



# Annual Report for 2024

ORLEN Unipetrol RPA s.r.o.

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The annual report of ORLEN Unipetrol RPA s.r.o. is prepared under the provisions of section 21 of Act No. 563/1991 Sb., on Accounting, as amended.

## 1 IDENTIFICATION DATA AND OVERVIEW OF COMPANY ACTIVITIES

**Company name:** ORLEN Unipetrol RPA s.r.o.

**Registered office:** Litvínov – Záluží 1, postcode: 436 70, Czech Republic

**Reg. No. (IČ):** 275 97 075

### **Registered capital**

CZK 11,147,964,000 – registered on 5 August 2014

### **Company foundation**

The merger of CHEMOPETROL, a.s., having its registered office at Litvínov – Záluží 1, district of Most, postcode: 436 70, Reg. No. 25003887, and UNIPETROL RAFINÉRIE, a.s., having its registered office at Litvínov – Záluží 1, postcode: 436 70, Reg. No. 25025139, established a successor company, UNIPETROL RPA, s.r.o. As a result of the above merger, effective as of 1 January 2007, the assets, including the rights and obligations arising from the labour relations of the acquired companies CHEMOPETROL, a.s. and UNIPETROL RAFINÉRIE a.s. were transferred to UNIPETROL RPA, s.r.o. This information was entered in the Commercial Register on 1 August 2007. On 1 February 2021, the Company changed its name to ORLEN Unipetrol RPA s.r.o.

The sole shareholder is the joint-stock company ORLEN Unipetrol a.s., with its registered office at Praha 4, Milevská 2095/5, postcode: 140 00 (until 30 September 2018, the registered office of the Company was at Na Pankráci 127, Praha 4, postcode: 140 00).

The Company is part of the consolidation group, ORLEN Unipetrol a.s. The sole shareholder of ORLEN Unipetrol a.s. is Polski Koncern Naftowy ORLEN S.A.

### **Principal objects of business activities**

ORLEN Unipetrol RPA is a leading Czech company producing and processing raw materials for the refining, petrochemical, and agrochemical industries, which is also reflected in the abbreviation RPA: refinery, petrochemistry, agrochemistry. The Company primarily supplies motor fuels, fuel oils, bitumen, liquefied petroleum products, oil hydrogenates, other refinery products, olefins and aromatics, agrochemicals, carbon black and sorbents, and polyolefins (high-density polyethylene and polypropylene).

## Changes made in the object of business activities to 31 December 2024

No changes were made to the object of business activities in 2024.

## Changes entered in the Commercial Register in 2024

Changes were entered in the Commercial Register in 2024. They are specified in Chapter 1.1, EXECUTIVES.

### Authorised representative

#### 1.1 EXECUTIVES

MARIUSZ MAREK WNUK	in office since 25 June 2024
ZBIGNIEW MARIUSZ PAWŁUCKI	in office since 25 June 2024
AGNIESZKA BOBRUKIEWICZ	in office since 1 September 2024
MILAN BREJCHAL	in office since 1 October 2024
ZDENĚK JÍRA	in office since 1 November 2024

#### Changes in statutory representatives during 2024:

Position	Name	Change	Date of change
Statutory representative	Zbigniew Leszczyński	resigned	5 March 2024
Statutory representative	Tomasz Wiatrak	resigned	16 April 2024
Statutory representative	Katarzyna Woś	resigned	16 April 2024
Statutory representative	Ryszard Pilch	resigned	25 June 2024
Statutory representative	Maciej Romanów	resigned	25 June 2024
Statutory representative	Mariusz Marek Wnuk	appointed to the office	25 June 2024
Statutory representative	Zbigniew Mariusz Pawlucky	appointed to the office	25 June 2024
Statutory representative	Agnieszka Bobrukiewicz	appointed to the office	1 September 2024
Statutory representative	Tomáš Herink	recalled from the office	1 October 2024
Statutory representative	Milan Brejchal	appointed to the office	1 October 2024
Statutory representative	Adam Jarosz	resigned	31 October 2024
Statutory representative	Zdeněk Jíra	appointed to the office	1 November 2024

## 1.2 MANAGEMENT

In this Report's period, the Company's management comprised its executives.

## 2 FINANCIAL RESULTS

### Statement of Profit or loss and other comprehensive income

The combination of the ongoing difficult geopolitical and macroeconomic situation destabilising the refining and petrochemical segments for a long time and extraordinary unexpected operational impacts (discovery of an unexploded bomb from World War II at the Litvínov site) negatively affected the 2024 result. The Group's performance in 2024 as measured by Profit from operations (EBIT) was impacted by recognition of the impairment to Petrochemical segment in the amount of CZK 7 228 million and amounted to CZK (10 550) million compared to CZK 8 630 million in 2023. In 2024 the Company reported a net loss in the amount of CZK 11 107 million (2023: net profit of CZK 5 402).

### Statement of financial position

As at 31 December 2021, the Company had non-current assets of CZK 64 916 million. In 2024, the Company acquired tangible and intangible assets with a total value of CZK 13 552 million. The majority of investments were made in the petrochemical segment followed by investments in the refining and retail segments.

As at 31 December 2024, the value of current assets amounted to CZK 41 739 million.

The Company's shareholders' equity decreased to CZK 51 883 million as at 31 December 2024.

## 3 RISK MANAGEMENT

The Company is exposed to financial risks, mainly foreign currency risk due to the high proportion of sales and purchases in foreign currencies, and commodity risk resulting from time mismatch between transactions of seaborne purchase of crude oil and sales of crude oil products and EUAs price volatility. These risks are mitigated by hedging transactions based on the Company's hedging strategy.

## 4 INFORMATION ON ANTICIPATED DEVELOPMENTS

The main development trends of the Company and the entire ORLEN Unipetrol Group include the development and increase of petrochemical production, integration of refinery assets, involvement in low-emission energy, hydrogen and circular economies, development of retail sales and strengthening the leading position in the retail market of fuel sales in the Czech Republic and further development of filling station networks in Slovakia and Hungary. Furthermore, the Company emphasises a strong R&D background and the implementation of innovations that will support all activities on a sound financial basis. The main tasks for 2025 include the marketing and sale of the product portfolio of the new production units, including the polyethylene unit (PE3) and the DCPD unit (dicyclopentadiene) in Chempark Záluží, preparation of the construction of a new energy source and a demonstration pyrolysis unit for chemical plastic recycling in Chempark Záluží, the gradual integration of the recycling company, REMAQ, s.r.o. (acquired in 2023), in the ORLEN Unipetrol Group structures and the recycled plastic portfolio development under the ENVITEN® brand. Also, the Company wants to develop its own project company, ORLEN Projekt Česká republika s.r.o., continue building the retail network in Slovakia and Hungary and successfully implement the targets arising from the new transformation strategy of the capital ORLEN Group until 2035, announced on 9 January 2025. All of the above plans are to be implemented in the context of the challenging macroeconomic environment in the refining and petrochemical industry related to the ongoing war conflict in Ukraine and the stagnation of the European economy.

## 5 EVENTS AFTER THE BALANCE SHEET DATE

On 31 March 2025, ORLEN Unipetrol a.s. and ORLEN Unipetrol RPA s.r.o. entered into an agreement under which ORLEN Unipetrol a.s. provided ORLEN Unipetrol RPA s.r.o. with a payment outside the share capital of CZK 16 billion. No other changes occurred after the balance sheet date.

## 6 OTHER INFORMATION

### 6.1 RESEARCH AND DEVELOPMENT

In 2024, ORLEN Unipetrol's development activities focused on the key pillars of the Group's strategy and operational excellence. A number of digitalisation projects were implemented, the aim of which is to modernise/optimize production processes. Digitalisation projects primarily focus on increasing the production of products with a higher added value but also on reducing the CO<sub>2</sub> emissions of our products.

In plastics development, ORLEN Unipetrol focuses on developing the PP Mosten, HDPE Liten portfolio, recycled plastics, compounds, electrically conductive plastics and additives for plastics. As for the PP Mosten and HDPE Liten products, the Company successfully modernised the portfolio of products intended for the food packaging industry, which represents almost half of the production capacity, so that these products meet the new requirements of EU legislation on food safety. New polymerisation catalysts were implemented in the operating conditions, additive systems were changed, and new product types were introduced. These efforts enabled the Company to maintain the existing customers and also to acquire new ones.

#### **DIGITALISATION**

The key digitalisation project was the implementation of the Plantwide optimiser (PWO) at the Kralupy nad Vltavou Refinery, which aims to optimise diesel production. It is an extension of the project of the same name implemented in 2023 at the Litvínov Refinery, which won in category Profit Maximisation in the 'ORLEN Group Project of the Year 2023' competition. The PWO at the Litvínov Refinery generated a profit of approximately EUR 800,000 in the first 11 months of this year.

The implementation of the Digital Twin project will significantly help increase the safety and efficiency of production at the fluid catalytic cracking (FCC) unit at the Kralupy nad Vltavou Refinery. The Digital Twin computer program, a virtual replica of real-world operations of the FCC unit, currently starts the "model debugging" process. Then it will be launched in full-fledged operations. The real-time mirroring of the technological process allows us to verify and test technological processes in terms of size, set an optimal operating mode and unveil any operational discrepancies in time.

The pilot installation of the ClearView® platform on most catalytic production units registered according to the purchasing strategy in the category „High-Margin“. ClearView is a digitally connected service that delivers closer collaboration between production units, its personnel, and

catalyst experts to enhance overall performance. This helps to optimise performance and establish best practices for the operation of the unit.

The Litvínov Refinery is preparing to switch to processing non-Russian crude oil blends. The vacuum column was replaced, which contributed to an increase in efficiency and yield of higher-value-added products by approximately 2%. The second operational test of non-Russian crude oil blends was successfully carried out at the Litvínov Refinery.

## **BIOFUELS**

This year, R&D continued searching for the most effective way to meet the 6% emission savings target in biofuels. The potential for partial replacement of the existing FAME - 1st generation biofuel with esters originating from waste animal fats TME - 2nd generation biofuel specified in RED III was verified. It was confirmed that these esters can be used as a bio-component in diesel fuel up to a concentration of 7% vol., especially in production for the summer and transitional periods. Based on these positive results, a request was made for the supply of approximately 16 kt of TME material, the partial replacement of which for FAME will generate a benefit in the winter period of CZK 23 million.

In connection with the ReFuelEU directive, a 2% addition of biodegradable materials with the abbreviation SAF "Sustainable Aviation Fuels" to JET A1 jet fuel is required from 2025. This requirement will be solved in the short term by blending SAF product (produced externally) into JET A1 at the Kralupy Refinery. In 2024, an investment with a cost of CZK 150 million was approved, which is currently in an advanced stage of development, so that it can be finally completed during Q3 2025, and continuous blending of SAF can be started.

The research teams are intensively engaged in the analysis focused on the possible start of their own SAF production to meet the ReFuelEU requirements in the medium term. Research activities are primarily focused on the possible installation of a new catalytic system in the existing hydrogenation unit U2513, which will ensure the possibility of starting continuous UCO co-processing in an amount of approximately 12 kt per year from 2030.

## **RESEARCH**

The CDU "Cyclic Deactivation Unit" was put into operation at the Litvínov Refinery. This unit is used for controlled deactivation of the FCC catalyst, enabling simulations of operating conditions used to better understand the basic principles and primarily express the effect of the transfer of contaminants present in the raw material, i.e., metals V, Ni, to the FCC catalyst. The CDU unit, in conjunction with

the ACE test unit put into operation in 2022, is planned to be used within the ORLEN Group for initial screening/comparison of FCC catalyst performance in tenders with the aim of eliminating risks associated with inefficient FCC catalyst replacement in commercial FCC units in the ORLEN Group. Additive research and implementation of new types of additives contributed to reducing the fouling rate of the isobutane column 2512-C04 and the reboiler 2515-Rb10, which led to a reduction in maintenance/cleaning costs by at least CZK 6 million.

Corrosion research confirmed that the corrosion rate of the evaporator tubes of the T700 heating plant is significantly accelerated by galvanic corrosion caused by the presence of copper particles on the inner surface of the tubes.

A new grade of peroxide-free melt-blown PP MOSTEN has been introduced in the segment of PP textiles for hygiene. ORLEN Unipetrol is one of two suppliers of this PP type in Europe.

In the automotive sector, new grades of Mosten PP intended for foams of the "EPP - expanded PP" type were successfully introduced. This PP type is used in electromobility as a structural and safety component of electric vehicles, as a copolymer to produce automotive batteries, and as PP for the production of lightweight boards for structural and building applications. Also, there are PP compounds with mineral fillers to produce AGM-type pressure car batteries and composites to produce safety elements such as buffers and the front car grilles.

The development of the Liten HDPE portfolio focuses mainly on the volume-dominant area of pressure pipes. The development of coloured pipe grades for gas and water transport with certification for markets outside Europe and a new PE type intended for large-diameter "low-sag" type pipes and pipes with higher temperature resistance, type PE-RT, is successfully underway.

A new grade of HDPE Liten for agriculture, intended for the production of netting, has been introduced. It represents the highest standard in terms of strength and durability to weight per unit area. The product is intended both for the European and international markets. New grades of HDPE Liten for construction and technical packaging have also been introduced, and materials for cable insulation are being developed.

New alternative polymerisation catalysts were introduced for the PE2 and PE3 production units, increasing production safety in the event of supply outages from standard catalyst manufacturers.

Chezacarb carbon black-based electrically conductive plastics from the ORLEN Unipetrol product portfolio have been successfully introduced to the market. They have found application particularly in the automotive industry, where they are used to shield electrical equipment from the disruptive effects of electromagnetic smog.

## 6.2 ENVIRONMENTAL ACTIVITIES

### **“Responsible Care – Responsible Chemistry Business” Programme**

The Responsible Care Programme is a voluntary global chemical industry initiative focused on supporting sustainable development in the industry with targeted improvements in plant safety and product transport and improved human health and environmental protection. The Programme reflects a long-term strategy coordinated by the International Council of Chemical Associations (ICCA) and the European Chemical Industry Council (CEFIC) in Europe. The Responsible Care Programme’s contribution to sustainable development has been awarded by the UN Programme for the Environment at the global summit in Johannesburg.

The national version of the Responsible Care Programme is the Responsible Business in the Chemical Industry, officially announced in October 1994 by the Minister of Industry and Trade and the president of the Czech Association of Chemical Industry (SCHP ČR). This programme has met the conditions of the Charter of Global Responsible Care Programmes since 2008.

In 2021, after a successful public defence, the right to use the Responsible Care logo was repeatedly granted to ORLEN Unipetrol a.s., ORLEN Unipetrol RPA s.r.o. and ORLEN Unipetrol Doprava s.r.o. In 2022, the right went to SPOLANA s.r.o. As PARAMO, a.s. is no longer a member of the Czech Association of Chemical Industry, it does not have the right to use the Responsible Care logo. Still, it continues observing the Programme’s principles.

## 6.3 SUBSIDY PROJECTS

The EU Fund Department at ORLEN Unipetrol represents a key partner when implementing the Company’s strategic projects co-financed from the EU funds. The department team provides end-to-end administration of subsidy projects, from their initiation through implementation to the financial settlement and sustainability reporting. The department’s main activities include actively searching for subsidy opportunities, preparing subsidy applications, including expert feasibility studies and coordinating project teams across the Company.

This systematic work also led to a significant achievement this year when implementing the project of "Heat Recovery from Flue Gases at Kralupy Refinery". The project has so far been supported with CZK 70 million from the EU Modernisation Fund as part of the programme for improving energy efficiency. It successfully passed a thorough check of compliance with contractual terms and conditions for selecting a contractor by the State Environmental Fund of the Czech Republic without any fault found. The innovative technology at the Kralupy Refinery, which uses special plastic heat

exchangers resistant to corrosion, significantly contributes to lowering CO<sub>2</sub> emissions and optimising energy consumption in the production process at the Kralupy Refinery. The project is a prime example of the effective allocation of EU funds for environmentally responsible modernisation of industrial production and attests to ORLEN Unipetrol's leading position in implementing environmentally friendly solutions.

## 6.4 EMPLOYMENT RELATIONS

The Company (including branch offices) had 3,218 employees as of 31 December 2024. At the end of 2024, the average age of employees was 45 years, and the average monthly wage was CZK 78,976. The Company continued the generation exchange process, the related successorship process, and individual employee development.

In 2024, the Company continued its training programmes to support digitalisation and effective managerial communication. Cooperation and communication were among other crucial topics addressed, as they are paramount to ensure effective teamwork and meet the Company's strategy. The Company organised various training activities for its employees, including on-site courses, online training sessions, e-learning programmes, and hybrid training forms. Employees participated in mandatory training courses, specialised workshops, and foreign language lessons and workshops. In addition, the Company held one-day and multi-day workshops about developing professional and soft skills.

In 2024, the Company continued cementing its position as an attractive employer and again defended its position among the most sought-after employers of the year. It actively cooperated with secondary schools and universities and supported talent development, thus building up its brand awareness among young professionals. The Company attended labour market shows and other recruitment events, presenting its career opportunities, values, and corporate culture. This strategic cooperation and direct interaction with potential candidates enabled the Company to address prospective candidates and reinforce its teams with qualified professionals.

In 2024, the Company continued recruiting and retraining new chemical production operators at its Training Centre. About 90 new employees participate in the Training Centre sessions on average each year, including theoretical and practice training. The theoretical training is provided by over 30 internal lecturers who give lessons in about 40 different thematic modules. The practical operator training takes place at the Training and Distillation Unit, Training Laboratory, Multiskilling Workshop, the Operator Training Simulator control room, and the training polygon for firefighters. A new training site, Steam Condensation Unit, was built in 2024, and a permanent exhibition about the history of Chempark Záluží was opened in the Training Centre building. The Training Centre continues to provide site tours for secondary school and university students. In 2024, they welcomed 667 participants. The Centre also offers practical professional training, which was attended by 75 secondary school and university students.

The HR Department continued its efforts, focusing on streamlining all HR processes and implementing advanced and innovative solutions for cost optimisation.

In social policy, employees were offered a varied range of benefits that the Company uses to satisfy their individual needs: electronic meal vouchers, electronic Cafeteria, a contribution to a private pension scheme or life insurance, a contribution to a child's recreation, online sports lessons, and many more. Care for the employees' health is also an essential segment for the Company. Employees could use benefits for above-standard healthcare services, a wide range of activities related to recreation and relaxation, online medical counselling and ordering medical appointments, and visits to various sports facilities.

Healthcare services for employees have long been provided by physicians from a contracted medical facility.

## 7 FINANCIAL STATEMENTS

The audit report forms an integral part of this Report. The audit report contains the financial statements for 2024 in the following extent:

- Income Statement for 2024
- Balance Sheet as of 31 December 2024
- Statement of Changes in Equity for 2024
- Cash Flow Statement for 2024
- Notes to the Financial Statements for 2024

## 8 REPORT ON RELATIONS BETWEEN THE RELATED PARTIES

The Report on Relations between the Related Parties forms an integral part of this Report.

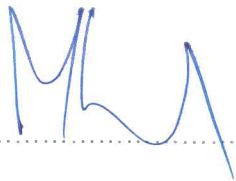
Signature of the governing body - authorised representative of the Company

Title Executive

Name: Mariusz Marek Wnuk

15 -04- 2025

Signature.....

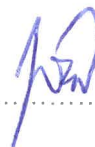


Title: Executive

Name: Zdeněk Jíra

15 -04- 2025

Signature.....



Schedules:

- 1 Auditor's Report
- 2 Financial Statements for 2024
- 3 Report on Relations for 2024

Company names (e.g., ORLEN Unipetrol a.s., ORLEN Unipetrol RPA s.r.o., etc.) are in this Report also given in their shorter versions (e.g., the Company, Group, etc.).

## 6.5 SUBSIDIARIES AS OF 31 DECEMBER 2024

Name	Reg. No. (IČ):	Address	(share in %)
ORLEN Unipetrol Doprava s.r.o.	64049701	Litvínov, Litvínov-Růžodol č. p. 4, postcode: 436 70	99.88
HC VERVA Litvínov, a.s.	64048098	Litvínov, S. K. Neumanna 1598, postcode: 436 01	70.95
ORLEN Unipetrol Deutschland GmbH	TAX 04424705213	Langen/Hessen, Paul-Ehrlich-Str. 1B, D-63225 Germany	99.90
ORLEN Unipetrol Slovakia s.r.o.	35777087	Kalinčiakova 14083/33A Bratislava - mestská časť Nové Mesto 831 04, Slovakia	86.96
ORLEN Unipetrol Hungary Kft.	13 09 181774	1112 Budapest, Boldizsár utca 2, Hungary	100.00
PETROTRANS, s.r.o.	25123041	Poděbradská 538/46, Vysočany, 190 00 Praha 9	99.37
SPOLANA s.r.o.	45147787	Neratovice, ul. Práce 657, postcode: 27711	100.00
Nadace ORLEN Unipetrol (ORLEN Unipetrol Foundation)	05661544	Milevská 2095/5, 140 00 Praha 4	100.00
ORLEN HUNGARY Kft.	01 09 718728	1112 Budapest, Boldizsár utca 2, Hungary	100.00
REMAQ, s.r.o.	26920051	Otrokovice - Otrokovice, tř. Tomáše Bati 1729, postcode: 76502	100.00
ORLEN Projekt Česká republika s.r.o.	19252013	O. Wichterleho 809, Lobeček, 278 01 Kralupy nad Vltavou	40.00

Effective from 9 April 2024, the registered office of subsidiary ORLEN Unipetrol Hungary Kft. changed to 1112 Budapest, Boldizsár utca 2. The company's tax number and registration number remained unchanged.

**ORLEN Unipetrol RPA s.r.o.**

**INDEPENDENT AUDITOR'S REPORT  
AS AT 31 DECEMBER 2024**

**INDEPENDENT AUDITOR'S REPORT**  
**on the financial statements as at 31 December 2024 of**  
**ORLEN Unipetrol RPA s.r.o.**

Identification data:

Company name:	ORLEN Unipetrol RPA s.r.o.
Registration number:	275 97 075
Company address:	Záluží 1 436 70 Litvínov
Balance sheet date:	31 December 2024
Audited period:	from 1 January 2024 to 31 December 2024
Financial reporting framework:	International Financial Reporting Standards as endorsed by the European Union
Date of issue auditor's report:	15 April 2025
Auditor:	Pavel Škraňka Licence No. 2025
	Forvis Mazars Audit s.r.o. Licence No. 158

## **Independent Auditor's Report for the associates of ORLEN Unipetrol RPA s.r.o.**

### ***Opinion***

We have audited the accompanying financial statements of ORLEN Unipetrol RPA s.r.o. (hereinafter also the "Company") prepared in accordance with International Financial Reporting Standards as endorsed by the European Union, which comprise the statement of financial position as at 31 December 2024, the income statement and statement of other comprehensive income, statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information. For details of the Company, see Note 1 to the financial statements.

