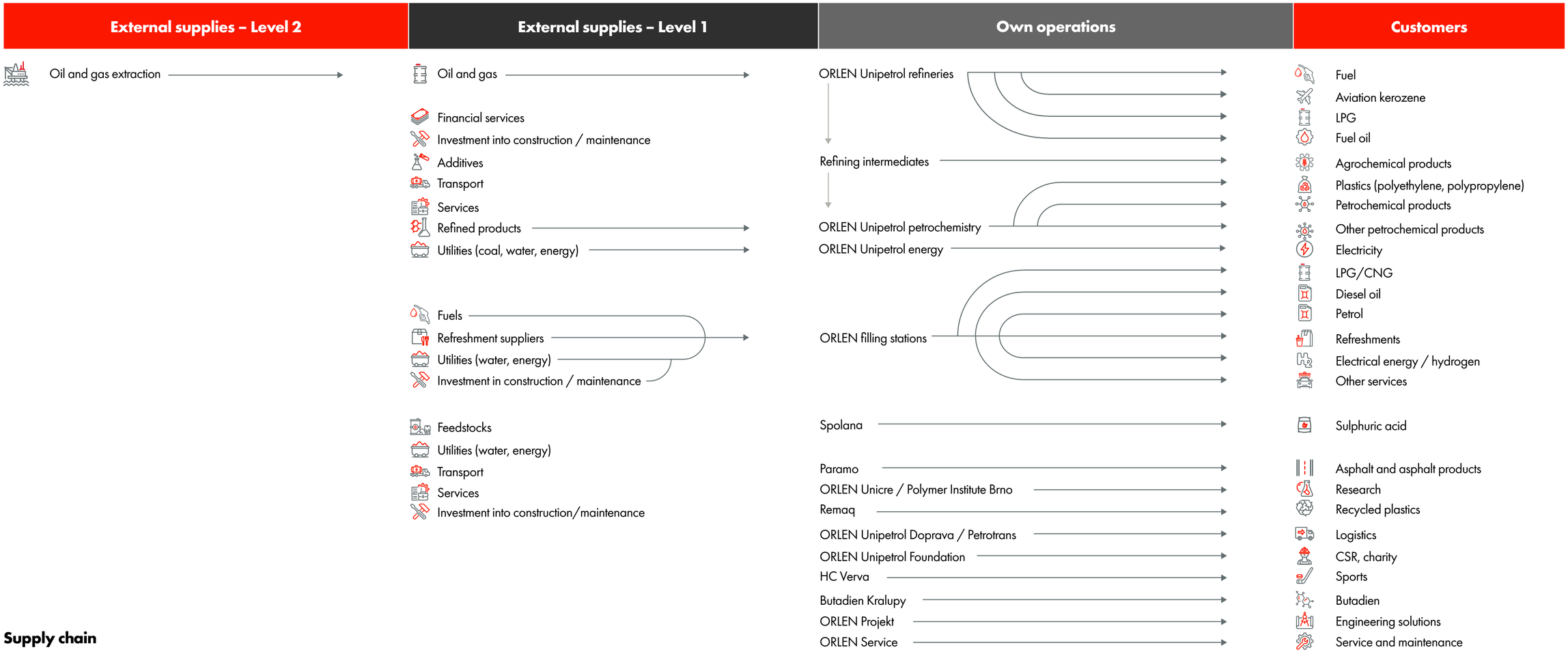


Fig. 13 **Value chain**



Supply chain

In October 2025, ORLEN Unipetrol Doprava s.r.o. and PETROTRANS, s.r.o. were transferred to the logistics services structure of the ORLEN S.A. Group. (ORLEN Kolej, ORLEN Transport, respectively). Therefore, their data is reported only for the first nine months of 2025.

Sustainability Strategy 2025–2035

The ORLEN Unipetrol Group follows the sustainability strategy of its parent company, ORLEN, which was updated in 2025. This document was published under the name **ORLEN Sustainability Strategy 2025–2035**. The sustainability strategy is based on five pillars divided into strategic directions, which makes it possible to define activity objectives precisely. The determined strategic priorities, derived from the updated corporate strategy with an outlook until 2035, are reflected in specific implementation measures and projects across individual parts of the Group.

Fig. 14 **Sustainability strategy areas**

Climate	The environment	Employees	Communities	Governance
MEASURES FOCUSED ON MITIGATING CLIMATE CHANGE	ENVIRONMENTAL AND BIODIVERSITY PROTECTION	OCCUPATIONAL HEALTH AND SAFETY	RELATIONS WITH STAKEHOLDERS AND COMMUNITIES	RESPONSIBLE GOVERNANCE
1. Decarbonisation	**4.** Biodiversity protection	**7.** Occupational health and safety standards	**11.** Activities focused on local communities	**14.** Sustainable value chain
2. Green transition	**5.** Water and wastewater management	**8.** Process safety	**12.** Just transition	**15.** Cybersecurity
3. Adapting to climate change	**6.** Circular economy, pollution reduction	**9.** Employee health	**13.** Increasing sustainability awareness	**16.** Respect for human rights
		10. Wellbeing		**17.** Diversity and inclusion (D&I)
				18. Ethics, compliance and anti-corruption

With respect to **climate**, we focus on decarbonisation and the energy transition. **This strategic direction of the company is in accordance with global trends aiming to shift from dependence on one fuel source to generating energy from a sustainable and diversified energy mix, which emphasises an exit from coal towards natural gas, with the possibility of combusting renewable hydrogen and biomethane in the future, combined with the efficient use of renewable energy sources.** The ORLEN Unipetrol Group is committed to gradually transforming its energy portfolio in line with long-term climate goals and European regulatory requirements. One of its most significant commitments is to **end electricity and heat generation from coal completely**, a substantial step toward decarbonising and upgrading the energy infrastructure. The strategy also includes adapting to climate change and supporting actions to mitigate its impact. Another important area is the development and implementation of **advanced biofuels**, which help reduce GHG emissions and support the transition to low- and zero-emission mobility in road and rail transport in the Czech Republic. This activity fully complies with the EU Directive **RED III** and the **National Clean Mobility Plan** of the Ministry of Transport of the Czech Republic, which set the framework for achieving a material reduction in transport emissions and increasing the share of renewable energy sources.

The aims of reducing emissions by 2030 and 2035 (with the year 2019 being the base year) as part of our path towards net zero by 2050 for the **ORLEN Unipetrol Group** are as follows:

- 28% reduction in absolute GHG emissions (Scope 1 and 2) by 2030, and a 31% reduction by 2035 compared to 2019 levels,
- 11% reduction in carbon intensity in the fuel segment by 2030.

The **environment** area prioritises reducing the impact of our activities and preventing the loss of biological diversity. The ORLEN Unipetrol Group will participate in the plan for developing biodiversity protection. Sustainable water and wastewater management is another essential element in this respect. We also focus on developing the circular economy and reducing pollution.

As for our **workforce**, we will continue to reduce workplace accident frequency and implement consistent OHS and process safety standards. Another primary area of focus is supporting the physical and mental health and wellbeing of our employees. The ORLEN Unipetrol Group is committed to continuing and expanding our portfolio of professional development programmes to support skills development. One of our main ambitions is to remain a leading employer in the Ústí Region and across the Czech Republic.

Communities are essential because they have a significant impact on the inhabitants in the areas where the ORLEN Unipetrol Group operates. We will continue to develop our portfolio of CSR activities that support and engage local communities. We also aim to develop a more structured approach to local communities.

Governance integrates all areas. Our governance-related initiatives include developing due diligence and setting and achieving goals aimed at human rights and environmental protection. Other governance goals include harmonising the standards for ethics, anti-corruption activities, and human rights, as well as implementing a centralised cybersecurity management model. The ORLEN Unipetrol Group is committed to leading change management and serving as a model for our corporate partners.

The key sustainability areas at the ORLEN Unipetrol Group by 2030 are as follows:

- reducing GHG emissions (Scope 1 and 2) by 28%,
- increasing the share of the sale of petrochemical products produced from circular feedstocks to 3% of the total petrochemical product portfolio,
- continuously increasing the recycling capacity from the current 35 kt to 50 kt of plastic waste a year,
- consuming up to 7 kt of sustainable hydrogen (RFNBO) a year,
- introducing renewable energy sources, transforming energy by switching to natural gas,
- building 624 ultrafast charging points for e-mobility,
- reducing the GHG intensity within the fuel portfolio sold on the Czech market by 11%.

The aim is to ensure feedstock supplies and seamless operations of industrial facilities and the subsequent sale of products. The main feedstocks for our own production primarily include crude oil, natural gas, energy, and chemical raw materials.

Interests and views of stakeholders (SBM-2)

The ORLEN Unipetrol Group systematically identifies and evaluates stakeholder expectations to ensure that the sustainability strategy reflects their needs and supports long-term value creation. The Group engages stakeholders regularly through structured dialogue, survey questionnaires, working meetings, and ongoing operational communication. Key stakeholders include employees, customers, suppliers, regulatory bodies, local communities, representatives of state administration, local governments, professional associations, and other expert partners. Each group has different expectations and priorities, which are reflected in managing impacts, risks, and opportunities (IRO) and in setting ESG strategic goals.

The acquired suggestions are used to:

- update the double materiality assessment,
- set the sustainability goals,
- create and modify ESG strategies and policies,
- improve our most sensitive impacts from the stakeholders' perspective.

Table 1 **Key stakeholder groups and the way we cooperate with them**

Stakeholder group	How we engage	What we want to achieve	Method for considering results
Parent ORLEN Group	• Line management and segment cooperation • Regular reporting of results • Cooperation on meeting strategic plans	• Understanding the strategy • Creating value for shareholders and providing attractive investment arguments	• Strategic decisions and determining the direction • Consideration in management decisions
Customers	• Direct engagement (wholesale and retail) • Sustainability criteria in tender procedures (wholesale) • Loyalty programmes for customers (retail) • Feedback from customers (retail) • Partnerships for joint events (wholesale)	• Knowing customer needs and priorities • Identifying new offers for customers • Maintaining the competitive edge and customer reach • Helping customers to decarbonise and accelerate transition to new energy	• Consideration in business strategy • Improving products and services
Employees	• Direct engagement • Representative bodies • Forum for employees and information groups • Company survey • Grievance mechanisms	• Understanding expectations and experience • Maintaining culture in line with our strategy • Attracting and retaining talent • Increasing safety and productivity • Receiving and addressing problems	• Consideration in management decisions • HR development
Strategic partners and suppliers	• Direct engagement • Due diligence processes at suppliers • Revisions of supplier contracts • Partnerships for joint events • Grievance mechanisms	• Building mutually beneficial relations • Developing new technologies and innovations • Aligning with supplier principles • Supporting safe and efficient operations	• Consideration in business strategy • Supplier selection • Improvements and action plans

Table 1 **Key stakeholder groups and the way we cooperate with them**

Stakeholder group	How we engage	What we want to achieve	Method for considering results
Communities	• Direct engagement • Public meetings and consultations • Community contact teams • Community feedback mechanisms	• Identification and management of environmental and social impacts • Minimising negative impacts and increasing benefits • Dealing with inquiries, concerns, and feedback	• Consideration in the assessment of projects and operational procedures • Improvements and action plans
Non-government organisations, civil society, the academia	• Direct engagement • Strategic partnerships • Joint research projects • Partnerships for joint events	• Understanding social expectations and strategic trends impacting the society • Engaging in discussions that support the transition to low-emission energy • Supporting research and innovations • Learning and sharing best practices	• Consideration in business strategy • Consideration in approaches to advocacy
Regulatory and government bodies	• Direct engagement • Public consultations • Regulated reports and filings • Industrial groups and other partnerships	• Understanding political needs and priorities • Understanding the perspective of resource holders • Ensuring operations in line with regulations • Promoting decarbonisation attitudes	• Consideration in business strategy • Compliance with laws and regulations

Material impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)

As part of the double materiality assessment (DMA), we identified 13 positive impacts, 16 negative impacts, three opportunities, and one risk. The identified risk is divided into seven subtopics, which reflect the individual impact and management areas in detail. Each impact, risk, and opportunity is directly related to the business model. Significant climate-related impacts, risks and opportunities affect strategic priorities and transformation planning. We use these insights to form investment decisions, strengthen supply chain involvement, and accelerate progress toward our climate goals.

Table 2 **Significant impacts, risks and opportunities**

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
E1 Climate change	Mitigating climate change	• GHG emission production from own operations – Scope 1, at customers when using/processing our products and in the supply chain – Scope 3	Negative impact	Current	S, M, L	Own operations
		• **Risk of losing current business due to energy transformation in industry and decarbonisation**	Risk	Current	M, L	Own operations
		• Costs of decarbonisation resulting in carbon neutrality			S, M, L	Own operations
		• Costs of transition from coal to gas			M, L	Own operations
		• Increased commodity prices due to the expanded coal tax regime, shutdown of current raw material deposits or unwillingness to finance new deposits			L	Own operations + suppliers
		• Costs of meeting more stringent requirements for renewable fuels			M, L	Own operations
		• Fines for a failure to meet goals defined by RED III and transposed into Czech legislation			M, L	Own operations
		• Regulatory actions increasing the costs of CO_2 EUA prices			S, M, L	Own operations
		• Lower demand for conventional fuels thanks to battery usage and hydrogen mobility			L	Own operations + customers
		• Lower costs of buying emission allowances thanks to decarbonisation	Opportunity	Current	S, M, L	Own operations
	Energy	• Production of GHG emissions, Scope 2, in own operations (purchased energy)	Negative impact	Current	S, M, L	Own operations + suppliers
		• High energy consumption in own operations	Negative impact	Current	S, M, L	Own operations
		• Using more environmentally friendly energy sources	Positive impact	Current	M	Own operations + suppliers
E2 Pollution	Air pollution	• Air pollution with CRM substances	Negative impact	Current	S, M, L	Own operations
		• Emissions of suspended solids due to facility leakage - except for CRM substances	Negative impact	Potential	S, M, L	Own operations
		• Air pollution with other emissions than GHG - NO_x, SO_x, solid dust particles, VOC	Negative impact	Current	S, M, L	Own operations
		• Air pollution with other emissions than GHG at customers and suppliers	Negative impact	Current	S, M, L	Suppliers + customers
	Water pollution	• Emissions of substances to watercourses and reservoirs	Negative impact	Current	S, M, L	Own operations
	Substances of concern	• Generation and use of potentially hazardous substances in production activities	Negative impact	Current	S, M, L	Own operations
	Substances of very high concern	• Generation and use of substances of very high concern in production activities	Negative impact	Current	S, M, L	Own operations

Table 2 **Significant impacts, risks and opportunities**

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
E3 Water and marine resources	**Water consumption**	• Water consumption in operational processes	Negative impact	Current	S, M, L	Own operations
	Water abstraction	• Water abstraction for operational purposes	Negative impact	Current	S, M, L	Own operations
	Water discharge	• Wastewater discharged as part of operational activities	Negative impact	Current	S, M, L	Own operations
E5 Resource use and circular economy	**Resource inflows, including resource use**	• Circular economy, waste sorting and processing to recycled raw materials for petrochemistry and refineries	Positive impact	Potential	M	Own operations
	Resource outflows related to products and services	• New business opportunities related to polymer products with long life	Opportunity	Current	M, L	Own operations + customers
		• Mechanical and chemical recycling	Positive impact	Current	S, M, L	Own operations
S1 Own workforce	**Working conditions**					
	• Job stability	• Stable employment in regions	Positive impact	Current	S, M, L	Own operations
	• Adequate wages	• Wage level compared to labour market	Positive impact	Current	S, M, L	Own operations
	• Health and safety	• Employee injuries with incapacity for work	Negative impact	Current	S, M, L	Own operations
	Equal treatment and opportunities for all					
	• Gender equality and equal pay for work of equal value	• Insufficient representation of women in senior managerial positions	Negative impact	Current	M	Own operations
	• Training and skills development	• Employee development thanks to an efficient training system	Positive impact	Current	S, M, L	Own operations
S2 Workers in the value chain	**Working conditions**					
	• Health and safety	• Injuries with working incapacity of supplier's employees	Negative impact	Current	S, M, L	Own operations + suppliers
S3 Affected communities	**Economic, social, and cultural rights of communities**					
	• Soil-related impacts	• Negative impacts of ORLEN Unipetrol operations on neighbouring municipalities - noise, luminous smog, smell	Negative impact	Current	S, M, L	Own operations
	Supplementary topic: community support	• CSR projects - ORLEN Unipetrol Foundation, incl. support of technical education	Positive impact	Current	S, M, L	Own operations

Table 2 **Significant impacts, risks and opportunities**

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
S4 Consumers and end-users	**Social integration of consumers or end-users**					
	• Access to products and services	• We ensure non-stop availability of goods and services	Positive impact	Current	S, M, L	Own operations + customers
		• Installation of e-car chargers	Opportunity	Current	S, M, L	Own operations + customers
	• Access to (quality) information	• Information mechanisms in sales and service processes in the retail network	Positive impact	Current	S, M, L	
	• Responsible marketing procedures	• Thorough care when informing end-users	Positive impact	Current	S, M, L	
G1 Business conduct	**Management of relationships with suppliers, including payment practices**	• Effective system of supplier selection and evaluation	Positive impact	Current	S, M, L	Own operations + suppliers
	Corruption and bribery					
	• Incidents	• Procedures in place to prevent and detect corruption	Positive impact	Current	S, M, L	Own operations + suppliers + customers

Description of the process to identify and assess material impacts, risks and opportunities (IRO-1)

The DMA process was launched at the ORLEN Unipetrol Group for the first time in November 2023 and was completed in March 2024. The assessment followed a methodology published by EFRAG and was supervised by internal coordinators and external advisors.

The DMA was updated at the end of 2025 as part of the current reporting to reflect:

- Development of the external regulatory environment,
- Changes in the Group's business model and value chain,
- New or intensified impacts, risks, and opportunities,
- More precise available data and internal inputs.

The updated DMA was applied to the entire ORLEN Unipetrol Group. Some identified impacts, risks and opportunities (IRO) relate only to selected legal entities or business segments of the Group. The evaluation encompassed the entire value chain, including suppliers, own activities, customers, and end-users. Given the limited availability of primary data from some partners in the value chain, some ESG performance evaluations were based on external data, expert research, and appropriate substitute indicators. **The main part of the assessment was conducted at the ORLEN Unipetrol RPA level, which represents a decisive part of the ORLEN Unipetrol Group's material topics, given the scope of its activities and its share in consolidation.**

Description of the DMA process

1. The understanding of the business, value chain, and the related activities included, but was not limited to:

- defining the scope of entities included in the sustainability report,
- defining the reporting period,
- defining the business segments of each entity, and their specification for DMA purposes,
- describing the crucial business relationships and partnerships, including the type of relationship and the respective segment,
- identifying the dependence on natural, human and other resources for individual segments,
- defining time horizons for the DMA and sustainability statement,
- creating a framework for structuring the information used to assess impacts, risks, and opportunities.

1.1 Understanding the value chain included:

- identifying internal and external stakeholders and their role in the value chain,
- an overview of their engagement and consultations related to the DMA,
- developing simplified value chain schemes,
- mapping the value chain (the supply chain, own activities, demand chain), including business relationships, the relevant ESRS sectors, key activities, dependency on resources, and the geographical distribution.

1.2 The methodologies and assumptions applied in the understanding phase included, but were not limited to:

- identifying the relevant sectors and subsectors under the ESRS,
- comparative analysis of selected companies in the oil and chemical industry,
- assessing the DMA process at the parent company ORLEN to align the methodology,
- reviewing global sustainability reports of the ORLEN Group,
- using outputs of the dialogue with stakeholders taking place in 2023,
- value chain mapping based on the data on sales and purchases, whereas:
  - supplier mapping was based on the 62 most significant suppliers representing 91.18% of the total purchasing budget,
  - customer mapping was based on the 62 most significant customers representing 83.20% of the total turnover.

2. The process of identifying the relevant impacts, risks, and opportunities (IRO) included:

- making a long list of potential IROs,
- identifying specific IROs relevant for the ORLEN Unipetrol Group.

This stage produced a shortlist of IROs considered relevant for further assessment.

3. Assessment of impact and financial materiality was conducted by internal experts responsible for individual topics and included:

- defining the evaluation criteria and scoring mechanism,
- assessing the materiality of impacts,
- assessing the financial materiality,
- setting materiality thresholds,
- final result calibration.

4. Decisions on setting material topics include:

- setting material impacts, risks, and opportunities,
- setting material topics in accordance with ESRS standards.