In our opinion, the financial statements give a true and fair view of the financial position of ORLEN Unipetrol RPA s.r.o. as at 31 December 2024 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards as endorsed by the European Union.

### ***Basis for Opinion***

We conducted our audit in accordance with the Act on Auditors and Auditing Standards of the Chamber of Auditors of the Czech Republic, which are International Standards on Auditing (ISAs), as amended by the related application clauses. Our responsibilities under this law and regulation are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Other Information in the Annual Report***

In compliance with Section 2(b) of the Act on Auditors, the other information comprises the information included in the Annual Report other than the financial statements and auditor's report thereon. The Executives are responsible for the other information.

Our opinion on the financial statements does not cover the other information. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. In addition, we assess whether the other information has been prepared, in all material respects, in accordance with applicable

law or regulation, in particular, whether the other information complies with law or regulation in terms of formal requirements and procedure for preparing the other information in the context of materiality, i.e. whether any non-compliance with these requirements could influence judgments made on the basis of the other information.

Based on the procedures performed, to the extent we are able to assess it, we report that:

- The other information describing the facts that are also presented in the financial statements is, in all material respects, consistent with the financial statements; and
- The other information is prepared in compliance with applicable law or regulation.

In addition, our responsibility is to report, based on the knowledge and understanding of the Company obtained in the audit, on whether the other information contains any material misstatement of fact. Based on the procedures we have performed on the other information obtained, we have not identified any material misstatement of fact.

### ***Responsibilities of the Company's Executives for the Financial Statements***

The Executives are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards as endorsed by the European Union and for such internal control as the Executives determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executives are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executives either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the above mentioned laws and regulations will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the above law or regulation, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executives.
- Conclude on the appropriateness of the Executives' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executives regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Prague, 15 April 2025

*Forvis Mazars Audit*

Forvis Mazars Audit s.r.o.  
Evidenční číslo 158  
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# ORLEN Unipetrol RPA s.r.o.

## SEPARATE FINANCIAL STATEMENTS

Translation from the Czech original

PREPARED IN ACCORDANCE WITH INTERNATIONAL  
FINANCIAL REPORTING STANDARDS AS ADOPTED BY  
THE EUROPEAN UNION

**FOR THE YEAR**

**2024**

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**SEPARATE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS AS ADOPTED BY THE EUROPEAN UNION**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

	Note	2024	2023
Revenues	7.	149 542	155 425
Cost of sales	8.	(141 720)	(138 085)
<b>Gross profit</b>		<b>7 822</b>	<b>17 340</b>
Distribution expenses	8.	(7 964)	(7 486)
Administrative expenses	8.	(1 720)	(1 703)
Other operating income	9.1	4 897	3 843
Other operating expenses	9.2	(12 299)	(3 304)
Impairment losses on trade receivables	10.	(1 286)	(60)
<b>Profit/(loss) from operations</b>		<b>(10 550)</b>	<b>8 630</b>
Finance income	11.1	1 500	810
Finance costs	11.2	(3 973)	(651)
<b>Net finance income/(costs)</b>		<b>(2 473)</b>	<b>159</b>
<b>Profit/(loss) before tax</b>		<b>(13 023)</b>	<b>8 789</b>
Tax credit/(expense)	12.	1 916	(3 387)
<b>Net profit/(loss)</b>		<b>(11 107)</b>	<b>5 402</b>
<b>Other comprehensive income</b>			
<b>items which will not be reclassified subsequently into profit or loss</b>		<b>3</b>	<b>3</b>
<i>Fair value measurement of investment property as at the date of reclassification</i>	14.1	4	12
<i>Actuarial gains and losses</i>	25.2	-	(8)
<i>Deferred tax</i>	12.	(1)	(1)
<b>items which will be reclassified into profit or loss under certain conditions</b>		<b>(562)</b>	<b>(387)</b>
<i>Hedging instruments</i>	32.4	(711)	(856)
<i>Deferred tax</i>	12.	149	469
		<b>(559)</b>	<b>(384)</b>
<b>Total net comprehensive income</b>		<b>(11 666)</b>	<b>5 018</b>

The separate financial statements are to be read in conjunction with the notes forming part of the financial statements set out on pages 8 to 58.

**STATEMENT OF FINANCIAL POSITION**

	Note	31/12/2024	31/12/2023
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	13.	50 944	51 853
Investment property	14.	366	295
Intangible assets	15.	1 650	2 209
Right of use assets	31.	3 192	3 209
Shares in related parties	16.	7 451	10 184
Financial derivatives	17.	1 218	2 041
Other non-current assets	17.	95	129
		<b>64 916</b>	<b>69 920</b>
<b>Current assets</b>			
Inventories	19.	21 050	19 724
Trade and other receivables	20.	15 109	16 592
Financial derivatives	21.	1 200	1 197
Other financial assets	21.	2 412	5 466
Current tax assets	12.	935	3 643
Cash and cash equivalents	22.	1 033	248
		<b>41 739</b>	<b>46 870</b>
<b>Total assets</b>		<b>106 655</b>	<b>116 790</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Share capital	23.1	11 148	11 148
Hedging reserve	23.2	1 923	2 485
Revaluation reserve	23.3	31	17
Retained earnings	23.4	38 781	49 899
<b>Total equity</b>		<b>51 883</b>	<b>63 549</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Loans, borrowings	24.	1 511	1 484
Provisions	25.	937	1 055
Deferred tax liabilities	12.	668	2 773
Deferred income	30.	210	106
Lease liabilities	31.	2 865	2 808
Financial derivatives	26.	7	12
Other non-current liabilities	26.	216	227
		<b>6 414</b>	<b>8 465</b>
<b>Current liabilities</b>			
Trade and other liabilities	27.	26 277	28 987
Liabilities from contracts with customers	28.	500	459
Loans, borrowings	24.	5 475	1 980
Provisions	25.	7 040	8 218
Deferred income	30.	92	872
Financial derivatives	29.	232	42
Lease liabilities	31.	653	611
Other financial liabilities	29.	8 089	3 607
		<b>48 358</b>	<b>44 776</b>
<b>Total liabilities</b>		<b>54 772</b>	<b>53 241</b>
<b>Total equity and liabilities</b>		<b>106 655</b>	<b>116 790</b>

The separate financial statements are to be read in conjunction with the notes forming part of the financial statements set out on pages 8 to 58.

**STATEMENT OF CHANGES IN EQUITY**

	Share capital	Hedging reserve	Revaluation reserve	Retained earnings	Total equity
Note	23.1	23.2	23.3	23.4	
01/01/2024	11 148	2 485	17	49 899	63 549
Net loss	-	-	-	(11 107)	(11 107)
Other comprehensive income	-	(562)	14	(11)	(559)
<b>Total net comprehensive income</b>	-	<b>(562)</b>	<b>14</b>	<b>(11 118)</b>	<b>(11 666)</b>
<b>31/12/2024</b>	<b>11 148</b>	<b>1 923</b>	<b>31</b>	<b>38 781</b>	<b>51 883</b>
01/01/2023	11 148	2 872	8	42 580	56 608
Net profit	-	-	-	5 402	5 402
Other comprehensive income	-	(387)	9	(6)	(384)
<b>Total net comprehensive income</b>	-	<b>(387)</b>	<b>9</b>	<b>5 396</b>	<b>5 018</b>
Spin-off merger	-	-	-	(158)	(158)
Contribution to capital	-	-	-	2 081	2 081
<b>31/12/2023</b>	<b>11 148</b>	<b>2 485</b>	<b>17</b>	<b>49 899</b>	<b>63 549</b>

The separate financial statements are to be read in conjunction with the notes forming part of the financial statements set out on pages 8 to 58.

## STATEMENT OF CASH FLOWS

	Note	2024	2023
<b>Cash flows from operating activities</b>			
<b>Profit/(Loss) before tax</b>		<b>(13 023)</b>	<b>8 789</b>
Adjustments for:			
Depreciation and amortisation	8.2	5 747	5 412
Foreign exchange (gains)/losses	11.	(6)	19
Interest and dividends, net	11.	(133)	(158)
Impairment loss of property plant and equipment, intangible assets and right of use assets	9.	5 137	79
(Profit)/Loss on investing activities		2 704	(515)
Change in provisions	25.	6 109	8 159
Other adjustments including:		(3 762)	(5 505)
<i>Settlement of subsidies</i>		(31)	(78)
<i>Settlement of CO<sub>2</sub> allowances</i>		(2 789)	(4 050)
<i>Change in balances of settled derivatives designated for hedge accounting</i>		(1 013)	(1 454)
Change in working capital	23.5	(2 814)	7 491
<i>inventories, including:</i>		(1 326)	1 527
<i>change in impairment allowances of inventories to net realisable value</i>		(994)	1 253
<i>receivables, including:</i>		809	668
<i>change in impairment allowances to receivables</i>		1 278	194
<i>liabilities</i>		(2 297)	5 296
Income tax paid		2 668	(8 235)
<b>Net cash from operating activities</b>		<b>2 627</b>	<b>15 536</b>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant and equipment and intangible assets		(13 552)	(13 703)
Disposal of property, plant and equipment and intangible assets		24	149
Acquisition of ORLEN HUNGARY Kft.	16.	-	(73)
Capital increase of ORLEN HUNGARY Kft.	16.	-	(2 075)
Acquisition of REMAQ, s.r.o.	16.	-	(19)
Acquisition of ORLEN Projekt Česká republika s.r.o.	16.	-	(9)
Capital increase of ORLEN Projekt Česká republika s.r.o.	16.	(24)	-
Contribution to SPOLANA s.r.o. equity	16	-	(1 831)
Dividends received	11.1	482	60
Settlement of financial derivatives not designated as hedge accounting		718	273
Inflows/(Outflows) from cash pool assets		3 768	(1 223)
Other		57	301
<b>Net cash used in investing activities</b>		<b>(8 527)</b>	<b>(18 150)</b>
<b>Cash flows from financing activities</b>			
Proceeds from loans and borrowings		3 528	1 978
Inflows/(Outflows) from cash pool liabilities		4 377	(594)
Interest paid		(638)	(207)
Payments of liabilities under lease agreements		(669)	(619)
Inflow from grants		96	66
Contribution to capital	23.4	-	2 081
Other		(9)	(5)
<b>Net cash from financing activities</b>		<b>6 685</b>	<b>2 700</b>
<b>Net increase in cash and cash equivalents</b>		<b>785</b>	<b>86</b>
Effect of changes in exchange rates		-	7
Cash and cash equivalents, beginning of the year		248	155
<b>Cash and cash equivalents, end of the year</b>	<b>22.</b>	<b>1 033</b>	<b>248</b>

The separate financial statements are to be read in conjunction with the notes forming part of the financial statements set out on pages 8 to 58.

## DESCRIPTION OF THE COMPANY AND PRINCIPLES OF PREPARATION OF FINANCIAL STATEMENTS

### 1 DESCRIPTION OF THE COMPANY

#### Establishment of the Company

ORLEN Unipetrol RPA s.r.o. (also the "Company") is a Czech limited liability company that was incorporated on 21 September 2006.

#### Identification number

275 97 075

#### Registered office of the Company

ORLEN Unipetrol RPA s.r.o.  
Záluží 1  
436 70 Litvínov  
Czech Republic

The Company's share capital amounts to CZK 11 148 million.

On 1 January 2007 UNIPETROL RPA, s.r.o. was merged with CHEMOPETROL, a.s., with its registered office at Litvínov, Litvínov-Záluží 1, Most, Identification No.: 250 03 887, and UNIPETROL RAFINÉRIE a.s., with its registered office at Litvínov, Litvínov-Záluží 1, Identification No: 250 25 139, where UNIPETROL RPA, s.r.o. is the legal successor. Due to the merger, the assets and liabilities, including rights and commitments from labour-law relations, of CHEMOPETROL, a.s. and UNIPETROL RAFINÉRIE a.s. were transferred to UNIPETROL RPA, s.r.o. On 1 January 2017 UNIPETROL RPA, s.r.o. was merged with ČESKÁ RAFINÉRSKÁ, a.s. As at 1 February 2021 the Company changed its business name from Unipetrol RPA, s.r.o. to ORLEN Unipetrol RPA s.r.o.

#### Principal activities

The main scope of business activities pursued by the Company is processing and sales of products from crude oil, as well as the production, processing and sale of chemicals, the production and final processing of plastics, and the production, processing, distribution and sale of energy, particularly heat, electricity and gas. Furthermore, the Company is due to merge with BENZINA, s.r.o. engaged in the distribution of fuels and operation of gas stations. In addition to these principal activities, the Company is engaged in other activities that are necessary to support the principal activities, advisory services relating to research and development, environmental protection, software and hardware advisory services and other services.

#### Ownership structure

The sole shareholder of the Company is ORLEN Unipetrol a.s., with its registered office at Praha 4, Milevská 2095/5.

#### Statutory representatives of the Company

Statutory representatives of the Company as at 31 December 2024 were as follows:

Position	Name
Statutory representative	Mariusz Marek Wnuk
Statutory representative	Zbigniew Mariusz Pawłucki
Statutory representative	Agnieszka Bobrukiewicz
Statutory representative	Milan Brejchal
Statutory representative	Zdeněk Jíra

Changes in statutory representatives during 2024:

Position	Name	Change	Date of change
Statutory representative	Zbigniew Leszczyński	resigned	5 March 2024
Statutory representative	Tomasz Wiatrak	resigned	16 April 2024
Statutory representative	Katarzyna Woś	resigned	16 April 2024
Statutory representative	Ryszard Pilch	resigned	25 June 2024
Statutory representative	Maciej Romanów	resigned	25 June 2024
Statutory representative	Mariusz Marek Wnuk	appointed to the office	25 June 2024
Statutory representative	Zbigniew Mariusz Pawłucki	appointed to the office	25 June 2024
Statutory representative	Agnieszka Bobrukiewicz	appointed to the office	1 September 2024
Statutory representative	Tomáš Herink	recalled from the office	1 October 2024
Statutory representative	Milan Brejchal	appointed to the office	1 October 2024
Statutory representative	Adam Jarosz	resigned	31 October 2024
Statutory representative	Zdeněk Jíra	appointed to the office	1 November 2024

#### Group identification and consolidation

The Company is part of the consolidation group of ORLEN Unipetrol a.s. ("the Group"). Pursuant to section 62(2) of Decree No. 500/2002 Coll., the financial statements of the Company and of all entities consolidated by the Company have been included in the consolidated financial statements of ORLEN Unipetrol a.s. with its registered office at Prague 4, Milevská 2095/5, 140 00, ID No. 616 72 190. The consolidated financial statements of ORLEN Unipetrol a.s. prepared in accordance with International Financial Reporting Standards as adopted by the European Union are published pursuant to section 62(3c) of Decree No. 500/2002 Coll. and section 21a of Act No. 563/1991 Coll., on Accounting.

## 2 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The separate financial statements have been prepared in accordance with accounting principles contained in the International Financial Reporting Standards (IFRSs), comprising International Accounting Standards (IAS) as well as Interpretations of Standards Interpretation Committee (SIC) and the International Financial Reporting Interpretations Committee (IFRIC), which were adopted by the European Union (EU). The accounting principles applied by the Company are based on standards and interpretations adopted by the EU and applicable to the period beginning on 1 January 2024 or earlier periods.

The financial statements have been prepared based on a historical cost basis, except for: derivatives and investment property measured at fair value and financial assets measured at fair value through other comprehensive income.

The separate financial statements are compliant with all requirements of IFRSs adopted by the EU and present a true and fair view of the Company's financial position as at 31 December 2024, results of its operations and cash flows for the year ended 31 December 2024.

These separate financial statements have been prepared on a going concern basis. As at the date of approval of the separate financial statements there is no uncertainty that the Company will not be able to continue as a going concern in the foreseeable future.

The separate financial statements, except for the statement of cash flows, are prepared on the accrual basis of accounting.

## 3 FUNCTIONAL CURRENCY AND PRESENTATION CURRENCY OF FINANCIAL STATEMENTS

These separate financial statements are presented in Czech crowns (CZK), which is the Company's presentation and functional currency. All financial information presented in CZK has been rounded to the nearest million.

A foreign currency transaction is recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. The transaction day is the day on which the transaction for the first time qualifies for recognition under IFRS. In particular, when the transfer of significant risks and rewards of ownership of assets or in the case of financial instruments, the day on which the Company commits to purchase or sell an asset.

At the end of the reporting period:

- foreign currency monetary items including units of currency held by the Company as well as receivables and liabilities due in defined or definable units of currency are translated using the closing rate, i.e. spot rate as at the end of the reporting period,
- non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and
- non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Exchange differences arising on the settlement and valuation of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition as finance income or expense in the period in which they arise.

Foreign exchange differences are included in the financial result on a net basis, unless they relate to the individually significant transactions.

## 4 ACCOUNTING PRINCIPLES

Material information regarding applied accounting principles and significant values based on judgements and estimates are presented as a part of the specific explanatory notes to the financial statements. The Company applied the accounting principles consistently to all presented reporting periods.

### Note

7.	Revenues
8.	Costs
12.	Tax expense
13.	Property, plant and equipment
14.	Investment property
15.	Intangible assets
18.	Impairment of property, plant, equipment, intangible assets, right of use assets
19.	Inventories
20.	Trade and other receivables
22.	Cash and cash equivalents
23.	Equity
25.	Provisions
27.	Trade and other liabilities
30.	Deferred income
31.	Lease
32.	Financial instruments

## 5 IMPACT OF IFRS CHANGES ON SEPARATE FINANCIAL STATEMENTS OF THE COMPANY

### 5.1 Binding amendments and interpretations to IFRSs

Standards and Interpretations adopted by the EU, effective from 01/01/2024	Impact on financial statements
Amendments to IFRS 16 Lease Liability in a Sale and Leaseback	no impact
Amendments to IAS 1 Presentation of Financial Statements – Classification of Liabilities as Current or Non-Current	no impact
Amendments to IAS 1 Non-current Liabilities with Covenants	no impact
Amendments to IAS 7 and IFRS 7 - Supplier Finance Arrangements	no impact

### 5.2 IFRSs, amendments and interpretations to IFRSs endorsed by the European Union, not yet effective

New and revised IFRS Standards adopted by the EU in issue but not yet effective, effective from 01/01/2025	Possible impact on financial statements
Amendments to IAS 21 Lack of Exchangeability	no impact expected

### 5.3 New and revised IFRS standards, amendments and interpretations adopted by International Accounting Standards Board, waiting for approval of the European Union

New and revised IFRS Standards not yet adopted by the EU	Effective from	Possible impact on financial statements
Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture and further amendments	Effective date deferred	no impact expected
Amendments to IFRS 9 and IFRS 7 - Classification and Measurement of Financial Instruments and Contracts Referencing Nature-dependent Electricity	01/01/2026	no impact expected
Annual improvements to IFRS – volume 11 related to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7	01/01/2026	no impact expected
IFRS 18 'Presentation and Disclosure in Financial Statements'	01/01/2027	impact *
IFRS 19 'Subsidiaries without Public Accountability: Disclosures'	01/01/2027	no impact expected

\* IFRS 18 replaces IAS 1 Presentation of Financial Statements, carrying forward many of the requirements in IAS 1 unchanged and complementing them with new requirements. In addition, some IAS 1 paragraphs have been moved to IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors and IFRS 7 Financial Instruments: Disclosures. Furthermore, the IASB has made minor amendments to IAS 7 Statement of Cash Flows and IAS 33 Earnings Per Share.

IFRS 18 introduces new requirements to:

- present specified categories and defined subtotals in the statement of profit or loss
- provide disclosures on management-defined Key Performance Indicators (KPIs) in the notes to the financial statements.

The amendments to IAS 7 and IAS 33, as well as the revised IAS 8 and IFRS 7, become effective when an entity applies IFRS 18. IFRS 18 requires retrospective application with specific transition provisions. The Company anticipates that the application of the new standard may have an impact on the financial statements in future periods.

## 6 STRUCTURE OF THE GROUP AND ITS CHANGES

### 6.1 Group structure

The following table shows subsidiaries and joint operations forming the consolidated group of ORLEN Unipetrol a.s., and the parent company's interest in the capital of subsidiaries and joint operations held either directly by the parent company or indirectly by the consolidated subsidiaries and allocation of subsidiaries into the Operating segments (as of 31 December 2024).