Disclosure requirements in ESRS covered by the undertaking's sustainability statements (IRO-2)

Table 3 **Disclosure requirements in ESRS prepared when drawing the sustainability statement for materiality assessment (IRO-2)**

ESRS	Disclosure	Page number in the report
ESRS 2	GOV-1 The role of the administrative, management and supervisory bodies	9
	GOV-2 Information provided to the administrative, management and supervisory bodies and sustainability issues that these bodies deal with	10
	GOV-3 Integration of sustainability-related performance in incentive schemes	10
	GOV-4 Statement on due diligence	11
	GOV-5 Risk management and internal controls in sustainability reporting	11
	SBM-1 Strategy, business model and value chain	12
	SBM-2 Interests and views of stakeholders	27
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	29
	IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	32
	IRO-2 Disclosure requirements in ESRS covered by the sustainability statement	34
ESRS E1 Climate change	GOV-3 Integration of sustainability-related performance in incentive schemes	37
	E1, SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	37
	E1-1 Transition plan for climate change mitigation	39
	E1-2 Policies related to climate change mitigation and adaptation	40
	E1-3 Actions and resources in relation to climate change policies	42
	E1-4 Targets related to climate change mitigation and adaptation	44
	E1-5 Energy consumption and energy mix	45
	E1-6 Gross Scope 1, 2, 3 emissions and total GHG emissions	46
	E1-7 GHG removals and GHG mitigation projects financed through carbon credits	47
	E1-8 Internal carbon pricing	47
ESRS E2 Pollution	IRO-1 Material pollution-related impacts, risks and opportunities	48
	E2-1 Policies related to pollution	49
	E2-2 Actions and resources related to pollution	49
	E2-4 Pollution of air, water and soil	50
	E2-5 Substances of concern and substances of very high concern	52
ESRS E3 Water and marine resources	IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	55
	E3-1 Policies related to water and marine resources	56
	E3-2 Actions and resources related to water and marine resources	56
	E3-3 Targets related to water and marine resources	57
	E3-4 Water consumption	58
ESRS E5 Resource use and circular economy	IRO-1 Material resource use and circular economy-related impacts, risks and opportunities	59
	E5-1 Policies related to resource use and circular economy	60
	E5-2 Actions and resources related to resource use and circular economy	60
	E5-3 Targets related to resource use and circular economy	61
	E5-4 Resource inflows	62
	E5-5 Resource outflows	62
ESRS S1 Own workforce	S1, SBM-2 Interests and views of stakeholders	65
	S1, SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	65
	S1-1 Policies related to own workforce	67
	S1-2 Processes for engaging with own workers and workers' representatives about impacts	69

ESRS	Disclosure	Page number in the report
ESRS S1 Own workforce	S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	69
	S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	70
	S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	72
	S1-6 Characteristics of the undertaking's employees	73
	S1-8 Collective bargaining coverage and social dialogue	74
	S1-9 Diversity metrics	75
	S1-10 Adequate wages	76
	S1-11 Social protection	76
	S1-12 Persons with disabilities	76
	S1-13 Training and skills development metrics	77
	S1-14 Health and safety metrics	78
	S1-15 Work-life balance metrics	81
	S1-16 Compensation metrics	82
	S1-17 Incidents, complaints and severe human rights impacts	82
ESRS S2 Workers in the value chain	S2, SBM-2 Interests and views of stakeholders	84
	S2, SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	85
	S2-1 Policies related to value chain workers	86
	S2-2 Processes for engaging with value chain workers about impacts	87
	S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	88
	S2-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	88
	S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	89

ESRS	Disclosure	Page number in the report
ESRS S3 Affected communities	S3, SBM-2 Interests and views of stakeholders	90
	S3, SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	90
	S3-1 Policies related to affected communities	92
	S3-2 Processes for engaging with affected communities about impacts	93
	S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	94
	S3-4 Taking action on material impacts on affected communities, and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	95
	S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	97
ESRS S4 Consumers and end-users	S4, SBM-2 Interests and views of stakeholders	98
	S4, SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	99
	S4-1 Policies related to consumers and end-users	101
	S4-2 Processes for engaging with consumers and end-users about impacts	102
	S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	103
	S4-4 Taking action on material impacts on and end-users, and approaches to mitigating material risks and pursuing material opportunities related to and end-users, and effectiveness of those actions	103
	S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	104
ESRS G1 Business conduct	GOV-1 The role of the administrative, management and supervisory bodies	106
	G1, IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	106
	G1-1 Business conduct policies and corporate culture	107
	G1-2 Management of relationships with suppliers	109
	G1-3 Prevention and detection of corruption and bribery	109
	G1-4 Confirmed incidents of corruption or bribery	111
	G1-5 Political influence and lobbying activities	111
	G1-6 Payment practices	112

02

ENVIRONMENTAL INFORMATION



Climate change
Pollution
Water and marine resources
Resource use and circular economy

Climate change (E1)

Integration of sustainability- related performance in incentive schemes (GOV-3)

This information is described in chapter **Integration of sustainability-related performance in incentive schemes (ESRS 2, GOV-3)**.

Material impacts, risks and opportunities and their interaction with strategy and business model (E1, SBM 3)

Climate change-related material impacts, risks, and opportunities are closely interconnected with the ORLEN Unipetrol Group's current business model, which is based on energy-intensive refining and petrochemical operations. The ORLEN Unipetrol Group generates significant GHG emissions across the entire value chain, primarily within its own operations and during customers' use of its products.

The ORLEN Unipetrol Group's strategy reflects these impacts through gradual decarbonisation, investments in low-emission technologies and development of alternative fuels. The Group also identifies significant risks associated with regulatory developments (e.g., EU ETS, RED III), which directly affect its cost structure and competitiveness.

The energy transition also represents a substantial strategic challenge – lower demand for fossil fuels and the changed market structure can significantly affect the future business model. On the other hand, it also creates opportunities through reduced emissions costs and the development of new low-emission products.

Table 4 **DMA summary for climate change**

Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
Mitigating climate change	• Production of GHG emissions in own operations - Scope 1, at customers when using/processing our products and in the supply chain – Scope 3	Negative impact	Current	S, M, L	Own operations
	• **Risk of losing current business due to energy transformation in industry and decarbonisation**	Risk	Current	M, L	Own operations
	• Costs of decarbonisation resulting in carbon neutrality			S, M, L	Own operations
	• Costs of transition from coal to gas			M, L	Own operations
	• Increased commodity prices due to the expanded coal tax regime, shutdown of current raw material deposits or unwillingness to finance new deposits			L	Own operations + suppliers
	• Costs of meeting more stringent requirements for renewable fuels			M, L	Own operations
	• Fines for a failure to meet goals defined by RED III and transposed into Czech legislation			M, L	Own operations
	• Regulatory actions increasing the costs of CO_2 EUA prices			S, M, L	Own operations
	• Lower demand for conventional fuels thanks to battery usage and hydrogen mobility			L	Own operations + customers
	• Lower costs of buying emission allowances thanks to decarbonisation	An opportunity	Current	S, M, L	Own operations
Energy	• Production of GHG emissions, Scope 2, in own operations (purchased energy)	Negative impact	Current	S, M, L	Own operations + suppliers
	• High energy consumption in own operations	Negative impact	Current	S, M, L	Own operations
	• Using more environmentally friendly energy sources	Positive impact	Current	M	Own operations + suppliers

Transition plan for climate change mitigation (E1-1)

In 2025, the ORLEN Unipetrol Group did not yet have a detailed transition plan for climate change mitigation. The first step was to prepare an analysis of climate and transition risks in 2025. We have a systematic approach to identifying, evaluating, and managing climate risks to reinforce the resilience of our business model to climate change impacts.

The climate change evaluation includes both physical climate risks and transition risks associated with regulatory, technological and market changes arising from the transition to a low-carbon economy. The analysis is conducted at the level of specific assets. It considers their geographical location, asset type, and financial value, including ties to supply and logistics chains.

Evaluating physical climate risks is based on exposure analysis (exposure of assets to climate phenomena) and vulnerability, i.e., estimates of potential future financial losses and costs. Evaluated factors include, but are not limited to, extreme heat, drought, floods, extreme precipitation, fires, extreme weather and other climate phenomena that can affect operational continuity, security of assets, and the company's costs.

The analysis results serve to support DMA in accordance with CSRD, meet EU taxonomy requirements, and to continuously reassessing the strategy, investments, and adaptation measures. The approach to climate risk management is designed to be repeatable over time and allow updates as scientific insights, regulations, and the business environment evolve.

The assessment of physical climate risks was performed at the level of specific company assets, including production sites, energy operations, chemical and petrochemical facilities, product pipelines, booster pump stations, and filling stations. The evaluation also includes critical infrastructure in the supply chain that is not under the company's direct operational control but substantially impacts its operations.

The methodology is based on internationally recognised IPCC climate scenarios and considers multiple climate development scenarios (RCP 2.6, RCP 4.5, and RCP 8.5), as well as time horizons to 2030 and 2050. The evaluation includes asset **exposure** to climate phenomena and their **vulnerability**, i.e., potential financial losses and rising operating expenses over the long term.

The analysis results show that the most significant physical climate risks across the company's assets include, but are not limited to, **rising temperatures and heat load, floods, extreme precipitation, weather and cold, and fire risk** over the long-term horizon. The highest potential financial impacts are identified primarily in connection with higher cooling requirements, higher wear and tear of technological facilities, and higher energy costs.

The evaluation outputs serve as a basis for prioritising risks within central risk management, for the DMA process under the CSRD, for planning adaptation measures, and for assessing investments to increase the long-term resilience of assets and the company's business model against climate change impacts.

The ORLEN Unipetrol Group introduced a systematic approach to identifying, evaluating and managing transition climate risks and opportunities arising from the transition to a low-carbon economy. This approach aligns with TCFD recommendations and follows the IPCC and NGFS scenario frameworks.

The transition risk analysis combines:
- The scenario analysis of climate and economic development,
- The quantitative prediction of carbon price development,
- The quantitative evaluation of impacts of identified risks and opportunities.

The framework is based on IPCC AR6 scenarios (SSP 1 1.9, SSP 1 2.6, SSP 2 4.5, SSP 5 8.5) and NGFS scenarios, grouped into four categories by decarbonisation ambition. These scenarios allow us to assess the future development of the regulatory, technological and market environment and its impact on the company's business.

The quantitative analysis is based on models providing carbon price projections (USD/tCO_2, 2010) for individual scenarios. The results show a long-term upward trajectory in carbon prices across scenarios, even as emissions decline. The growing carbon prices send a strong economic signal and can directly and indirectly affect the company's operations, including costs for emissions systems and costs passed through the supply chain.

The identified transition risks and opportunities were evaluated qualitatively in three time horizons:
- Short-term (approx. 1 year),
- Medium-term (approx. 5 years),
- Long-term (5+ years).

The evaluation was performed for two scenario types:
- 'Sustainability' scenario (higher regulatory and market pressure),
- 'Middle Way' scenario.

Key stakeholders evaluated the impact and likelihood of occurrence on five-point scales and combined them to determine the overall risk or opportunity rating.

The list of evaluated risks and opportunities was based on international recommendations, sector practice, and comparisons with similar companies in the refining and petrochemical sector. The final evaluation was based on a workshop and expert assessment by key company managers across strategy, regulation, production, sales, logistics, procurement, and finance.

The analysis also included transport-related risks, which may increase the impact of physical climate phenomena on logistics chains from the perspective of the transition to a low-carbon economy. The analysis examined dozens of transport routes in Europe for their resilience to climate phenomena (e.g., extreme temperatures, precipitation, floods, or fires) over the long-term horizon to 2050.

The results show that the cumulative impact of these risks may increase operating expenses and reduce the reliability of transport routes, which may affect the stability of the company's supply chain.

The outputs of the transition risk analysis serve as supporting documentation for:
- Financial planning and assessing investment decisions,
- Managing risks and increasing the business model resilience,
- The DMA process according to CSRD,
- Ongoing updates of climate risks and opportunities in relation to regulatory developments and market conditions.

The ORLEN Unipetrol Group plans to regularly update scenario analyses and related risk evaluations to reflect current scientific insights, regulatory developments, and strategic decarbonisation goals.

Policies related to climate change mitigation and adaptation (E1-2)

The Group's environmental policy

Environmental protection is our responsibility and a matter of common interest of the ORLEN Unipetrol Group:
- Complying with national, European, and international standards while minimising the impact of our activities on the environment. In its activities, the ORLEN Unipetrol Group is committed to fully complying with all applicable laws and regulations related to environmental protection. We regularly monitor trends and changes in legislation and adapt our activities to new requirements, while applying best practices to ensure the highest environmental protection standards.
- Setting environmental objectives for the ORLEN Unipetrol Group's activities. The commitment is to develop business activities in a manner that aligns with environmental objectives. These objectives include mitigating the impact of our activities on climate change and adapting to these changes, using natural resources (including water) sustainably, implementing the circular economy, preventing pollution, and protecting biodiversity.
- Planning investment projects regarding their environmental impact, including biodiversity. Subsequently, these projects are implemented in a way that reasonably reduces this impact.
- Focusing on innovation and developing new technologies that may have a positive impact on the environment.
- Continuously perfecting all business areas and environmental protection management systems and introducing sustainable procedures.

- Performing the planned activities to reach the environmental objectives set for the ORLEN Unipetrol Group and monitoring their progress.
- Conducting environmental studies, surveys and programmes. Expanding process digitalisation in business segments to improve monitoring and reduce the impact on the environment.
- Requiring compliance with environmental regulations from our suppliers and providing support in reducing their impact on the environment and climate.
- Raising awareness and effectively implementing the environmental policy assumptions, also through educational activities and employee training, to support environmentally friendly behaviour and activities and promote the idea of sustainable development in the local area.

Our activities are governed by principles that aim to:

- Reduce GHG emissions by increasing energy efficiency and developing renewable energy sources. The ORLEN Unipetrol Group declares that it will endeavour to achieve the adopted objectives to reduce CO_2 emissions and become carbon-neutral by 2050.
- Support practices for a rational and effective management of natural resources and strive for the circular economy. This is expected to be achieved by minimising waste production, increasing the use of by-products and recycled materials, and recycling products and waste.
- Reduce resource consumption, including energy and water, and maximise the use of renewable energy sources.
- Increase the efficiency of water resource management and improve wastewater management, including, without limitation, closing water cycles and reusing wastewater, as well as protecting and improving water ecosystems.
- Prevent and control pollution by reducing pollutant emissions into the air, water, or soil.
- Protect, maintain, or restore biodiversity and ecosystems.

The Integrated Management System Policy defines commitments of ORLEN Unipetrol Group companies towards their own employees, customers, and other stakeholders with respect to the management of product and service quality, safety and health protection, environmental protection, and energy management.

We have in place certified quality management systems (QMS), environmental management systems (EMS), and health and safety management systems (HSMS) as a guarantee of a system approach to customers and their needs, product quality, and provided services, as well as environmental protection and occupational health and safety. Most of our companies have implemented a certified energy management system (EnMS), thus declaring their commitment to optimising energy use and meeting the legislative requirements of the Energy Management Act.

These management systems are certified under international standards ISO 9001, ISO 14001, ISO 45001 and ISO 50001. In May and June 2025, a re-certification audit of QMS, EMS, HSMS, and EnMS systems took place at ORLEN Unipetrol RPA (including branches BENZINA and POLYMER INSTITUTE BRNO), ORLEN Unipetrol Doprava, and PETROTRANS. The certification organisation, LRQA Czech Republic, confirmed compliance with system standards and issued a certificate to all the above companies for another three years, i.e., until 2028, when another re-certification will be held.

In June 2025, PARAMO underwent a supervision audit by LRQA Czech Republic, which included all three systems: EMS, HSMS, and QMS (the certification is valid until June 2027).

In May 2025, LRQA Česká republika s.r.o. conducted a supervision audit of QMS, EMS, SMS, and EnMS at SPOLANA, and reviewed the certification scope. The new certification scope covers the production of sulphuric acid. The company received a certificate valid until 28 June 2027. The certification company LRQA Česká republika s.r.o. carried out the audit (One certification company was used across the entire capital ORLEN Unipetrol Group).

ORLEN Unipetrol RPA has a certified sustainability system for producing motor fuels with biocomponents (ISCC). TÜV SÜD Czech conducted the most recent audit, which verified compliance with system requirements (the certification is valid until January 2027). The company has had a certified sustainability system for producing monomers and plastics from sustainable raw materials (ISCC PLUS) since November 2021. The system was re-certified in October 2025, and the certification is valid until November 2026.

ORLEN Unipetrol Doprava has implemented a safety and quality assessment system for logistics service providers (SQAS). The system, with a strategic focus of the Group companies, includes environmental commitments. The 2024 certification is valid until October 2027.

Actions and resources in relation to climate change policies (E1-3)

As part of its decarbonisation strategy, the ORLEN Unipetrol Group set a target to become carbon-neutral by 2050. This commitment is based on sustainable development principles and focuses on reducing the consumption of primary raw materials and energy and generally increasing energy efficiency in production activities. The target performance is supported by implementing energy management systems according to ISO 50001 at selected Group companies and by specific measures focused on optimising energy and material inputs. The key initiative is the programme entitled **'Increasing Reliability and Efficiency of Steam Condensate Systems'**. As part of this programme, we systematically monitor energy leakages across production units, including identifying and removing steam leaks, replacing non-functional condensate outlets, repairing leakages, checking valves and renewing or adding insulation. We continuously monitor progress in increasing energy efficiency and reducing energy losses through internal management systems, evaluate it based on identified leaks and the effectiveness of adopted measures, and aim to ensure continuous improvements in energy performance over the short- and mid-term and meet the long-term climate target.

The ORLEN Unipetrol Group systematically reinforces its focus on implementing energy-efficient and innovative solutions aimed at optimising energy use. Most of these activities are implemented through investment projects. We also develop digitalisation to increase efficiency and optimise energy consumption.

As part of measures to reduce GHG emissions and increase energy efficiency, the ORLEN Unipetrol Group continues to use Advanced Process Control systems (APC) in 2025. The system installed at the T700 heating plant optimises the combustion process and controls operations in real time, contributing to lower primary fuel consumption, especially lignite, and related Scope 1 emissions over the long term. The APC systems are associated with projects implementing Plantwide Optimizer (PWO) tools, which interconnect optimisation tasks across technologies and increase energy efficiency and operational stability.

We utilise the Visual MESA tool to optimise energy consumption and usage. It enables the integrated management of energy flows across the Chempark Záluží site. The tool is used daily and supports optimisation of energy-source use from production at the T700 plant to consumption at production units. The model evaluates operations, identifies optimal settings and generates suggestions, to further improve energy efficiency. The measures include projects focused on increasing the facility's reliability and using capacities efficiently, which help reduce energy losses and emissions.

Regarding innovative projects, we continue to seek, prepare, and implement projects related to utilising low-energy/waste heat. In this respect, the project entitled **'Using heat from flue gas at Kralupy Refinery'** is the largest implemented project. The project documentation was completed in 2022 (BDEP stage). The connection points were implemented during the Refinery's turnaround. The project advanced to the final implementation stage in 2023, which was completed in May 2025, when this unique unit was launched into pilot operation. After the pilot, the team fine-tuned some technical details identified during operation. The unit entered permanent operation in September 2025 and became part of the operational technologies at the Kralupy Refinery.

The **energy use of medium-pressure steam at the steam cracker** is another project aimed at transferring waste energy from medium-pressure steam to electricity using an insert reducer. This project was launched with a feasibility study in 2021 and was later suspended because less steam was considered for the future turbine. In 2026, the ORLEN Unipetrol Group faced a situation when electric engines replaced some steam-powered appliances. This resulted in excess steam in the steam network, and some of it must be reduced at the insert reducer, which favours project renewal and advancement to the BDEP stage. The project may resume in the fourth quarter of 2026 once the future concept for operating the Chempark Záluží site is clarified. To that end, an external company conducted a study in the first half of the year.

Regarding energy efficiency, we are considering replacing standard reducers with rotating reducers, as well as using the heat from flue gas and other waste heat sources. The researched areas related to waste heat include using ORC (Organic Rankine Cycle) to generate electricity from waste heat. In cooperation with external companies, we are researching the installation of an ORC unit to help us decide whether these technologies are suitable, achieve full performance, and allow us to use waste heat from large streams. If the results are positive, we are considering several sources for these purposes. Some sources/scenarios were assessed within the feasibility study on the use of waste heat to EJ and might be transferred to projects and further developed for implementation. Using waste heat sources is considered both within ORLEN Unipetrol RPA and the entire ORLEN Unipetrol Group, which organises regular workshops to share this information and experience.

To improve inefficient energy management, we are considering installing innovative equipment to automate energy consumption management in certain areas of the technological facility. Such equipment includes a special camera monitoring combustion at flaring and automatically regulating the amount of steam needed for smokeless combustion so that as little steam as possible is added.

The **export of methane from the stream cracker** is another project focused on optimising energy management. The BDEP stage was completed in 2024, but the project was suspended then because the project economics failed when recalculated based on new economic macro-assumptions issued by the parent company ORLEN. Methane export, one of the products of our operations, is not the only project focused on the efficient use of gases produced at production units. Other similar projects include **using gases from isomerisation at the Kralupy Refinery, introducing off-gases from the new DCPD production unit into the heating gas network at Chempark Záluží or converting some furnaces from natural gas to the heating gas produced by the company**.

Heat recovery units that capture flaring gases and reuse them or enable more efficient combustion are advanced technologies to reduce CO_2 emissions.

The ORLEN Unipetrol Group also seeks to introduce a different approach to maintenance projects. We are assessing the option of conducting traditional equity replacements and revitalisation, or part thereof, to increase the operational and energy efficiency of the equipment or the entire production unit. One of the **efficiency in maintenance** cases include replacing a steam drum of the reforming furnace, whose convection section generates steam. The original steam drum was at the end of its lifecycle. Instead of replacing it with a new one with the same parameters, we assessed various steam-generation scenarios and prepared a variant with a production capacity by seven tonnes of steam per hour higher. The reforming furnace generates steam in the convection section using waste heat. The increased amount will help eliminate the need to generate this steam part through fuel combustion.

We regularly monitor consumption of all the above energy types. We record and evaluate consumption in daily and monthly reports. We monitor and evaluate energy costs monthly.

In 2023, we started working on the photovoltaic installation (PVI) project at filling stations. In 2024, we completed the first installation at the filling station in Slaná u Semil. The project continued in 2025 with the launch of additional installations and preparations for their expansion. We are currently implementing a project to mount an additional six to eight PVIs using the funding from the RES+ subsidy fund. Other PVI projects were assessed in connection with the planned e-mobility infrastructure development until 2035, which counts on using the generated electricity to charge e-cars.

PARAMO seeks to achieve net zero in line with the ORLEN Unipetrol Group's strategy by 2050 by gradually increasing energy efficiency and the share of sustainable input materials in production processes (with respect to operational emissions - Scope 1 and 2). It gradually implements heat recovery systems and optimises steam use for production and non-production purposes. In connection with introducing ISO 50001 (certification in 2027), it is introducing accurate monitoring to track energy consumption in real time. Another way to reduce the company's environmental impact is to supplement the product portfolio with sustainable solutions with a lower carbon footprint. Pilot tests have already been conducted on process oils for rubber production. For asphalt products and binders, this initiative focuses on reducing carbon footprint during their lifecycle using functional admixtures or by increasing the share of circular and recycled raw materials. The document entitled PARAMO's Decarbonisation Roadmap sets targets to reduce energy intensity by 5% compared to 2019 (by 2026) and reduce CO_2 emissions (Scope 1 and 2) by 20% by 2030 compared to 2019. Studies assessing the lifecycle and specific EDP documentation (Environmental Product Declarations), with a detailed evaluation of the environmental footprints of the given products, were created for key asphalt products and process oils. Considering the above activities, these studies will be updated in the future.

In 2025, Spolana significantly reduced production, resulting in lower energy consumption.

Targets related to climate change mitigation and adaptation (E1-4)

The main strategic sustainability targets of the ORLEN Unipetrol Group include:

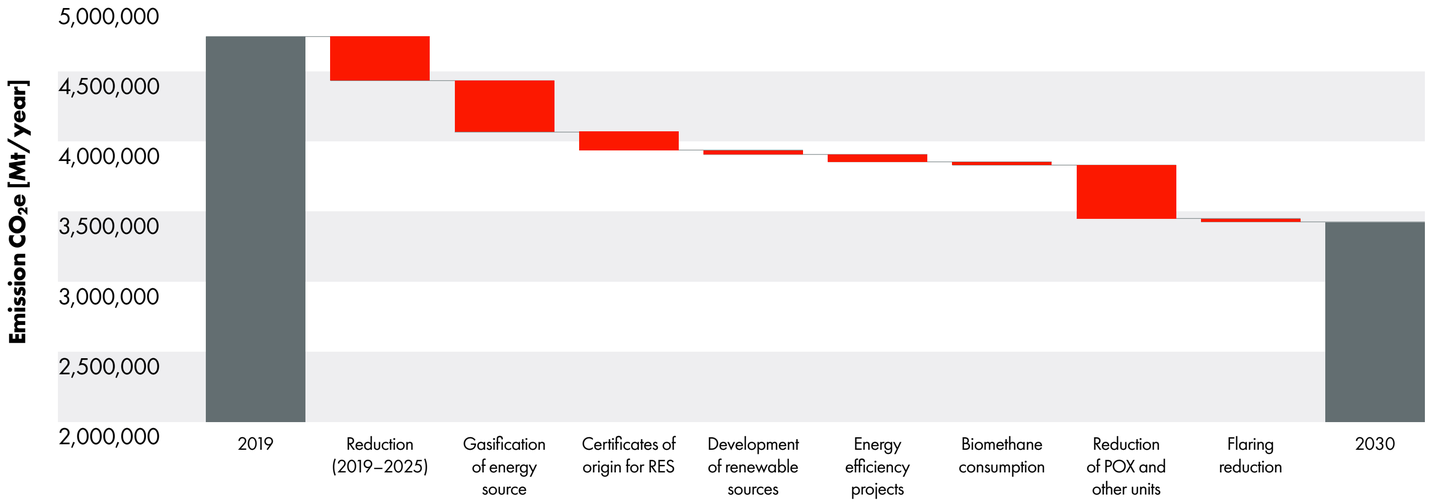
- Reaching an absolute reduction of GHG emissions (Scope 1 and 2) by 28% by 2030 compared to 2019,
- Becoming carbon-neutral by 2050.

Specific target values and key performance indicators (KPI) are subject to regular re-evaluations in line with the processes determined by the parent company ORLEN S.A.

The targets will be attained primarily through the following groups of actions:

- **Gasification of energy sources:** Energy transition is the key element. Although the final configuration of the new source for electricity and heat generation has not yet been determined, any new, more complex energy-source configuration will enable an additional reduction in CO_2 emissions compared to the basic gasification of the two existing boilers operated at the T700 plant.
- **Operational and technological measures:** The targets will be supported by the development of own renewable energy sources (RES), purchase of certificates of origin for RES, implementation of specific energy efficiency projects, increased biomethane consumption, decarbonisation, and limited operation of partial oxidation (POX) units and other process facilities, hydrogen combustion, and consistent reduction of flaring.

Fig. 15 **Decarbonisation tools to achieve the target**



Energy consumption and mix (E1-5)

Table 5 **Energy consumption at the ORLEN Unipetrol Group**

Subtopic	Data for the reporting period
1) Consumption of fuel from coal and coal products (MWh)	3,444,073
2) Consumption of fuel from oil and oil products (MWh)	7,230,776
3) Consumption of fuel from natural gas (MWh)	1,686,466
4) Consumption of fuel from other fossil sources (MWh)	-
5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	963,454
6) **Total consumption of fossil energy (MWh) (sum of lines 1–5)**	13,324,769
Share of fossil sources in the total energy consumption	99.97
7) Consumption of nuclear energy (MWh)	0
The share of the consumption of nuclear energy in the total energy consumption (%)	0
8) Consumption of fuels from renewable sources, including biomass (including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	-
9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	3,774
10) Consumption of energy from renewable sources generated on our own without using fuel (MWh)	0
11) **Total energy consumption from renewable and low-emission sources (MWh)** (sum of lines 8–10)	3,774
Share of renewable sources in the total energy consumption (%)	0
Total energy consumption (MWh) (sum of lines 6 and 11)	13,328,543

Gross Scopes 1, 2, 3 and Total GHG emissions (E1-6)

Table 6 GHG emissions by scope – comparison of 2019 and 2025

	Gross GHG emissions 2019 [tCO_2e]	Gross GHG emissions 2025 [tCO_2e]
Scope 1	4,435,972	3,562,300
Scope 2	392,013	382,189
Scope 3	28,573,636	27,222,600
Total	**33,401,621**	**31,167,089**

The calculation of the carbon footprint of the ORLEN Unipetrol Group for 1 January 2025-31 December 2025 was made in accordance with the directions in the GHG Protocol:

- World Resources Institute and World Business Council for Sustainable Development, GHG Protocol: Corporate Accounting and Reporting Standard, revised edition, March 2004.
- The World Resources Institute and the World Business Council for Sustainable Development, GHG Protocol, Scope 2 Guidance: Amendment to the Corporate Standard of the GHG Protocol, 2015.
- The World Resources Institute and the World Business Council for Sustainable Development, Corporate Accounting and Reporting Standard in the Value Chain (Scope 3): Amendment to the Corporate Accounting and Reporting Standard of the GHG Protocol.

According to the GHG Protocol, electricity consumption-related emissions are calculated using three methods:

- Location Based (LB),
- Market Based (MB),
- Residual Mix (RM).

The attached calculations use the LB method.

With the LB method, electricity consumption is multiplied by the average emission factor for the Czech Republic to calculate emissions. The Association of Issuing Bodies (AIB) publishes this factor each year as part of the European Residual Mix, based on data on the Czech Republic's energy mix.

Table 7 GHG emissions, Scope 3, by category

Category, Scope 3	Scope 3 [tCO_2e]
1) Purchased goods and services	3,542,589
2) Capital goods	500,894.01
3) Fuel- and energy-related activities (not included in Scope 1 or 2)	895,363.22
4) Upstream transportation and distribution	324,860
5) Waste generated in operations	747
6) Business travelling	166
7) Employee commuting	0
8) Upstream leased assets	0
9) Downstream transportation	-
10) Processing of sold products	501,113.04
11) Use of sold products	18,760,803
12) End-of-life treatment of sold products	21,124,236.62
13) Downstream leased assets	0
14) Franchises	0
15) Investments	0

GHG removals and GHG mitigation projects financed through carbon credits (E1-7)

In 2025, the ORLEN Unipetrol Group did not use any projects to remove and store GHG in its own operations and in the upstream or downstream value chain. Outside the value chain, the projects were not funded through carbon credit purchases.

CCS is part of the Climate Neutrality Plan, Horizon after 2035. We currently participate in the planned pilot project in the Czech Republic for CCS (storing a maximum of 100,000 t/year) in the area of former oil drills in Moravia.

Internal carbon pricing (E1-8)

The ORLEN Unipetrol Group has mechanisms in place to support capital allocation to low- and zero-emission investments. One key tool is including the costs of CO_2 emissions in the financial and strategic planning for activities within the EU ETS. Thus, the costs of emissions become a significant factor when assessing the economic viability of new projects and affect investment and strategic decisions.

Carbon prices used in strategic planning align with those used in financial reporting, e.g., to determine the usable life of assets, conduct impairment tests, or assess the economic expedience of potential acquisitions related to assets included in the EU ETS.

The internal carbon pricing mechanism is primarily used to assess the impact of new investment on Scope 1 emissions, especially in areas falling within the EU ETS, which represent more than 90% of the ORLEN Group's direct emissions. This approach enables us to evaluate expected project performance under future conditions characterised by tightening regulation and rising EUA prices, and to select solutions in line with decarbonisation targets and the long-term climate strategy.

For strategic planning purposes, we use internally developed assumptions for future CO_2 prices that reflect the direction of the EU's climate policy. These assumptions are based on three scenarios: the basic scenario, the scenario of accelerated transformation, and the scenario of delayed transformation, which differ in the pace of EUA price growth and the energy consumption development. These assumptions aim to mitigate the impact of short-term market volatility and provide a clearer view of the long-term trend.

Over the long term, we expect the EUA prices within the EU ETS to grow in line with the EU target of becoming carbon neutral by 2050. In the basic scenario, this means:

- Price growth to about EUR 120/t CO_2 by 2030,
- Another growth to more than EUR 250/t CO_2 by about 2040,
- Another price growth to about EUR 350/t CO_2 by 2050.

We also monitor the development of the new EU ETS 2 system, which will cover part of Scope 3 emissions, primarily in road transport and buildings. Given the early stage of ETS 2's implementation, we are currently evaluating its potential impact and gradually integrating it into financial and strategic planning processes.

Table 8 Types of internal carbon pricing

Type of internal carbon pricing	Emission scope	Price (EUR/t CO_2) – basic scenario 2026	2030	2040	2050
Emission allowances CO_2	92 % Scope 1	Approx. 86	Approx. 120	Approx. 250	Approx. 350

Pollution (E2)

Material impacts, risks and opportunities related to pollution (IRO-1)

Pollution impacts are inherent in industrial business, especially in the petrochemical and refining industries. Key areas include emissions to air and water and the use of hazardous substances, which create significant environmental impacts in both the short and long term.

These impacts are directly controlled through technological measures, environmental investments and adherence to strict regulatory limits. The strategy focuses on minimising emissions and preventing pollution, which is crucial for maintaining operations and managing reputational and regulatory risks.

Expanding responsibilities beyond own operations is also a significant aspect when impacts occur in the supply chain. That leads to the gradual inclusion of environmental performance requirements towards business partners.

Table 9 DMA summary for pollution

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
E2 Pollution	**Air pollution**	• Air pollution with CRM substances	Negative impact	Current	S, M, L	Own operations
		• Emissions of suspended solids due to facility leakage - except for CRM substances	Negative impact	Potential	S, M, L	Own operations
		• Air pollution with other emissions than GHG - NO_x, SO_x, solid dust particles, VOC	Negative impact	Current	S, M, L	Own operations
		• Air pollution with other emissions than GHG at customers and suppliers	Negative impact	Current	S, M, L	Suppliers + customers
	Water pollution	• Emissions of substances to watercourses and reservoirs	Negative impact	Current	S, M, L	Own operations
	Substances of concern	• Generation and use of potentially hazardous substances in production activities	Negative impact	Current	S, M, L	Own operations
	Substances of very high concern	• Generation and use of substances of very high concern in production activities	Negative impact	Current	S, M, L	Own operations

Policies related to pollution (E2-1)

Policies related to pollution are, as in the case of policies related to climate change, described in the chapter **Policies related to climate change mitigation and adaptation (E1-2)**.

Actions and resources related to pollution (E2-2)

In 2025, ORLEN Unipetrol RPA implemented measures to prevent, reduce, and control air, water, and soil pollution. Regarding air emissions, the company emphasised compliance with integrated permit requirements and emission limits, with refineries using tools like the LDAR program to identify and minimise fugitive emissions of volatile organic substances. The company also implemented projects focused on energy efficiency and reducing the emission intensity, e.g., installing technologies, projects for waste heat recovery and optimising combustion processes. The monitoring of GHG emissions was performed in accordance with EU ETS and ETS2 requirements.

As regards water protection, the ORLEN Unipetrol Group continued modernising water management systems and implementing measures aimed to reduce contamination in discharged water. The results confirm the high efficiency of these measures because key indicator values, including CHSK and total nitrogen, were significantly below the set limits. We also continued the long-term reclamation of old environmental burdens and operated systems for hydrological groundwater protection. The company also complied with integrated permit requirements, and no sanctions were recorded in water management.

The company ensured management of chemical substances and pollution prevention by implementing the EU REACH and CLP legislation, including ongoing updates to chemical substance registration documents and monitoring new regulatory requirements (e.g., restricted PFAS substances). The company actively prepared and revised BREF documents and applied the conclusions of best available techniques (BAT), supporting long-term compliance with industrial emissions requirements.

Managing risks associated with microplastics was another significant area. In this respect, we continued implementing the Operation Clean Sweep (OCS) programme to minimise plastic pellet losses to the environment. In 2025, we updated internal documentation, conducted employee training and launched preparations to implement the new EU regulation regarding the prevention of losses of plastic pellets, which became effective at the end of 2025.

The allocation of financial, human, and technological resources supported the implementation of these measures. The ORLEN Unipetrol Group invested in environmental projects; facility upgrades and implementation of new technologies. This level of environmental investment in 2025 was primarily affected by the adverse financial situation in the previous period, planned production turnaround and an extensive blackout. These factors affected financial results and required limiting capital expenditure. Consequently, the company focused on stabilising operations and optimising costs in 2025, making only minor, necessary environmental investments.

It also developed digital tools and systems to monitor emissions and environmental parameters, supporting efficient management of environmental impacts.

The efficiency of the adopted measures is reflected in compliance with legislative requirements, stable environmental performance, and minimisation of negative impacts on the surrounding environment. The ORLEN Unipetrol Group's emissions and pollution values are significantly below the set limits, and the Group actively addresses stakeholder suggestions, including public complaints. These measures are also closely connected with the company's strategic direction, which focuses on lowering emissions, supporting decarbonisation, and developing circular economy principles.

PARAMO, a.s., is governed by Act No. 76/2002 Sb., on Integrated Prevention (IPPC), and operates all production facilities under a single integrated permit issued by the Regional Authority of the Pardubice Region, which was updated twice in 2025.

In water management, PARAMO, a.s. has long had a low environmental burden.
In the integrated pollution register (IRZ), most cases do not exceed the reporting thresholds for pollution transfers in wastewater. This is largely due to wastewater pre-treatment in the local PARAMO WWTP and then at the municipal biological WWTP. That means it is not discharged directly into the recipient. Lower wastewater production is another factor contributing to a lower burden. Regarding groundwater protection, the company operates a hydraulic groundwater protection system (HGP) at its site, which includes nine abstraction wells and two decontamination drains along the site's northern border. This system limits the migration of potential pollution outside the company's site.

As for emissions from combusting production facilities, the values are relatively low among the available options because most facilities use heat gas (natural gas) and own heat oil as the main fuel. Historically, refining furnaces incinerated heat oil, which was replaced by gas-based fuel more than ten years ago.

The original boiler of the T700 heating plant is an exception, using lignite as the main fuel. Yet the boiler room is now undergoing modernisation. Two of the original lignite-fuelled boilers have been completely replaced with modern gas-fired boilers, which are planned as the main steam source for the existing turbines.

The steam cracker's new boiler room is another exception launched in 2021. It includes two brand-new boilers, K4 and K5, with high efficiency and modern burners that can burn a mix of fuels. In addition to heating gas in the form of almost pure methane, it also combusts pyrolysis gas oil and pyrolysis heat oil. Where technologically possible and economically viable, we seek to combust mostly heat oil and pyrolysis gas oil in the steam cracker's boiler room and sell some pyrolysis heat oil instead of combusting it.

The gradual shutdown and liquidation of obsolete technologies positively impact emissions, as does a programme focused on monitoring and eliminating energy losses by eliminating leakages, adding missing insulation, replacing damaged insulation and replacing non-functional steam traps. This activity has continued for the third consecutive year and generates appreciable energy-efficiency benefits and related reductions in CO_2 emissions.

Pollution of air, water and soil (E2-4)

ORLEN Unipetrol Group companies report emissions of pollutants to air, water, and soil in accordance with the E-PRTR requirements. The reporting includes only the facilities where the set thresholds are exceeded.

The most significant air emissions include sulphur oxides (SO_x)) and nitrogen oxides (NO_x), which are the main environmental impacts typical of refining, petrochemical, and energy processes. Emissions of volatile organic substances (NMVOC), benzene, and trichloroethylene are also relevant. These emissions reflect the nature of production processes and the handling of oil and chemical products.

The key monitored indicators in water management include total nitrogen and total organic carbon (TOC), which represent the main burden in wastewater from production processes. Supplementary indicators include specific hazardous substances, such as halogenated organic compounds (AOX), cyanides and metals, which are monitored because of their potential impact on water ecosystems and human health.

No emissions to soil exceeded the reporting thresholds under E-PRTR. The ORLEN Unipetrol Group does not report pollutant emissions to areas with increased water stress because it has no operations in such areas, indicating low exposure to environmental risks associated with water availability.

The main environmental impacts related to pollution are concentrated within emissions to air and water. This profile reflects the petrochemical and refining sector and is systematically managed through environmental management, technological measures, and compliance with legislative requirements.

Table 10 **Air pollution**

Pollutant	Threshold value for leaks into air per facility [tonnes/year]	Total amount of pollutants discharged into air per group [tonnes]
Ammonia (NH_3)	10	13.406
Non-methane volatile organic compounds (NMVOC)	100	154.02
Nitrogen oxides (NO_x/NO_2)	100	2,420.504
Sulphur oxides (SO_x/SO_2)	150	4,155.689
Arsenic and its compounds (like As)	0.02	0.024
Mercury and its compounds (like Hg)	0.01	0.031
PCDD + PCDF (dioxins + furans) (like Teq)	0.0001	0.000106
Trichlorethylene	2	18.67
Benzene	1	5.357

Table 11 **Water pollution**

Pollutant	Threshold for discharges to water per facility [tonnes/year]	Total amount of pollutants discharged into water per group [tonnes]
Nitrogen in total	50	137.405
Arsenic and its compounds (like As)	0.005	0.041
Nickel and its compounds (like Ni)	0.02	0.055
Zinc and its compounds (like Zn)	0.1	1.257
1,2-Dichloroethane (EDC)	0.01	0.345
Halogenated organic compounds (like AOX)	1	1.063
Trichloromethane	0.01	0.084
Total organic carbon (TOC) (like total C or CHSK/3)	50	101.113
Cyanides (like total CN)	0.05	0.089

Soil pollution

No pollutants leaked into the soil or water in areas with water stress during the standard operations of ORLEN Unipetrol Group facilities in 2025.

Substances of concern and substances of very high concern (E2-5)

The ORLEN Unipetrol Group ensures the production and use of chemical substances and mixtures in accordance with the relevant Czech Republic and EU legislation, including, but not limited to, Act No. 350/2011 Sb., on Chemical Substances and Chemical Mixtures, Regulation (EC) No. 1907/2006 (REACH) and Regulation (EC) No. 1272/2008 (CLP). All marketed products are classified, labelled and packaged in accordance with CLP requirements. If they have hazardous properties, they systematically include safety data sheets, which we provide to all customers free of charge. Under the REACH Regulation, we make all safety data sheets for produced and purchased hazardous chemical substances and mixtures available to employees through internal information systems, ensuring access to information about risks associated with handling chemical substances and mixtures.

The registration documentation of chemical substances is continuously updated in line with REACH requirements, including continuous data updates in response to regulatory changes. This requirement is fulfilled using the IUCLID tool to manage technical documentation for registered and notified substances. We ensure compatibility with the current versions published by the European Chemicals Agency (ECHA).

We systematically monitor the list of substances of very high concern (SVHC), including its continuous updates published by the ECHA. If any substances we use or produce meet the SVHC criteria, we manage their use in line with legislative requirements and internal procedures, including risk assessment and providing information to relevant supply chain parties. We also pay special attention to substances subject to restrictions or authorisations, and we continuously reflect regulatory changes in internal processes, documents, and safety data sheets to minimise the impact on human health and the environment.

The key management element is communication in the supply chain, which forms the basis for applying measures to protect employee health and the environment when using hazardous chemical substances alone or in mixtures. We monitor changes arising from the specified processes associated with the registration and classification of chemical substances, and we reflect these changes in safety data sheet updates.

We continuously monitor the handling of chemical substances and mixtures from feedstocks through production to end products. These activities also include compliance verifications through internal and external checks and tests. The ORLEN Unipetrol Group issues statutory declarations for specific product applications, e.g., when used in contact with food, drinking water, or in healthcare. The ORLEN Unipetrol Group is also subjected to inspections by state authorities and international institutions, including inspections focused on compliance with the Chemical Weapons Convention, as well as by the certification company performing the annual supervision and recertification review of the integrated management system. The current inspection results confirm compliance with all legislative requirements.