## 6.1 Group structure (continued)

Name and place of business	Ownership interest of the parent company in share capital	Ownership interest in share capital through subsidiaries	Operating segment	Website
<b>Parent company</b>				
ORLEN Unipetrol a.s. Milevská 2095/5, 140 00 Praha 4, Czech Republic			Corporate Functions	www.orlenunipetrol.cz
<b>Subsidiaries consolidated in full method</b>				
HC VERVA Litvínov, a.s. Litvínov, S.K. Neumanna 1598, Czech Republic	--	70.95%	Corporate Functions	www.hokej-litvinov.cz
Nadace ORLEN Unipetrol Milevská 2095/5, 140 00 Praha 4, Czech Republic	--	100.00%	Corporate Functions	www.nadaceorlenunipetrol.cz
ORLEN HUNGARY Kft. Boldizsár utca 2, 1112 Budapest, Hungary	--	100.00%	Retail	www.orlen.hu
PARAMO, a.s. Přerovská 560, Svítkov, 530 06 Pardubice, Czech Republic	100.00%	--	Refining	www.paramo.cz
PETROTRANS, s.r.o. Poděbradská 538/46, 190 00 Praha 9, Czech Republic	0.63%	99.37%	Refining	www.petrotrans.cz
REMAQ, s.r.o. tř. Tomáše Bati 1729, 765 02 Otrokovice, Czech Republic	--	100.00%	Petrochemical	www.remaq.cz
SPOLANA s.r.o. Práce 657, 277 11 Neratovice, Czech Republic	100.00%	--	Petrochemical	www.spolana.cz
ORLEN Unipetrol Deutschland GmbH Paul Ehrlich Str. 1/B, 63225 Langen/Hessen, Germany	0.10%	99.90%	Petrochemical	www.orlenunipetrol.de
ORLEN Unipetrol Doprava s.r.o. Litvínov - Růžodol č.p. 4, 436 70 Litvínov, Czech Republic	0.12%	99.88%	Refining	www.orlenunipetrol-doprava.cz
ORLEN Unipetrol RPA s.r.o. Litvínov - Záluží 1, 436 70 Litvínov, Czech Republic	100.00%	--	Refining Retail Petrochemical Energy Corporate Functions	www.orlenunipetrolrpa.cz
ORLEN Unipetrol Hungary Kft. 2040 Budaörs, Puskás Tivadar utca 12, Hungary	--	100.00%	Refining	www.orlenunipetrol.hu
ORLEN Unipetrol Slovakia s.r.o. Kalinčiaková 14083/33A, 831 04 Bratislava, Slovak Republic	13.04%	86.96%	Refining Retail	www.orlenunipetrol.sk
ORLEN UniCRE a.s. Revoluční 1521/84, 400 01 Ústí nad Labem, Czech Republic	100.00%	--	Corporate functions	www.vuanch.cz
<b>Investment in joint operation</b>				
Butadien Kralupy a.s. O. Wichterleho 810, 278 01 Kralupy nad Vltavou, Czech Republic	51.00%	--	Petrochemical	www.butadien.cz
<b>Investment in associate</b>				
ORLEN Projekt Česká republika s.r.o. O. Wichterleho 809, 278 01 Kralupy nad Vltavou, Czech Republic	--	40.00%	Corporate functions	

The Group has a 70.95% interest in HC VERVA LITVÍNŮV, a.s., the remaining non-controlling interest in this company is owned by municipality of Litvínov.

## EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

### EXPLANATORY NOTES TO THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

#### 7 REVENUES

##### SELECTED ACCOUNTING PRINCIPLES

The Company applies the principles in a five-step model in relation to the portfolio of contracts (or performance obligations) with similar characteristics, if the entity reasonably expects that the impact of the following principles on the financial statements will not significantly differ from the application of the following principles to individual contracts (or performance obligations).

##### Requirements to identify a contract with a customer

A contract with a customer meets its definition when all of the following criteria are met: the parties of the contract have approved the contract and are committed to perform their obligations; the Company can identify each party's rights regarding goods or services to be transferred; the Company can identify the payment terms for the goods or services to be transferred; the contract has commercial substance and it is probable that the Company will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer.

##### Identification of performance obligations

At contract inception the Company assesses the goods or services promised in the contract with a customer and identifies as a performance obligation each promise to transfer to the customer either:

- a good or service (or a bundle of goods or services) that is distinct; or
- a series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer.

##### Determination of the transaction price

The Company considers the terms of the contract and its customary business practices to determine the transaction price. The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes, fuel charges, excise taxes). The consideration promised in the contract with a customer may include fixed amounts, variable amounts or both.

To estimate variable consideration, the Company decided to apply the most probable value method for contracts with one value threshold and the expected value method for contracts with more value thresholds from which a rebate is granted to the customer.

##### Allocating the transaction price to individual performance obligations

The Company allocates the transaction price to each performance obligation (or distinct good or service) at an amount that reflects the amount of consideration to which the Company expects to be entitled in exchange for transferring the promised goods or services to the customer.

##### Recognition of revenue when performance obligations are satisfied

The Company recognises revenue when (or as) the Company satisfies performance obligations by transferring a promised good or service (i.e. an asset) to a customer (the customer obtains control of that asset). Revenues are recognised as amounts equal to the transaction price that has been allocated to a given performance obligation.

The Company transfers control of good or service over time and, therefore, satisfies a performance obligation and recognises revenues over time, if one of the following criteria is met:

- the customer simultaneously receives and consumes the benefits from performance as the Company performs,
- the asset is created or enhanced as a result of the performance, and the customer controls the asset as it is created or enhanced,
- as a result of the performance of the service, an alternative component for the Company is not created, and the Company has an enforceable right to payment for performance completed to date.

	2024	2023
Revenues from sales of finished goods and services, net	146 726	154 700
revenues from contracts with customers	145 792	153 669
excluded from scope of IFRS 15	934	1 031
Revenues from sales of merchandise and raw materials, net	2 816	725
revenues from contracts with customers	2 816	725
<b>Sales revenues, incl.:</b>	<b>149 542</b>	<b>155 425</b>
revenues from contracts with customers	148 608	154 394

Revenues excluded from scope of IFRS 15 relate to lease of non-current assets.

##### Performance obligations

As part of the contractual obligations, the Company commits to deliver to its customers mostly refining, petrochemical products and goods and connected services. Under these agreements, the Company acts as a principal.

Transaction prices in existing contracts with customers are not constrained. There are no contracts in force providing for significant obligations for returns and other similar obligations. There is no significant financing component in contracts with customers.

There are mainly sales with deferred payment in the Company and cash sales in the Retail segment. In contracts with customers, in most cases payment terms not exceeding 30 days are used. Usually payment is due after transferring good or service.

Within the Refinery, Petrochemical and Retail segments, in case of deliveries of goods, where control is transferred to the customer in terms of services satisfied at a point in time, settlements with customers and recognition of revenues take place after each delivery.

In the Company the revenues from deliveries of goods and provision of services, when the customer simultaneously receives and benefits from them, are being accounted and recognised over time. In the Refining and Petrochemical segment, in continuous sale, when goods are transferring using pipelines, the ownership right over the transferred good passes to the customer at an agreed point in the infrastructure of the plant. This moment is considered as the date of sale. Revenue is recognised based on the output method for the delivered units of goods.

## 7. REVENUES (CONTINUED)

### Revenues according to categories taking into account significant economic factors affecting their recognition

Except of revenues according to product type and geographical region presented in notes 7.1 and 7.2, the Company analyses revenues based on the type of contract, date of transfer, contract duration and sales channels.

Revenues based on a fixed price constitute the majority of revenues in the Company. According to IFRS 15, the variable component of remuneration is penalties and the customer's right to discounts. The Company recognises revenues in the amount of consideration, to which – in line with expectations- it will be entitled and which will not be reversed in the future. Consequently, the Company adjusts revenues for highly probable discounts and penalties. The variability of consideration in contracts with customers is largely related to volume rebates and concern mainly the Retail segment.

As part of the Refining and Petrochemical segments, with respect to sales of petrochemical and refinery products, the Company recognises revenue from satisfaction of performance obligation, depending on the terms of delivery (Incoterms) used. In case of some deliveries, the Company is obliged to organize transport and/or insurance. When the control of good passes to the customer before transport is performed, the delivery of goods and transport (and possibly insurance) becomes separate performance obligations. The delivery of goods is an obligation satisfied at a point in time, while transport is a continuous obligation (satisfied over time). In case of transport and insurance, the customer simultaneously receives and consumes benefits from the service.

In the Retail segment, the moment of satisfaction of performance obligation is the moment of transfer of good, except for sales of fuels using TANKARTA Easy, TANKARTA Business, in Fleet Program settlements with customers take place mostly in monthly period.

In case of sales satisfied over time, the Company recognises revenues at least on a monthly basis, where settlements between parties to the contract take place periodically and reflect the amount of consideration that the Company is entitled for transfer of goods and services to the customer.

The Company realizes sales directly to end customers in the Retail segment, managing the network of 439 fuel stations in the Czech republic.

### 7.1 Revenues by assortments

	2024	2023
<b>Revenue from contract with customers</b>	<b>148 608</b>	<b>154 394</b>
Light distillates	33 898	35 486
Medium distillates	70 464	75 239
Heavy fractions	4 805	6 797
Monomers	2 590	2 790
Polymers	17 042	15 643
Aromas	3 990	3 595
Services	3 986	4 359
Others	11 833	10 485
<b>Excluded from scope of IFRS 15</b>	<b>934</b>	<b>1 031</b>
	<b>149 542</b>	<b>155 425</b>

Revenues excluded from scope of IFRS 15 relate to lease of non-current assets.

### 7.2 Revenues by geographical division – disclosed by customer's premises countries

	2024	2023
<b>Revenues from contracts with customers</b>		
Czech Republic	110 758	110 800
Germany	11 861	13 389
Poland	8 437	13 461
Slovakia	8 278	7 843
Other countries	9 274	8 901
	<b>148 608</b>	<b>154 394</b>
<b>Excluded from scope of IFRS 15</b>		
Czech Republic	934	1 031
	<b>149 542</b>	<b>155 425</b>

### 7.3 Major customers

None of the individual customer outside of the Group exceeded 10% of total revenues in 2024 (2023: none of the individual customer outside of the Group).

## 7 REVENUES (CONTINUED)

### 7.4 Revenue from contracts with customers by type of contract

	2024	2023
Based on a fixed price contracts	134 172	140 835
Based on a variable price contracts	14 436	13 559
	<b>148 608</b>	<b>154 394</b>

The customer has the right to discounts, penalties, which constitute in accordance with IFRS 15 an element of variable consideration. The Company recognizes the revenue in the amount of consideration, to which – in line with expectations – will be entitled and which will not be reversed in the future. Consequently, it does not recognize the revenue that may change due to granted discounts and penalties imposed.

### 7.5 Revenue from contracts with customers by date of transfer

	2024	2023
At the a point in time	86 370	83 762
Over time	62 238	70 632
	<b>148 608</b>	<b>154 394</b>

### 7.6 Revenue from contracts with customers by duration of contracts

	2024	2023
Current	148 608	154 394
Non-current	-	-
	<b>148 608</b>	<b>154 394</b>

The duration of most contracts within the Company is short-term. Revenues on services for which start and end dates fall in different reporting periods (long-term contracts) are recognized base on the stage of service completion, if the result on the transaction can be reliably estimated.

As at 31 December 2024 and as at 31 December 2023 the Company analysed the value of the transaction price allocated to unsatisfied performance obligations at the end of the year.

Due to the fact that the described performance obligations are part of the contracts, that can be considered short-term, or the revenues from fulfilled performance obligation under these contracts are recognised in the amount that the Company has the right to invoice, the Company applied a practical solution, according to which it does not disclose information about the total amount of the transaction price allocated to the performance obligation.

### 7.7 Revenue from contracts with customers sales channel

The Company mostly realizes revenue from direct sales to end customers based on its own, leased or based on the franchise agreement system sales channels. The Company realizes sales directly to end customers in the Retail segment, managing the network of 439 fuel stations in the Czech Republic.

The Company realizes sales directly to end customers in the Retail segment managing the network nearly 439 fuel stations: 413 own stations and 26 stations operated under franchise agreements.

The Company's sales to customers in the Refining and Petrochemical segment are carried out using a network of complementary infrastructure components: fuel terminals, land transshipment bases, pipeline networks, as well as rail transport and tanker trucks. Sales and distribution of energy to customers in the Energy segment are carried out mostly with the use of own distribution infrastructure.

## 8 COSTS

### SELECTED ACCOUNTING PRINCIPLES

*Costs (relating to operating activity) include costs that relate to core activities, i.e. activities for which the Company was founded, costs are recurring and are not of incidental character.*

*Costs are recognized in the statement of profit or loss when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.*

*The Company recognizes costs in accordance with the principle of proportionality of revenues and costs. In line with matching concept, cost that relate to the earned revenues are:*

- *costs that may be directly attributed to the revenues of the reporting period,*
- *costs that are not directly attributable to the revenues, for which there is evidence that they led to the economic benefits received in the reporting period.*

*Cost of sales comprises costs of finished goods, services, merchandise and raw materials sold and adjustments related to inventories written down to net realizable value.*

*The Company recognises as an asset the incremental costs of obtaining a contract with a customer if the entity expects to recover those costs. Additional costs of contract inception are recognized as costs when they are incurred, if the depreciation period of the asset that would otherwise were recognized by the Company is one year or less.*

*Distribution expenses include trading expenses, advertising and promotion expenses as well as distribution expenses.*

*Administrative expenses include expenses relating to management and administration of the Company as a whole.*

### 8.1 Cost of sales

	2024	2023
Cost of finished goods and services sold	(139 093)	(137 354)
Cost of merchandise and raw materials sold	(2 627)	(731)
	<b>(141 720)</b>	<b>(138 085)</b>

### 8.2 Cost by nature

	2024	2023
Materials and energy	(125 904)	(122 208)
Cost of merchandise and raw materials sold	(2 627)	(731)
External services	(8 492)	(8 178)
Depreciation and amortisation	(5 747)	(5 412)
Employee benefits	(4 313)	(4 020)
Taxes and charges	(4 179)	(5 203)
Other	(13 433)	(4 692)
	<b>(164 695)</b>	<b>(150 444)</b>
Change in inventories	16	(253)
Cost of products and services for own use	976	119
<b>Operating expenses</b>	<b>(163 703)</b>	<b>(150 578)</b>
Distribution expenses	7 964	7 486
Administrative expenses	1 720	1 703
Other operating expenses	12 299	3 304
<b>Cost of sales</b>	<b>(141 720)</b>	<b>(138 085)</b>

### 8.3 Employee benefits

	2024	2023
Wages and salaries	(3 046)	(2 841)
Social and health insurance	(1 040)	(964)
Social expense	(227)	(215)
	<b>(4 313)</b>	<b>(4 020)</b>

### 8.4 Number of employees, managers and their remuneration

2024	Employees	Key Management	Total
Wages and salaries	(2 849)	(197)	(3 046)
Social and health insurance	(984)	(56)	(1 040)
Social expense	(203)	(24)	(227)
	<b>(4 036)</b>	<b>(277)</b>	<b>(4 313)</b>
Number of employees average per year	3 096	57	3 153
Number of employees as at balance sheet day	3 162	56	3 218
2023	Employees	Key Management	Total
Wages and salaries	(2 670)	(171)	(2 841)
Social and health insurance	(920)	(44)	(964)
Social expense	(190)	(25)	(215)
	<b>(3 780)</b>	<b>(240)</b>	<b>(4 020)</b>
Number of employees average per year	2 990	57	3 047
Number of employees as at balance sheet day	3 122	58	3 180

## 9 OTHER OPERATING INCOME AND EXPENSES

### 9.1 Other operating income

	2024	2023
Profit on sale of non-current non-financial assets	1	71
Reversal of provisions	-	131
Reversal of impairment allowances of property, plant and equipment, intangible assets and right of use assets	2 586	177
Penalties and compensations	33	40
Grants	240	250
Gain on revaluation of investment properties	15	2
Settlement and valuation of financial instruments (operation risk)	1 785	2 980
Ineffective part of hedging	68	52
Settlement of hedging costs	64	57
Other	105	83
	<b>4 897</b>	<b>3 843</b>

The information relating to the impairment reversal is presented in note 18 and reversal of provisions in note 25.

The row of subsidies includes compensation for indirect costs received from Ministry of Trade and Industry in amount of CZK 228 million in 2024 (2023: CZK 214 million).

### 9.2 Other operating expense

	2024	2023
Loss on sale of non-current non-financial assets	(14)	(23)
Recognition of provisions	-	(78)
Recognition of impairment allowances of property, plant and equipment, intangible assets and right of use assets	(7 723)	(256)
Donations	(22)	(15)
Loss on revaluation of investment properties	(36)	(24)
Penalties, damages and compensations	(10)	(4)
Settlement and valuation of financial instruments (operation risk)	(2 284)	(2 431)
Ineffective part of hedging	(57)	(47)
Settlement of hedging costs	(2 067)	(381)
Other	(86)	(45)
	<b>(12 299)</b>	<b>(3 304)</b>

The information relating to the impairment recognition is presented in note 18 and recognition of provisions in note 25.

For 2024 and 2023 the net positions of valuation and settlement of derivative financial instruments related to operating exposure (non-designated instruments for hedge accounting purposes) amounted to CZK 2 256 million and CZK 549 million respectively, and mainly related to commodity swaps hedging time mismatch on crude oil purchases and future sales of products, including fixed prices.

The change in valuation and settlement of derivative financial instruments in 2024 and 2023 was affected by the prices of crude oil and refinery products as well as exchange rates.

In 2024 and 2023 the net positions of ineffective part relating to operating exposure amount to CZK 4 million and CZK 5 million, respectively and mainly related to commodity swaps hedging abnormal operating stocks, physical sales of products and foreign currency forwards hedging operating exposure.

## 10 IMPAIRMENT LOSSES ON TRADE RECEIVABLES

Loss related to impairment of trade receivables in amount of CZK 1 286 million in 2024 (2023: CZK 60 million) was recognized based on the expected credit loss model. Additional information is presented in note 32.5.4.

## 11 FINANCE INCOME AND COSTS

### 11.1 Finance income

	2024	2023
Interest	169	333
Dividends received	482	60
Net foreign exchange gain	-	19
Settlement and valuation of financial instruments	822	389
Discount of provisions	26	-
Other	1	9
	<b>1 500</b>	<b>810</b>

## 11.2 Finance costs

	2024	2023
Valuation of financial investments	(2 757)	-
Interest	(371)	(140)
Net foreign exchange loss	(560)	-
Settlement and valuation of financial instruments	(276)	(490)
Fees for guarantees	(6)	(3)
Discount of provisions	(1)	(16)
Other	(2)	(2)
	<b>(3 973)</b>	<b>(651)</b>

In 2024 and 2023 the net positions of valuation and settlement of derivative financial instruments (non-designated instruments for hedge accounting purposes) amounted to CZK 546 million and CZK (101) million, respectively and related mainly to hedging the risk of changes in exchange rates with regard to payments of invoices in foreign currency and the currency hedge for liquidity transactions.

The main impact on the change in valuation and settlement of derivative financial instruments in 2024 and 2023 was affected by changes in exchange rates (the difference between the exchange rate as the transaction date and the exchange rate as at the transaction settlement date or transaction valuation).

## 12 TAX EXPENSE

### SELECTED ACCOUNTING PRINCIPLES

*Income tax expenses include current tax and deferred tax.*

*Current tax expense is determined in accordance with the relevant tax law based on the taxable profit for a given period and is recognized as a liability, in the amount which has not been paid or as an asset, if the amount of the current and prior periods income tax paid exceeds the amount due.*

*Deferred tax assets and liabilities are accounted for as non-current, are not discounted and are offset in the statement of financial position, if, and only if, the Company has a legally enforceable right to offset the recognized amounts and concern income tax levied by the same tax authority on the same taxpayer.*

*The transactions settled directly in equity are recognized in equity.*

### ESTIMATES

*The Company recognises a deferred tax asset to transfer the unsettled tax losses and unused tax credits, to the extent that it is probable that there will be future taxable profit available, from which unsettled tax losses and unused tax credits can be write off. The assessment of this probability is made on the basis of planned budgets to achieve the assumed tax revenues in the following years.*

*The Company has assessed the likely impact of the Windfall tax to the financial statements taking into account the financial projections for the year 2025.*

	2024	2023
<b>Tax credit/(expense) in the statement of profit or loss</b>		
Current tax	(40)	(555)
Deferred tax	1 956	(2 832)
	<b>1 916</b>	<b>(3 387)</b>
<b>Deferred tax recognized in other comprehensive income</b>		
Tax on effective portion of changes in fair value of cash flow hedges	149	469
Other	(1)	(1)
	<b>148</b>	<b>468</b>
	<b>2 064</b>	<b>(2 919)</b>

Domestic income tax is calculated in accordance with Czech tax regulations at the rate of 21% in 2024 (2023: 19%) of the estimated taxable income for the year. Deferred tax has been calculated using the tax rates approved for the years 2025 and forward i.e. 21% (2024: 21%) and the Windfall tax rate in 2023-25 of 60% of the tax base exceeding the average tax base in the years 2018-2021. The effective tax rate for calculation of deferred tax was predicted to be 21%.

The Company has current tax asset in amount of CZK 935 million as at 31 December 2024 (current tax asset in amount of CZK 3 643 million as at 31 December 2023).

## 12.1 Reconciliation of effective tax rate

	2024	2023
Profit/(loss) for the year	(11 107)	5 402
Tax credit/(expense)	1 916	(3 387)
Profit/(loss) excluding tax	(13 023)	8 789
Tax using domestic income tax rate	2 735	(1 670)
Non-deductible expenses	(96)	(61)
Tax exempt income	101	16
Estimated impact of windfall tax in 2023 on deferred tax	-	(1 453)
Impact of revaluation of shares in related parties	(579)	-
Impact of impairment of receivables	(270)	-
Increase of tax rate	-	(264)
Under provided in prior periods	39	98
Other differences	(14)	(53)
<b>Tax credit/(expense)</b>	<b>1 916</b>	<b>(3 387)</b>
<b>Effective tax rate</b>	<b>(14.7 %)</b>	<b>(38.5 %)</b>

## 12.2 Pillar 2 – global minimum taxation

Based on the analysis of the year 2024 results, the Company would not have a tax liability from minimum taxation.

## 12.3 Deferred tax

Deferred income tax result from future tax benefits and costs related to the differences between the tax basis of assets and liabilities and the amounts reported in the financial statements. The deferred taxes have been calculated using the tax rate expected to apply to periods when the respective asset is realized or liability is settled (i.e. 21% in 2025 and onward in 2024). During the years 2023 – 2025, the Company's profit is subject to the Windfall tax.