Table 12 Amount of substances of concern

Category	Type - category	Substances of concern that are generated or used in production or purchased [tonnes] (INFLOWS)	Substances of concern that leave the Group's facility as emissions, products or as part of products or services [tonnes] (OUTFLOWS)
SVHC			
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Carcinogenicity categories 1 and 2	7,430,031.146	5,735,452.044
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Germ cell mutagenicity categories 1 and 2	216,379.9589	2,219,279.012
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Reproductive toxicity categories 1 and 2	161,728.272	5,011,814.144
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Endocrine disruptor for the environment	0.000535	0
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Persistent, bioaccumulative and toxic + highly persistent and highly bioaccumulative	0.0023	0
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Respiratory sensitisation	34.5437	9.798
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Skin sensitisation category 1	1,054.50982	58.137
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Chronic hazard to the aquatic environment categories 1 to 4	7,372,984.985	5,644,327.968
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Specific target organ toxicity - repeated exposure categories 1 and 2	7,033,983.958	3,485,438.223
Part 3, Annex VI of Regulation (EC) No. 1272/2008	Specific target organ toxicity - single exposure categories 1 and 2	1,210.9627	35.659

Table 13 Amount of substances of very high concern

Substance name	ES No.	CAS No.	Substances of very high concern that are generated or used in production or purchased [tonnes] (INFLOWS)	Substances of very high concern that leave the Group's facility as emissions, products or as part of products or services [tonnes] (OUTFLOWS)
phosphorous acid, triphenyl ester	204-112-2	115-86-6	0.0008	0
Trichloroethylene; trichloroethane	201-167-4	79-01-6	1.820425	18.66666667
O,O-bis(2-ethylhexyl) phosphonodithioate	401-850-9	255881-94-8	0.01733804	0
potassium dichromate	231-906-6	7778-50-9	0.0020072	0
potassium chromate	232-140-5	7789-00-6	0.000025	0
phenolphthalein	201-004-7	77-09-8	0.0001	0
dodecyl phenol, branched	310-154-3	121158-58-5	0.000417692	0
O,O,O-Triphenyl phosphorothioate	209-909-9	597-82-0	0.000688	0
1,3,5-Triazine-2,4,6-triamine (Melamine)	203-615-4	108-78-1	0.0005	0.0005
lead nitrate	233-245-9	10099-74-8	0.0138	0
disodium tetraborate, anhydrous	215-540-4	12179-04-3, 1303-96-4, 1330-43-4	0.00439	0
chromium trioxide	215-607-8	1333-82-0	0.19094	0
cadmium fluoride	232-222-0	7790-79-6	0.0000000484	0
boric acid	-	-	0.013	0
ammonium dichromate	232-143-1	7789-09-5	0.00001	0
2-Methylimidazole	211-765-7	693-98-1	0.00031	0
2,4,6-tri-tert-butylphenol	211-989-5	732-26-3	0.06425	0
N-Methyl-2-pyrrolidone; 1-metylpyrrolidin-2-one	212-828-1	872-50-4	23.92	4.5
1,2-dichloroethane; ethylene dichloride	203-458-1	107-06-2	0	5,573.8

Water and marine resources (E3)

Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities (IRO-1)

The main water-related impacts stem from intensive water use in production processes and wastewater discharge. These activities are typical of the petrochemical sector and represent significant environmental impacts, mainly at the local level. The strategy focuses on more efficient water use, introduction of closed loops, and reducing emissions to water. Although the operations are not situated in areas with high water stress, the ORLEN Unipetrol Group applies a preventive approach.

It considers potential future risks associated with water availability. The connection to the business model lies primarily in the need to ensure long-term water availability for operations and minimise environmental impacts that could jeopardise production continuity or relations with neighbouring communities.

Table 14 DMA summary for water and marine resources

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
E3 Water and marine resources	**Water consumption**	• Water consumption in operational processes	Negative impact	Current	S, M, L	Own operations
	Water abstraction	• Water abstraction for operational purposes	Negative impact	Current	S, M, L	Own operations
	Water discharge	• Wastewater discharged as part of operational activities	Negative impact	Current	S, M, L	Own operations

Policies related to water and marine resources (E3-1)

Policies related to water and marine resources are the same as policies related to climate change and are described in the chapter **Policies related to climate change mitigation and adaptation (E1-2)**.

Actions and resources related to water and marine resources (E3-2)

The ORLEN Unipetrol Group implements measures to manage impacts related to water resource use, mainly through water abstraction, water use in technological processes, and wastewater discharge. The adopted measures focus primarily on limiting water losses in distribution systems, improving water-use efficiency, and minimising pollution in discharged wastewater. These activities are integral to investment and operational projects implemented at individual production sites. As an inland country, the Czech Republic does not have marine resources, so the ORLEN Unipetrol Group does not use them, and its activities focus exclusively on freshwater management.

Investment projects implemented at ORLEN Unipetrol RPA primarily included constructing **new de-oiling equipment in Litvínov** to increase wastewater treatment efficiency and ensure full compliance with legislative requirements. The company also implemented projects focused on reconstructing freshwater distribution systems, decontaminating sewerage systems, and modernising the water management infrastructure.

Water management at the Kralupy Refinery and at the ACHVK site (Areál chemických výrob Kralupy) is provided in cooperation with SYNTHOS Kralupy a.s., which takes water from the River Vltava, distributes it and treats it as needed. The Kralupy Refinery receives raw river water, softened with technological water and supply water for the FCC unit. The above company also supplies drinking water to the site from an external supplier.

The Kralupy Refinery also applies circular water management principles. The process acid wastewater is pre-treated by stripping and then reused in oil desalination processes. It is then transferred to final treatment at the refinery's WWTP. Condensates are recycled to the maximum possible extent and reused in the technology.

The site operates closed-loop cooling systems, which significantly reduce water consumption. The ACHVK site also operates a groundwater hydraulic protection system (HGP) to protect the groundwater quality around the site. The site also conducts preparatory and implementation work to remove old environmental burdens, especially in contamination areas marked as gudrons and contamination cloud E.

Other projects in the Kralupy Refinery focused on revitalising WWTP equipment and renewing cooling systems to reduce losses of technological and cooling water and increase the general water management efficiency.

Other actions took place within operating expenses and included, but were not limited to, upgrading technological elements of biological WWTPs and continuous repairs and maintenance of the water management infrastructure. These actions help stabilise operations, improve the quality of discharged water, and lower environmental impacts of production activities.

Based on the ESRS categorisation, these measures primarily focus on reducing water use and improving efficiency mainly by limiting losses in water supply and cooling systems. The measures also support improving the quality of discharged wastewater, thus indirectly contributing to the protection of water ecosystems. This approach also includes gradual technology upgrades to increase water reuse and recycling options within production processes. This area continues to develop further.

PARAMO uses water taken from the Elbe as technological water for heat generation. The company emphasises efficient use and process optimisation to reduce overall consumption. Drinking water is supplied by VaK Pardubice and used only in the necessary extent. PARAMO also applies circular water management principles, mainly by collecting and reusing condensate

from technological processes and heating systems, returning it to circulation, and using water from sludging, which minimises the wastewater volume discharged into sewerage.

In wastewater management, the company operates its own wastewater treatment plant, pre-treating wastewater before discharging it into the municipal sewerage system and then to the biological WWTP. The company also implements groundwater protection measures at its site, including pumping water through abstraction wells (HOPV) and removing the free hydrocarbon phase from the water level.

PARAMO is also actively engaged in renewing and regenerating water ecosystems as part of decontaminating old environmental burdens. Once the decontamination work is completed, it is followed by biological reclamation, also including the establishment of water biotopes, e.g., at the Časy disposal site. The company also considers the risks associated with water scarcity and actively manages them as a member of the drought committee at the Metropolitan Authority of the City of Pardubice, cooperating on measures aimed at ensuring safe operations under water-stress conditions.

The ORLEN Unipetrol Group allocates funds to both investment projects and ongoing facility maintenance and upgrades. A large part of the funds goes to the water management infrastructure. Internal expert team implement these measures in cooperation with external suppliers. They are evaluated on an ongoing basis within the integrated management system.

The ORLEN Unipetrol Group does not currently conduct any complex water footprint calculation. Nonetheless, it expects to implement this gradually by 2030, in line with the ORLEN Group's strategic directions. This step will enable us to quantify the impact on water resources more precisely and support further development of targeted measures in this respect.

Targets related to water and marine resources (E3-3)

The ORLEN Unipetrol Group sets water-related targets as part of its integrated environmental management system and strategic environmental impact management. These targets are primarily based on legislative requirements, integrated permits, and the Group's internal policies. They focus especially on ensuring high-quality discharged wastewater, efficient use of water resources, and prevention of negative impacts on the water environment. The Group continuously monitors progress against these targets through performance indicators and evaluates them within the IMS.

Production activities are conducted in geographical areas not currently classified as areas with high water stress or water scarcity. Therefore, the targets do not explicitly focus on water resources management in a water-stress context. That said, we take a preventive approach and adopt measures to reduce water consumption and improve efficiency, creating prerequisites for responding to potential future changes in water availability.

The targets related to water resources are not currently set as quantifiable long-term targets or binding targets arising directly from laws and regulations. However, they are closely linked to the limits set out in integrated permits and internal environmental performance goals, ensuring compliance with legal requirements and supporting the continuous improvement principle. The targets primarily focus on reducing pollutant levels in discharged wastewater. This approach helps manage significant impacts on water ecosystems and supports surface water and groundwater protection. The targets also indirectly focus on increasing the water management efficiency, e.g., through technological facility upgrades and reducing water losses in distribution systems.

When setting the targets, no specific ecological thresholds or water-resource allocations at the level of individual operations beyond the requirements of integrated permits were identified or applied. The responsibility for meeting the targets is distributed among individual operational and expert units, which ensure water management and water quality monitoring and implement the related measures.

Water consumption (E3-4)

Table 15 Overview of water management in 2025

Category	Indicator	2025, value in m^3
Water consumption	Total water consumption	9,464,333
	Water consumption in areas with water stress	0
	Recycled and reused water	30,665
Water abstraction	Surface water	20,500,155
	Groundwater	28,273
	Water from third parties	3,180,002
	Total water abstraction	**23,708,430**
Water discharge	Inland surface water	17,590,419
	Groundwater	0
	Third-party sewerage system	499,511
	Sea	0
	Total water discharge	**18,195,958**
Retained water	Volume of retained water	27,700

The data primarily comes from direct measurements (flow meters), supplemented by operational records, invoice data, and internal production management systems. In water management, we use closed-loop water cycles (e.g., cooling systems), allowing us to reuse water and reducing the need for water abstraction. The production sites are not located in areas with high water stress, so we do not report water consumption in these areas.

Resource use and circular economy (E5)

Material impacts, risks and opportunities related to resource use and circular economy (IRO-1)

Impacts and opportunities related to resource use are linked to the production's material intensity and dependence on primary (especially fossil) raw materials. This aspect represents a key structural impact of the business model. The strategy reflects these facts through gradual transformation towards a circular economy, mainly through the development of plastic recycling and the use of secondary raw materials. These activities reduce environmental impact and create new business opportunities for sustainable products. Thus, the circular economy is viewed as a crucial pillar of the future business model, contributing to portfolio diversification, increased competitiveness, and reduced dependence on primary resources.

Table 16 DMA summary for circular economy

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
E5 Resource use and circular economy	**Resource inflows, including resource use**	• Circular economy, waste sorting and processing to recycled raw materials for petrochemistry and refineries	Positive impact	Potential	M	Own operations
	Resource outflows related to products and services	• New business opportunities related to polymer products with long life	Opportunity	Current	M, L	Own operations + customers
		• Mechanical and chemical recycling	Positive impact	Current	S, M, L	Own operations

Policies related to resource use and circular economy (E5-1)

Regarding primary resource savings, the ORLEN Unipetrol Group applies sustainable development principles and focuses on innovative procedures that optimise material inputs. It also promotes continued improvements in environmental performance. The ORLEN Unipetrol Group is committed to these principles within the **Integrated Management System Policy** and **Environmental Policy**. This approach also includes the application of internal guidelines, primarily the sustainability system when producing monomers and plastics from sustainable raw materials, the sustainability system when producing motor fuels with biocomponents, and the waste management guideline, which sets out waste prevention principles, waste sorting, recycling, and safe waste management.

Actions and resources related to resource use and circular economy (E5-2)

The ORLEN Unipetrol Group implements measures to support the circular economy primarily in petrochemical production, focusing on increasing the share of circular and renewable feedstocks and developing recycling capacity. In its approach, the company reflects both the benefits of plastics (e.g., their versatility, low weight and safety), and the challenges of the traditional linear model (take-use-throw out), which has a significant negative environmental impact due to plastic waste. Responding to these challenges includes systematically developing circular economy principles aiming to gradually replace primary fossil raw materials with circular raw materials and minimise the environmental impact of production activities.

The ORLEN Unipetrol Group applies the principle of accountability for the lifecycle of its products, from development to final use or disposal. This approach aims to reduce waste production and optimise material flows, contributing to environmental protection and the development of new market opportunities related to sustainable materials.

The circular economy strategy is based on three main pillars: mechanical recycling, advanced chemical recycling (pyrolysis) and use of raw materials on biogenic basis. These approaches complement each other and allow us to respond to different customer requirements and feedstock properties. Products made within these sustainable solutions are marketed under the ENVITEN® and ENVILOOP® brands, which represent the transition to circular products in the petrochemical portfolio.

REMAQ, one of the leading plastic waste processors in CEE, plays a significant role in mechanical recycling. It specialises in polypropylene, polyethylene and polystyrene recycling and the production of high-quality regranulates substituting primary feedstocks in a broad spectrum of applications. Thus, we close material cycles and reduce the dependence on fossil sources.

In the second half of 2025, the company launched a new extrusion line with a monthly production capacity of up to 2,160 tonnes. In addition to producing standard plastic regranulates, the new line allows the production of advanced compounds that meet the requirements of demanding customers.

Other crucial measures include developing chemical recycling, mainly through research and development of pyrolysis technologies. This process allows for the processing of hard-to-recycle plastic waste, including mixed waste and materials with a higher share of contamination, which cannot be effectively processed with mechanical methods. During pyrolysis, plastic waste is broken down at high temperatures without access of oxygen into a hydrocarbon product (e.g., pyrolysis oil), which can then be used as an input material in petrochemical production. The quality of the resulting products is comparable to materials made from primary feedstocks, which is a significant benefit for circularity and lower environmental burden.

In 2025, the integrated permit for the steam cracker in Litvínov will include the use of pyrolysis oil as one of the steam cracker's feedstocks. It is a significant step towards meeting the company's sustainable petrochemistry strategy.

Based on a tender, ORLEN Unipetrol RPA ordered a supply of pyrolysis oil from plastic waste at the end of 2025 for an operational test of using this feedstock to produce sustainable plastics. The actual operational test will take place in 2026.

These measures are part of the broader strategic programme entitled ‘Sustainable Petrochemistry Development’ implemented at the ORLEN Group level and reflect growing regulatory pressure and market expectations regarding sustainability. We are gradually developing mechanical and chemical recycling capacities and plan to increase the volume of circular raw materials processed, including pyrolysis oil from internal and external sources.

The ORLEN Unipetrol Group responds to developments in the regulatory and market environment. That means that some projects, especially in chemical recycling, may be temporarily modified or suspended due to economic or legislative factors. Their implementation continues to be considered in the long-term horizon.

In addition to technological measures, the Group is also involved in activities aimed at optimising production processes and material flows, which support efficient use of materials and minimise waste. The company allocates substantial financial, technological, and human resources to implement these measures, both through investment projects and through research and development of new solutions.

Targets related to resource use and circular economy (E5-3)

The ORLEN Unipetrol Group sets circular economy targets as part of its long-term strategy to transform the petrochemical and refining business toward greater sustainability, lower dependence on primary fossil raw materials and reduced waste production. These objectives are based on the strategic programme of development of sustainable petrochemical products and are continuously updated in line with regulatory developments, technological possibilities, and economic conditions.

The main objective in this segment is to continue investing to reinforce our market position, with a focus on recycling and high-value products. This strategic approach includes transformation towards an integrated petrochemical producer that systematically expands the portfolio with sustainable products and strengthens the sequence of individual value chain parts. The focus is on optimising the balance of basic chemicals, supplementing current production links and gradually closing material flows in line with circular economy principles.

The product portfolio goals focus on further developing its strong position in the polymer segment, including expanding the value chain to include the production of mixtures, additives, and concentrates. The ORLEN Unipetrol Group is also systematically strengthening its position in mechanical and chemical recycling, a crucial pillar of sustainable production. These objectives include developing plastic recycling capacities and focusing on the relevant regional markets, which helps reduce material losses and the environmental impact associated with logistics.

Other targets include expanding the portfolio of sustainable fuels, primarily biofuels made from natural and waste feedstocks. We actively test new production processes, e.g., using wood biomass or used cooking oil. We also develop pilot initiatives within waste oil collection in our retail network. These activities support the use of waste materials and help reduce the environmental impact in the entire value chain.

In line with the circular economy strategy, the ORLEN Unipetrol Group set a specific, quantified objective: to increase the share of circular feedstocks in production, i.e., reaching up to 5% of petrochemical products made from waste raw materials by 2030. Simultaneously, the Group is developing technological capacities in chemical recycling. In 2025, the pyrolysis unit was operated in R&D mode to acquire operational competencies, experience, and know-how for future industrial use.

The determined goals reflect EU regulatory requirements related to the circular economy and growing customer and market expectations regarding sustainability. They also take into account the technological and economic constraints that can affect their achievement, especially in the development of chemical recycling and the availability of suitable input materials.

The goals are closely linked to the strategic priorities and integrated into the internal performance management system. Their performance is continuously monitored and evaluated, and the ORLEN Unipetrol Group regularly reviews its ambitions and adapts them to the current conditions.

Resource inflows (E5-4)

During the reporting period, the ORLEN Unipetrol Group had a total consumption of material inputs of approx. 8.1 million tonnes, with prevailing technical (non-renewable) materials, primary crude oil and petrochemical feedstocks. Biological materials (biofuels, biocomponents) make up about 362,000 tonnes, a smaller, but strategically significant share. Virtually all of this volume is acquired sustainably.

The share of secondary (recycled or reused) materials is about 28,000 tonnes, representing a limited but gradually growing share of total inputs. This development reflects the industry's characteristics and the gradual transformation toward a circular economy, driven by technological, regulatory, and market factors.

Overall, the input structure confirms that the ORLEN Unipetrol Group remains significantly dependent on primary raw materials. Nonetheless, it is developing activities to increase the share of renewable and circular sources, including, but not limited to, the use of biocomponents, recycled plastics, and secondary products, which allow it to reduce material intensity in production and strengthen circular economy principles across the entire value chain.

Table 17 Overview of material and product use in 2025

Indicator	2025, in tonnes
Total weight of materials and products used	8,074,410
Of which: products (not remade)	514,782
Of which: materials in total	7,559,628
• biological materials	362,489
• technical materials (non-renewable)	7,197,139
Share of biological materials acquired sustainably	362,435
Secondary (recycled/reuse) materials	28,078

Resource outflows (E5-5)

The total amount of waste produced in 2025 reached approx. 40,900 tonnes. Most of it is other waste, and hazardous waste represents about 8,800 tonnes. About 12,600 tonnes of the total waste volume were reused through material recycling and other methods of use, confirming gradual improvements in waste management efficiency in line with the waste management hierarchy. Still, a large part of waste (approx. 28,300 tonnes) is forwarded to disposal, mainly through landfilling and other disposal methods.

The waste management structure reflects the specifics of the petrochemical industry, where some waste types are hard to recycle for technological or safety reasons. Therefore, we continually seek options for their further use, such as for energy recovery or advanced recycling methods.

Table 18 Overview of waste management in 2025

Category	Indicator	2025, in tonnes
Total waste	Total amount of waste produced	40,935
	Hazardous waste	8,844
	Other waste	32,091
	Radioactive waste	0
Diversion from disposal (recovery)	Total waste diverted from disposal	12,595
	Hazardous waste	2,514
	Other waste	10,081
Methods of using waste	Preparation for reuse	50
	Material recycling	8,554
	Another use (e.g., energy)	3,990
Waste disposal	Total amount disposed	28,339
	Hazardous waste	6,330
	Other waste	22,009
Disposal methods	Incineration	278
	Landfilling	16,427
	Other disposal methods	11,634
Other indicators	Non-recycled waste	28,339
	Waste deposited at the end of the year	6,467

03

SOCIAL INFORMATION



Own workforce
Workers in the value chain
Affected communities
Consumers and end-users

Own workforce (S1)

Interests and views of stakeholders (S1, SBM-2)

The ORLEN Unipetrol Group is implementing activities that support employee wellbeing and the development of their professional competencies. The ORLEN Unipetrol Group's relations with its surroundings are based on honesty, everyday respect and dialogue, cooperation and the involvement of everyone in shaping a culture in accordance with our values. **Topics employees consider important include occupational health and safety, working conditions and remuneration, job security, skills development, and social dialogue.**

The aim is to build an ethical workplace together based on responsibility, respect and equality. All employees have the same chances for development regardless of age, gender, job position, religion, nationality, or opinion. The ORLEN Unipetrol Group encourages an inclusive environment where everyone feels welcome and respected. It actively develops awareness of good conduct, which contributes to risk prevention. The implemented measures include:

- measuring harmful factors at workplaces,
- regular healthcare checks,
- OHS and first-aid training,
- courses of safe driving and other training courses.

The needs and opinions are established through:

- professional training,
- personal development interviews,
- surveys and evaluations,
- cooperation with trade unions,
- the employee forum,
- grievance mechanisms.

The ORLEN Unipetrol Group aims for fair remuneration and employee motivation. We want to employ experts who want to be involved in positive development. We consider the social issues associated with ORLEN Unipetrol Group's activities. We support activities that help our employees grow, develop, and align professional and personal life. We recognise the employees' right to speak openly about their concerns, and we protect their privacy. We pay special attention to occupational safety, fire safety, and emergency readiness. Together with employees, we build a safety culture that is an integral part of our corporate identity.

Material impacts, risks and opportunities and their interaction with strategy and business model (S1, SBM-3)

The ORLEN Unipetrol Group regards responsibility to its employees as a fundamental pillar of its corporate strategy. This responsibility is also reflected in its values and goals. Based on the identified challenges, the strategy is being adapted both to mitigate negative impacts (if any) and actively support employee development. The programmes focus on professional growth. The aim is to equip employees with the skills needed to keep pace with technological development and strengthen their professional competencies. These activities contribute to job stabilisation and support our employees' long-term career development.

The business model is adapted to changing workforce needs. We are also committed to ensuring that it is in accordance with our strategic goals and supports overall employee wellbeing. This attitude is reflected in flexible working conditions, which allow for better work-life balance. All employees are included in the monitoring and management systems that ensure compliance – whether in terms of working conditions, wages or occupational health and safety. Internal principles ensure that all people in the workforce fall within the scope of the disclosure, which enables full transparency and timely identification of potential risks.