The movements in deferred tax assets and liabilities as at 31 December 2024 were as follows:

	31/12/2023	Deferred tax recognized in statement of Profit or loss	Deferred tax recognized in Other comprehensive income	31/12/2024
<b>Deferred tax assets</b>				
Inventory	359	(208)	-	151
Provisions	1 365	254	-	1 619
Unused tax losses carried forward	-	646	-	646
Lease liabilities	724	14	-	738
Other	101	(3)	-	98
	<b>2 549</b>	<b>703</b>	<b>-</b>	<b>3 252</b>
<b>Deferred tax liabilities</b>				
Property, plant and equipment, intangible assets	(3 988)	1 249	(1)	(2 740)
Right of use assets	(674)	4	-	(670)
Hedging instruments	(659)	-	149	(510)
	<b>(5 321)</b>	<b>1 253</b>	<b>148</b>	<b>(3 920)</b>
	<b>(2 773)</b>	<b>1 956</b>	<b>148</b>	<b>(668)</b>

The movements in deferred tax assets and liabilities as at 31 December 2023 were as follows:

	31/12/2022	Reclass	Deferred tax recognized in statement of Profit or loss	Deferred tax recognized in Other comprehensive income	31/12/2023
<b>Deferred tax assets</b>					
Inventory	243	-	116	-	359
Provisions	2 915	-	(1 551)	1	1 365
Lease liabilities	703	-	21	-	724
Other	103	-	(2)	-	101
	<b>3 964</b>	<b>-</b>	<b>(1 416)</b>	<b>1</b>	<b>2 549</b>
<b>Deferred tax liabilities</b>					
Property, plant and equipment, intangible assets	(3 244)	659	(1 401)	(2)	(3 988)
Right of use assets	-	(659)	(15)	-	(674)
Hedging instruments	(1 128)	-	-	469	(659)
	<b>(4 372)</b>	<b>-</b>	<b>(1 416)</b>	<b>467</b>	<b>(5 321)</b>
	<b>(408)</b>	<b>-</b>	<b>(2 832)</b>	<b>468</b>	<b>(2 773)</b>

Deferred tax assets and liabilities are offset when there is legally enforceable right to set off current tax assets against current tax liabilities and when the deferred taxes relate to the same tax authority. Deferred tax assets are recognized for tax losses and deductible temporary differences carried forward to the extent that realization of the related tax benefit through the future taxable profit is probable based on financial projections for years 2025 – 2029.

## 12.4 Income tax (paid)

	31/12/2024	31/12/2023
Tax credit/(expense) on profit before tax	1 916	(3 387)
Change in deferred tax asset and liabilities	(2 105)	2 365
Change in current tax receivables and liabilities	2 708	(7 681)
Deferred tax recognized in other comprehensive income	148	468
	<b>2 667</b>	<b>(8 235)</b>

## EXPLANATORY NOTES TO THE STATEMENT OF FINANCIAL POSITION

### 13 PROPERTY, PLANT AND EQUIPMENT

#### SELECTED ACCOUNTING PRINCIPLES

##### Property, plant and equipment

Property, plant and equipment are assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one period (one year or the operating cycle, if longer than one year). Property, plant and equipment include both fixed assets (assets that are in the condition necessary for them to be capable of operating in the manner intended by management) as well as construction in progress (assets that are in the course of construction or development necessary for them to be capable of operating in the manner intended by management).

Property, plant and equipment are initially stated at cost (without including the grants related to assets). The cost of an item of property, plant and equipment comprises its purchase price, including any costs directly attributable to bringing the asset into use.

The initial value of property, plant and equipment is increased by the value of discounted provisions for the costs of dismantling and removing the item and restoring the site/land on which it is located, the obligation for which is connected with acquisition or construction of an item of property, plant and equipment, and capitalized borrowing costs. The value of discounted provisions recognised as property, plant and equipment is amortised over their useful life.

Property, plant and equipment received for free are initially included in the cost corresponding to the estimated fair value. Income from property, plant and equipment received for free, which does not require the Company to meet any conditions related to its activities, is recognised directly in other operating income at the moment of recognition of the asset in the accounting records. Where there are additional conditions relating to the receipt of an asset for free, such a transaction is treated in the same way as an asset granted and is recorded as described in note 30.

Property, plant and equipment are stated in the statement of financial position prepared at the end of the reporting period at the carrying amount i.e. at cost increased by the subsequent costs of their improvement, and decreased by accumulated depreciation and accumulated impairment losses (without including received grants related to assets). An improvement is the reconstruction, extension, modernisation or reconstruction of an asset, plant and equipment, as a result of which the value in use of the asset, after completion of the improvement, exceeds the value in use of the asset when it was available for use, measured by its useful life, production capacity, the quality of products obtained with the use of the improved property, plant and equipment, lower operation costs or other measures.

Borrowing cost directly attributable to the acquisition, construction or production of an item of property, plant and equipment are part of the initial cost.

Significant spare parts are qualified to property, plant and equipment if the Company expects to use them for longer than one period.

Land, precious metal and pieces of art are not depreciated. Their value is decreased by the eventual impairment allowances.

Depreciation of an item of property, plant and equipment begins when it is available for use that is from the month it is in the location and condition necessary for it to be capable of operating in the manner intended by the management, over the period reflecting their estimated useful life, considering the residual value. Components of property, plant and equipment which are material for the whole item are depreciated separately in accordance with their useful lives.

The following standard useful lives are used for property, plant and equipment:

Buildings and constructions	10-40 years
Machinery and equipment	4-35 years
Vehicles and other	2-20 years

The straight-line method of depreciation is used. Residual values, estimated useful lives and depreciation methods are reassessed annually. The adjustments to depreciation expense are accounted for in subsequent period (prospectively).

The costs of significant repairs and regular maintenance programs are recognized as property, plant and equipment and depreciated in accordance with their useful lives. The costs of current maintenance of property, plant and equipment are recognized as an expense when they are incurred.

Property, plant and equipment are tested for impairment, when there are indicators or events that may imply that the carrying amount of those assets may not be recoverable.

#### ESTIMATES

##### Useful lives of property, plant and equipment

The Company verifies useful lives of property, plant and equipment once at year end. Revaluation of useful lives of property, plant and equipment is based mainly on the assessment of technical services responsible for their operations. Such estimates are accompanied by uncertainty as to future business conditions, technological changes and competition on the market, which may result in a different assessment of the economic usefulness of the components and their remaining useful lives, which may significantly affect the value of property, plant and equipment and depreciation costs in the future. The impact of verification of useful lives in 2024 resulted in a decrease of depreciation costs by CZK 260 million compared to depreciation costs that were recognised based on useful lives applied in 2023.

### 13.1 Changes in property, plant and equipment

	Land	Buildings and constructions	Machinery and equipment	Vehicles and other	Construction in progress	Total
<b>Net carrying amount at 01/01/2024</b>						
Gross carrying amount	635	38 805	66 253	2 218	11 590	<b>119 501</b>
Accumulated depreciation and impairment allowances	(9)	(21 368)	(44 685)	(1 541)	(45)	<b>(67 648)</b>
	<b>626</b>	<b>17 437</b>	<b>21 568</b>	<b>677</b>	<b>11 546</b>	<b>51 853</b>
<b>increase/(decrease) net</b>						
Investment expenditures	-	-	-	-	8 575	<b>8 575</b>
Depreciation	-	(1 197)	(3 397)	(217)	-	<b>(4 811)</b>
Borrowing costs	-	-	-	-	305	<b>305</b>
Net impairment allowances, incl.:	(19)	(1 085)	(2 144)	(93)	(590)	<b>(3 931)</b>
<i>Recognition</i>	(19)	(2 363)	(4 335)	(126)	(593)	<b>(7 436)</b>
<i>Reversal</i>	-	1 098	1 463	1	-	<b>2 562</b>
Reclassifications**	16	1 220	7 557	326	(9 880)	<b>(761)</b>
Liquidation	-	(19)	(224)	(31)	-	<b>(274)</b>
Other increases/(decreases)	-	-	-	1	(14)	<b>(14)</b>
	<b>623</b>	<b>16 356</b>	<b>23 360</b>	<b>663</b>	<b>9 942</b>	<b>50 944</b>
<b>Net carrying amount at 31/12/2024</b>						
Gross carrying amount	651	40 080	71 800	2 145	10 577	<b>125 253</b>
Accumulated depreciation and impairment allowances	(28)	(23 724)	(48 440)	(1 482)	(635)	<b>(74 309)</b>
	<b>623</b>	<b>16 356</b>	<b>23 360</b>	<b>663</b>	<b>9 942</b>	<b>50 944</b>
<b>Net carrying amount at 01/01/2023</b>						
Gross carrying amount	574	36 048	63 981	2 269	7 546	<b>110 418</b>
Accumulated depreciation and impairment allowances	(9)	(19 567)	(42 319)	(1 459)	(43)	<b>(63 397)</b>
	<b>565</b>	<b>16 481</b>	<b>21 662</b>	<b>810</b>	<b>7 503</b>	<b>47 021</b>
<b>increase/(decrease) net</b>						
Investment expenditures	-	-	-	-	9 325	9 325
Depreciation	-	(1 177)	(3 091)	(235)	-	(4 503)
Borrowing costs	-	-	-	-	70	70
Environmental provision increase	-	31	-	-	-	31
Spin-off merger Kolín	10	-	-	-	1	11
Net impairment allowances, incl.:	-	33	(51)	-	12	(6)
<i>Recognition</i>	-	(109)	(103)	-	(22)	(234)
<i>Reversal</i>	-	140	21	-	-	161
Reclassifications	51	2 075	3 082	132	(5 345)	(5)
Liquidation	-	(5)	(34)	(29)	-	(68)
Other decreases	-	(1)	-	(1)	(21)	(23)
	<b>626</b>	<b>17 437</b>	<b>21 568</b>	<b>677</b>	<b>11 545</b>	<b>51 853</b>

\*net impairment allowances include recognition, reversal, usage and reclassifications

\*\* the Company records separately the impairment allowances and accumulated depreciation. The reclassification includes the transfer between impairment allowances and accumulated depreciation after reversal of the impairment relating to the carrying amount of assets as of the balance sheet date.

Detailed information related to impairment recognized in 2024 and 2023 is presented in note 18.

#### Material additions

The major additions in 2024 to non-current assets were capitalized shut down costs amounting to CZK 2 684 million, capitalized spare parts in the amount of CZK 1 319 million, investments to production of cold bitumens in the amount of CZK 707 million and capitalized maintenance costs in the amount of CZK 579 million.

The major additions in 2023 to non-current assets were capitalized shut down costs amounting to CZK 3 285 million, capitalized maintenance costs in the amount of CZK 1 652 million, capitalized spare parts in the amount of CZK 834 million, rebranding of petrol stations in amount of CZK 293 million, Stop-café implementation in amount of CZK 269 million and investments to production of cold bitumens in the amount of CZK 248 million.

### 13.2 Other information on property, plant and equipment

	31/12/2024	31/12/2023
The gross book value of all fully depreciated property, plant and equipment still in use	6 265	6 795

## 14 INVESTMENT PROPERTY

### SELECTED ACCOUNTING PRINCIPLES

#### Investment property

Investment properties are properties which are held either to earn rental income or for capital appreciation or for both.

Investment property shall be recognized as an asset only when:

- it is probable that the future economic benefits that are associated with the investment property will flow to the Company, and
- the cost of the investment property can be measured reliably.

An investment property is measured initially at its cost. Transaction costs are included in the initial measurement. The cost of a purchased investment property comprises its purchase price and any directly attributable expenditure. Directly attributable expenditure includes, for example, professional fees for legal services, property transfer taxes and other transaction costs. For internally constructed investment property the final cost is set at the date of construction completion when the asset is brought into use, in accordance with rules set for property, plant and equipment.

After initial recognition investment property shall be measured at fair value applying comparative and income methods depending on the nature of the investments. Gains and losses resulting from changes in fair value of investment property are presented in the statement of profit or loss and other comprehensive income in the period which they arise. The Company determines fair value without any deduction for transaction costs it may incur on sale or other disposal.

If the Company determines that the fair value of an investment property is not reliably determinable on a continuing basis, the Company shall measure that investment property at cost in accordance with rules set for property, plant and equipment.

An investment property is derecognized on disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected.

An entity shall transfer a property to, or from, investment property when, and only when, there is a change in use. A change in use occurs when the property meets, or ceases to meet, the definition of investment property and there is evidence of the change in use.

	31/12/2024	31/12/2023
At the beginning of the year	295	286
Reclassification from property, plant, equipment	116	7
Fair value measurement	(18)	(9)
increase	18	15
decrease	(36)	(24)
Reclassification to property, plant, equipment	(20)	(7)
Liquidation	(7)	-
Spin-off merger Kolin	-	18
	<b>366</b>	<b>295</b>

Rental income amounted to CZK 42 million in 2024 (2023: CZK 43 million). Operating costs generating profit related to the investment property amounted to CZK 14 million in 2024 (2023: CZK 16 million) and costs non-generating profit amounted to CZK 8 million in 2024 (2023: CZK 2 million) and are included in the Cost of sales.

### 14.1 Fair value of investment property measurement

Investment property at 31 December 2024 comprised the land and buildings owned by the Company and leased to third parties, which fair value was estimated depending on the characteristics based on comparison or revenue approach. The comparison approach was applied assuming, that the value of assessed property was equal to the market price of similar property.

In the revenue approach the calculation was based on the discounted cash flow method. 10 and 25 year period forecasts were applied in the analysis. The discount rate used reflects the relation, as expected by the buyer, between yearly revenue from an investment property and expenditures required to purchase investment property. Forecasts of discounted cash flows relating to the property consider arrangements included in all rent agreements as well as external data, e.g. current market rent charges for similar property, in the same location, technical conditions, standard and designed for similar purposes. The discount rates of average 6.13% and 5.84% were used for the calculation of the investment property fair value.

	Carrying amount	Fair value	Fair value hierarchy	
			Level 2	Level 3
31/12/2024	366	366	111	255
31/12/2023	295	295	118	177

### 14.2 Sensitivity analysis of changes in fair value of investment property classified under Level 3 fair value

Analysis of the influence of potential changes in the fair value of investment property on profit before tax in relation to a hypothetical change in discount rate:

	Level 3		
Change of discount rate	+1 pp	(15)	-1 pp
			15

## 15 INTANGIBLE ASSETS

### SELECTED ACCOUNTING PRINCIPLES

#### **Intangible assets**

Intangible assets include identifiable non-monetary assets without physical substance. An asset is identifiable if it is either separable, i.e. is capable of being separated or divided from the Company and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable asset or liability, regardless of whether the Company intends to do so, or arises from contractual or other legal rights, regardless of whether those rights are transferable or separable from the Company or from other rights and obligations.

Intangible assets are recognized if it is probable that the expected future economic benefits that are attributable to the assets will flow to the Company and the cost of the asset can be measured reliably.

An intangible asset arising from development (or from development phase of an internal project) shall be recognized if, and only if, the Company can demonstrate all of the following: the technical feasibility of completing the intangible asset so that it will be available for use or sale, its intention to complete the intangible asset and use or sell it, its ability to use or sell the intangible asset, how the intangible asset will generate probable future economic benefits, among other things, the Company can demonstrate the existence of a market for the output of the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset, the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset, its ability to measure reliably the expenditure attributable to the intangible asset during its development.

If the definition criteria of an intangible asset are not met, the cost incurred to acquire or self develop an asset are recognized in profit or loss when incurred. An intangible asset that is acquired in a business combination, the cost of that intangible asset is its fair value at the acquisition date.

An intangible asset is measured initially at cost (without including the grants related to assets).

After initial recognition, an intangible asset shall be presented in the financial statements at its net carrying amount, without including grants related to assets.

Intangible assets are measured at acquisition or at construction cost less amortization and impairment allowances. Intangible assets with a finite useful life are amortized when they become available for use that is when they are in the location and condition necessary for them to be capable of operating in the manner intended by the management over their estimated useful life. The depreciable amount of an asset with a finite useful life is determined after deducting its residual value. Excluding particular cases, the residual value of an intangible asset with a finite useful life shall be assumed to be zero.

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset, e.g. interest, commissions, are part of the initial cost.

The following standard useful lives are used for intangible assets:

Acquired licenses, patents, and similar intangible assets	2-15 years
Acquired computer software	2-10 years

The straight-line method of amortization is used. Appropriateness of the applied amortization periods and rates is periodically reviewed, at least at the end of the reporting year, and potential adjustments to amortization allowances are made in the subsequent periods. Intangible assets with an indefinite useful life are not amortized. Their value is decreased by the eventual impairment allowances. Additionally, the useful life of an intangible asset that is not being amortized shall be reviewed each period to determine whether events and circumstances continue to support an indefinite useful life assessment for that asset.

#### **Rights**

The main item of property rights is CO<sub>2</sub> emission rights, not amortised, tested for impairment

Received free of charge emission allowances are presented as intangible assets in correspondence with deferred income at fair value as at the date of registration. Purchased allowances are presented at purchase price. Grants are accounted systematically in individual reporting periods to ensure proportionality with the costs of the created provision.

For the estimated CO<sub>2</sub> emission during the reporting period, a provision is created and charged to the costs of basic activities (taxes and charges).

Property rights, including CO<sub>2</sub> emission allowances and energy certificates are redeemed against the book value of the provision, as its settlement.

Outgoing of CO<sub>2</sub> emission allowance are recognised using the weighted average method.

#### ESTIMATES

#### **Useful lives of intangible assets**

The Company verifies useful lives of intangible assets once at year end. The impact of verification of useful lives in 2024 resulted in a decrease of depreciation costs by CZK 14 million compared to depreciation costs that were recognised based on useful lives applied in 2023.

## 15.1 Changes in other intangible asset

	Software	Licences, patents and trade marks	Assets under development	CO <sub>2</sub> emission allowance	Other	Other-internally generated	Total
<b>Net carrying amount at 01/01/2024</b>							
Gross carrying amount	2 118	2 320	685	399	308	-	<b>5 830</b>
Accumulated amortization and impairment allowances	(1 675)	(1 641)	(25)	-	(280)	-	<b>(3 621)</b>
	<b>443</b>	<b>679</b>	<b>660</b>	<b>399</b>	<b>28</b>	-	<b>2 209</b>
<b>increase/(decrease) net</b>							
Investment expenditures	-	-	257	-	-	-	<b>257</b>
Amortization	(141)	(46)	-	-	(15)	-	<b>(202)</b>
Net impairment allowances, incl.:	(204)	-	(10)	-	(2)	-	<b>(216)</b>
<i>Recognition</i>	(226)	-	(10)	-	(2)	-	<b>(238)</b>
<i>Reversal</i>	16	-	-	-	-	-	<b>16</b>
Reclassifications**	96	1	(131)	-	32	-	<b>(2)</b>
Sale	-	-	-	(30)	-	-	<b>(30)</b>
Other decreases	-	-	-	(366)	-	-	<b>(366)</b>
<b>Net carrying amount at 31/12/2024</b>	<b>194</b>	<b>634</b>	<b>776</b>	<b>3</b>	<b>43</b>	-	<b>1 650</b>
Gross carrying amount	2 218	2 321	811	3	277	-	<b>5 629</b>
Accumulated amortization and impairment allowances	(2 024)	(1 687)	(35)	-	(234)	-	<b>(3 980)</b>
	<b>194</b>	<b>634</b>	<b>776</b>	<b>3</b>	<b>43</b>	-	<b>1 650</b>
<b>Net carrying amount at 01/01/2023</b>							
Gross carrying amount	1 988	2 314	575	179	371	23	5 450
Accumulated amortization and impairment allowances	(1 533)	(1 621)	(25)	-	(333)	(23)	(3 535)
	<b>455</b>	<b>693</b>	<b>550</b>	<b>179</b>	<b>38</b>	-	<b>1 915</b>
<b>increase/(decrease) net</b>							
Investment expenditures	-	-	244	-	-	-	244
Amortization	(119)	(46)	-	-	(10)	-	(175)
Net impairment allowances, incl.:	(25)	25	-	-	-	-	-
Reclassifications	132	6	(133)	-	-	-	5
Sale	-	-	-	(147)	-	-	(147)
Other increases/(decreases)	-	1	(1)	367	-	-	367
<b>Net carrying amount at 31/12/2023</b>	<b>443</b>	<b>679</b>	<b>660</b>	<b>399</b>	<b>28</b>	-	<b>2 209</b>

\*net impairment allowances include recognition, reversal, usage and reclassifications

\*\* the Company records separately the impairment allowances and accumulated depreciation. The reclassification includes the transfer between impairment allowances and accumulated depreciation after reversal of the impairment relating to the carrying amount of assets as of the balance sheet date.

Detailed information related to impairment recognized in 2024 and 2023 is presented in note 18.

### Material additions

The major addition in 2024 was software for PE2 in the amount of CZK 21 million. No major addition to intangible assets in 2023.

## 15.2 Other information

	31/12/2024	31/12/2023
The gross carrying value of all fully amortised intangible assets still in use	688	690
The net carrying value of intangible assets with indefinite useful life	24	23

## 15.3 CO<sub>2</sub> emission allowances

Based on Czech National Allocation Scheme for the years 2021-2030 the Company was to obtain CO<sub>2</sub> allowances free of charge in amount of 1 804 597 tons in 2024 (2023: 1 439 878 tons).

	Value	Quantity (in tonnes)
01/01/2024	399	197 501
Estimated grant of CO <sub>2</sub> allowances for 2024	2 789	1 804 597
Settlement for 2023	(7 405)	(3 961 038)
Purchase / (Sale), net	4 220	1 960 195
	<b>3</b>	<b>1 245</b>
Estimated annual consumption	6 840	3 463 177

### 15.3 CO<sub>2</sub> emission allowances (continued)

The market value of owned EUA allowances exceeds their total carrying amount, therefore the Company does not identify impairment indicators.

As at 31 December 2024 the market value of one EUA allowance (European Union Emission Allowance) amounted to EUR 73.00 (as at 31 December 2023: 80.37 EUR).

CO<sub>2</sub> emission allowances acquired and sold by the Company are included in the statement of cash flows, under investing activities in Acquisition of property, plant and equipment and intangible assets and Proceeds from disposals of property, plant and equipment, intangible assets and right of use assets, respectively.

### 16 SHARES IN RELATED PARTIES

	31/12/2024	31/12/2023
Unquoted shares	7 451	10 184
	<b>7 451</b>	<b>10 184</b>

#### Shares in related parties as at 31 December 2024:

Name of the entity	Registered office	Cost of investment	Ownership percentage	Impairment	Carrying amount	Dividend income for the year
<b>Subordinated entities</b>						
ORLEN Unipetrol Doprava s.r.o.	Litvínov	959	99.88	-	959	200
PETROTRANS, s.r.o.	Praha	19	99.37	-	19	-
Nadace ORLEN Unipetrol	Litvínov	1	100.00	-	1	-
HC VERVA Litvínov, a.s.	Litvínov	27	70.95	27	-	-
ORLEN Unipetrol Slovakia s.r.o.	Bratislava	255	86.96	-	255	54
ORLEN Unipetrol Deutschland GmbH	Langen/Hessen	100	99.90	-	100	75
ORLEN Unipetrol Hungary Kft.	Budapest	4	100.00	-	4	3
SPOLANA s.r.o.	Neratovice	3 459	100.00	3 459	-	-
ORLEN HUNGARY Kft.	Budapest	4 576	100.00	-	4 576	-
REMAQ, s.r.o.	Otrokovice	1 504	100.00	-	1 504	150
<b>Associate</b>						
ORLEN Projekt Česká republika s.r.o.	Litvínov	33	40.00	-	33	-
<b>Total</b>		<b>10 937</b>		<b>3 486</b>	<b>7 451</b>	<b>482</b>

In May 2024 the Company increase it's share in ORLEN Projekt Česká republika s.r.o. by took over design and engineering activities from Brno-based companies UNIS, a.s. and UNIS Power, s.r.o. including 130 employees. The Company recognized impairment loss to shares in SPOLANA s.r.o. and HC VERVA Litvínov a.s. in 2024 in the amount of CZK 2 751 million and CZK 6 million.

#### Shares in related parties as at 31 December 2023:

Name of the entity	Registered office	Cost of investment	Ownership percentage	Impairment	Carrying amount	Dividend income for the year
<b>Subordinated entities</b>						
ORLEN Unipetrol Doprava s.r.o.	Litvínov	959	99.88	-	959	-
PETROTRANS, s.r.o.	Praha	19	99.37	-	19	-
Nadace ORLEN Unipetrol	Praha	1	100.00	-	1	-
HC VERVA Litvínov, a.s.	Litvínov	27	70.95	21	6	-
ORLEN Unipetrol Slovakia s.r.o.	Bratislava	255	86.96	-	255	-
ORLEN Unipetrol Deutschland GmbH	Langen/Hessen	100	99.90	-	100	60
ORLEN Unipetrol Hungary Kft.	Budapest	4	100.00	-	4	-
SPOLANA s.r.o.	Neratovice	3 459	100.00	708	2 752	-
ORLEN HUNGARY Kft.	Budapest	4 575	100.00	-	4 575	-
REMAQ, s.r.o.	Otrokovice	1 504	100.00	-	1 504	-
<b>Associate</b>						
ORLEN Projekt Česká republika s.r.o.	Litvínov	9	40.00	-	9	-
<b>Total</b>		<b>10 912</b>		<b>729</b>	<b>10 184</b>	<b>60</b>

## 16 SHARES IN RELATED PARTIES (CONTINUED)

On 2 January 2023 ORLEN Unipetrol RPA s.r.o. acquired 100% of shares in REMAQ, s.r.o. with its headquarter in Otrokovice.

The ORLEN Unipetrol Group continues to meet its strategic development objectives by 2030. Within this framework, it also focuses on the principles of circular economy and permanent sustainability. It develops these by building a broad portfolio of recycling activities, thanks to which it will be able to efficiently acquire and process waste plastic and bio-waste and produce new petrochemicals and biofuels from it. It expanded its existing activities in the field of chemical recycling to the segment of mechanical recycling by completing the acquisition of REMAQ, s.r.o. a leading player in the region of Central and Eastern Europe, into its Group.

On 14 April 2023 ORLEN Unipetrol RPA s.r.o. and ORLEN PROJEKT SPÓŁKA AKCYJNA (which hold 40, respectively 60 percent of share in the new entity) established a company which will provide the engineering and supply services in the Czech Republic. The company will implement complex projects for refineries, petrochemistry, energetics and environmental protection, will build on the competencies of ORLEN PROJEKT SPÓŁKA AKCYJNA, a leader in the design and construction of refinery and petrochemical plants. The establishment of a highly specialized engineering company will facilitate the transfer of project competencies and streamline the process of managing the investment area of the ORLEN Group.

During 2023 the Company increased the capital in ORLEN HUNGARY Kft. (formerly Normbenz Magyarország Kft) by CZK 2 075 million and in SPOLANA s.r.o. by CZK 1 831 million.

On 16 December 2023 Normbenz Magyarország Kft. changed the business name to ORLEN HUNGARY Kft.

## 17 FINANCIAL DERIVATIVES AND OTHER NON-CURRENT ASSETS

	31/12/2024	31/12/2023
<b>Financial derivatives</b>		
Cash flow hedging instruments	1 218	2 041
<i>foreign currency forwards</i>	1 218	2 041
	<b>1 218</b>	<b>2 041</b>

Information about cash flow hedge instruments and derivatives not designed as hedge accounting is presented in note 32.

	31/12/2024	31/12/2023
<b>Other non-current assets</b>		
Prepayments	95	129
	<b>95</b>	<b>129</b>

The non-current prepayments relate to the deposit for the purchase of natural gas in amount of CZK 71 million as at 31 December 2024 (as at 31 December 2023: CZK 102 million).

## 18 IMPAIRMENT OF PROPERTY, PLANT, EQUIPMENT, INTANGIBLE ASSETS AND RIGHT OF USE ASSETS

### SELECTED ACCOUNTING PRINCIPLES

#### **Impairment of property, plant, equipment, intangible assets and right of use assets**

At the end of the reporting period the Company assesses whether there are indicators that an asset or cash generating unit (CGU) may be impaired or any indicators that the previously recognized impairment should be reversed. If any such indicator exists, the Company shall estimate the recoverable amount of the asset (CGU).

The recoverable amount of other assets is the higher of the fair value less costs to sell and value in use.

Fair value less costs to sell is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, less costs to sell.

Value in use is the present value of the future cash flows expected to be derived from an asset or CGU.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

Assets that do not generate independent cash flows are grouped at the lowest level at which cash flows, independent from cash flows from other assets, are generated (cash generating units).

To the cash generating unit the following assets are allocated:

- goodwill, if it may be assumed, that the cash generating unit benefited from the synergies associated with a business combination with another entity,
- corporate assets, if they may be allocated on a reasonable and coherent basis.

If there are external or internal indicators that the carrying amount of an asset as at the end of the reporting period may not be recoverable, impairment tests are carried out. The tests are also carried out annually for intangible assets with an indefinite useful life and for goodwill.

When the carrying amount of an asset or a cash generating unit exceeds its recoverable amount, the carrying amount is decreased to the recoverable amount by an adequate impairment allowance charged against cost in profit or loss.

The impairment loss shall be allocated to the carrying amount of the assets of the unit in the following order:

- first, to reduce the carrying amount of any goodwill allocated to the cash-generating unit; and
- then, to the other assets of the unit pro rata on the basis of the carrying amount of each asset in the unit.

At the end of each reporting period an assessment shall be made whether an impairment loss recognized in prior periods for an asset shall be partly or completely reversed. Indications of a potential decrease in an impairment loss mainly mirror the indications of a potential impairment loss in prior periods.

A reversal of an impairment loss for an asset other than goodwill shall be recognized immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard.

### PROFESSIONAL JUDGEMENT AND ESTIMATES

#### **Impairment of property, plant, equipment, intangible assets and right of use assets**

The Company tested assets for impairment using discounted cash flow models. The most important areas of estimation are the assumptions adopted in the models regarding the development of future expected cash flows, as well as the method used to calculate discount rates.

The critical assumptions in the developed scenarios for future expected cash flows primarily relate to forecasts of key macroeconomic parameters including estimates of the probability of the impact of CO<sub>2</sub> emission allowance prices on revenue from sales or products.

The significant judgement made by the ORLEN Management Board was to allocate probability weights to individual macroeconomic scenarios. The scenario analysis was applied to measure the refining and petrochemical segments' assets at ORLEN Unipetrol Group.

### Financial projections and assumptions for years 2025-2033 for purposes of impairment analysis as at 31 December 2024

As at 31 December 2024 in accordance with International Accounting Standard 36 "Impairment of assets" the Company has verified the existence of impairment indicators in relation to Cash Generating Units (CGUs) i.e. the smallest identifiable group of assets that generate cash inflows largely independent from other assets. In the Company CGUs are established at the level of operating activities: refining, petrochemical and retail. As at 31 December 2024 the tests were carried out for all CGUs based on the most recent available financial projections for the years 2025-2033.

Impairment analysis on the Company assets' as at 31 December 2024 was based on following financial data:

- non-audited financial statements as at 31 December 2024,
- financial projections for 2025 included in Business Plan 2025 and projections for the years 2026-2033 based on macroeconomic assumptions derived from ORLEN's strategy adjusted by the macro indicators observed at the end of 2024 year,
- necessary adjustments mainly relating to capital expenditures and effectiveness activities for years 2025-2033, corresponding with IAS 36 requirement of basing the analysis on projections excluding impact of development and restructuring (IAS 36.33 b) and maintenance of shareholding structure in the Group as at 31 December 2024.

### **Key financial assumptions used in the analysis**

During development of assumptions to impairment tests the possibility of estimation of the fair value and value in use of individual assets was considered. Lack of market transactions for similar assets to those held by the Company which would allow to reliably estimate their fair value makes fair value method of valuation not possible to implement. As a result, it was concluded that the best estimate of the actual values of individual assets of the Company will be its value in use ("VIU").

The recoverable amounts of CGUs were estimated based on their value in use. The analyses were performed based on available projections for the years 2025-2033 adjusted to exclude the impact of planned capital expenditures enhancing the assets' performance.

The assets used in analyses: i.e. fixed assets (excluding lands and CO<sub>2</sub> allowances), right of use and net working capital were derived from non-audited financial statements as at 31 December 2024.

## 18 IMPAIRMENT TO NON-CURRENT ASSETS (CONTINUED)

For determining the value in use as at given balance sheet date forecasted cash flows are discounted using the discount rates after taxation reflecting the risk levels specific for particular sectors to which the CGU belongs.

The Company determines individual discount rates for each defined CGU using the so-called CAPM model-Capital Asset Pricing Model. For each CGU as at the date of impairment test, i.e. as at 31 December 2024, market risks specific to the Czech Republic and business segment were taken into account to reflect the current market assessment of the time value of money as at the balance sheet date and the risk associated with a given group of assets corresponding to the return that investors would require when making investment decisions that would generate cash flows in the amount, timing and type of risk corresponding to the flows that the Company expects to receive from a given CGU.

The discount rates as at 31 December 2024 for the estimation of value in use of assets were calculated using the peer-to-peer method as the weighted average cost of equity and debt. the cost of capital and the cost of debt were provided by the Bloomberg website and the publications of prof. Aswath Damodoran (source: <http://pages.stern.nyu.edu>) and government bond quotes available as of 31 December 2024.

### The structure of the discount rates and long term inflation rate applied in the testing for impairment of assets of individual operating CGUs as at 31 December 2024

	Refinery CGU	Petchem CGU	Retail CGU
Average cost of capital in years 2025-2033	7.02%	8.22%	6.68%
Average cost of debt after tax in years 2025-2033	3.30%	3.30%	3.30%
Capital structure	58.76%	69.59%	63.21%
Average nominal discount rate 2025-2033	<b>5.58%</b>	<b>6.79%</b>	<b>5.52%</b>
Long term inflation rate	2.00%	2.00%	2.00%

### The structure of the discount rates and long term inflation rate applied in the testing for impairment of assets of individual operating CGUs as at 31 December 2023

	Refinery CGU	Petchem CGU	Retail CGU
Average cost of capital in years 2024-2033	8.74%	8.10%	7.08%
Average cost of debt after tax in years 2024-2033	3.04%	3.04%	3.04%
Capital structure	58.75%	71.34%	64.54%
Average nominal discount rate 2024-2033	<b>6.50%</b>	<b>6.73%</b>	<b>5.74%</b>
Long term inflation rate	2.00%	2.00%	2.00%

### The results of impairment analysis as at 31 December 2024

As a result of the impairment test analysis, the impairment allowance in the amount of CZK 7 228 million was recognized in the Petrochemical CGU and the amount of CZK 2 469 million was released in the Refinery CGU.

In the Retail CGU, where the impairment test was performed on the level of each petrol station, the Company recognized the impairment allowance in the amount of CZK 403 million and CZK 116 million was reversed.

The Company's future financial performance is based on a number of factors and assumptions in respect of macroeconomics development, such as foreign exchange rates, commodity prices, interest rates outside the Company's control. The change of these factors and assumptions might influence the Company's financial position, including the results of the impairment test of non-current assets, and consequently might lead to changes in the financial position and performance of the Company.

### Sensitivity analysis of the value in use as at 31 December 2024

The crucial elements influencing the value in use of assets within individual units responsible for generating cash flows are: operating profit plus depreciation and amortization (known as EBITDA) and the discount rate.

Impact of changes in EBIDA by +/- 5% and change od the discount rate +/- 1.0 p.p. on the impairment charge:

Change	Refinery CGU EBITDA			Petchem CGU EBITDA		
	-5%	0%	5%	-5%	0%	5%
Discount rate						
-1.0 p.p.	617	5 168	9 720	1 077	4 898	8 719
0.0 p.p.	(4 040)	-	4 040	(3 404)	-	3 404
+1.0 p.p.	(7 929)	(4 322)	(716)	(7 148)	(4 100)	(1 052)

### The results of impairment analysis as at 31 December 2023

As a result of the impairment test analysis, the impairment allowance in the amount of CZK 185 million was recognized and CZK 167 million was reversed in the Retail CGU, where the impairment test was performed on the level of each petrol station. The impairment allowances in the amount of CZK 72 million were recognized for damaged or obsolete assets as at 31 December 2023.

The Company's future financial performance is based on a number of factors and assumptions in respect of macroeconomics development, such as foreign exchange rates, commodity prices, interest rates outside the Company's control. The change of these factors and assumptions might influence the Company's financial position, including the results of the impairment test of non-current assets, and consequently might lead to changes in the financial position and performance of the Company.

## 19 INVENTORIES

### SELECTED ACCOUNTING PRINCIPLES

#### Inventories

*Inventories are assets held for sale in the ordinary course of business, or in the process of production for such sale, or in the form of materials or supplies to be consumed in the production process or in the rendering of services.*

*Inventories comprise products, semi-finished products and work in progress, merchandise and materials.*

*Finished goods, semi-finished products and work in progress are measured initially at production cost. Production costs include costs of materials and costs of conversion for the production period. Costs of production also include a systematic allocation of fixed and variable production overheads estimated for normal production level.*

*Finished goods, semi-finished products and work in progress shall be measured at the end of the reporting period at the lower of cost or net realizable value, after deducting any impairment losses.*

*Disposals of finished goods, semi-finished products and work in progress are determined based on the weighted average cost formula, the cost of each item is determined from the weighted average of the cost of similar items produced during the reporting period.*

*Merchandise and materials are measured initially at acquisition cost.*

*As at the end of the reporting period merchandise and raw materials are measured at the lower of cost or net realizable value, considering any impairment allowances. Disposals of merchandise and raw materials are determined based on the weighted average acquisition cost or production cost formula except for inventories which, due to technical parameters and/or the specifics of the production process, are issued from the warehouse according to the order in which they are received (e.g. materials, printing materials) –outgoing according to FIFO method. Impairment tests for specific items of inventories are carried out on a current basis during an annual reporting period Write-down to net realizable value concerns raw materials and merchandise that are damaged, obsolete or its sales prices have fallen.*

*Raw materials held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. However, when a decline in the price of materials indicates that the cost of the finished products exceeds net realizable value, the materials are written down to net realizable value.*

*Recognition and reversal of impairment allowances of inventories is recognized in cost of sales.*

#### ESTIMATES

#### Net realizable value from sale of inventories

*In the event that the purchase price or production cost of inventories are not recoverable, the Company determines the amount of inventory write-offs based on estimates of their net realizable value.*

*Inventories which have lost their functional properties, usefulness or have dropped their selling prices are subject to revaluation to the level of net realizable sale prices.*

*At the end of each month, the Company compares the purchase prices of inventories (average purchase price for a given group of inventories) or inventory manufacturing costs (average production cost for a given group of inventories) with their achievable net value, which is the estimated selling price in the ordinary course of business economic activity reduced by the estimated costs of preparation of the sale and estimated costs necessary to complete the sale.*

*In practice, realizable values are determined on the basis of the actual selling prices of inventories (both retail and wholesale) for transactions made on the last day of the month and on the first day of the month following the day on which the inventory impairment analysis is prepared, no later than, in which the books of accounts are closed and taking into account the current rotation cycle, as well as taking into account the execution prices include in the actual contracts signed as at the balance sheet date.*

*The value of materials intended for use in the production process is not written down below the purchase price, if it is expected that the finished products, for the production of which they will be used, will be sold for amounts higher or equal to the estimated production costs determined on the basis of historical date. However, if the cost of manufacturing products is higher than the net realizable value, the value of the materials is written down to the level of the net realizable value.*

*For intermediates and products in progress, verification the necessity to make a write-off takes place by comparing the cost of production with the actual prices of sale, taking into account dedicated price formulas that define the degree of their processing in relation to finished products.*

*Depending on the type of inventories, the Company makes individual and collective write-offs.*

*Individual write-offs are made when, as a result of analyses and comparisons, the net realizable value is lower than the purchase price of a given inventory component or its production cost, in the value of this difference. If there is a change in the net realizable value, than the creation or reversal of write-offs in the amount of this change is recognised.*

*Collective impairment allowances apply when you group together similar or related items of inventory that originate in the same product line, have a similar purpose or end-use, produced and sold in the same facility, and that cannot be practically assessed in isolation from other items derived from the same product line and relate mainly to stocks of crude oil and petroleum products.*

*At the end of each month, the total value of the write-off of the inventory group is determined. The change in the value of the collective write-off at the end of the next reporting period is the amount of:*

- *recognition of a write-off (increase in the write-off value compared to the write-off value at the end of the previous reporting period);*
- *reversal of the write-off (decrease in the write off value compared to the write-off value at the end of the previous reporting period);*
- *use of the write-off (reduction of the write-off due to the use, sale or liquidation of components for which the write-off was created).*

*Recognition and reversal of impairment allowances on both individual and collective inventories are recognised in cost of sales.*

	31/12/2024	31/12/2023
Raw materials	8 536	8 217
Work in progress	2 539	2 783
Finished goods	7 575	6 623
Merchandise	299	3
Spare parts	2 101	2 098
<b>Inventories, net</b>	<b>21 050</b>	<b>19 724</b>
Impairment allowances of inventories to net realisable value	719	1 713
<b>Inventories, gross</b>	<b>21 769</b>	<b>21 437</b>

## 19.1 Change in impairment allowances of inventories to net realizable values

	31/12/2024	31/12/2023
At the beginning of the year	1 713	460
Recognition	2 256	2 202
Usage	(3 231)	(926)
Reversal	(19)	(23)
	<b>719</b>	<b>1 713</b>

Changes in the net realizable value allowances for inventories (excluding utilization movement) amounted to CZK 2 237 million (2023: CZK 2 179 million) and are included in cost of sales presented in note 8.

## 20 TRADE AND OTHER RECEIVABLES

### SELECTED ACCOUNTING PRINCIPLES

#### Receivables

Receivables, excluding trade receivables, are recognized initially at a fair value and subsequently, at amortized cost using the effective interest rate including expected credit loss. On initial recognition, the Company measures trade receivables that do not have a significant financing component at their transaction price.

After the initial recognition, these receivables, except for the portfolio of receivables transferred to non-recourse factoring within the limit granted to the Company, are valued at amortized cost adjusted for any loss allowance for expected credit loss. Receivables subject to non-recourse factoring are measured at fair value through profit or loss.

The Company applies simplified method of valuation of receivables measured at amortized cost.

Receivables accounted at amortised cost, where the Company applies simplifications, are accounted at the initial recognition in the amount due, and later, including at the end of the reporting period, in the amount of the payment due less impairment allowances.

#### ESTIMATES

#### Impairment of trade and other receivables

Recognition and reversal of impairment losses of receivables are recognized in other operating activity in relation to the principal amount and in financial activities in relation to interest for delayed payments.

As default the Company considers the event when the customer does not meet obligations after 90 days from maturity of receivables.

For the purpose of estimating the expected credit loss, the Company uses the provision matrix, which was estimated based on historical levels of repayment and recoveries from receivables from customers. The Company includes information on the future in parameters used in the expected loss estimation model, through the management adjustment of the basis default probability rates.

The Company does not monitor changes in the credit risk during life of instrument. The Company estimates the expected credit loss until maturity of the instrument. The expected credit loss is calculated when the receivables are recognised in the statement of financial position and is updated on each subsequent day ending the reporting period.

	31/12/2024	31/12/2023
Trade receivables	10 947	12 102
Trade receivables within the full factoring limit	3 156	2 823
Other	37	4
<b>Financial assets</b>	<b>14 140</b>	<b>14 929</b>
Excise tax and fuel charge receivables	-	20
Receivables from subsidies	106	847
Advances for non-current non-financial assets	96	30
Prepayments and deferred costs	767	766
<b>Non-financial assets</b>	<b>969</b>	<b>1 663</b>
<b>Receivables, net</b>	<b>15 109</b>	<b>16 592</b>
Expected credit loss related to financial assets	1 399	122
<b>Receivables, gross</b>	<b>16 508</b>	<b>16 714</b>

Net receivables include expected credit loss amount.

Trade receivables result primarily from sales of finished goods and sales of merchandise. The management considers that the carrying amount of trade receivables approximates their fair value. The average credit period on sales of goods is 29 days. Trade receivables overdue bear an interest based on terms agreed in the selling contracts.

The Company has active factoring agreements for selling trade receivables under full factoring (non-recourse). The position trade receivables within the full factoring limit is measured at fair value through profit or loss and represents the value of receivables possible for resale to the factor, within the limit available at the end of the reporting period.

The Company's exposure to credit and currency risk related to trade and other receivables is disclosed in note 32 and detailed information about receivables from related parties is presented in note 35.

## 21 FINANCIAL DERIVATIVES AND OTHER FINANCIAL ASSETS

	31/12/2024	31/12/2023
<b>Financial derivatives</b>		
Cash flow hedging instruments	1 151	1 029
<i>foreign currency forwards</i>	1 151	1 029
Derivatives not designated as hedge accounting	49	168
<i>foreign currency forwards</i>	49	10
<i>commodity swaps</i>	-	158
	<b>1 200</b>	<b>1 197</b>

Information about cash flow hedge instruments and derivatives not designated as hedge accounting is presented in note 32.

	31/12/2024	31/12/2023
<b>Other financial assets</b>		
Cash pool	31	3 804
Restricted funds	2 342	1 346
Receivables on settled cash flow hedging instruments	39	316
	<b>2 412</b>	<b>5 466</b>

As at 31 December 2024 the balance on ORLEN's cash pool amounted to CZK 2 million (as at 31 December 2023: CZK 3 702 million). The Company had assets in the cash pool organized by ORLEN Unipetrol a.s. in the amount of CZK 29 million as at 31 December 2024 (CZK 104 million as at 31 December 2023). The interest rates were based on appropriate inter-bank rates and fair value of loans approximates their carrying amount.