Below is a full list of workforce-related impacts identified during the DMA process.

Table 19 DMA summary for own workforce

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
S1 Own workforce	**Working conditions**					
	• Job stability	• Stable employment in regions	Positive impact	Current	S, M, L	Own operations
	• Adequate wages	• Wage level compared to labour market	Positive impact	Current	S, M, L	Own operations
	• Health and safety	• Employee injuries with incapacity for work	Negative impact	Current	S, M, L	Own operations
	Equal treatment and opportunities for all					
	• Gender equality and equal pay for work of equal value	• Insufficient representation of women in senior managerial positions	Negative impact	Current	M	Own operations
	• Training and skills development	• Employee development thanks to an efficient training system	Positive impact	Current	S, M, L	Own operations

The workforce comprises exclusively employees in the production and administrative sectors. Some work under contracts of employment, while others work under other labour-law documents, including agreements to perform a job or agreements to perform work. The ORLEN Unipetrol Group also impacts subcontractors performing work for its companies or on its premises. External supplier staff undergo training on occupational health and safety and fire safety. We also provide work performance methods and site-specific risks. These measures reinforce supplier awareness and knowledge of how to perform tasks safely. We introduced a classification system for efficient OHS and risk management. It is divided into the following categories:

- persons employed at the ORLEN Unipetrol Group under employment contracts and persons working under civil-law contracts (e.g., contracts for specific tasks, contracts for occasional work, etc., contracts for B2B cooperation or contracts for external services),
- suppliers, i.e., employees of external companies performing work for ORLEN Unipetrol Group companies, including maintenance at the place of services or project-related tasks.

Negative impacts from individual incidents may result in injuries, classified as injuries requiring first aid, medical treatment, or incapacity for work. The injuries with incapacity for work also include fatalities.

The negative material impact related to gender equality and equal pay for work of equal value was identified as a system-level impact. We note lower representation of women in higher managerial positions, which is partly related to lower representation of women in technical fields in the labour market. This trend is typical for heavy industry (e.g., energy, petrochemistry, chemistry, engineering).

The ORLEN Unipetrol Group acts in compliance with laws and regulations. It offers employment contracts and many social protection measures, including support for employees in difficult life situations and access to medical care. We have procedures regulating working hours and provide training courses on compliance with working-hours requirements. Our remuneration procedures align with market standards, enabling structured wage-related consultations. We achieved this positive impact primarily through systematic wage increases, compliance with statutory standards, effective communication with employee representatives, flexible working hours, and development programmes. Providing stable employment in the regions where the ORLEN Unipetrol Group is active is also a significant benefit, supporting economic certainty in local communities, reducing the unemployment rate, and contributing to long-term development of the regional labour market.

We have not identified any specific risks that employees would be exposed to. ORLEN Unipetrol Group companies have in place a process for eliminating and reducing risks using the management method hierarchy described above:

- Risk elimination,
- Replacement with less hazardous technologies, processes, operations, materials, or equipment,
- Using technical management workflows and work reorganisation,
- Using administrative management procedures, including training/education,
- Using appropriate PPE,
- Operating a training centre, providing training options for new and existing employees.

ORLEN Unipetrol Group companies conduct many activities that require determining/reassessing measures, including, but not limited to, internal and external audits, checks and inspections, emergency investigations, review of integrated management systems (OHS, quality, the environment, energy), and evaluation of compliance with statutory obligations. All measures have defined deadlines and responsible persons. We have in place a system to evaluate the efficiency of the measures adopted.

The ORLEN Unipetrol Group has zero tolerance for any form of abuse or violation of human and children's rights. It complies with all legal requirements and duties. In the company's activities, we strictly prohibit any form of abuse, human trafficking, slavery, forced and child labour in all operations and countries where the Group carries on business.

The ORLEN Unipetrol Group, through its parent company ORLEN, is a part of the UN Global Compact. Suppliers from countries with high-risk activities are subject to controls and inspections. Checked criteria include financial stability, ISO certification, references, the party's business in high-risk countries, the impact of international sanctions, reputational risk, the risk of law violations, etc. We also consider the geography of the locations from which we source crude oil.

The ORLEN Unipetrol Group has defined types of work that are not suitable for women in general, pregnant women, breastfeeding women, and mothers until the end of the ninth month after giving birth. We have identified types of work and workplaces prohibited for young employees. Employees must be physically fit to perform their job. The company has a system in place for preventive medical examinations.

Policies related to own workforce (S1-1)

The ORLEN Unipetrol Group has implemented a set of documents and principles to manage material impacts on our employees. Some have a universal scope, while others focus on specific impact areas. HR guidelines guide labour-law relations and support efficient, organised employee management. They include measures regarding the processes of employee acquisition and recruitment, employee remuneration, health care systems, and a professional approach to approving overtime work or employee training. All workforce-related guidelines are available to employees on the intranet. The current key sustainability-related documents of the ORLEN Unipetrol Group that regard our own workforce include:

- **Code of Ethics of the ORLEN Unipetrol Group** sets out clear, practical, and current rules defining ethical standards for all employees, based on our core values: responsibility, progress, people, energy, and reliability.
- **Policy regarding the management system related to occupational health and safety, fire safety, storage safety and transport of hazardous goods**– It is the background OHS rule aimed at ensuring consistent OHS standards for employees and operational processes.
- **Integrated Management System Policy** defines commitments towards employees, customers, and other stakeholders related to product and service quality management, OHS, environmental protection and energy management. The main OHS policy commitments include:
  - Applying the system of risk prevention and management with respect to OHS to prevent emergencies and serious accidents and minimise adverse impacts of risks,
  - Identifying and evaluating risks arising from technological processes and work activities and minimising the negative impact on human health, safety, and the environment,
  - Maintaining and testing safety and emergency systems, verifying the emergency plans' efficiency,
  - Developing and producing products and providing services concerning the high OHS standards (including product and process safety),
  - Developing a safety culture, improving the OHS performance,
  - Educating and motivating employees, as well as increasing their awareness in relation to OHS, increasing employee qualifications,

- Engaging employees and workers of supplier companies in dealing with OHS issues and in the continuous improvement process,
- Operating facilities in a way that is safe and protects the health of employees, suppliers, and customers, other companies and inhabitants of the respective regions,
- Regularly checking the health condition of employees when performing their work activities, improving the working environment,
- Improving professional training, employee development and satisfaction, and creating conditions for safe and active fulfilment of tasks of employees and workers for supplier companies.

- **Policy regarding the safety of information and personal data protection** – implements the rules for personal data protection and processing in accordance with the GDPR, Act No. 110/2019 Sb., on Personal Data Processing, and other generally binding national and European regulations. Regarding trade secret protection, the Group has formulated and implemented trade secret protection rules into its internal regulations in accordance with Act No. 89/2012 Sb., the Civil Code, Act No. 221/2006 Sb., on Enforcing Industrial Property Rights and Trade Secret Protection, as well as other generally binding national and EU legislation. The above internal guidelines are also derived from the rules embedded at the parent company, ORLEN S.A., and are updated as necessary.
- **Whistleblower protection** – ORLEN Unipetrol Group companies support the generally embedded protection of informants of unlawful conduct (whistleblowers). The company management is aware that informants of unlawful conduct, including corruption practices, are a vulnerable group and may face various types of workplace discrimination. Therefore, ORLEN Unipetrol Group management is mindful that all substantial elements of this protection are observed, i.e., protection of the whistleblower's identity and protection against disadvantaging the whistleblower at work. The ORLEN Unipetrol Group protects individuals who report unlawful conduct, provided the information is given in good faith, even if the report is later found to be false. However, intentionally untrue reports are addressed with the whistleblower in accordance with applicable legislation. From the moment a report is submitted or disclosed, the whistleblower is protected against retaliation, including rejection of employment, dismissal, harassment, or wage reduction. Any attempts at retaliation or threats are strictly forbidden at the ORLEN Unipetrol Group.
- **Rules and procedures for providing training** – all employees have equal access to training and development opportunities to enhance their competencies. When planning training programmes, we consider the applicable statutory requirements, arrangements with trade union organisations, employee feedback, and individual development plans. We publish the related rules and processes through our internal communication tools, which are available to all employees. We have adopted additional internal documents (guidelines, policies, etc.) that are important in human resources management and strengthen and supplement our company's values.
- **ORLEN Unipetrol Group's Human Rights Protection Policy** – outlines the crucial standards of conduct and regulations valid at our Group. These principles are intended to directly and indirectly manage the protection of human rights in the organisation and its relations with external stakeholders. These measures are based on internal guidelines, national legislation, and internationally recognised standards and directives such as:
  - Universal Declaration of Human Rights,
  - International Labour Organisation,
  - The UN Guiding Principles on Business,
  - Organisation for Economic Cooperation and Development (OECD),
  - Standards of the International Financial Corporation,
  - Ten principles of the UN Global Compact initiative.

As regards the matters related to human rights, forced labour, and child labour, the policy clearly confirms the ORLEN Unipetrol Group's position and its zero tolerance for any form of abuse or violation of human rights and the rights of the child. Any potential breach of human and children's rights will be immediately reported to the competent investigative, prosecuting, and adjudicating bodies.

Processes for engaging with own workers and workers' representatives about impacts (S1-2)

The ORLEN Unipetrol Group regards systematic cooperation with its workforce and their representatives as a crucial tool for managing actual and potential impacts on employees. Open dialogue and continuous employee feedback are integral to decision-making and HR management.

- Every three years, we conduct an employee satisfaction survey to establish the employee climate and the level of the corporate culture. The survey results provide background information to identify areas for improvement and implement targeted measures, mainly by optimising organisational processes, evaluating the quality of employee training and development, and assessing cooperation with external service providers, e.g., for training.
- We have functional, confidential mechanisms for filing complaints, suggestions, and notifications. Each employee can submit a report or complaint, which is independently assessed by the ethical standards ombudsperson. Employees can also directly contact their immediate supervisor or another manager to report violations of corporate values. If an employee cannot turn to their supervisor for objective reasons, they can use an alternative reporting channel through the safety and control director by mail, email or in person.
- The social aspect of the management system also includes regular social dialogue with employee representatives, primarily with trade unions. These organisations can submit proposals to improve working conditions and help address employment relationship issues. Relations with employee representatives and the management of labour-law issues are based on mutual respect, open communication and transparency, especially through collective bargaining.
- In occupational health and safety, employees are represented by elected employee representatives and trade unions, which participate in dialogue with the employer and enforce employee interests. These representatives actively help create and review key OHS aspects, including work risk assessment, guidance on employee requirements for protective clothing and footwear, preventive food and drinks, the scope of basic medical care for employees, and measures to improve workplace safety.
- The company runs a special IDEA platform supporting active employee engagement in the organisation's development.

Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)

The ORLEN Unipetrol Group has a comprehensive system of procedures and channels that allow its workforce to raise concerns, submit suggestions and report negative incidents, and to ensure efficient remedies for actual or potential negative impacts. These mechanisms are designed to be available, confidential, and functional and to ensure fair and timely resolution of all reported issues without fear of retaliation. The primary tool is the ethics and compliance channel, which allows employees and third parties to confidentially report concerns, suspected violations of legal or internal regulations, violations of the Code of Ethics and other negative incidents. This channel helps identify and remedy negative impacts in a timely manner. Employees can also actively express and propose improvements through regular surveys and continuously via an internal internet discussion forum, the IDEA platform, or in direct communication with the ethical standards ombudsperson. These channels support employee engagement in decision-making and strengthen the culture of openness and co-responsibility. Where anonymity is requested, we offer an anonymous phone line operated by the Control and Safety Division. It is available for anonymous reports of suspected corruption, discrimination, harassment, and other violations of applicable legislation and internal guidelines. We also have anonymous email addresses. The Control and Safety Division guarantees that no steps will be taken to identify the email sender, and it treats reports as confidential. Creating a fair and inclusive working environment is also part of our approach to remedy negative impacts. Employees have access to a transparent remuneration system and a broad spectrum of benefits to support work-life balance. Our long-term goal is to build prosperity while meeting employees' growing needs and legitimate interests, including fair remuneration and increased motivation. The principles of fair remuneration and equal treatment are embedded in the collective bargaining agreement, which sets out clear rules regardless of gender, age, ethnic origin, colour of skin, sexual orientation, language, belief, or other personal characteristics. We are neutral towards political and other opinions, membership in political parties, trade unions or other associations. We do not tolerate any form of discrimination, harassment, intimidation or humiliation. The ORLEN Unipetrol Group respects and applies the principle of equal pay and equal working conditions for the same or equal work. **The implemented policies and measures to protect people and encourage a positive corporate culture are disclosed in accordance with ESRS G1-1 requirements and form an integral part of the impact management system in the social area.**

Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions (S1-4)

The ORLEN Unipetrol Group has system-based measures in place to address material positive and negative impacts on its own workforce. These measures reflect the identified material areas, including decent and safe working conditions, adequate wages, equal treatment, skills development, and occupational health and safety.

Measures adopted to prevent serious negative impacts

Occupational health and safety

Production and storage activities involve risks that may affect occupational health and safety. The main identified risks include operating machines and technical equipment, chemical substances, noise, vibrations, electrical risks, dust, extreme temperatures and shift work. We emphasise regular risk identification and evaluations and systematic monitoring of the working environment at individual sites. In risk management, the ORLEN Unipetrol Group applies the precaution hierarchy, prioritising risk elimination at source, followed by technical and organisational measures, and then personal protective equipment.

This approach is an integral part of preventive OHS management and helps increase personal and process safety.

To minimise the negative impacts of working conditions on production premises, we have in place complex sets of preventive, technical, and organisational measures, including, without limitation:

- Ongoing monitoring and evaluation of occupational safety indicators, including LTIFR, severity of injuries, number of dangerous situations (near accidents) and results of internal OHS inspections. These indicators serve as background information to set precautions and improve safety performance.
- Providing and using personal protective equipment (PPE), including antistatic protective clothing with reduced inflammability and footwear, as well as means for the protection of head, hearing, air passages, and eyes, in accordance with internal regulations.
- OHS-related training (upon commencing employment and then at regular intervals), supplemented by specialised training in first aid and other thematic courses.
- Implementation of technical and organisational measures to reduce workers' exposure to hazardous factors, including technical equipment upgrades, process automation, and workplace ergonomics improvements.
- Continuous consultations with employee representatives and trade unions regarding the assessment of risks at work, work organisation, and proposed changes affecting workplace safety.

Employees are actively engaged in identifying risks through the accident reporting system (ZERO app) and submitting OHS-related improvement suggestions (IDEA app). We systematically investigate any emergency or work-related injury to identify root causes and implement remedies and precautions and then monitor their effectiveness.

This helps improve the safety of specific employees and others working in the same space. Employees can also join supplementary health care schemes to get access to a wide range of medical services. We compensate above-standard medical care, offer recovery stays for selected professions, and ensure preventive medical check-ups. Employees receive immediate psychological assistance in emergencies. We also provide financial support for the nonstop anonymous line offering psychological help.

Gender equality and equal pay for work of equal value

As a signatory of the Charter of Diversity, the ORLEN Unipetrol Group systematically promotes principles of equal treatment, non-discrimination and fair remuneration for equal work. We actively support diversity and an inclusive working environment, raise the awareness of the importance of diversity, and create conditions for an open, respectful, and fair corporate culture. We view diverse employee perspectives as an important source of innovation, better decision-making, and the company's long-term competitiveness. We regularly monitor wage development in the labour market and compare it with the internal remuneration system. We discuss wage development issues in social dialogue with trade unions involved in

collective bargaining. Based on these discussions and market analyses, and the company's economic possibilities, collective agreements or internal regulations are amended as necessary, or we implement targeted wage measures, especially for key positions and talents. These measures help mitigate the risks associated with fluctuations and a lack of qualified workers, and ensure decent, competitive wages. Considering our industry's specifics, characterised by a high share of technical positions and increased operational risks, it is very important to ensure equal treatment of employees, including women and men, and the same pay for work of the same value.

Measures adopted to strengthen material positive impacts

Secure employment

Employees are offered a wide range of social protection measures, including solutions implemented in accordance with applicable legislation or rules adopted at individual companies, e.g., in collective agreements. These include medical care and social benefits such as co-financing holidays for employees and their family members, or support for employees facing difficult personal, family, or financial circumstances.

Adequate wages

We actively monitor market wage trends and compare them with internal pay practices. Where reasonable, we optimise our procedures, e.g., by amending collective bargaining agreements or internal remuneration rules, or suggest targeted wage hikes for crucial employees. The ORLEN Unipetrol Group has many trade union organisations that ensure compliance with adequate pay standards. The Group also holds annual wage consultations with employee representatives as part of collective bargaining.

Training and skills development

Employees receive systematic development of professional and soft skills. In addition to the mandatory statutory training, we offer professional foreign language and development training courses, including programmes for internal lecturers. Coaching and development of managerial competencies are available to managers. We also support increased qualifications in cooperation with academic institutions. Selected employee groups participate in specialised practical training at our Training Centre using simulators, training units, and virtual reality. Employees at filling stations follow a unified safety training system that combines e-learning and practical field training.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S1-5)

We have not yet set measurable, time-limited and result-oriented goals for all material impacts. Our ambitions for employees are embedded in the **Sustainable Development Strategy of the ORLEN Group for 2025–2035**. The strategic pillar called 'Employees' sets out ambitions focused on building a safe, inclusive, and development-oriented working environment, which supports the fulfilment of long-term business objectives. Constantly improving occupational health and safety, including further reducing the number of injuries, and reinforcing the safety culture across the organisation remain a key priority. The strategy's ambitions include measures to support employee satisfaction focused on physical and mental health, work-life balance and building employee engagement. Employee-related ambitions focus on developing skills and human capital in response to energy transition challenges and technological changes, including qualification and retraining schemes.

Mitigating negative impacts on own employees is supported by the following targets defined in the strategy:

- Stabilising and consistently reducing the TRIR (< 0.2),
- Reinforcing occupational safety systems for employees and suppliers,
- Identifying potential differences in remuneration, eliminating ungrounded differences and increasing transparency of the remuneration policy.

Reinforcing positive impacts on own employees is supported by the following targets defined in the strategy:

- Increasing employee satisfaction and engagement,
- Expanding the training portfolio for employee development,
- Expanding the employee mentoring scheme.

These targets cover the period until 2026, 2030, and 2035. They will be reviewed, and compliance of the progress achieved with the plans will be evaluated within the first evaluation stage in 2026. TRIR (total recordable incident rate) is the key indicator monitored both at the Group level and in individual companies. This indicator is defined as the share of recordable injuries with incapacity for work among employees and suppliers multiplied by 200,000 and the total number of hours worked by employees and contractors in the given period. In 2025, the ORLEN Unipetrol Group reported a TRIR of 0.29, which is below the defined baseline of TRIR ≤ 0.34. The TRIR is monitored on a monthly and annual basis and is one of the key performance indicators to evaluate the efficiency of OHS-related measures.

Characteristics of employees (S1-6)

In 2025, the HR policy focused on recruiting qualified experts to support day-to-day operations and implement strategic projects. Headcount reductions were made primarily at Spolana due to the current situation in the chemical industry and the shutdown of two structurally loss-making production lines. The headcount by gender is determined by the total number of employees divided by gender. The total number includes all active persons in full-time employment.

Table 20 Headcount at the end of the reporting period by gender

Gender	Headcount at the end of the reporting period
Men	2,863
Women	1,113
Total	**3,976**

Table 21 Headcount at the end of the reporting period by countries

Country	Headcount at the end of the reporting period
Czech Republic	3,743
Germany	15
Slovakia	117
Hungary	101
Total	**3,976**

Table 22 Headcount at the end of the reporting period by the employment contract type

Gender	No. of employees	No. of temporary employees	No. of permanent employees	No. of employees without guaranteed working hours	No. of full-time employees	No. of part-time employees
Women	1,113	107	1,006	0	1,087	26
Men	2,863	261	2,602	0	2,855	9
Others	0	0	0	0	0	0
Not stated	0	0	0	0	0	0
Total	**3,976**	**368**	**3,608**	**0**	**3,942**	**35**

Collective bargaining coverage and social dialogue (S1-8)

At the ORLEN Unipetrol Group, collective bargaining applies to 86.4% of employees. Thirteen trade union organisations operate across the Group, with which the Group maintains transparent social dialogue. The Board of Directors and Executive Directors of individual companies in the Group are responsible for conducting social dialogue. As a standard, collective bargaining agreements are made and involve governing bodies, with two members of the governing body always signing the agreement. Collective bargaining takes place annually in cooperation with trade union organisations. The current collective bargaining agreement at ORLEN Unipetrol RPA is valid until the end of 2026. The collective bargaining regulates individual and collective relations between the employer and employees, setting specific terms and conditions related to labour law, wages, social issues, including occupational health and safety conditions. This framework contributes to long-term stability and foreseeability of working conditions, remuneration, and employee benefits. Within the European Economic Area (EEA), the rate of employee coverage by collective bargaining is the same because the ORLEN Unipetrol Group operates exclusively in the EEA.

Table 23 Template for reporting on collective bargaining and social dialogue

	Coverage by collective bargaining		Social dialogue
Rate of coverage	Employees – EEA (for countries where the undertaking has > 50 employees, which represents > 10% of the total headcount)	Employees – outside the EEA (estimate for the regions where the undertaking has > 50 employees, which represents > 10% of the total headcount))	Representation in the workplace – EEA only (for countries where the undertaking has > 50 units representing > 10% of the total headcount)
0–19%			
20–39%			
40–59%			
60–79%			
80–100%	Czech Republic		Czech Republic

Diversity metrics (S1-9)

The ORLEN Unipetrol Group supports values, principles, and ethical standards that contribute to an open, respectful, and inclusive working environment. Through its policies and measures, it ensures equal opportunities for all employees regardless of gender, civil status, parenthood, ethnic, national, or social origin, sexual orientation, religious beliefs, political affiliation, age, disability, or membership in trade unions. The company respects employees' right to express their opinions and their right to privacy openly, and does not interfere with either. We continuously implement and update measures supporting equal treatment in the workplace. In line with these principles, we apply equal pay and equal working conditions for the same or equal work. We also support work-life balance and create conditions for employees to return after maternity or parental leave.