The Company verified the conditions for presentation of cash pool assets as cash equivalents as present in IAS 7 Statement of cash flows and is in opinion that the criteria for such presentation are not met.

## 22 CASH AND CASH EQUIVALENTS

### SELECTED ACCOUNTING PRINCIPLES

#### Cash

Cash comprises cash on hand and in bank accounts as well as cash in transit. Cash equivalents are short-term, highly liquid investments (of original maturity up to three months) that are readily convertible to known amounts of cash and are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

	31/12/2024	31/12/2023
Cash on hand and in bank	1 033	248
	<b>1 033</b>	<b>248</b>

## 23 EQUITY

### SELECTED ACCOUNTING PRINCIPLES

#### Share capital

The share capital is paid by shareholders and is stated at nominal value in accordance with the Company's articles of association and the entry in the Commercial Register.

#### Hedging reserve

The hedging reserve relates to valuation and settlement of hedging instruments that meet the criteria of cash flow hedge accounting. The Company applies cash flow hedge accounting to hedge commodity risk, exchange rate risk and interest rate risk. Changes in fair value, which are an ineffective part of the hedge relationship, are recognized in the statement of profit or loss.

#### Revaluation reserve

The revaluation reserve includes revaluation of items, which, according to the Company's regulations, relates to the revaluation reserve, including particularly:

- change in the fair value of the assets measured at fair value through other comprehensive income;
- differences between the net book value and the fair value of an investment property at the date of reclassification from the property occupied by the Company to an investment property.

#### Retained earnings

Retained earnings include:

- the amounts arising from profit distribution/loss cover,
- the undistributed result from prior periods,
- the current reporting period profit/loss,
- the corrections (profit/loss) of prior period errors,
- changes in accounting principles,
- reserve capital created from the distribution of profits and used in accordance with the Commercial Group Code
- other reserve capital as additional payments to equity,
- actuarial gains and losses from retirement benefits.

### 23.1 Share capital

The registered capital of the Company as at 31 December 2024 amounted to CZK 11 148 million (31 December 2023: CZK 11 148 million).

### 23.2 Hedging reserve

The amount of the hedging reserve CZK 1 923 million as at 31 December 2024 relates to the fair value of derivatives meeting the requirements of cash flows hedge accounting (31 December 2023: CZK 2 485 million) and the related deferred tax.

### 23.3 Revaluation reserve

Revaluation reserve comprises the difference between the net book value and the fair value of the property as at the date of reclassification of the property occupied by the Company and recognized as an investment property.

### 23.4 Retained earnings

On 11 June April 2024 ORLEN Unipetrol a.s. as the sole member decided on distribution of profit for 2023 in amount of CZK 5 402 million to the retained earnings.

### 23.5 Equity management policy

Equity management is performed on the Group level in order to protect the Group's ability to continue its operations as a going concern while maximizing returns for shareholders.

The Company monitors equity debt ratio (net financial leverage). As at 31 December 2024 and 31 December 2023 the Company's financial leverage amounted to 11.47% and 5.06%, respectively.

#### 23.5.1 Net debt

The Company defined net debt as: non-current and current loans, borrowings and bonds lower by cash and cash equivalents.

The Company to assess the level of debt used ratios: net financial gearing (net debt / equity (calculated as at the end of the period) x 100%) and net debt / EBITDA before net impairment allowances.

	31/12/2024	31/12/2023
Cash on hand and in bank	1 033	248
Bank loans and borrowings	(6 986)	(3 464)
Bank loans and borrowings non-current	(1 511)	(1 484)
Bank loans and borrowings current	(5 475)	(1 980)
	<b>(5 953)</b>	<b>(3 216)</b>

#### 23.5.2 Changes in net debt

	31/12/2024	31/12/2023
At the beginning of the year	(3 216)	(1 294)
Cash changes in net debt	738	(472)
cash and cash equivalents	4 249	1 542
loans and borrowings	(3 511)	(2 014)
	<b>(2 478)</b>	<b>(1 766)</b>

#### 23.5.3 Net working capital

	Inventories	Receivables	Liabilities	Working capital
31/12/2023	19 724	16 592	28 987	7 329
31/12/2024	21 050	15 109	26 277	9 882
<b>Change from statement of financial position</b>	<b>(1 326)</b>	<b>1 483</b>	<b>(2 710)</b>	<b>(2 553)</b>
Adjustments				
Change in payments on account construction in progress	-	66	-	66
Movements in investment liabilities	-	-	413	413
Change in receivables due to subsidies	-	(741)	-	(741)
Movements in receivables from rental of investment property	-	1	-	1
<b>Change from statement of cash flows</b>	<b>(1 326)</b>	<b>809</b>	<b>(2 297)</b>	<b>(2 814)</b>

## 24 LOANS AND BORROWINGS

### SELECTED ACCOUNTING PRINCIPLES

#### Loans and borrowings

At initial recognition, all loans and borrowings are recognized at fair value, less transaction costs and discounts or premiums. After initial recognition, loans and borrowings are measured at amortized cost using the effective interest rate method.

	Non-current		Current		Total	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
Bank loans	-	-	1	1	1	1
Borrowings	1 511	1 484	5 474	1 979	6 985	3 463
	<b>1 511</b>	<b>1 484</b>	<b>5 475</b>	<b>1 980</b>	<b>6 986</b>	<b>3 464</b>

### 24.1 Loans

By currency (translated into CZK)/ by interest rate

	31/12/2024	31/12/2023
CZK/PRIBOR	1	1
	<b>1</b>	<b>1</b>

In the period covered by these financial statements as well as after the reporting date, there were no defaults on repayment of principal or interest of loans nor defaults on other terms of the agreements.

### 24.2 Borrowings

By currency (translated into CZK)/ by interest rate

	31/12/2024	31/12/2023
CZK/PRIBOR	2 450	-
EUR/EURIBOR	4 535	3 463
	<b>6 985</b>	<b>3 463</b>

In the period covered by these financial statements as well as after the reporting date, there were no defaults on repayment of principal or interest of borrowings.

Disclosures resulting from IFRS 7 relating to loans and borrowings are included in note 32 and are presented together with other financial instruments.

## 25 PROVISIONS

### SELECTED ACCOUNTING PRINCIPLES

#### Provisions

A provision is a liability of uncertain timing or amount. Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be measured reliably. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

The provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. At the same time, the long-term provisions are recalculated using current discount and inflation coefficients.

Provisions are not recognized for future operating losses.

#### Environmental provision

The Company creates provisions for future liabilities due to reclamation of contaminated land or water or elimination of harmful substances if there is such a legal or constructive obligation. The environmental provision for reclamation is periodically reviewed on the basis of expert assessment.

#### Jubilee bonuses and retirement benefits provision

Under the Company's remuneration plans, its employees are entitled to jubilee bonuses and retirement benefits. Jubilee bonuses are paid to employees after the elapsing of a defined number of years in service. Retirement benefits are paid once at retirement. The amount of retirement benefits and jubilee bonuses depends on the number of years of service and an employee's average remuneration.

The jubilee bonuses are other long-term employee benefits, whereas retirement and pension benefits are classified as retirement defined benefit plans.

The provision for jubilee bonuses, retirement and pension benefits is created in order to allocate costs to relevant periods.

The present value of those liabilities is estimated at the end of each reporting period by an independent actuary and adjusted if there are any material indications impacting the value of the liabilities. The accumulated liabilities equal discounted future payments, considering the demographic and financial assumptions including employee rotation, planned increase of remuneration and relate to the period ended at the last day of the reporting year. Actuarial gains and losses from:

- post employment benefits are recognized in components of other comprehensive income,
- other employment benefits, including jubilee bonuses, are recognized in the statement of profit and loss.

#### Shield programs provision

Shield programs provision (restructuring provision) is created when the Company initiates a restructuring plan or announces the main features of a restructuring plan to those affected by it in a sufficiently specific manner to raise a valid expectation in them that the restructuring will be carried out. A restructuring provision shall include only the direct expenditures arising from the restructuring, i.e. connected with the termination of employment (paid leave payments and compensations), termination of lease contracts, dismantling of assets.

## 25 PROVISIONS (CONTINUED)

### Provision for CO<sub>2</sub> emission allowances

The Company creates a provision for the estimated CO<sub>2</sub> emissions during the reporting period in operating activity costs (taxes and charges). Provision is recognized based on the value of allowances taking into account the weighted average method. In case of a shortage of allowances, the provision is created based on the purchase price of allowance in forward contracts concluded by the Company for own-use for the purpose of fulfilment of the redemption obligation by Parent company and Group entities (or purchase prices from other binding purchase agreements) or market quotations of allowances at the reporting date.

### Other provision

Other provisions include mainly provisions for dismantling costs connected with liquidation of unused asset, legal proceedings and are recognized after consideration of all available information, including opinions of independent experts. If on the basis of such information it is more likely than not that a present obligation exists at the end of the reporting period, the Company recognizes a provision (if the recognition criteria are met).

If it is more probable that no present obligation exists or when the reliable estimate of the amount of obligation cannot be made at the end of the reporting period, the Company discloses a contingent liability, unless the possibility of an outflow of resources embodying economic benefits is remote.

### ESTIMATES

Recognition of provisions requires estimates of the probable outflow of resources embodying economic benefits and making the best estimate of the expenditure required to settle the present obligation at the end of the reporting period. Provision are recognized when the probability of outflow of resources embodying economic benefits is higher than 50%.

	Non-current		Current		Total	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
Environmental provision	849	908	82	101	931	1 009
Jubilee bonuses and retirement benefits provision	88	85	12	11	100	96
Provision for CO <sub>2</sub> emission	-	-	6 840	7 957	6 840	7 957
Other provision	-	62	106	149	106	211
	<b>937</b>	<b>1 055</b>	<b>7 040</b>	<b>8 218</b>	<b>7 977</b>	<b>9 273</b>

### Changes in provisions in 2024

	Environmental provision	Jubilee bonuses and retirement benefits provision	Provision for CO <sub>2</sub> emission	Other provision	Total
<b>01/01/2024</b>	1 009	96	7 957	211	9 273
Recognition	-	5	6 840	-	6 845
Discounting	(26)	-	-	1	(25)
Utilization	(52)	(5)	(7 405)	(106)	(7 568)
Release	-	-	(552)	-	(552)
Interest	-	4	-	-	4
	<b>931</b>	<b>100</b>	<b>6 840</b>	<b>106</b>	<b>7 977</b>

### Changes in provisions in 2023

	Environmental provision	Jubilee bonuses and retirement benefits provision	Provision for CO <sub>2</sub> emission	Other provision	Total
<b>01/01/2023</b>	862	83	7 819	355	9 119
Recognition	-	14	8 369	78	8 461
Reclassification	31	-	-	-	31
Discounting	16	-	-	-	16
Utilization	(52)	(6)	(8 231)	(125)	(8 414)
Release	(34)	-	-	(97)	(131)
Interest	-	4	-	-	4
Spin-off merger Kolín	186	1	-	-	187
	<b>1 009</b>	<b>96</b>	<b>7 957</b>	<b>211</b>	<b>9 273</b>

### 25.1 Environmental provision

As at 31 December 2024 the Company had under environmental provisions:

- provision for land restoration created as a result of the legal obligation to restore the fly-ash dump in Litvínov after it is discontinued, which is expected after 2032. The provision amounted to CZK 615 million (31 December 2023: CZK 665 million),
- provision in the amount of CZK 188 million in respect of remediation of historical ecological contamination in the Kralupy location recognized following the decision of the Czech inspection of environment (31 December 2023: CZK 186 million),
- restructuring program for Company's assets in Kolín site. The Company recognized a provision in respect of costs connected with decontamination of these assets in the amount of 128 CZK million (31 December 2023: CZK 158 million).

## 25.2 Provisions for jubilee bonuses and retirement benefits

The Company realizes the program of paying out retirement benefits and jubilee bonuses in line with remuneration policies in force. The jubilee bonuses are paid to employees after elapse of a defined number of years in service. The retirement benefits are paid as one-time payments at retirement. The amount of retirement benefits as well as jubilee bonuses depends on the number of years of service and an employee's average remuneration. The base for the calculation of provision for an employee is expected benefit which the Company is obliged to pay in accordance with internal regulation.

The present value of these obligations is estimated at the end of each reporting year and adjusted if there are any material indications impacting the value of the obligations. The accrued liabilities equal discounted future payments, considering employee rotation.

Employment benefit provisions for retirement received by employees were created using discount rate 3.90% p.a. in 2024 (2023: 3.70%), assumptions used were based on Collective agreement. Should the prior year's assumptions be used, the provision for the jubilee bonuses and retirement benefits would be higher by CZK 1 million.

### 25.2.1 Change in employee benefits obligations

	Provision for jubilee bonuses		Retirement benefits		Total	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
At the beginning of the year	27	24	69	59	96	83
Current service cost	2	2	3	1	5	3
Interest expense	1	1	3	3	4	4
Actuarial gains and losses net	-	3	-	8	-	11
<i>demographic assumptions</i>	-	1	1	3	1	4
<i>financial assumptions</i>	-	2	(1)	5	(1)	7
Spin-off merger Kolin	-	-	-	1	-	1
Payments under program	(3)	(3)	(2)	(3)	(5)	(6)
	27	27	73	69	100	96

The carrying amount of employee benefits liabilities is identical to their present value as at 31 December 2024 and as at 31 December 2023.

### 25.2.2 Geographical division of employee benefits liabilities

	Provision for jubilee bonuses		Retirement benefits		Total	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
Czech Republic	27	27	73	69	100	96
	27	27	73	69	100	96

### 25.2.3 Sensitivity analysis to changes in actuarial assumptions

The Company carried out the employee benefit payments from current resources. As at 31 December 2024 there were no funded plans and the Company paid no contributions to fund liabilities.

The Company analysed the impact of the financial and demographic assumptions and calculated that the changes or ratios: remuneration ratio by +/- 0.5 p.p., the discount rate by +/- 0.5 p.p. and the rate of turnover by +/- 0.5 p.p. are no higher than CZK 7 million. Therefore, the Company does not present any detailed information.

### 25.2.4 Employee benefits maturity and payments of liabilities analysis

#### 25.2.4.1 Maturity of employee benefits analysis

	Provision for jubilee bonuses		Retirement benefits		Total	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
Less than one year	3	3	9	8	12	11
Between one and three years	7	6	8	7	15	13
Between three and five years	5	5	9	9	14	14
Later than five years	12	13	47	45	59	58
	27	27	73	69	100	96
Weighted average duration of liability			8.3	8.7	8.3	8.7

#### 25.2.4.2 Ageing of employee benefits payments analysis

	Provision for jubilee bonuses		Retirement benefits		Total	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
Less than one year	3	4	9	8	12	12
Between one and three years	8	7	9	8	17	15
Between three and five years	7	7	12	12	19	19
Later than five years	47	48	145	141	192	189
	65	66	175	169	240	235

## 25 PROVISIONS (CONTINUED)

### 25.2.4.3 Total employee benefits expenses recognized in the statement of profit or loss and other comprehensive income

	31/12/2024	31/12/2023
<b>In profit and loss</b>		
Current service cost	(5)	(3)
Interest expense	(4)	(4)
Actuarial gains and losses net	-	(3)
<i>demographic assumptions</i>	-	(1)
<i>financial assumptions</i>	-	(2)
Payments under program	5	6
	<b>(4)</b>	<b>(4)</b>
<b>In components of other comprehensive income</b>		
Gains and losses arising from changes	-	(8)
<i>demographic assumptions</i>	(1)	(3)
<i>financial assumptions</i>	1	(5)
	-	<b>(8)</b>
	<b>(4)</b>	<b>(12)</b>

Provisions for employee benefits recognized in profit or loss were accounted as follows:

	31/12/2024	31/12/2023
Interest expense	(4)	(4)
	<b>(4)</b>	<b>(4)</b>

On the basis of existing legislation, the Company is obliged to pay contributions to the national pension insurance. These expenses are recognized as social security and healthcare insurance costs. The Company has no other obligations in this respect.

### 25.3 Provision on CO<sub>2</sub> allowances

A provision for CO<sub>2</sub> allowances is created for estimated CO<sub>2</sub> emissions in the reporting period.

### 25.4 Other provisions

The Company created other provisions in respect of future liabilities related to dismantling costs connected with liquidation of unused assets and in respect of expected future outflows arising from legal disputes with third parties where the Company is a defendant. A significant portion of the provisions relates to legal disputes was settled in 2024 (31 December 2023: CZK 45 million).

## 26 FINANCIAL DERIVATIVES AND OTHER NON-CURRENT LIABILITIES

	31/12/2024	31/12/2023
<b>Financial derivatives</b>		
Cash flow hedging instruments	7	12
<i>foreign currency forwards</i>	7	12
	<b>7</b>	<b>12</b>

Information about cash flow hedging instruments is presented in note 32.

	31/12/2024	31/12/2023
<b>Other non-current liabilities</b>		
Guarantee payment received	216	227
	<b>216</b>	<b>227</b>

The Company received cash advances from business partners presented as Guarantee payments received mainly in connection with operation of fuel stations.

## 27 TRADE AND OTHER LIABILITIES

### SELECTED ACCOUNTING PRINCIPLES

#### Liabilities

Liabilities, including trade liabilities, are initially stated at fair value, increased by, in the case of financial liability not qualified as those measured at fair value through profit or loss, transaction cost and subsequently, at amortized cost using the effective interest rate method. The Company applies simplified methods of valuation of liabilities measured at amortized cost if it does not distort information included in the statement of financial position.

Accruals are liabilities due for goods received or services provided, but not paid, invoiced or formally agreed with the seller, together with amounts due to employees.

Although it is sometimes necessary to estimate the amount or timing of accruals, the related uncertainty is generally much lower than it is for provisions.

	31/12/2024	31/12/2023
Trade liabilities	14 241	16 529
Investment liabilities	1 654	2 178
Other	1 482	1 523
<b>Financial liabilities</b>	<b>17 377</b>	<b>20 230</b>
Payroll liabilities	432	395
Excise tax and fuel charge	6 435	6 285
Value added tax	1 735	1 806
Other taxation, duties, social security and other benefits	136	120
Accruals	162	151
<i>holiday pay accrual</i>	15	13
<i>wages accrual</i>	147	138
<b>Non-financial liabilities</b>	<b>8 900</b>	<b>8 757</b>
	<b>26 277</b>	<b>28 987</b>

The management considers that the carrying amount of trade and other liabilities approximates their fair value.

Division of financial liabilities denominated in foreign currencies is presented in note 32.5.2. Division of liabilities from related parties is presented in note 35.4.

## 28 LIABILITIES FROM CONTRACTS WITH CUSTOMERS

	31/12/2024	31/12/2023
Prepayments for deliveries	477	444
Loyalty programs liabilities	23	15
	<b>500</b>	<b>459</b>

	31/12/2024	31/12/2023
At the beginning of the period	459	450
Revenues recognised in a given reporting period, included in the balance of liabilities from contracts with customers at the beginning of the period	(444)	(27)
Advances received, prepayments	485	36
	<b>500</b>	<b>459</b>

## 29 FINANCIAL DERIVATIVES AND OTHER FINANCIAL LIABILITIES

	31/12/2024	31/12/2023
<b>Financial derivatives</b>		
Derivatives not designated as hedge accounting	232	42
<i>foreign currency forwards</i>	-	21
<i>commodity swaps</i>	232	21
	<b>232</b>	<b>42</b>

Information about cash flow hedge instruments and derivatives not designated as hedge accounting is presented in note 32.

	31/12/2024	31/12/2023
<b>Other financial liabilities</b>		
Cash pool	7 986	3 584
Liabilities on settled cash flow hedge instruments	103	23
	<b>8 089</b>	<b>3 607</b>

The Company can draw short-term cash pooling loans within the Group, which are paid by the first working day after the end of the reporting period. The interest rates were based on appropriate inter-bank rates and the fair value of loans approximates their carrying amount.

### 30 DEFERRED INCOME

#### SELECTED ACCOUNTING PRINCIPLES

##### Grants

Grants are recognized when there is reasonable assurance that the grant will be received and met all the conditions associated with it.

Grants related to property, plant and equipment are recognised as deferred income and is recognised in other operating income on a systematic basis over the useful life of the asset.

Grants related to costs are recognised as decrease of costs at the period they are incurred and the surplus amount of the received grant over the value of the given cost is recognised as other operating income.

	31/12/2024	31/12/2023
<b>Non-current</b>	<b>210</b>	<b>106</b>
Grants	210	106
<b>Current</b>	<b>92</b>	<b>872</b>
Grants	92	872
	<b>302</b>	<b>978</b>

#### 30.1 Government grants

	31/12/2024	31/12/2023
Grants for fixed assets	302	977
Grants to cover costs	-	1
	<b>302</b>	<b>978</b>

### 31 LEASE

#### SELECTED ACCOUNTING PRINCIPLES

##### Lease

##### The Company as a lessee

Rights resulting from lease, rental, hire or other agreements which meet the definition of a lease as per IFRS 16 are recognised as right of use underlying assets within the framework of non-current assets with a corresponding lease liabilities.

##### Initial recognition and measurement

The Company recognises the right of use asset as well as the lease liability on the date of commencement of the lease.

On the date of commencement the Company measured the right of use asset at cost.

The cost of the right of use asset is inclusive of the following:

- the amount of the initial measurement of the lease liability,
- all lease payments made on or before the date of commencement, less any lease incentives received,
- all initial costs directly incurred by the lessee, and
- estimated costs to be incurred by the lessee in connection with the dismantling and removal of underlying assets, the refurbishment of premises within which they were located, or the refurbishment of underlying assets to the condition required by the terms and conditions of the lease, unless these costs are incurred with the aim of creating stocks.

Lease payments included in the evaluation of lease liability include:

- fixed lease payments;
- variable lease payments, which depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts that are expected to be paid by the lessee as part of the guaranteed residual value;
- the call exercise price, should it be assumed with reasonable certainty that the Company shall decide to exercise the call option;
- penalty payments for termination of a lease, unless it can be assumed with reasonable certainty that the Company shall not terminate the lease.

Other variable payments, which do not depend on an index or a rate and do not have a set minimal level, should not be taken into account when calculating lease liability. Such payments are recognized in the profit and loss account in the period of the occurrence which renders them payable.

The lease liability on the commencement date shall be calculated on the basis of the current lease payments that are payable by that date and discounted by the incremental borrowing rates of the lessee.

The Company does not discount lease liabilities by the interest rate implicit in the lease as the calculation of such rates requires information known only to the lessor (the non-guaranteed final value of the leased asset as well as the direct costs incurred by the lessor).

##### Determining the lessee's incremental borrowing rate

Lessee's incremental borrowing rates were specified as the sum of:

- the risk free rate, based on the Interest Rate Swap (IRS) in accordance with the maturity of the discount rate, and the relevant basic rate for the given currency, as well as
- the ORLEN group's matrix set credit risk premium based on the credit margin calculated inclusive of the credit risk segmentation of all companies which have entered into lease agreements.

##### Subsequent measurement

After the commencement date, the Company measures the right of use asset applying the cost model (cost pricing model).

In applying the cost model, the Company shall measure the cost of the right of use asset:

- less any accumulated depreciation and accumulated impairment losses; and
- adjusted in respect of any updates to the measurement of lease liability not resulting in the necessity for recognition of a separate asset.

After the date of commencement the Company measures the lease liability by:

- increasing the carrying amount to reflect interest on the lease liability,
- decreasing the carrying amount to reflect any lease payments made, and
- remeasuring the carrying amount to reflect any reassessment or lease modifications or to revise in-substance fixed lease payments.

### 31. LEASE (CONTINUED)

The Company remeasures the lease liability in cases where there is a change in future lease payments as a result of a change in the index or rate used to determine lease payments (e.g. a change in payment associated with the right of perpetual use), in cases where there is a change in the amount expected by the Company to be payable under the residual amount guarantee, or if the Company reassesses the likelihood of the exercise of the call option, or the extension or termination of the lease.

Updating the lease liability also adjusts the value of the right of use asset. In a situation where the carrying amount of the right of use asset has been reduced to zero, further reductions in the measurement of the lease liability shall be recognised by the Company in the statement of profit or loss.

#### Depreciation

The right of use asset is depreciated linearly over the shorter of the following two periods: the period of lease or the useful life of the underlying asset. However in cases where the Company can be reasonably sure that it will regain ownership of the asset prior to the end of the lease term, right of use shall be depreciated from the day of commencement of the lease until the end of the useful life of the asset.

If the lease transfers ownership of the underlying asset to the lessee by the end of the lease term or if the cost of the right of use asset reflects the fact that the Company will exercise the call option, the lessee shall depreciate the right of use asset from the date of commencement until the end of the useful life of the underlying assets. Otherwise the Company depreciates the right of use asset from the date of commencement of the lease until the end of the useful life of the asset or the lease term, whichever is sooner.

In determining the lease term, the Company considers all important facts and incidents behind the economic incentives to make use of the option to extend the lease or not to exercise the option of its termination.

The useful life of right of use asset is determined in the same manner as for property, plant and equipment.

The Company has leases agreements regarding mainly:

Land, including:

- perpetual usufruct of land for a fixed period of up to 99 years,
- land for petrol stations and motorway service areas concluded for a specified period up to 30 years and for an indefinite period.

Buildings and construction, including petrol stations, storage tank, office spaces for a fixed period up to 30 years.

Vehicles and other, including:

- railway tank concluded for a specified period of 3 to 10 years,
- cars for a fixed period up to 3 years,
- locomotives for a fixed period up to 3 years.

#### Impairment

The Company applies IAS 36 Impairment of Assets to determine whether the right of use asset is impaired and to account appropriately for any impairment loss identified.

#### Exemptions, simplifications and practical solutions in the application of IFRS 16

##### Exemptions

Following agreements within the Company are not included within the scope of IFRS 16:

- lease for the exploration or use of natural resources,
- licences granted and recognised in accordance with IFRS 15 – “Revenue from Contracts with Customers”, and
- lease of intangible assets in accordance with IAS 38 - Intangible Assets.

The Company does not apply IFRS 16 to lease agreements or similar for intangible assets.

##### Simplifications and practical solutions

###### Short-term lease

The Company applies a practical solution for asset classes in relation to short-term lease contracts, which are characterised by a maximum possible contract term of up to 12 months, including any options to extend.

Simplifications regarding these contracts involve the settlement of lease payments as costs:

- on a straight-line basis, for the duration of the lease agreement, or
- another systematic method, if it better reflects the way of spreading the benefits gained by the user in time.

###### Leases of low-value assets

The Company does not apply the rules concerning recognition, measurement and presentation outlined in IFRS 16 to lease agreements of low-value assets.

As low-value assets are considered assets which, when are new, have the value up to CZK 100 thousand for each concluded lease agreement.

Simplifications in respect of such contracts are due to the settlement of costs on:

- a straight-line basis for the term of the lease contract; or
- another systematic method basis should it be more representative of the time pattern of the user's benefit.

An asset covered by a lease must not be counted as a low-value asset if the asset would typically not be of low value when new. As low-value items, the Company includes for example: gas cylinders, coffee machines, and small items of furniture.

The underlying asset may have a low-value only if:

- the Company lessee may benefit from use of the underlying asset itself or in conjunction with other resources which are readily available to him, and
- the underlying asset is not highly dependent on or related to other assets.

If the Company lessee transfers asset into subleasing or expects the asset to be transferred to subleasing, then the main lease does not qualify as lease of a low-value asset.

###### Determining the lease term: indefinite contracts

When establishing the term for indefinite leases contracts, the Company determines the lease period, in which termination of the contract will not be justified by making a professional judgment and taking into account, among others:

- expenditure incurred in connection with the contract or
- potential costs connected with the termination of the lease contract, including the costs involved in obtaining a new lease contracts, such as negotiation costs; reallocation costs, costs of identifying other underlying asset suitable for the lessee's needs; costs of integrating a new asset into the Company 's operations; or termination penalties and similar costs, including costs associated with returning the underlying asset in a contractually specified condition or to a contractually specified location or
- existing business plans and other existing contracts justifying the use of the leased item in the given period.

In cases where the costs connected with the termination of the lease contract are substantial, the lease term adopted is equal to that adopted for the depreciation period of a similar fixed asset with parameters similar to the subject of the lease.

In cases where expenditure incurred in connection with the contract is more than insignificant, the lease term adopted is equal to that of the expected period of economic benefits derived from the incurred expenses.

The value of the incurred expenses represents a separate asset to the right of use asset.

## 31. LEASE (CONTINUED)

### **Separating non-lease components**

From contracts, that include lease and non-lease components, the Company separates and recognises non-lease components separately for all asset classes e.g. service of assets constituting the subject of the contract and allocates consideration based on the terms of the contract, unless all non-lease items are considered immaterial in the context of the whole contract.

### **The Company as a Lessor**

When the Company is the lessor, the lease is classified as finance or operating lease at the inception date of the lease.

In order to classify a lease as described above, the Company assesses whether all risks and rewards associated with ownership of the underlying assets are transferred substantially to the lessee. In case of the substantial transfer of all risks and rewards, the leasing is classified as a finance lease. If the substantial transfer of risks and rewards does not take place it is classified as an operations lease.

Determination of whether the risks and rewards are to be transferred is carried out based on an assessment of the content of the economic transaction.

When assessing the classification of leases the Company considers some situations, such as whether ownership of the asset is to be transferred to the lessee before the end of the lease term as well as the relationship between the lease terms and the useful life of the asset in questions, even in cases where the legal title of the asset is not to be transferred.

If a contract contains both lease and non-lease components, the Company allocates the consideration in the contract to each lease component in accordance with IFRS 15.

On the date of commencement of the lease the lessor recognizes any assets leased as part of a financial lease in its statement of financial position and includes them as receivables equal to the value of the net investment in the lease. Net investment in the lease is gross investment in the lease discounted at the interest rate implicit in the lease.

On the date of commencement of the lease, lease payments included in the measurement of the net investment in the lease comprise of the following payments for the right of use of the underlying assets, which have not yet been received on the date of commencement.

- fixed lease payments, including in-substance fixed payments, less any lease incentives;
- variable lease payments, that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- all guaranteed residual values awarded to the lessor by the lessee, an entity connected to the lessee or an independent third party;
- the exercise price of a purchase option if the lessee is reasonably certain to exercise that option;
- payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease.

If the Company conveyed to another entity the right to use an asset under the finance lease, the present value of the minimum lease payments and unguaranteed residual value is recognised in the statement of financial position as receivables with the division into short and long-term part. The minimum lease payments and unguaranteed residual value are discounted using interest rate implicit in the lease, i.e. rate at which the sum present value of the minimum lease payments, unguaranteed residual value and initial direct costs of conclusion of a contract equal the fair value of the leased asset.

Lease payments and any unguaranteed residual value is equal to the sum of:

- i) the fair value of the leased asset and
- ii) any initial direct costs of the lessor.

Assets leased by the Company to other entities for use on the basis of an operational lease are accounted for as Company's assets. Lease payments from operations leases are recognised by the lessor linearly as revenue from the sale of products and services.

### **PROFESSIONAL JUDGEMENT**

#### **Determining the lease term**

In determining the lease term, the Company considers all important facts and events resulting in existence of the economic incentives to make use of the option to extend the lease or not to exercise the option of its termination.

The Company also makes a professional judgment to determine the period of contract enforceability (lease term in which termination of the contract will not be justified) in the case of contracts concluded for an indefinite period.

An assessment of a lease term is carried out on the date of commencement of the lease. A reassessment is made upon the occurrence of either a significant event or a significant change in circumstances, that the lessee controls, that impact such an assessment.

### **ESTIMATES**

#### **The useful life of right of use asset**

The estimated useful life of right of use asset is determined in the same manner as for property, plant and equipment, when the useful life of the right of use asset covers the irrevocable lease period and the useful life of the property, plant and equipment resulting from the highly probable use of an option his redemption.

#### **Determining the lessee's incremental borrowing rate**

Due to the fact that the Company does not have information regarding the interest rate for lease contracts, it uses the incremental borrowing rate to measure lease liabilities, that the Company would have to pay, to borrow, over a similar term and with a similar security, the funds in a given currency necessary to obtain an asset of a similar value to the right of use asset in a similar economic environment.

### 31.1 The Company as a lessee

#### Changes in right of use assets

	Land	Buildings and constructions	Machinery and equipment	Vehicles and other	Total
<b>Net carrying amount at 01/01/2024</b>					
Gross carrying amount	2 630	783	550	1 563	<b>5 526</b>
Accumulated depreciation and impairment allowances	(736)	(326)	(302)	(953)	<b>(2 317)</b>
	<b>1 894</b>	<b>457</b>	<b>248</b>	<b>610</b>	<b>3 209</b>
<b>increase/(decrease) net</b>					
New lease agreements	42	68	48	408	<b>566</b>
Increase in leasing remuneration	176	43	-	9	<b>228</b>
Depreciation	(191)	(84)	(68)	(391)	<b>(734)</b>
Net impairment allowances	(25)	(16)	-	(1)	<b>(42)</b>
<i>Recognition</i>	(31)	(17)	-	(1)	<b>(49)</b>
<i>Reversal</i>	6	1	-	1	<b>8</b>
Other*	(14)	(10)	(8)	(4)	<b>(36)</b>
<b>Net carrying amount at 31/12/2024</b>	<b>1 882</b>	<b>458</b>	<b>220</b>	<b>632</b>	<b>3 192</b>
Gross carrying amount	2 816	884	586	1 948	6 234
Accumulated depreciation and impairment allowances	(934)	(426)	(366)	(1 316)	(3 042)
	<b>1 882</b>	<b>458</b>	<b>220</b>	<b>632</b>	<b>3 192</b>
<b>Net carrying amount at 01/01/2023</b>					
Gross carrying amount	2 289	906	539	1 458	<b>5 192</b>
Accumulated depreciation and impairment allowances	(560)	(260)	(239)	(666)	<b>(1 725)</b>
	<b>1 729</b>	<b>646</b>	<b>300</b>	<b>792</b>	<b>3 467</b>
<b>increase/(decrease) net</b>					
New lease agreements	39	36	11	268	354
Increase in leasing remuneration	306	79	-	13	398
Depreciation	(172)	(88)	(63)	(411)	(734)
Net impairment allowances	(6)	-	-	-	(6)
<i>Recognition</i>	(22)	-	-	-	(22)
<i>Reversal</i>	16	-	-	-	16
Other*	(2)	(216)	-	(52)	(270)
<b>Net carrying amount at 31/12/2023</b>	<b>1 894</b>	<b>457</b>	<b>248</b>	<b>610</b>	<b>3 209</b>

\* The line other includes completed contracts before the original leasing period and decrease in leasing fees

The total value of cash outflows from lease agreements presented in financing and operating activities in the statement of cash flows in 2024 and 2023 amounted to CZK 801 million and CZK 745 million, respectively.

#### Lease liabilities

	Non-current		Current		Total	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
Lease liabilities	2 865	2 808	653	611	3 518	3 419
	<b>2 865</b>	<b>2 808</b>	<b>653</b>	<b>611</b>	<b>3 518</b>	<b>3 419</b>

#### Maturity analysis of lease liabilities

	2024	2023
up to 1 year	653	610
from 1 to 2 years	583	548
from 2 to 3 years	471	436
from 3 to 4 years	330	357
from 4 to 5 years	265	243
above 5 years	1 813	1 834
	<b>4 115</b>	<b>4 028</b>
Discount	(597)	(609)
	<b>3 518</b>	<b>3 419</b>

#### Amounts from lease contracts recognized in the statement of profit or loss and other comprehensive income

	2024	2023	
<b>Costs due to:</b>	<b>285</b>	<b>257</b>	
interest on lease	Finance costs	131	126
short-term lease	External services	154	131

### 31 LEASE (CONTINUED)

#### 31.2 The Company as a lessor

Operating leases relate to the investment property owned by the Company with lease terms for indefinite period usually. The lessee does not have an option to purchase the property at the expiry of the lease period.

Rental income earned by the Company from its investment property and direct operating expenses arising on the investment property for the year are set out in note 14.

#### Maturity analysis for undiscounted lease payments

	2024	2023
up to 1 year	80	74
from 1 to 2 years	80	74
from 2 to 3 years	80	74
from 3 to 4 years	79	74
from 4 to 5 years	79	74
above 5 years	631	525
	<b>1 029</b>	<b>895</b>

## EXPLANATORY NOTES TO FINANCIAL INSTRUMENTS

### 32 FINANCIAL INSTRUMENTS

#### SELECTED ACCOUNTING PRINCIPLES

##### **Financial instruments**

The Company recognises a financial asset or a financial liability in its statement of financial position when, and only when, the entity becomes a party to the contractual of the instrument.

The Company derecognises a financial asset in the statement of financial position when:

- the contractual rights to the cash flows from the financial asset expired; or
- the Company transferred the financial asset to another entity, and the transfer qualified for derecognition.

The Company removes a financial liability from its statement of financial position when it is extinguished, i.e. when the obligation specified in the contract is discharged or cancelled or expires.

##### **Measurement of financial assets and liabilities**

At initial recognition, the Company measures financial assets and liabilities not qualified as at fair value through profit or loss (i.e. held for trading) at their fair value plus, in the case of a financial asset or a financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. The Company does not classify instruments as measured at fair value through profit or loss upon initial recognition, i.e. does not apply the fair value option.

At the end of the reporting period, the Company measures item of financial assets and liabilities at amortised cost using effective interest rate method, except for derivatives, which are measured at fair value.

With regard to equity instruments, in particular quoted/unquoted shares held for the purpose of obtaining contractual cash flows representing only principal and interest payments as well as in order to sell, the Company classifies the instruments as measured at fair value through other comprehensive income.

##### **Derivative financial instruments not designated for hedge accounting**

Derivatives for the purchase of non-financial assets that are entered into and held with the intention of selling those transaction by physical delivery of the assets for use in the Company's own operations are not valued at the balance sheet date.

Derivative financial instruments used to hedge the Company's risk which are not hedging instruments designated for hedge accounting and classified as financial assets/liabilities at fair value through profit or loss. Profits and losses due to changes in the fair value of derivatives that do not meet the hedge accounting principles are recognised in the profit or loss of the reporting period.

Such instruments are economic hedges. The Company also permits speculative transaction to be executed, but they are strictly controlled and limited by risk limits. Derivative instruments classified at fair value through profit or loss include also derivatives in relation to which hedging relationship has been cancelled.

##### **Impairment of financial assets**

The Company recognizes impairment allowances due to expected credit losses on financial assets measured at amortized cost or measured at fair value through other comprehensive income (with the exception of investments in equity instruments).

The Company uses the following models for determining impairment allowances:

##### ▪ **General model**

The general model is applied by the Company for financial assets measured at amortized cost-other than trade receivables and for debt instruments measured at fair value through other comprehensive income.

In the general model, the Company monitors the changes in the level of credit risk associated with a given financial asset and classifies financial assets to one of the three stages of impairment allowances based on the observation of the change in the credit risk level in relation to the initial recognition of the instrument.

Depending on the classification to particular stages, the impairment allowance is estimated in the 12-month horizon (stage 1) or in the life horizon of the instrument (stage 2 and stage 3).

On each day ending the reporting period, the Company considers the indications resulting in the classification of financial assets to particular stages of determining impairment allowances.

For the purpose of estimating the expected credit loss, the Company applies default probability levels based on market credit quotes of derivatives for entities with a given rating and from a given sector.

##### ▪ **Simplified model**

The simplified model is applied by the Company for trade receivables.

In the simplified model, the Company does not monitor changes in the credit risk level during the life and estimates the expected credit loss in the horizon up to maturity of the instrument.

##### **Hedge accounting**

In the field of hedge accounting, the Company applies the requirements of IFRS 9.

Derivatives designated as hedging instruments, whose fair value or cash flows are expected to offset changes in fair value or in the cash flows of a hedged item, are accounted for in accordance with fair value or cash flow hedge accounting.

The Company has two types of hedging relation: cash flow and fair value hedge.

The Company assesses effectiveness of cash flow hedge at the inception of the hedge and later, at minimum, at each reporting date. In case of cash flow hedge accounting, the Company recognizes in other comprehensive income part of profits and losses connected with the effective part of the hedge, whereas profits or losses connected with the ineffective part-under profit or loss.

In addition (in case of currency risk hedge-sport rate risk element), as part of equity in a separate item, the Company recognizes a change in the fair value due to the hedge costs.

To assess the effectiveness of hedge the Company uses statistical methods, including in particular the direct compensation method. The verification of fulfilment of conditions in the scope of binding effectiveness is made on a prospective basis, based on a qualitative analysis. If it is necessary, the Company uses quantitative analysis (linear regression method) to confirm the existence of an economic link between the hedging instrument and the hedged item.

In case of applying fair value hedge accounting, the Company recognizes profits or losses resulting from the revaluation of fair value of derivative financial instrument in financial result, and adjust carrying amount of hedged item by profit or loss related to the hedged item, resulting from the risk being hedged and recognizes it in the profit or loss (in the same item in which hedging derivatives are recognized).

Cumulative adjustment of the measured hedged item due to the hedged risk is transferred to the profit or loss when the realization of the hedged item impacts the statement of profit or loss.

If a cash flow hedge is used the Company recognises a portion of the gain or loss on the hedging instrument that is determined to be an effective hedge due to the hedged risk in other comprehensive income. Additionally in case of currency risk hedging-a spot risk element, a change in the fair value due to the forward element (including the cross-currency margin) the Company recognise as part of equity as a separate item (hedging cost).

### 32. FINANCIAL INSTRUMENTS (CONTINUED)

The ineffective portion of the gain or loss on the hedging instrument the Company recognise in profit or loss.

If a hedge of a forecast transaction subsequently results in the recognition of a financial asset or a financial liability, the associated gains or losses that were recognized in other comprehensive income are reclassified to profit or loss in the same period or periods during which the asset acquired or liability assumed affects profit or loss. However, if the Company expects that all or a portion of a loss recognized in other comprehensive income will not be recovered in one or more future periods, it reclassifies the amount that is not expected to be recovered to profit or loss.

If a hedge of a forecast transaction subsequently results in the recognition of a non-financial asset or a non-financial liability, or a forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment, the Company removes the associated gains and losses that were recognized in the other comprehensive income and includes them in the initial cost or other carrying amount of the asset or liability.

If a hedge of forecast transaction result in the recognition of revenue from sales of products, merchandise, materials or services, the Company removes the associated gains or losses that were recognized in the other comprehensive income and adjust above revenues.

In case of applying fair value hedge accounting, cumulated adjustment of hedged item valuation for hedged risk is transferred to the financial result at the movement when the realization of hedged item affects the result.

Derivatives are recognised as assets when their valuation is positive and as liabilities in case of negative valuation.

The Company ceases to classify an instrument as a hedge if the derivative expires or is sold, terminated or exercised, the hedge no longer meets the criteria of hedge accounting, or if the hedged transaction is no longer expected to be executed.

#### Fair value measurement

The Company maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs to estimate the fair value, i.e. the price at which an orderly transaction to transfer the liability or equity instrument would take place between market participants as at the measurement date under current market conditions.

The Company measures derivative instruments at fair value using valuation models for financial instruments based on generally available exchange rates, interest rates, forward and volatility curves for currencies and commodities quoted on active markets.

The fair value of derivative instruments is based on discounted future cash flows of the transactions, calculated based on the difference between the forward rate and the transaction. Forward exchange rate is not modelled as a separate risk factor, but is derived from the relevant spot rate and forward interest rate for foreign currencies in relation to CZK.

#### PROFESSIONAL JUDGEMENT

#### Financial instruments

The Management Board assesses the classification of financial instruments, nature and extent of risk related to financial instruments and application of hedge accounting. The Company classifies financial instruments into individual categories based on the assessment of the business model, taking into account the purpose of their purchase and the nature of the acquired assets as well as assessment of the profile of contractual cash flows.