Table 24 Gender representation in top management*

Gender	No. of employees at the top management level	Share of employees
Female	17	21.25%
Male	63	78.75%
Other	0	0.00%
Not stated	0	0.00%
Total	**80**	

*Top management means N-1 directors, i.e., those reporting directly to the Board of Directors.

Table 25 Employees by age groups

Age	No. of employees
under 30 years	509
30–50 years	1,962
Over 50 years	1,505
Total	**3,976**

Adequate wages (S1-10)

ORLEN Unipetrol Group employees are paid in accordance with the valid reference criteria and applicable laws and regulations. The Group uses a unified approach to assessing wage adequacy, with the statutory minimum wage in the jurisdiction where the Group operates as the key reference framework. In the European Economic Area (EEA), we apply criteria compliant with Directive (EU) 2022/2041 on adequate minimum wages in the European Union. All employees included in the 2025 reporting have valid employment, which ensures compliance with legal requirements for minimum wage and remuneration transparency. We apply a structured and formalised remuneration system based primarily on the collective agreement and internal remuneration rules. These frameworks define job positions and relevant remuneration levels based on the required qualifications, scope of responsibilities, and intensity of the work performed. These mechanisms help ensure a consistent remuneration policy, support transparency, and help prevent unjustified differences in remuneration.

Social protection (S1-11)

All ORLEN Unipetrol Group employees with employment contracts are covered by statutory social insurance against lost income in accordance with generally applicable legal frameworks of the competent jurisdictions and are protected against lost income due to illness, unemployment, work-related incidents, acquired disability, invalidity, parental leave, and retirement. In addition to the obligatory statutory contributions to employees' social security, employees also receive contributions to the voluntary supplementary pension savings. The employer's contribution depends on the employee's regular financial contributions. The employer's contribution is usually around 3% of the social security assessment base, and the company's internal rules may limit the maximum contribution.

Persons with disabilities (S1-12)

The figures in the table reflect the total number of employees who officially reported a disability to the employer, regardless of its degree.

Table 26 No. of employees with disabilities

Gender	No. of employees with disabilities	Total headcount
Female	34	2,863
Male	9	1,113
Other	0	0
Not stated	0	0
Total	**43**	**3,976**

Training and skills development metrics (S1-13)

Information about training policies, current internal regulations, co-financing rules, and pending development programmes is systematically published through publicly available communication channels within individual ORLEN Unipetrol Group companies. Employees have access to a broad spectrum of training and development activities aimed at supporting their professional and personal development.

These activities include, but are not limited to:

- training in developing soft skills,
- specialised technical training to deepen their industrial knowledge,
- participation in conferences, workshops, and congresses,
- foreign language courses,
- support of further studies and achieving higher levels of education,
- individual and group coaching,
- e-learning programmes,
- mandatory training arising from legislative and internal requirements.

Table 27 **No. of employees participating in the regular performance evaluation and career development, by gender, and no. of training hours, by gender**

Gender	No. of employees participating in the regular performance evaluation and career development	Total headcount	No. of training hours
Female	720	1,113	18,432
Male	2,931	2,863	54,167
Others	0	0	0
Not stated	0	0	0
Total	**3,651**	**3,976**	**72,599**

Health and safety (S1-14)

Ensuring safe working conditions that do not pose a threat to health represents a key priority of responsible operational management at the ORLEN Unipetrol Group. Given the nature of the activities, technological complexity and operations in high-risk environments, occupational health and safety (OHS) is integral to day-to-day management and all operational processes. The ORLEN Unipetrol Group has implemented structured occupational health and safety (OHS) management systems, in line with internal documents, guidelines, and operational standards, fully reflecting the requirements of the Czech Republic's national legislation. These systems are regularly evaluated and developed to ensure a high level of prevention of work-related injuries and protection of employee health. The OHS management system is also subject to central supervision by the parent ORLEN Group, including regular preventive audits and inspection visits that support sharing of best practices and continuous improvement in safety standards across the Group. A clear majority of companies in the ORLEN Unipetrol Group comply with the OHS management system under ISO 45001, or their systems undergo internal and external audits.

To manage OHS and the related risks effectively, the ORLEN Unipetrol Group applies a workforce classification system. It enables it to target risk management and define responsibilities for individual worker groups.

The classification is divided into the following groups:

- Persons employed at the ORLEN Unipetrol Group under labour-law relations and persons performing activities under civil-law or commercial contracts (e.g., agreements to perform a job, agreements to perform work, B2B contracts or service contracts),
- Suppliers, i.e., employees of external companies performing activities for ORLEN Unipetrol Group companies, mainly in relation to maintenance, services or project work.

This category also includes people working at filling stations run by ORLEN Unipetrol Group entities. This structured approach supports systematic OHS management across different employment relationships and contributes to the unified application of safety standards across the entire Group.

Table 28 **No. of persons to whom the OHS management system applies**

No. of employees within the undertaking's own workforce to whom the OHS management system applies that was internally audited or audited or certified by an external party	No. of non-employees within the undertaking's own workforce to whom the OHS management system applies that was internally audited or audited or certified by an external party	Total no. of employees within the undertaking's own workforce to whom the OHS management system applies under legal requirements or recognised standards or directives that was internally audited or audited or certified by an external party
3,976	898	4,874

Table 29 Efficiency of the OHS management system

Category	No. of deaths due to work-related incidents	No. of deaths due to occupational diseases	Total no. of deaths due to work-related incidents and occupational diseases	No. of work-related incidents with absence from work (LTI)	No. of work-related incidents without incapacity for work (MTC, FAC)	Total no. of work-related incidents	No. of cases of recordable work-related diseases to which statutory limitations on data collection apply	No. of days lost due to work-related incidents (LTI)	No. of hours worked
Employee (contract of employment)	0	0	0	23	29	52	0	1,184	8,197,011
Non-employees within the company's own workforce (e.g., contracts for B2B cooperation, civil-law contracts based on the provision of services, contracts for managerial services)	0	0	0	0	0	0	0	0	1,413,408
Other persons working at the company's sites, e.g., value chain workers if they work at the company's sites (e.g., other suppliers)	0	0	0	8	-	8	-	-	6,920,096
Total	**0**	**0**	**0**	**31**	**29**	**60**	**0**	**1,184**	**16,530,515**

Methodology for reporting OHS indicators

A structured categorisation supports efficient OHS management. It differentiates:

- employees, i.e., people employed at the ORLEN Group under employment contracts,
- suppliers, i.e., employees of external companies performing work for ORLEN Unipetrol Group companies, such as on-site maintenance or project-related tasks. Suppliers also include employees of filling stations operated by Group entities.

The number of persons affected by fatalities relates to the number of work-related injuries resulting in death - whether the victim was an employee or a supplier – and if this person died within six months of the date of injury.

The number of persons suffering from injuries due to lost working time (LTI), including fatalities, includes injuries recognised by the employer (injuries caused by an external factor) that resulted in lost work time or death from work-related injuries or health problems. This data does not include accidents while commuting (i.e., accidents happening on the way to or from work).

The number of medical treatment cases (MTC) relates to occupational injuries caused by work-related injuries or health problems that required medical treatment beyond first aid but not resulting in lost time at work.

The number of first aid cases (FAC) relates to work-related injuries that required first aid only as a consequence of work-related injuries or health problems without lost time at work.

Work-related incidents with absence from work (LTI), including fatalities, are calculated using the following formula: number of persons with lost-time injuries (LTI), including fatalities, multiplied by 1,000,000 and then divided by the number of hours worked. The number of hours reflects the hours actually worked, excluding sick days and holidays.

With employees, this information is taken from the HR and wage system. For suppliers, hours worked are calculated based on contractual terms or service acceptance documentation. If time monitoring systems are not available, estimated values can be used.

The number of recognised occupational diseases reflects official decisions issued by state authorities that confirm occupational diseases for people currently or previously employed at ORLEN Unipetrol Group companies. These diseases can be directly attributed to harmful factors in the working environment or the nature of the work performed.

The number of days lost due to work-related injuries reflects the total number of sick days taken as a result of occupational injuries or diseases.

Work-life balance metrics (S1-15)

The Sustainable Development Report for 2025 updated the methodology for reporting data on family-related holiday leave at the ORLEN Unipetrol Group. The definition was expanded to better reflect the scope of the benefits provided and the actual use of employee entitlements. It now includes:

- paternity leave,
- carer leave, including care for a child and other family members,
- other entitlements beyond the statutory obligations arising from the Group's internal regulations, including collective bargaining agreements, internal policies, and other rules.

Table 30 **Share of employees entitled to holiday for family reasons, and employees taking holiday for family reasons**

Category	Female	Male	Others	Not stated	Total
No. of employees	1,113	2,863	0	0	3,976
No. of employees within the undertaking's own workforce entitled to holiday for family reasons	1,284	3,292	0	0	4,576*
No. of employees within the undertaking's own workforce who took holiday for family reasons	182	197	0	0	379
Share of employees within the undertaking's own workforce entitled to holiday for family reasons	115.36%	114.98%	N/A	N/A	115.09%*
Share of employees within the undertaking's own workforce who took holiday for family reasons	16.35%	6.88%	N/A	N/A	9.53%

*The values concerning the number of employees entitled to holiday for family reason can exceed 100% of the total headcount. This indicator reflects the number of individual holiday entitlements during the reporting period, not the number of unique employees. Thus, one employee can be included several times if they fulfil several holiday entitlement types.

If the base for calculating the percentage indicator is zero, the values are not reported (N/A).

Compensation metrics (S1-16)

The calculation of the ratio of the total annual pay, which compares the remuneration of the best-paid employee with the median of the total annual pay of other employees (excluding the best-paid employee), is a methodologically challenging process at the ORLEN Unipetrol Group. This complexity arises from the Group's size and organisational structure, the number of employees across different companies, and the absence of a fully unified HR and wage accounting system across all entities. The calculation includes all relevant ORLEN Unipetrol Group companies active in different business segments. For 2025 reporting purposes, the metrics were set using a single methodology based on data from the Group-level consolidated financial system. Total annual pay was defined as the sum of all pecuniary considerations paid to the employee during the reporting period. The calculation primarily included:

- Basic wage, including compensation (e.g., sick pay),
- Performance-based wage components (MBO bonuses, quarterly and monthly bonuses),
- Extraordinary and one-time bonuses,
- Seasonal benefits (e.g., Christmas or Easter contributions),
- Extra pays (e.g., for working in shifts or overtime),
- Length of service-related bonuses,
- Severance pay related to retirement or invalidity,
- Other items related to the employment relationship.

The ratio between the total annual pay of the best-paid employee and the median of the total annual pay of other employees stood at 8.3 in 2025. The calculation included all pecuniary wage components related to 2025, including amounts paid at the beginning of the following year if they related to December 2025. Exceptions are annual MBO bonuses and bonuses that reflected amounts paid out in 2025 for performance in 2024 under the standard payout schedule (typically in the middle of the following year). Remuneration systems at the ORLEN Unipetrol Group are based on equal treatment principles and are developed without regard to gender or other one-sided factors. They consider exclusively the employee's work performance, responsibility, and benefits.

Incidents, complaints and severe human rights impacts (S1-17)

In 2025, the ORLEN Unipetrol Group recorded no incidents, complaints, or severe human rights impacts. The reports received in 2025 primarily concerned interpersonal relations, including cooperation, communication practices, and the working environment. We did not record any case of discrimination in the workplace due to gender, race or ethnic origin, nationality, religious belief or opinion, disability, age, sexual orientation or other relevant characteristics. We also recorded no incidents related to embezzlement of the company's assets.

During the reporting period, the ethical standards ombudsperson received and investigated six complaints submitted via internal reporting channels. The ombudsperson implemented remedies in justified cases, including mediation focused on reaching an agreement between the relevant parties. No report was classified as a severe incident or a human rights violation.

Table 31 Incidents, complaints and severe human rights impacts

2025 metrics	
Total number of discrimination cases, incl. harassment, reported in the reporting period	0
Total number of proven discrimination cases, incl. harassment	0
Number of complaints submitted through channels for reporting problems, except those specified above	6
Total amount of fines, penalties and compensation for damage for the incidents and complaints described above	0

Workers in the value chain (S2)

Interests and views of stakeholders (S2, SBM-2)

Stakeholder interests and expectations are a key input to developing ORLEN Unipetrol Group's strategy and business model. These activities are based on a strong commitment to sustainable development and respect for human rights across the entire value chain.

The double materiality assessment identified significant impacts related to value chain workers. In reaction to these impacts, the sustainability strategy focuses, among other things, on ensuring safe working conditions at suppliers in accordance with OHS standards applied by the Group towards its own employees. Additional information about the OHS approach is provided in the chapter Own workforce (S1).

The interests, opinions and rights of workers in the value chain are considered in the **Code of Conduct for Suppliers of the ORLEN Group**, a key tool for managing supplier relations. The Code sets out suppliers' obligations to manage their workers and workplaces responsibly, support the development of their skills, ensure occupational and health safety, and create a safe, decent and fair working environment. The Code also contains commitments related to human and labour rights, environmental responsibility, and OHS. When suppliers participate in tender processes, they are required to accept **the Anti-corruption Policy of the ORLEN Group**, which, among others, provides mechanisms for reporting conduct at variance with legislation or ethical standards. The aspect of workers in the value chain is also regulated by contractual terms governing business relations with suppliers. In these processes, we systematically evaluate suppliers in terms of human rights risks and impacts. We assess factors like the supplier's geographical scope (including high-risk countries), fields of activity, presence on sanction lists, and reputational integrity.

Material impacts, risks and opportunities and their interaction with strategy and business model (S2, SBM-3)

The ORLEN Unipetrol Group's business model is primarily based on integrated activities in the refining, petrochemistry, and energy sectors. The key activities include, but are not limited to:

- Ensuring and purchasing raw materials for petrochemical production,
- Purchasing and processing crude oil,
- Producing petrochemical products,
- Producing and managing energy sources at production sites,
- Logistics, product storage and distribution,
- Cooperating with suppliers, subcontractors and specialised third parties, mainly in maintenance, investment projects, and operational services.

The industry's specifics mean a significant part of activities is performed by external workers from suppliers and subcontractors across our value chain. These workers often operate in environments with increased operational and safety risks, typically in production operations, turnarounds, maintenance, or investment projects. Therefore, we emphasise the management of impacts on workers in the value chain, especially with respect to occupational health and safety, respect for labour and human rights, and setting responsible supplier relations.

Generally, workers in the value chain involved in performing orders at ORLEN Unipetrol Group sites are subject to requirements similar to those for ORLEN Unipetrol Group's own employees, mainly regarding occupational health and safety, working conditions, and respect for human rights.

Under the Code of Conduct for Suppliers of the ORLEN Group, suppliers and subcontractors must ensure that workers involved in performing orders are treated responsibly and in accordance with applicable legislation and internal standards. Considering the scope and complexity of the value chain in the refining and petrochemical industry, it is currently impossible to completely cover all entities and professions involved. The value chain includes a broad spectrum of activities and professions, especially people working in industrial maintenance, construction and investment projects, logistics and transport, storage, support services (including cleaning and security services) and expert services such as IT, legal and counselling services.

The double materiality assessment identified a negative impact concerning workers in the value chain related to occupational health and safety due to the character of activities in the refining and petrochemical environment and involvement of external workers in operational, maintenance and investment activities at ORLEN Unipetrol Group sites.

Table 32 DMA summary for workers in the value chain

ESRS topics	Subtopic	Name	Impact/risk/opportunity	Current/potential	Time horizon	Place in the value chain
S2 Workers in the value chain	**Working conditions** • Health and safety	• Injuries with working incapacity of supplier's employees	Negative impact	Current	S, M, L	Own operations + suppliers

The identified negative material impacts concern OHS-related incidents that may affect workers in the value chain. These impacts are monitored and evaluated through the following categories:

- work-related injuries resulting in incapacity for work,
- injuries of workers in the value chain without incapacity for work,
- severe injuries of workers in the value chain, including mass accidents or fatalities.

Policies related to value chain workers (S2-1)

The principles and policies related to workers in the value chain below reflect ORLEN Unipetrol Group's commitment to respect human rights and comply with relevant international standards and frameworks. These principles are mainly based on the generally recognised principles, including conventions of the International Labour Organisation (ILO), the Universal Declaration of Human Rights, and other international initiatives protecting labour and human rights in supply chains. The key rules for managing significant impacts on workers in the value chain include, but are not limited to:

- Respect for human rights and zero tolerance for their violations,
- Ensure decent and fair working conditions,
- Consistent application of OHS requirements,
- Support ethical and responsible business in the supply chain,
- Prevent risks and manage impacts with due diligence tools.

These principles are implemented through internal policies, the Code of Conduct for Suppliers of the ORLEN Group, and related supply chain management processes.

Code of Conduct for Suppliers

The Code of Conduct for Suppliers of the ORLEN Group sets out standards and expectations with respect to suppliers and other business partners. Suppliers must adopt it, including any contractual provisions, to commence any cooperation, and comply with it throughout the business relationship. The Code defines minimum standards of conduct required of both direct suppliers and within their own supply chain. It reflects the ORLEN Unipetrol Group's commitment to respect human rights and key international standards and agreements in this respect. The Code addresses a broad range of issues, including the management of impacts and risks related to the health and safety of workers in the value chain, fair remuneration, working hours, prohibition of forced and child labour, and human trafficking. It applies to direct and indirect impacts throughout the value chain, including activities conducted by suppliers related to fieldwork, transport, maintenance, and investment projects. The Board of Directors is responsible for implementing and setting the Code, while the responsible directors of individual areas ensure continuous monitoring of its application. The document is publicly available on the ORLEN Unipetrol Group's website.

Human Rights Protection Policy – creates a framework to ensure respect for human rights throughout the organisation and in all relations with stakeholders, including suppliers. We expressly refuse forced and child labour.

Internal Anti-corruption Programme – is integrated into business contracts to protect against corruption and conflicts of interest; it includes the policy for receiving and giving donations at the ORLEN Unipetrol Group and the contractual anti-corruption clause.

Occupational health and safety – suppliers must adhere to all applicable OHS regulations and practices.

Contractual requirements – provisions ensuring compliance with working time regulations, OHS standards, and the requirements for employee training and certification.

Integrated Management System (IMS) – supports risk management processes and regulatory compliance, and shapes how we monitor and manage risks related to workers in our value chain.

Whistleblower Protection Policy – applies both to ORLEN Unipetrol Group employees and workers in the value chain and ensures a safe environment for reporting irregularities.

ORLEN Group rules for accepting and offering donations

Our procedures are also embedded in internal regulations, national legislation, and internationally recognised frameworks, including:

- the Universal Declaration of Human Rights,
- ILO Declaration on Fundamental Principles and Rights at Work,
- the UN Guiding Principles on Business and Human Rights – Protect, Respect, Remedy framework,
- the OECD Guidelines for Multinational Enterprises,
- Performance Standards of the International Finance Corporation (IFC),
- ten principles of the UN Global Pact.

Confirming these documents and adhering to their provisions by potential suppliers is a mandatory prerequisite for participating in any tender procedure. In an effort to constantly improve procurement processes, we work on improving and increasing consistency of our tender processes. We have a model for supplier qualifications; key suppliers undergo regular evaluations as part of an assessment process. Evaluation criteria based on best market practices help mitigate reputational, financial and process risks and ensure high-quality cooperation with suppliers. Other measures to improve the tender process and prevent risks include properly prepared documentation, checklists in IT systems, and reviewing and assessing supplier contracts for certificates and safety clauses and compliance with ethical principles and applicable legislation while preserving transparency and professionalism throughout the procurement process.

In 2025, the national OECD contact point did not receive any complaints regarding ORLEN Unipetrol Group activities, nor were any cases of material breaches of human rights identified, including forced labour, human trafficking, or child labour.

Processes for engaging with value chain workers about impacts (S2-2)

The ORLEN Unipetrol Group does not currently have separately defined principles focused specifically on direct engagement of value chain workers. Nonetheless, our supplier cooperation rules are a key tool for managing these relationships and form the basic framework of our approach to value chain workers. Given the geographical scope and the broad spectrum of purchased goods and services, we manage supplier cooperation through a diversified framework that includes several organisational units and systems. Individual ORLEN Unipetrol Group companies verify their suppliers independently, in accordance with applicable internal guidelines. In these processes, they also indirectly consider workers in the value chain.

The ORLEN Unipetrol Group applies the following formal requirements in its cooperation with suppliers and business partners:

- Adoption of the **Code of Conduct for ORLEN Group Suppliers**,
- Acknowledgement that they are familiarised with and comply with the **Human Rights Protection Policy**,
- Acknowledgement that they are familiarised with and comply with **anti-corruption rules**,
- Integration of **anti-corruption and sanction clauses** in contracts,
- Compliance with the established OHS rules when working with **suppliers**.

We arrange supplier training focused on meeting the defined requirements, including implementing responsible conduct principles at our sites. Suppliers are also informed about channels for anonymously reporting concerns via local grievance mechanisms. Employees of suppliers working at ORLEN Unipetrol RPA locations must complete OHS training before they begin work. We share the information about our general approaches to impact management with the key stakeholders through the following communication channels:

- The Connect platform for supplier selection,
- ORLEN Unipetrol Group's website,
- ORLEN Unipetrol Group's intranet.

Considering the material importance of safety in our operations, directors of individual areas are responsible for continuously monitoring compliance with OHS regulations by suppliers and subcontractors through regular controls and supervision at our production sites. This approach is a crucial part of our procedures when cooperating with workers in the value chain and helps prevent negative impacts and manage risks related to their activities.

Processes to remediate negative impacts and channels for value chain workers to raise concerns (S2-3)

With workers in the value chain, we emphasise precautions and systematic enforcement of the safety culture. If any OHS-related fault is discovered, everyone working at our sites has the right to intervene and report it without fear of negative consequences. This approach enables us to identify and address potential negative impacts and supports experience sharing and continuous improvement of safety standards.

Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions (S2-4)

Workers of suppliers working at the organisation's sites must be familiar with workplace specifics and internal OHS procedures. To this end, they can use the Code of Conduct for Suppliers, which clearly sets the expected standards for human rights, employee development, OHS and the fight against corruption. All suppliers cooperating with the ORLEN Unipetrol Group must adopt this Code.

The ORLEN Unipetrol Group also requires operators and suppliers at ORLEN filling stations to comply with all applicable OHS regulations and procedures. These regulations and workflows represent basic rules that must be observed at filling stations. ORLEN Unipetrol RPA monitors compliance with these rules and addresses any shortcomings.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S2-5)

Maintaining the total recordable incident rate for employees and suppliers below 0.2 in 2030 is a crucial target in the Sustainable Development Strategy of the ORLEN Unipetrol Group in 2025–2035. To achieve this target, we plan a range of measures, including regular inspections of supplier workplaces, verification of their qualifications, and provision of training focused on safe workflows. As part of operationalising the parent ORLEN Group's strategy, we also strengthen the labour safety management system for supplier workers to ensure a unified, high OHS standard across the entire value chain.

Affected communities (S3)

Interests and views of stakeholders (S3, SBM-2)

Local communities are important stakeholders for the ORLEN Unipetrol Group. The Group actively engages with them through various communication channels and engagement forms, including initiatives to raise social awareness, ORLEN Unipetrol Foundation projects, community briefings, and partnerships with local governments and institutions. Respecting the rights of local communities, including human rights, is a crucial part of our approach to business and key to long-term operation. The ORLEN Unipetrol Group seeks to engage in open dialogue, transparent communication and to consider community needs in the areas where it is active. Refining, petrochemical, and energy activities are associated with inevitable adverse effects, including audiovisual and odour phenomena and impacts on soil, water, or air. This approach also includes institutionalised relations with communities. Therefore, the organisational structure includes activities for relations with the community, including ongoing communication with local inhabitants, identifying and addressing their needs, and coordinating public consultations.

The strategy focuses on reinforcing positive impacts on local communities, mainly by supporting public safety and education. The ORLEN Unipetrol Group cooperates with local governments and institutions, with the corporate foundation playing a crucial role in implementing grant, educational, and charity programmes. The ORLEN Unipetrol Group is also actively involved in dealing with crises and supports affected communities, for example, during natural disasters.

Respecting human rights and the rights of local communities is part of our business and is reflected in internal policies governing ethical conduct, relations with communities, and sustainable development. The strategic goals related to local communities are defined in the ‘Community’ pillar of the **Sustainable Development Strategy of the ORLEN Group 2025–2035**.

Material impacts, risks and opportunities and their interaction with strategy and business model (S3, SBM-3)

The industrial nature of ORLEN Unipetrol Group activities means they mostly affect the communities near our production facilities.

Characteristics of affected communities and description of impacts
The disclosed information concerns local communities living or active close to ORLEN Unipetrol Group assets, especially production plants and other operational locations. Local communities include both inhabitants of the affected areas and institutions and organisations representing them. This definition also includes communities indirectly affected by the activities of the ORLEN Unipetrol Group or its suppliers, e.g., through increased heavy-vehicle traffic or other logistics operations.

Negative impacts on local communities
Communities located in the immediate vicinity of the operational infrastructure are most exposed to potential impacts. These impacts are usually systemic and may include periodic burden from noise, emissions of odour substances, vibrations, increased traffic intensity, and impacts related to maintenance, repairs, or upgrades.

In addition to system impacts, there may be individual cases of random impacts, typically manifested through suggestions or complaints from residents.

Positive impacts on local communities

ORLEN Unipetrol Group's activities generate significant positive impacts on selected groups within the affected local communities, mainly those near the Group's production plants and other operational sites. These positive impacts arise from activities and initiatives focused on strengthening local security, social resilience, and improved approaches to education and the development of skills and competencies. They are especially important in the regions where long-term investment and infrastructure projects are implemented, as well as in the communities supported through Foundation and donation programmes. The positive impacts target specific groups within affected communities, primarily residents living near the crucial projects and local community organisations. The ORLEN Unipetrol Group implements measures in response to specific social needs, e.g., by supporting rescue systems, voluntary organisations and other publicly beneficial activities relevant to the given regions. The key activities with a positive impact implemented by the ORLEN Unipetrol Group include, but are not limited to, educational projects, employee volunteering programmes and direct financial aid to local communities. This support goes to schools, non-profit organisations, including retirement homes and children's homes. The activities also include environmental protection and cooperation with organisations focused on the environment, through partnerships and specific projects that improve the environment in affected regions. These activities help strengthen social cohesion, support local development, and improve the quality of life in the communities where the ORLEN Unipetrol Group is active.

Table 33 DMA summary for affected communities

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
S3 Affected communities	**Economic, social, and cultural rights of communities**					
	• Soil-related impacts	• Negative impacts of ORLEN Unipetrol operations on neighbouring municipalities - noise, luminous smog, smell	Negative impact	Current	S, M, L	Own operations
	Supplementary topic: community support	• CSR projects - ORLEN Unipetrol Foundation, incl. support of technical education	Positive impact	Current	S, M, L	Own operations

Policies related to affected communities (S3-1)

The ORLEN Unipetrol Group's relations with local communities are governed by internal policies and regulations that ensure a responsible approach to business and systematic engagement of affected parties.

The central documents include:

- **Public affairs policy for regional relationships** – ensures that the ORLEN Unipetrol Group's business activities are conducted responsibly, with respect to the needs of local communities in the areas where it operates. It aims to support a transparent, coordinated approach to regional relationships across the entire Group. By implementing this policy, the Group wants to fulfil the role of a responsible entrepreneur, reliable neighbour, and active member of the local communities. Relationships with communities are founded on partnership, openness, respect, and trust, and the social context is as important as economic aspects.
- **Human Rights Protection Policy** – provides a framework for ensuring respect for human rights within ORLEN Unipetrol Group activities and encourages the broader stakeholder engagement, including local communities. These principles conform with:
  - the Universal Declaration of Human Rights,
  - United Nations Declaration on the Rights of Indigenous Peoples,
  - ILO Convention No. 169,
  - the OECD Guidelines for Multinational Enterprises,
  - UN Guiding Principles on Business and Human Rights.
- **Policy of charitable activities of the ORLEN Unipetrol Group** – defines the rules for providing, using, and accounting for donations. It also identifies priority areas for supporting communities and provides a strategic framework for implementing community and philanthropic activities, especially through the ORLEN Unipetrol Foundation.

In addition to the policies described above, the ORLEN Unipetrol Group has also implemented special internal regulations to manage infrastructure safety and address emergencies, including accidents and safety incidents. These regulations are designed to minimise the negative impact on the environment and inhabitants of areas near our production sites.

All these policies and procedures apply equally to all affected community groups and ensure an equal approach to managing the impacts of ORLEN Unipetrol Group activities.

Compliance with international standards and human rights incidents

During the reporting period, the ORLEN Unipetrol Group did not identify any cases of non-compliance with UN principles on business and human rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises in relation to affected communities. No significant incidents or cases of human rights violations were recorded in the reporting period which would affect local communities in the areas where the ORLEN Unipetrol Group is active.

Processes for engaging with affected communities about impacts (S3-2)

The ORLEN Unipetrol Group systematically manages its relationships with local communities, including local inhabitants, their organisations and associations, local and other authorities, and institutions. These activities include raising social awareness, the ORLEN Unipetrol Foundation programmes, briefings with communities, and partnerships with local governments and public institutions. As part of its commitment to support local communities, the ORLEN Unipetrol Group actively cooperates with stakeholders through various communication channels. The Public Affairs unit or the ORLEN Unipetrol Foundation regularly receive suggestions, applications and communications about supporting social initiatives from local governments, civil society organisations, and individuals. We systematically evaluate and address these requests in line with internal procedures.

Transparent communication allows local communities to access information about our activities and actively participate in formulating and implementing community initiatives, supporting cooperation and sustainable regional development. We communicate regularly with municipalities and other local partners. Public Affairs specialists continuously, usually on a quarterly basis, evaluate the efficiency of the cooperation and the established mechanisms.

Processes to remediate negative impacts and channels for affected communities to raise concerns (S3-3)

The ORLEN Unipetrol Group systematically manages the impacts of its activities on local communities to prevent negative effects and minimise their scope. Where the impacts cannot be eliminated, the Group introduces adequate remedial and compensation measures and assumes responsibility for the damage caused, including property damage (if any). To mitigate impacts, the Group applies technical and operational measures, continuously optimises operations, and actively collaborates with affected communities. We manage operational effects such as flaring, noise or luminous smog systematically and in accordance with applicable legislation. We also create positive impacts by investing in community development and increasing the quality of life in the regions where we operate. This approach is supplemented by preventive activities, including timely information about planned activities and open dialogue with stakeholders.

The public can use available, transparent channels to communicate with us, including email addresses (regionalni-publicaffairs@orlenunipetrol.cz, info@orlenunipetrol.cz) and contact information for coordinators responsible for relations with communities. These channels enable them to submit suggestions, comments and complaints and encourage bidirectional communication.

The Group's communication approach is based on CSR principles and includes:

- A regular dialogue with municipalities and their representatives, including participation in public meetings,
- Providing information about environmental and operational aspects of activities,
- Cooperating with public institutions, security services, and cross-border partners,
- Awareness and educational activities for the public and schools,
- Using a broad range of communication tools, including digital channels and social media.

The system includes whistleblowing mechanisms, including anonymous channels (e.g., telephone, mail, specialised systems). **Whistleblowers are protected by internal regulations, primarily on whistleblowing and the Code of Ethics of the ORLEN Unipetrol Group.**

The Group continuously evaluates communication efficiency and established mechanisms based on the number and nature of suggestions and complaints. In 2025, the ORLEN Unipetrol Group registered several suggestions regarding odour perceptions filed via standard communication channels related to the environment (e.g., email or telephone). The Group addressed these suggestions in cooperation with expert units responsible for the environment. The Public Affairs unit was informed about these cases and provided support when communicating with the affected municipalities.

Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions (S3-4)

All implemented activities comply with adopted internal policies and responsible business principles. To support activities focused on local communities, the ORLEN Unipetrol Group allocates:

- Funds to community programmes and initiatives,
- Human resources, including specialists in Public Affairs and relations with communities, expert teams and employees engaged in volunteering,
- Technological, infrastructure, and information resources supporting the implementation and communication of these activities.

These achievements reflect our regular dialogue with stakeholders and transparent communication about projects and activities with communities. The health and safety of inhabitants is always our top priority.

In an effort to be a good neighbour and support community life, the ORLEN Unipetrol Group invests in:

- Projects impacting the environment and protection of surroundings,
- Instruction focused on natural sciences and the environment,
- Barrier-free initiatives and community projects reinforcing cohesion.

The implemented activities are subject to regular monitoring of social and environmental impacts, which are transparently discussed with local stakeholders across all regions of our business.

In 2025, the ORLEN Unipetrol Group received several awards recognising our long-term, systematic approach to responsible business, employee care, and positive impact.

- The international **Top Employer 2025** certification confirms long-term standards in employee care, talent development, and corporate culture.
- In student rankings, the ORLEN Unipetrol Group is among the most sought-after employers, **placing 2nd in the ‘Energy, gas and petrochemical industry’ category. It was the most preferred employer in the Ústí Region.**
- **The silver EcoVadis plaque** evaluates corporate sustainability performance. This acknowledgement confirms strong procedures in key areas, including environmental protection, social and working conditions, business ethics, and responsible supply chain management. This result ranks the ORLEN Unipetrol Group among companies with higher rankings in international comparison and strengthens the trust of business partners and local communities.

Selected educational and science projects

The ORLEN Unipetrol Group supports local talent development through a wide range of educational and awareness activities implemented primarily through the ORLEN Unipetrol Foundation and partner cooperation with educational institutions. The key programmes include:

- Grant Programme for Schools,
- Grant Programme for Teachers,
- Scholarship Grant Programme,
- Fire prevention programme,
- Competitions and educational events (Magic Chemistry, A Wonderful Day with Chemistry, Plastík a jeho kouzelný kufřík),
- ‘Show Chemistry’ conference and Student Scientific Conference,
- Environmental projects, including stocking the rivers Bílina and Elbe with fish and collaboration with the Czech Beekeepers Union,
- Science popularisation programmes like Fridays with Science,
- Support of other non-profit organisations focused on education and community development.

These activities help strengthen learning, environmental responsibility, and social cohesion in the regions where the ORLEN Unipetrol Group operates.

Table 34 Key social initiatives with a positive impact on affected communities in 2025

Key performance indicators	2025, value in CZK
Scholarship Grant Programme of the ORLEN Unipetrol Foundation	
Total amount of support provided	700,000
Grant Programme for Schools of the ORLEN Unipetrol Foundation	
Total amount of support provided	3,004,100
Grant Programme for Teachers of the ORLEN Unipetrol Foundation	
Total amount of support provided	400,000
Educational programmes of the ORLEN Unipetrol Foundation	
Student Scientific Conference	127,000
Horizon Hydrogen Grand Prix	600,000
Support of local communities by the ORLEN Unipetrol Foundation	
Grant programme for voluntary firefighters	1,024,000
KomUNita	1,339,589
Volunteer Days	80,000
Donations to Towns and Municipalities	4,570,000
ORLEN Unipetrol lidem (ORLEN Unipetrol to People)	1,000,000
Other donations from the ORLEN Unipetrol Foundation	
ORLEN app	782,580
Fulfilled Wishes	436,968
Sports club	330,000
Talents	243,000
Other foundation contributions	5,029,760
Total amount of support – donations from the ORLEN Unipetrol Foundation	**19,666,997**
Total amount of support – sponsorship projects – sport	**20,894,113**
Total amount of support – sponsorship projects – culture and science	**13,376,446**

As part of transparency efforts, the ORLEN Unipetrol Group provides a list of sponsorship and support activities implemented in the given period. This overview does not include activities associated with HC Verva Litvínov, which are registered and reported separately because of their specific character, scope and significance, as including them could disturb the comparability and transparency of other sponsoring activities within ESG reporting.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S3-5)

The Sustainable Development Strategy set out strategic priorities in the ‘Communities’ pillar for the years 2025–2030, including long-term ambitions with an outlook after 2035.

As part of managing negative impacts and enforcing positive impacts, the ORLEN Unipetrol Group primarily focuses on

- Implementing technological solutions to minimise adverse effects on the environment and local communities,
- Implementing activities contributing to the development of the regions where the company operates,
- Maintaining an open, transparent and continuous dialogue with local communities and their representatives
- Conducting systematic evaluations of planned project locations with emphasis on identifying potential impacts.

Consumers and end-users (S4)

Interests and views of stakeholders (S4, SBM-2)

In its activities, the ORLEN Unipetrol Group systematically considers consumers' and end-users' needs. This approach is reflected primarily in product and service design and development, communication with customers and customer care processes, with special emphasis on safety, quality and the overall customer experience. In its operations, the company implements solutions aimed at improving product and service quality and energy efficiency. The ORLEN Unipetrol Group strongly focuses on customer satisfaction, high-quality services, and continuous innovation. This reinforces its leading position in the retail market.

In 2025, the ORLEN Unipetrol Group continued to improve the availability and user-friendliness of its products and services, including the development of self-service solutions and other measures to improve the quality of the customer experience.

The strategic direction of activities focused on end-users is defined with an emphasis on compliance with relevant legislation, especially in consumer protection and the protection of our client's personal data. We support the strategy's implementation by systematically collecting and evaluating feedback from consumers and end-users and continuously analysing their needs and expectations. Feedback gained through customer contact channels, satisfaction surveys and behavioural analyses is a key input for continuous improvements to products, services, and the overall customer experience.

Material impacts, risks and opportunities and their interaction with strategy and business model (S4, SBM-3)

The key identified impacts primarily include access to products and services, access to transparent and comprehensible information, and responsible sales and marketing practices. The main opportunities include establishing e-vehicle charging stations. These areas are considered closely and systematically in customer relationship management and product and service development.

Main customer and end-user categories

- **Customers at filling stations** using fuel products and supplementary services, as well as the non-fuel offer, including foodstuffs, drinks, consumer goods, and the related services (e.g., car wash).
- **Customers of the e-mobility infrastructure** using publicly accessible car charging solutions.
- **Customers of digital channels**, especially users of e-commerce platforms and mobile apps.
- **Recipients of marketing and information communications**, addressed through media such as print media, television, radio or outdoor advertising, and social media.

Table 35 Especially vulnerable groups of consumers and end-users included in the reporting

Impact	Description of the consumer end end-user group
Using products that are essentially harmful for human health or can increase the risk of adverse health impacts.	Customers using our fuels may be exposed to noxious fumes or at risk of explosion, as well as customers buying goods other than fuel at our filling stations, including tobacco products, alcoholic beverages, and energy drinks. Using fuels and natural gas, especially without due prudence, may represent a risk of burns or poisoning. We highly emphasise compliance with applicable health and safety standards and that consumers receive all relevant information.
Potential impact on the right to privacy and personal data protection.	This group primarily includes mobile app users. Potential interference with consumer privacy can also occur in connection with the operation of CCTV systems at ORLEN filling stations, where personal data is processed, including images of people or car number plates. Our website and mobile app apply contractual terms and conditions and privacy protection principles while promotional campaigns follow their own rules.
Provision of accurate information about a product or service to prevent their potentially harmful use.	Customers using our oil-based products, electricity and gas, e-car charging services, non-fuel services or supplementary services such as car washes. Consumers are duly informed about the properties of our products and services as well as about all risks associated with their use. Products available at filling stations are labelled in accordance with applicable regulations, including the requirements for fuel labelling and information about allergens on food products. Communications include clearly visible directions for using car washes, filling stations, and e-car chargers (including the app). For courier services, instructions are sent by email, SMS and mobile app notifications.
Marketing and sales strategies and their impact on health or privacy.	Consumers especially sensitive to communication procedures and marketing strategies, including people buying tobacco products, alcoholic and energy drinks. These products are sold exclusively to adults not being under the influence of narcotic substances. We organise specialised training for filling station employees about responsible sales procedures. In addition, the POS systems include mechanisms supporting compliance with these procedures.

Identified impacts and opportunities related to consumers and end-users are closely linked to the strategy and business model. Their systematic inclusion and integration into decision-making processes support the performance of the company's long-term strategic goals. This includes developing a resilient, safe and sustainable business model based on customer trust, high-quality products and services and a responsible approach to customer relationship management across all segments.

Table 36 DMA summary for consumers and end-users

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
S4 Consumers and end-users	**Social integration of consumers and end-users**					
	• Access to products and services	• We ensure non-stop availability of goods and services	Positive impact	Current	S, M, L	Own operations + customers
		• Installation of e-car chargers	Opportunity	Current	S, M, L	Own operations + customers
	• Access to (quality) information	• Information mechanisms in sales and service processes in the retail network	Positive impact	Current	S, M, L	
	• Responsible marketing procedures	• Thorough care when informing end-users	Positive impact	Current	S, M, L	

Policies related to consumers and end-users (S4-1)

The principles applied at the ORLEN Unipetrol Group for consumers and end-users primarily cover consumer rights protection, product and service safety and quality, responsible marketing practices and human rights protection, with special emphasis on protecting vulnerable groups, especially minors. The aim is to ensure a consistent, transparent and responsible approach across all customer segments while respecting applicable laws and regulations in the Czech Republic, EU regulatory requirements, and internationally recognised standards.

These principles apply to all companies in the ORLEN Unipetrol Group and all operational activities connected with interactions with consumers and end-users in the Czech market, while also considering ties to broader international activities. The principles apply to all consumer and end-user categories, and specific measures can be adjusted to the specifics of individual customer groups, such as customers at ORLEN filling stations, users of the e-car charging infrastructure, users of digital tools and mobile apps, and customers of e-commerce channels. The principles apply to all customer experience stages, including pre-sales communications and marketing, sales, and subsequent customer care, including handling complaints. Directions for using the services are easily accessible at filling stations. Employees and key suppliers learn the principles through training courses, workshops, internal communication tools, and information meetings. Business partners and suppliers are contractually bound to comply with the ethical, safety and operational standards defined by the Group.

Compliance with the principles is subject to regular monitoring. This process includes, but is not limited to, analysing customer complaints and incidents, evaluating compliance with legislation, supervising personal data protection and marketing activities, and evaluating the efficiency of the measures adopted. Monitoring also includes identifying areas requiring remedial or improvement measures.

The Board of Directors of the ORLEN Unipetrol Group is responsible for creating, developing and implementing policies in crucial areas, including, without limitation, privacy protection, freedom of expression, access to information, health and safety, children protection, prohibition of discrimination, providing access to products and services, responsible marketing practices, and food safety.

The Group has in place a wide array of internal policies and regulations, including:
- Integrated Management System Policy,
- environmental policy,
- public affairs and public relationship management policy,
- Human Rights Protection Policy,
- policy of trade secret protection,
- policy applicable to CSR and charitable activities,
- personal data protection policy.

Regarding personal data, we adhere to the standards established by the General Data Protection Regulation (GDPR) and the guidelines provided by the Personal Data Protection Office. The approach to human rights is based on internal guidelines, national legislation, and internationally recognised standards and guidelines, including:
- Universal Declaration of Human Rights,
- ILO Declaration on Fundamental Principles and Rights at Work, based on key ILO conventions,
- the UN Guiding Principles on Business and Human Rights – Protect, Respect, Remedy framework,
- the OECD Guidelines for Multinational Enterprises,
- performance standards of the International Finance Corporation (IFC),
- ten principles of the UN Global Pact.

The key certifications include, but are not limited to:
- ISO 14001:2015 (environmental management),
- ISO 9001:2015 (quality management system),
- ISO 45001:2018 (occupational health and safety),
- ISO 50001:2018 (energy management).

The following documents also apply:
- Code of Ethics (addressing the access to products and services with emphasis on the obligation to ensure high quality and minimise the negative impact),
- principles of complying with competition laws,
- organisational standards,
- manual for hazard analysis and critical control points (HACCP) (at filling stations),
- directions for correct Good Hygiene and Production Practices (at filling stations),
- systems and procedures regulating product safety and access to food information,
- Code of Ethics published by the Advertising Council.

Processes for engaging with consumers and end-users about impacts (S4-2)

The ORLEN Unipetrol Group uses structured procedures to work with consumers and end-users to identify, prevent and mitigate the potential and actual impact of its activities on them. Consumers engage through various communication channels, including customer lines, digital platforms, mobile apps, customer surveys and direct interactions in the retail network. These tools allow us to systematically gather feedback, identify risks and monitor customer satisfaction. Specialised units regularly analyse and evaluate the suggestions, especially regarding customer service, marketing, corporate communication, and quality management and retail network operations. These units ensure that the relevant insights are reflected in everyday decisions, the setting of internal processes, and product and service improvements. The cooperation procedures also include mechanisms for handling customer complaints and suggestions, enabling us to respond in a timely manner to the identified problems and adopt remedies. These mechanisms also include monitoring recurring issues and systematically implementing improvements.

Also, the ORLEN Unipetrol Group considers the impact on customers when developing new products and services, marketing activities and pricing and distribution strategies. We emphasise product safety, information transparency, personal data protection, and responsible marketing practices. The Group's managerial and expert units implement procedures for cooperation with consumers, and the Board of Directors oversees overall process efficiency.

We actively monitor and evaluate customer feedback across digital channels, including Google, Google Play, the App Store, and social media. The analysis considers both qualitative suggestions (e.g., comments and reviews) and quantitative indicators (evaluations, their development and distribution within customer service channels). The Group systematically uses these insights in its marketing and sales activities, including communication campaign testing (e.g., commercials) and product portfolio optimisations. They also contribute to modernising the filling station infrastructure, improving the technical quality of services, and raising customer experience standards.

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns (S4-3)

The ORLEN Unipetrol Group provides varied, easily accessible channels for suggestions and complaints. Customers can use the following communication channels to submit their suggestions and complaints:

- online form for complaints and feedback available on the websites of ORLEN Unipetrol Group companies,
- telephone customer lines,
- specialised email addresses,
- traditional mail sent to the addresses of individual Group companies,
- official social media profiles,
- personal submissions at filling stations or via customer service centres.

These mechanisms allow us to identify potential impacts on consumers and end-users in a timely manner and enable us to resolve the situations effectively. All received suggestions are duly recorded, assessed and dealt with in line with internal procedures, including the adoption of remedies and precautions.

Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions (S4-4)

We systematically adopt measures to manage significant impacts on consumers and end-users and to use the opportunities identified. These measures are integrated into the Group's operational, business and strategic activities. The adopted measures focus primarily on ensuring high-quality and safe products and services, strengthening the protection of personal data and customer privacy, ensuring transparent and comprehensible communication and developing efficient mechanisms for submitting and handling suggestions and complaints. We also emphasise service accessibility, including consideration of the needs of vulnerable groups, and responsible marketing practices. We actively use opportunities to increase customer satisfaction, innovate digital services, and develop new products that meet changing customer needs.

Sustainable marketing procedures

The ORLEN Unipetrol Group ensures that procedures related to marketing, sales and personal data processing do not cause or contribute to a negative impact on consumers and end-users. This approach is based on transparent data administration principles, systematic monitoring of marketing communications and consistent compliance with applicable legislation and internal standards. The ORLEN Unipetrol Group is aware of the potential tension between fulfilling business targets and preventing the negative impact on customers. Still, the Group achieves strong performance, including sales growth, without jeopardising the security, rights and trust of consumers and end-users. This commitment is reflected in specific measures and procedures in crucial areas, including, but not limited to, responsible marketing, personal data protection, ethical sales practices, high standards of customer service, and protection of vulnerable groups, including children.

Access to products and services

We implement initiatives to systematically align our offer with the needs of consumers and end-users. These activities aim to maintain high satisfaction with products and services, reinforce customer loyalty and build long-term trust.

In practice, these measures include:

- optimising sales processes and increasing customer service standards in the retail network,
- development of convenience (non-fuel) products and services,
- offer of alternative fuels,
- initiatives targeting the lowering of barriers when using the charging infrastructure, including user comfort improvements,
- e-mobility is a significant area of future development, both in individual mobility and in public transport and the transport of goods. We operate a charging infrastructure network that we continuously expand and modernise in reaction to growing customer demand.

Access to information

Regarding access to information for consumers and end-users, we implement measures to ensure transparent, accurate, and comprehensible information at filling stations. These measures include but are not limited to, providing clearly structured information about fuel prices, fuel composition and environmental aspects, including the availability of alternative fuels. We also continuously improve digital channels (e.g., mobile apps and website interfaces), which give customers easy access to current information about products and services, and we standardise product labelling directly at filling stations. This approach also includes staff training so they can provide customers with relevant and consistent information. The ORLEN Unipetrol Group focuses on minimising incorrect or incomplete information, which could negatively affect customer decisions or erode trust. We also use opportunities created by growing demand for transparency and sustainable products to increase customer satisfaction and loyalty. We regularly evaluate the efficiency of these measures through customer feedback, internal audits, and complaints monitoring. The results show growing customer awareness and fewer incidents linked to insufficient or unclear communication. Based on these insights, the team further develops and updates the measures to ensure a high standard of access to information.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S4-5)

The current targets primarily focus on defining strategic directions, setting standards and implementing operational initiatives related to customer relations. The process of defining key measures for consumers and end-users is based on evaluations of the performance of customer-oriented sales and service channels, the Group's transformation initiatives, and newly built customer-focused procedural architecture. The customer perspective is systematically incorporated through data analysis from customer service, satisfaction surveys, and other feedback mechanisms. This approach forms the basis for implementing measurable targets and performance indicators for relationships with consumers and end-users.

04

COMPANY GOVERNANCE



Business conduct

Business conduct (G1)

The role of the administrative, management and supervisory bodies (GOV-1)

The ORLEN Unipetrol Group recognises its responsibility to all stakeholders, especially customers, business partners, the sole shareholder, employees, and other relevant entities. In its governance activities, it strives to ensure transparent, ethical, and responsible business practices. ORLEN S.A. is the sole shareholder of the ORLEN Unipetrol Group. It has a decisive impact on the Group's strategic directions and ensures the key governance pillars. Through its competencies, ORLEN S.A. helps establish control mechanisms and oversight of the Group's activities. The Group's governance system also comprises administrative, management, and supervisory bodies, which together ensure efficient management, control and supervision of business activities. This framework supports integrity, transparent decision-making processes and responsible risk management, including ESG-related risks. The defined governance system complies with applicable legislation and the Group's internal policies. The Group regularly evaluates it and updates it to ensure its efficiency and compliance with current business requirements. Additional details about the structure and work of administrative, management and supervisory bodies, including their roles and responsibilities, are provided in the section **Role of administrative, management and supervisory bodies (ESRS 2, GOV-1)**.

Description of the process to identify and assess material impacts, risks and opportunities (G1, IRO-1)

Table 37 DMA summary for business conduct

ESRS topics	Subtopic	Name	Impact/risk/ opportunity	Current/ potential	Time horizon	Place in the value chain
G1 Business conduct	**Management of relationships with suppliers, including payment practices**	• Effective system of supplier selection and evaluation	Positive impact	Current	S, M, L	Own operations + suppliers
	Corruption and bribery					
	• Incidents	• Procedures in place to prevent and detect corruption	Positive impact	Current	S, M, L	Own operations + suppliers + customers

Business conduct policies and corporate culture (G1-1)

Activities are performed in accordance with business ethics and corruption prevention principles, with due skill, care and diligence and in full compliance with applicable legislation and regulatory requirements.

The key policies related to business conduct, ethics, and integrity are systematically implemented across the entire Group. During preparation and implementation, the Group consults relevant internal stakeholders to ensure these policies are efficient, comprehensible, and applicable in practice. The whistleblowing policy is also consulted in cooperation with trade union organisations.

In 2025, business conduct at the ORLEN Group was governed by the following key policies:

Code of Ethics
The Code of Ethics defines the fundamental ethical standards and behaviour principles binding for all ORLEN Unipetrol Group employees. It reflects the company's key values and sets expectations for responsible business, including relations with business partners and the broader business environment. The Code also defines our approach to ethical principles within the current scope of activities and business strategy, including best practices in business ethics.

Human Rights Protection Policy
The ORLEN Unipetrol Group applies human rights protection principles that set out the key standards of conduct and procedures relevant for the entire organisation. This policy manages, directly and indirectly, the approach to human rights protection both within internal processes and in relation to external stakeholders.

Whistleblowing
The ORLEN Unipetrol Group has mechanisms for safe and confidential reporting of suspected unfair or unlawful behaviour. Both employees and external persons can use channels such as the ethical standards ombudsman or a specialised unit for the fight against fraud that works in accordance with the whistleblowing act. This unit is responsible for detecting, preventing, investigating, and sanctioning fraudulent and corrupt conduct, and it also protects whistleblowers.

Internal Anti-corruption Programme
The anti-corruption programme includes a set of preventive and control measures, including, without limitation:
- rules for accepting and providing donations,
- monitoring key processes,
- possibility of anonymous reporting,
- verification of business partners,
- declaration of independence,
- contractual anti-corruption clauses.

The programme also includes training focused on preventing corrupt behaviours that is integrated into the initial training for employees and business partners. As such, it supplements the Code of Ethics and corporate values. In fuel wholesale, corruption risks are minimised through standardised contract terms and conditions and transparent pricing based on pre-defined mechanisms.

Code of Conduct for Suppliers
The Code of Conduct for suppliers sets out requirements for ethical, legal and responsible conduct in the supply chain. It is integrated into procurement processes and contractor management systems and is a key tool to ensure business partners comply with ORLEN Unipetrol Group's values and standards.

Description of mechanisms concerning breaches of the Code of Ethics
The values, principles, and standards outlined in the Code of Ethics apply to all ORLEN Unipetrol Group employees, regardless of their job position or contract form. If some rules do not apply to a given position, the employee must still act in accordance with the Code of Ethics and respond to or report its violations. We use a structured system to report and address breaches of internal regulations. The reporting and administering procedures differ based on the scope of the problem, the complexity of the case, and the need to maintain confidentiality and protect those involved.

Suspicions of violations of applicable standards, values and standards of conduct, or a request for an explanation of ethical dilemmas can be reported through dedicated internal channels, including immediate supervisors, the ethical standards ombudsperson or official reporting mechanisms within the whistleblowing system. All suggestions are assessed impartially, confidentially, and in accordance with applicable legislation and internal regulations, while protecting whistleblowers against retaliation.

Fig. 16 **Model for reporting and assessing questions, concerns, and violations of values and behaviour standards**

Variant 1

If you wish to report an inquiry, concern or violation of the fundamental values or standards of the ORLEN Unipetrol Group, contact your immediate supervisor first.

Variant 2

If serious reasons prevent you from turning to your manager, contact our ethical standards ombudsperson.

Variant 3

If there are any serious reasons preventing you from contacting the ethical standards ombudsperson, contact the HR director.

Variant 4

You can also submit your report (also anonymously) directly to the Safety and Control Division, using a special reporting channel, as is described in the Internal Anti-corruption Programme of the ORLEN Unipetrol Group.

Management of relationships with suppliers (G1-2)

Procurement activities in the ORLEN Unipetrol Group take place in accordance with the complex framework of internal regulations, including, without limitation, **ORLEN Group's Procurement Policy**. This framework ensures a consistent, transparent, and responsible approach to supply chain management. Building and maintaining the trust of all stakeholders is a key pillar in procurement processes. Suppliers must comply with applicable legislation and high ethical standards.

All suppliers involved in the ORLEN Unipetrol Group's procurement processes must familiarise themselves with the relevant principles and regulations and formally accept them. This obligation is a key qualification criterion verified during the initial stage of each tender procedure when assessing the supplier's qualifications.

Supplier evaluation is conducted based on pre-defined criteria set out in the Code of Conduct for Suppliers and the related internal documents. This process supports the selection of partners that share ORLEN Unipetrol Group's values and standards.

Contractual relations with suppliers systematically include provisions regarding the key responsible business areas, including:

- Environmental protection,
- Occupational health and safety,
- Compliance with international sanctions,
- Prevention of corruption,
- Transparency of the ownership structure.

The emphasis on trust and responsible partnership is also reflected in the requirement that suppliers act in accordance with the values, ethical principles and legal requirements defined in the **Code of Conduct for Suppliers of the ORLEN Group**. This Code is a key tool for managing value-chain risks and supporting sustainable business relations.

Prevention and detection of corruption and bribery (G1-3)

We apply a structured anti-corruption framework based on a cycle of interlinked activities, which includes four crucial stages: prevention, identification, verification (or investigation), and calibration. Building awareness of the issue of fighting corruption is the foundational element of this framework and a prerequisite for timely identification of potential errors. These are captured through two main channels:

- Suggestions from internal and external stakeholders, primarily through the system of reporting unfair practices and other complaints mechanisms,
- Automated notifications generated by the company's apps and control systems.

Following the initial assessment, the identified cases are forwarded for further verification or a formal investigation as part of follow-up measures. The investigation processes focus not only on confirming or refuting specific cases, but also on identifying repeated behaviour patterns and methods (modus operandi) associated with corruption and fraud. The gained insights are then used to improve internal control mechanisms, mainly by **calibrating and modifying corporate systems and processes**.

The anti-corruption policy aims to prevent incidents and minimise their negative impact (if any). As part of this approach, suppliers and tender participants are required to declare **the absence of conflicts of interest** and ties to other tender participants that could undermine its transparency and integrity.

Systematic **integration of anti-corruption clauses in contractual relations** is an integral part of risk management. These clauses enable continuous supplier monitoring and help detect and address potential corruption incidents in a timely manner. The ORLEN Group standardises these principles and uses them to strengthen transparency and responsible business practices.

Training and raising awareness

The ORLEN Unipetrol Group systematically builds awareness of corruption prevention and ethical behaviour through targeted training programmes. All employees must participate in training focused on the fight against corruption, which is an integral part of competency development with respect to compliance and supports a unified understanding of the company's ethical standards. In addition to blanket training, specific employee groups in control and safety functions receive advanced training. Specific employees in the Control and Safety Division participate in specialised training courses on handling notifications of unfair practices and whistleblower protection. Members of the Board of Directors and supervisory bodies are also included in the training programmes, ensuring accountability and setting an example from top management.

The training content covers the key elements of the ORLEN Group's anti-corruption framework, mainly:

- Fight against corruption and fraud prevention,
- Whistleblower protection,
- Conflict of interest management,
- Rules for accepting and providing donations.

This end-to-end training approach encourages a unified understanding of the rules, reinforces a corporate culture of integrity, and supports efficient corruption risk management.

Table 38 Persons in positions with the highest corruption risk to whom training programmes apply

No. of persons in positions with the highest corruption risk	No. of persons in positions with the highest corruption risk to whom training programmes apply	Share (%)
628	628	100

Table 39 No. of members of administrative bodies (Board of Directors, Supervisory Board) who participated in training about the fight against corruption and bribery

No. of members of management and supervisory bodies (Board of Directors and Supervisory Board) to whom training was provided in 2025
21

Confirmed incidents of corruption or bribery (G1-4)

We apply an integrated anti-corruption framework based on the principles described in G1-1 to effectively prevent, identify, and address potential violations related to corruption and fraud. This framework is supplemented by systematically building employee awareness through mandatory and regularly repeated training courses focused on corruption prevention and support of ethical behaviour.

In the reporting period, the ORLEN Unipetrol Group did not record any final conviction for violating corruption and bribery regulations.

Political influence and lobbying activities (G1-5)

ORLEN Unipetrol Group representatives actively participate in professional consultations on proposed regulatory measures at the national and European levels, both directly and through relevant professional associations. The ORLEN Unipetrol Group is an active member of professional organisations and associations like the Confederation of Industry of the Czech Republic, the Association of Chemical Industry of the Czech Republic, and the Chamber of Commerce of the Czech Republic. Through these platforms, it contributes to professional debate and shapes opinions on regulatory issues. The company consistently adheres to the principle of political neutrality. It does not provide any financial or other support to political parties, movements, or organisations with political ties and is not engaged in their activities. The collaboration with public authorities is based on expertise, transparency, correctness, and mutual respect.

Employees are required to prevent conflicts of interest and refrain from any activities that may compromise the company's creditworthiness or good name. Employees must separate any civil or political engagement from work duties and must not negatively impact the company. The ORLEN Unipetrol Group requires them to comply with the Code of Conduct for Suppliers, which also includes a commitment to actively prevent corruption and implement corresponding precautions in their activities. In accordance with the ORLEN Group's charity policy, providing direct or indirect support for political purposes is prohibited. We neither provide nor assess donation applications from political parties, related entities, or selected organisations such as professional associations, professional local governments, employer organisations or other business entities outside the set framework. This approach enhances the company's transparency and the ethical functioning in public engagement.

Payment practices (G1-6)

We have internal policies on payment practices, including standard payment terms aligned with market standards for individual business segments. To ensure the timely performance of obligations, we also set general principles governing the payment process supported by detailed operational procedures and internal directions.

The ORLEN Unipetrol Group does not have a single standard payment deadline. In 2025, standard payment terms ranged from 21 to 90 days. This variability reflects the scope and diversity of the company's operations, as it cooperates with suppliers from many countries across various industries and different legal and regulatory environments. We determine payment terms based on the type of goods or services purchased, as well as the specific requirements and operational needs associated with valid contracts.

The average time to pay invoices, calculated as a weighted arithmetic average from the date a contractual or statutory payment time limit begins, was 29.56 days.

We recorded no overdue obligations as of 31 December 2025. We make all payments in accordance with the general terms of business and master contracts.

Table 40 No. of payments in accordance with standard payment terms

Entity	No. of payments to the undertaking	No. of payments in accordance with standard payment terms	Share of payments in accordance with standard payment terms
ORLEN Unipetrol Group	460,568	370,202	80.38 %

List of abbreviations

ACHVK – *Areál chemických výrob Kralupy nad Vltavou*
AIB – Association of Issuing Bodies
AOX – halogenated organic compounds
APC – advanced process control
BAT – best available techniques
BČOV – biological wastewater treatment plant
BDEP – basic design engineering package
OHS – occupational health and safety
BREF – best available techniques reference document
B2B – business to business
B2C – business to consumer
CCS – carbon capture and storage
CEE – Central and Eastern Europe
CLP – classification, labelling and packaging
CO_2 – carbon dioxide
CRM – critical raw materials
CSO – chief sustainability officer
CSRD – Corporate Sustainability Reporting Directive
WWTP – wastewater treatment plant
DCPD – dicyclopentadiene
DMA – Double Materiality Assessment
EDC – ethylene dichloride
EFRAG – European Financial Reporting Advisory Group
EEA – European Economic Area
ECHA – European Chemicals Agency
EJ – exajoule
EMS – environmental management system
EnMS – energy management system
EPD – environmental product declaration
E-PRTR – European Pollutant Release and Transfer Register
ERM – enterprise risk management
ESG – environmental, social and governance
ESRS – European Sustainability Reporting Standards
EU – European Union
EU ETS – European Union Emissions Trading System
EUA – European Union Allowance
FAC – first aid case
FCC – fluid catalytic cracking
FVI – photovoltaic installation
GDPR – General Data Protection Regulation
GHG – greenhouse gas
GOV – governance
GWh – gigawatt hour
HACCP – Hazard Analysis and Critical Control Points
HGP – hydraulic groundwater protection
HR – human resources
HSMS – health and safety management system
CHCO – chemical consumption of oxygen
IFC – International Finance Corporation
ILO – International Labour Organisation
IMS – integrated management system
IPCC – Intergovernmental Panel on Climate Change

IPCC AR6 – Sixth Assessment of Intergovernmental Panel on Climate Change
IPR – integrated pollution register
ISCC – International Sustainability and Carbon Certification
ISO – International Organization for Standardization
IT – information technology
IUCLID – International Uniform Chemical Information Database
KPI – key performance indicators
kt – kiloton
ktpa – kilotons per year
LDAR – leak detection and repair
LRQA – Lloyd's Register Quality Assurance
LTI – lost time injury
LTIFR – lost time injury frequency rate
MB – market-based method
MBO – management by objectives
MTC – medical treatment case
MWh – megawatt hour
N/A – not available
NGFS – Network for Greening the Financial System
NH_3– ammonia
NMVOC – non-methane volatile organic compounds
NO_x – nitrogen oxides
OCS – Operation Clean Sweep
OECD – Organisation for Economic Co-operation and Development
PPE – personal protective equipment
ORC – Organic Rankin Cycle
UN – United National
RES – renewable energy sources
PCDD/PCDF – dioxins and furans
PFAS – per- and polyfluoroalkyl substances
POX – partial oxidation
PWO – plantwide optimizer
QMS – quality management system
R&D – research and development
RCP – Representative Concentration Pathways
REACH – Registration, Evaluation, Authorisation and Restriction of Chemicals
RED III – Renewable Energy Directive III
RES+ – Modernisation Fund – New renewable sources in energy
RFNBO – renewable fuels of non-biological origin
RM – residual mix method
SBM – strategy and business model
SO_x – sulphur oxides
SQAS – safety and quality assessment system
SSP – Shared Socioeconomic Pathways
SVHC – substances of very high concern
TCFD – Task Force on Climate-related Financial Disclosures
tCO_2e – tonnes of CO_2 equivalent
TOC – total organic carbon
TRIR – total recordable incident rate
TRR – total recordable rate
VaK – *Vodárny a kanalizace*
Visual MESA – energy optimisation system
VOC – volatile organic compounds



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