### 32.1 Financial instruments by category and class

#### Financial assets

31/12/2024

Financial Instruments by class	Note	Financial instruments by category			Total
		Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Hedging financial instruments	
Restricted funds	21.	-	2 342	-	2 342
Trade receivables	20.	-	10 947	-	10 947
Trade receivables subject to full factoring	20.	-	3 156	-	3 156
Cash pool	21.	-	31	-	31
Financial derivatives	17.,21.	49	-	2 369	2 418
Receivables from settled financial derivatives	21.	-	39	-	39
Cash and cash equivalents	22.	-	1 033	-	1 033
Other	20.	-	37	-	37
		<b>49</b>	<b>17 585</b>	<b>2 369</b>	<b>20 003</b>

31/12/2023

Financial Instruments by class	Note	Financial instruments by category			Total
		Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Hedging financial instruments	
Restricted funds	21.	-	1 346	-	1 346
Trade receivables	20.	-	12 102	-	12 102
Trade receivables subject to full factoring	20.	-	2 823	-	2 823
Cash pool	21.	-	3 804	-	3 804
Financial derivatives	17.,21.	168	-	3 070	3 238
Receivables from settled financial derivatives	21.	-	316	-	316
Cash and cash equivalents	22.	-	248	-	248
Other	20.	-	4	-	4
		<b>168</b>	<b>20 643</b>	<b>3 070</b>	<b>23 881</b>

### 32.1 Financial instruments by category and class (continued)

#### Financial liabilities

31/12/2024

Financial instruments by class	Note	Financial instruments by category				Total
		Financial liabilities at fair value through profit or loss	Financial liabilities measured at amortized cost	Hedging financial instruments	Liabilities excluded from the scope of IFRS 9	
Borrowings	24.	-	6 985	-	-	6 985
Bank loans	24.	-	1	-	-	1
Trade liabilities	27.	-	14 241	-	-	14 241
Lease liabilities	31.	-	-	-	3 518	3 518
Investment liabilities	27.	-	1 654	-	-	1 654
Financial derivatives	26.,29.	232	-	7	-	239
Cash pool	29.	-	7 986	-	-	7 986
Liabilities from settled financial derivatives	29.	-	103	-	-	103
Other	26.,27.	-	1 698	-	-	1 698
		<b>232</b>	<b>32 668</b>	<b>7</b>	<b>3 518</b>	<b>36 425</b>

31/12/2023

Financial instruments by class	Note	Financial instruments by category				Total
		Financial liabilities at fair value through profit or loss	Financial liabilities measured at amortized cost	Hedging financial instruments	Liabilities excluded from the scope of IFRS 9	
Borrowings	24.	-	3 463	-	-	3 463
Bank loans	24.	-	1	-	-	1
Trade liabilities	27.	-	16 529	-	-	16 529
Lease liabilities	31.	-	-	-	3 419	3 419
Investment liabilities	27.	-	2 178	-	-	2 178
Financial derivatives	26.,29.	42	-	12	-	54
Cash pool	29.	-	3 584	-	-	3 584
Liabilities from settled financial derivatives	29.	-	23	-	-	23
Other	26.,27.	-	1 750	-	-	1 750
		<b>42</b>	<b>27 528</b>	<b>12</b>	<b>3 419</b>	<b>31 001</b>

### 32.2 Income, (costs), gains and (loss) in statement of profit or loss and other comprehensive income

2024	Note	Financial instruments by category					Total
		Financial assets and liabilities at fair value through profit or loss	Financial assets measured at amortized cost	Financial assets available for sale	Financial liabilities measured at amortized cost	Liabilities excluded from the scope of IFRS 9	
Interest income	11.1.	-	169	-	-	-	169
Interest costs	11.2.	-	-	-	(240)	(131)	(371)
Foreign exchange gain/(loss)	11.	-	139	-	(699)	-	(560)
Impairment losses on trade receivables	10.	-	(1 286)	-	-	-	(1 286)
Valuation of financial investments in SPOLANA s.r.o. and HC VERVA Litvinov, a.s.	11.2	-	-	(2 757)	-	-	(2 757)
Settlement and valuation of financial instruments	11.	546	-	-	-	-	546
Other	11.	-	(1)	-	(6)	-	(7)
		<b>546</b>	<b>(979)</b>	<b>(2 757)</b>	<b>(945)</b>	<b>(131)</b>	<b>(4 266)</b>
<b>other, excluded from the scope of IFRS 7</b>							
Provisions discounting	11.						(25)
							(25)

### 32.2 Income, (costs), gains and (loss) in statement of profit or loss and other comprehensive income (continued)

2023	Note	Financial instruments by category				Total
		Financial assets and liabilities at fair value through profit or loss	Financial assets measured at amortized cost	Financial liabilities measured at amortized cost	Liabilities excluded from the scope of IFRS 9	
Interest income	11.1.	-	333	-	-	333
Interest costs	11.2.	-	-	(15)	(125)	(140)
Foreign exchange gain/(loss)	11.	-	90	(71)	-	19
Impairment losses on trade receivables	10.	-	(60)	-	-	(60)
Settlement and valuation of financial instruments	11.	(101)	-	-	-	(101)
Other	11.	-	-	(10)	-	(10)
		<b>(101)</b>	<b>363</b>	<b>(96)</b>	<b>(125)</b>	<b>41</b>
<b>other, excluded from the scope of IFRS 7</b>						
Provisions discounting	11.	-	-	-	-	16
						<b>16</b>

### 32.3 Fair value measurement

	Note	31/12/2024		31/12/2023	
		Fair value	Carrying amount	Fair value	Carrying amount
<b>Financial assets</b>					
Financial derivatives	17.,21.	2 418	2 418	3 238	3 238
		<b>2 418</b>	<b>2 418</b>	<b>3 238</b>	<b>3 238</b>
<b>Financial liabilities</b>					
Bank loans	24.	1	1	1	1
Borrowings	24.	6 986	6 985	3 463	3 463
Financial derivatives	26.,29.	239	239	54	54
		<b>7 226</b>	<b>7 225</b>	<b>3 518</b>	<b>3 518</b>

Financial liabilities due to loans and borrowings are measured at fair value using discounted cash flows method. Discount rates are calculated based on fixed interest rate.

For other classes of financial assets and liabilities presented in note 32 fair value approximates their carrying amount.

#### 32.3.1 Methods applied in determining fair values of financial instruments (fair value hierarchy)

Fair value of shares quoted on active markets is determined based on market quotations (Level 1). In other cases, fair value is determined based on other input data, apart from market quotations, which are directly or indirectly possible to observe (Level 2) and data to valuation, which aren't based on observable market data (Level 3).

Financial assets and liabilities carried at fair value by the Company belong to Level 2 as defined by IFRS.

The Company measures derivative instruments at fair value using valuation models for financial instruments based on generally available exchange rates, interest rates, forward and volatility curves for currencies and commodities quoted on active markets. As compared to the previous reporting period the Company has not changed valuation methods concerning derivative instruments.

The fair value of derivative instruments is based on discounted future cash flows of the transactions, calculated based on the difference between the forward rate and the transaction. Forward exchange rate is not modelled as a separate risk factor, but is derived from the relevant spot rate and forward interest rate for foreign currencies in relation to CZK.

Derivative instruments are presented as assets, when their valuation is positive and as liabilities, when their valuation is negative. Gains and losses resulting from changes in the fair value of derivative instruments, for which hedge accounting is not applicable, are recognized in the current year statement of profit or loss.

In the year ended 31 December 2024 and the comparative period there were no transfers between Levels 1, 2 and 3 in the Company.

As at 31 December 2024 and 31 December 2023 the Company held unquoted shares in entities amounting to CZK 7 451 million and CZK 10 184 million, for which fair value cannot be reliably measured, due to the fact that there are no active markets for these entities and no comparable transactions in the same type of instruments.

### 32.4 Hedge accounting

In the area of hedge accounting, the Company applies the requirements of IFRS 9. Derivatives designated as hedging instruments whose fair value or cash flows are expected to offset changes in fair value or in the cash flows of a hedged item are accounted for in accordance with fair value or the cash flow hedge accounting.

The Company hedges its cash flows resulting from the future transactions from sale of petrochemical and refinery products as well as operating expenses due to purchases of crude oil against changes in exchange rates (EUR/CZK for sale and USD/CZK for purchases and sale) and commodity prices risks. Foreign exchange forwards are used as hedging instruments.

The Company has derivative financial instruments, which serve as a hedging instrument pursuant to the Company's risk management strategy. Changes in the fair value of derivatives that do not meet the hedge accounting criteria are included in derivatives held for trading and their fair value changes are reported in profit or loss.

The fair value of derivative instruments are designated as hedging instruments according to the cash flow hedge accounting planned realization date and the planned date of the influence on the result of the hedged cash flow as well as the net fair value which will be recognized in the profit or loss at the realization date:

Cash flows hedge instruments	31/12/2024	31/12/2023	Hedging strategies
Currency forwards	2 362	3 058	operating and investing activity; sales of products and purchase of crude oil operational inventories; refining margin, time mismatch occurring on purchases of crude oil by sea, risk of crude oil prices on arbitrage transactions cash & carry, offering customers the goods for which price formulas are based on fixed price
Commodity swaps	-	-	
	<b>2 362</b>	<b>3 058</b>	

Planned realization date of hedged cash flow	31/12/2024	31/12/2023
<b>Currency operating exposure</b>		
2024	-	1 029
2025	1 151	1 086
2026	1 030	955
2027	-	(12)
2028	181	-
<b>Commodity risk exposure</b>		
2024	-	-
	<b>2 362</b>	<b>3 058</b>

#### Maturity structure

31/12/2024

Risk type/type of instrument	Unit of measure	Up to 1 year	From 1 to 3 years	From 3 to 5 years
<b>Cash flow hedge</b>				
<b>Foreign exchange risk</b>				
<b>Currency forwards -short position hedge (sell)</b>				
Nominal value		460 000 000	449 000 000	222 000 000
Average exchange rate EUR/CZK	EUR	27.76	27.64	26.22

#### Maturity structure

31/12/2023

Risk type/type of instrument	Unit of measure	Up to 1 year	From 1 to 3 years	From 3 to 5 years
<b>Cash flow hedge</b>				
<b>Foreign exchange risk</b>				
<b>Currency forwards -short position hedge (sell)</b>				
Nominal value		456 000 000	879 000 000	30 000 000
Average exchange rate EUR/CZK	EUR	27.33	27.79	25.00

### 32.4 Hedge accounting (continued)

#### Hedge accounting effects on financial situation and results

31/12/2024

Risk type/type of instrument	Buy (B)/ Sell (S)	Hedging strategies within the cash flow hedge	Unit of measure	Nominal value/volume	Assets	Liabilities	Changes in fair value (as basis for determining an ineffective part in a given period)
				31/12/2024	31/12/2024	31/12/2024	
<b>Cash flow hedge</b>							
<b>Foreign exchange risk</b>							
FX_EUR.CZK	S	sales of goods denominated in foreign currencies/indexed to foreign currencies	EUR	1 131 000 000	2 369	7	(696)
					<b>2 369</b>	<b>7</b>	<b>(696)</b>

31/12/2023

Risk type/type of instrument	Buy (B)/ Sell (S)	Hedging strategies within the cash flow hedge	Unit of measure	Nominal value/volume	Assets	Liabilities	Changes in fair value (as basis for determining an ineffective part in a given period)
				31/12/2023	31/12/2023	31/12/2023	
<b>Cash flow hedge</b>							
<b>Foreign exchange risk</b>							
FX_EUR.CZK	S	sales of goods denominated in foreign currencies/indexed to foreign currencies	EUR	1 365 000 000	3 070	12	(796)
					<b>3 070</b>	<b>12</b>	<b>(796)</b>

#### Cash flow hedge

31/12/2024

Risk type/type of instrument	Changes in fair value of the hedged item (as basis for determining an ineffective part in a given period)	Hedging reserve (gross value) for relationships remains in hedge accounting
<b>Cash flow hedge</b>		
<b>Foreign exchange risk (EUR)</b>		
Future sales revenues	1 127	1 287

31/12/2023

Risk type/type of instrument	Changes in fair value of the hedged item (as basis for determining an ineffective part in a given period)	Hedging reserve (gross value) for relationships remains in hedge accounting
<b>Cash flow hedge</b>		
<b>Foreign exchange risk (EUR)</b>		
Future sales revenues	1 404	3 862
<b>Foreign exchange risk (USD)</b>		
Future manufacturing costs	(1)	-

#### Fair value hedge

31/12/2024

Risk type/type of instrument	Accumulated balance sheet adjustment due to fair value		Item in statement of financial position in which carrying amount was recognised	Change in value of hedged item adjustment in a given period	Changes in fair value (as basis for determining an ineffective part in a given period)	Difference between profit or loss due to hedge on hedging instrument and hedged item
	Assets	Liabilities				
<b>Commodity risk</b>						
Future sales revenues	-	-	Financial derivatives	-	-	-

31/12/2023

Risk type/type of instrument	Accumulated balance sheet adjustment due to fair value		Item in statement of financial position in which carrying amount was recognised	Change in value of hedged item adjustment in a given period	Changes in fair value (as basis for determining an ineffective part in a given period)	Difference between profit or loss due to hedge on hedging instrument and hedged item
	Assets	Liabilities				
<b>Commodity risk</b>						
Future sales revenues	-	-	Financial derivatives	3	(3)	-

### 32.4 Hedge accounting (continued)

#### Impact of cash flow hedge accounting on the statement of profit or loss and other comprehensive income 31/12/2024

Risk type/type of instrument	Profits of losses from hedge for the reporting period recognised in other comprehensive income	Ineffectiveness of hedge recognized in profit or loss in the period	Item in the statement, where ineffectiveness of hedge was recognised	Amount reclassified from other comprehensive income to profit or loss as adjustment due to reclassification, because:	Item in profit or loss, that includes reclassification adjustment
				Implementation of hedged item in the period (continued relationship)	
<b>Foreign exchange risk</b>					
<b>EUR/CZK</b>					
<i>currency forwards</i>	(2 576)	-		3 018	Sales revenues
<i>currency forwards</i>	-	-		(9)	Manufacturing costs (operations)
<i>currency forwards</i>	1 882	(1)	Other operating income and costs	(2 003)	Other operating income/expenses
<b>USD/CZK</b>					
<i>currency forwards</i>	-	-		-	Manufacturing costs (operations)
	<b>(694)</b>	<b>(1)</b>		<b>1 024</b>	
<b>Commodity risk</b>					
<i>commodity swaps</i>	-	-		(76)	Inventories
<i>commodity swaps</i>	-	-		128	Sales revenues
	-	-		<b>52</b>	
	<b>(694)</b>	<b>(1)</b>		<b>1 076</b>	

#### 31/12/2023

Risk type/type of instrument	Profits of losses from hedge for the reporting period recognised in other comprehensive income	Ineffectiveness of hedge recognized in profit or loss in the period	Item in the statement, where ineffectiveness of hedge was recognised	Amount reclassified from other comprehensive income to profit or loss as adjustment due to reclassification, because:	Item in profit or loss, that includes reclassification adjustment
				Implementation of hedged item in the period (continued relationship)	
<b>Foreign exchange risk</b>					
<b>EUR/CZK</b>					
<i>currency forwards</i>	(4)	-		1 956	Sales revenues
<i>currency forwards</i>	-	-		(36)	Manufacturing costs (operations)
<i>currency forwards</i>	(791)	(1)	Other operating income and costs	(324)	Other operating income/expenses
<b>USD/CZK</b>					
<i>currency forwards</i>	1	-		-	Manufacturing costs (operations)
	<b>(794)</b>	<b>(1)</b>		<b>1 596</b>	
<b>Commodity risk</b>					
<i>commodity swaps</i>	-	-		97	Inventories
<i>commodity swaps</i>	-	-		(59)	Sales revenues
	-	-		<b>38</b>	
	<b>(794)</b>	<b>(1)</b>		<b>1 634</b>	

### 32.4 Hedge accounting (continued)

#### Reconciliation of equity from hedge accounting

	Hedging reserve by			Total
	Effective part of change in fair value	Effective part due to settlement of instruments	Cost of hedging related to occurrence of transaction	
<b>Foreign exchange risk</b>				
<b>01/01/2024</b>	3 863	64	(782)	3 145
<b>Cash flow hedge</b>	(2 576)	72	1 793	(711)
Impact of valuation of hedging transactions (effective part)	387	-	(146)	241
Reclassification to profit or loss in connection with realization of hedged item, incl.:	(2 962)	(65)	2 003	(1 024)
<i>reclassification of instruments from the previous year – no hedged item</i>	-	(65)	(25)	(90)
Instruments for settlement	-	137	(64)	73
Settlement of ineffective part	(1)	-	-	(1)
<b>31/12/2024</b>	<b>1 287</b>	<b>136</b>	<b>1 011</b>	<b>2 434</b>
<b>Commodity risk</b>				
<b>01/01/2024</b>	-	-	-	-
<b>Cash flow hedge</b>	-	-	-	-
Impact of valuation of hedging transactions (effective part)	62	-	-	62
Reclassification to profit or loss in connection with realization of hedged item	(52)	-	-	(52)
Settlement of ineffective part	(10)	-	-	(10)
<b>31/12/2024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Hedging reserve, gross 01/01/2024</b>	<b>3 863</b>	<b>64</b>	<b>(782)</b>	<b>3 145</b>
Deferred tax from hedging instruments settlement and valuation	(813)	(12)	165	(660)
<b>Hedging reserve, net 01/01/2024</b>	<b>3 050</b>	<b>52</b>	<b>(617)</b>	<b>2 485</b>
<b>Hedging reserve, gross 31/12/2024</b>	<b>1 287</b>	<b>136</b>	<b>1 011</b>	<b>2 434</b>
Deferred tax from hedging instruments settlement and valuation	(273)	(26)	(212)	(511)
<b>Hedging reserve, net 31/12/2024</b>	<b>1 014</b>	<b>110</b>	<b>799</b>	<b>1 923</b>

	Hedging reserve by			Total
	Effective part of change in fair value	Effective part due to settlement of instruments	Cost of hedging related to occurrence of transaction	
<b>Foreign exchange risk</b>				
<b>01/01/2023</b>	3 866	112	23	4 001
<b>Cash flow hedge</b>	(3)	(48)	(805)	(856)
Impact of valuation of hedging transactions (effective part)	1 807	-	(1 154)	653
Reclassification to profit or loss in connection with realization of hedged item, incl.:	(1 808)	(112)	324	(1 596)
<i>reclassification of instruments from the previous year – no hedged item</i>	-	(112)	(39)	(151)
Instruments for settlement	-	64	25	89
Settlement of ineffective part	(2)	-	-	(2)
<b>31/12/2023</b>	<b>3 863</b>	<b>64</b>	<b>(782)</b>	<b>3 145</b>
<b>Commodity risk</b>				
<b>01/01/2023</b>	-	-	-	-
<b>Cash flow hedge</b>	-	-	-	-
Impact of valuation of hedging transactions (effective part)	42	-	-	42
Reclassification to profit or loss in connection with realization of hedged item	(38)	-	-	(38)
Settlement of ineffective part	(4)	-	-	(4)
<b>31/12/2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Hedging reserve, gross 01/01/2023</b>	<b>3 866</b>	<b>112</b>	<b>23</b>	<b>4 001</b>
Deferred tax from hedging instruments settlement and valuation	(1 104)	(21)	(4)	(1 129)
<b>Hedging reserve, net 01/01/2023</b>	<b>2 762</b>	<b>91</b>	<b>19</b>	<b>2 872</b>
<b>Hedging reserve, gross 31/12/2023</b>	<b>3 863</b>	<b>64</b>	<b>(782)</b>	<b>3 145</b>
Deferred tax from hedging instruments settlement and valuation	(813)	(12)	165	(660)
<b>Hedging reserve, net 31/12/2023</b>	<b>3 050</b>	<b>52</b>	<b>(617)</b>	<b>2 485</b>

### 32.5 Financial risks managements

The Company's activities are exposed to the risks of changes in foreign currency exchange rates, commodity prices and interest rates.

The ORLEN Unipetrol Group's Corporate Treasury function provides services to ORLEN Unipetrol RPA s.r.o., coordinates access to domestic and international financial markets, monitors and manages the risks outlined below relating to the operations of the Company through internal risk reports which analyse exposures by degree and magnitude of risks. These risks include market risk (including currency risk, interest rate risk and other market risks), credit risk and liquidity risk.

The Company seeks to minimize the effects of these risks by using natural hedging and derivative financial instruments to hedge these risk exposures. The potential use of financial derivatives is governed by the ORLEN Unipetrol Group's policies, which provide written principles on currency risk, interest rate risk, credit risk, the use of financial derivatives and non-derivative financial instruments, and the investment of excess funds. Compliance with policies and exposure limits is reviewed by the ORLEN Unipetrol Group's internal auditors on regular basis. The Company does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

#### 32.5.1 Commodity risks

As part of its operating activity the Company is exposed mainly to the following commodity risks:

- risk of changes in refining and petrochemical margins on the sale of products and Ural/Brent differential fluctuations-hedges on an irregular basis as a part of hedging strategies;
- risk of changes in crude oil and products prices related to the time mismatch between the date of the crude oil and/or products, as well as future sales transactions-identified and hedged in a systematic and regular manner;
- risk of changes in CO<sub>2</sub> emission allowances prices-hedged on regular basis through periodic verification of numbers of owned and required rights to CO<sub>2</sub> emission with determining the method of balancing of the future shortages or surpluses. In 2024 and in 2023, the Company concluded forward and spot transactions for purchase of rights which in the future will be amortized as a settlement of CO<sub>2</sub> emissions. Valuations of these transactions are no subject to recognition in the financial statements, as purchased emission rights will be used for own purposes.

#### Sensitivity analysis for commodity risk

Analysis of the influence of potential changes in the book values of financial instruments on profit before tax and hedging reserve in relation to a hypothetical change in prices of crude oil:

##### 31/12/2024

	Increase of price by	Influence on hedging reserve			
		Total influence, USD	Total influence, EUR	Decrease of price by	Total influence, USD
Crude oil USD/bbl	28%	-	-	(28%)	-
		-	-		-

	Increase of price by	Influence on profit before tax			
		Total influence, USD	Total influence, EUR	Decrease of price by	Total influence, USD
Crude oil USD/bbl	28%	(69 133 572)	-	(28%)	69 133 572
		(69 133 572)	-		69 133 572

##### 31/12/2023

	Increase of price by	Influence on hedging reserve			
		Total influence, USD	Total influence, EUR	Decrease of price by	Total influence, USD
Crude oil USD/bbl	32%	-	-	(32%)	-
		-	-		-

	Increase of price by	Influence on profit before tax			
		Total influence, USD	Total influence, EUR	Decrease of price by	Total influence, USD
Crude oil USD/bbl	32%	(62 241 738)	-	(32%)	62 241 738
		(62 241 738)	-		62 241 738

#### 32.5.2 The risk of exchange rates changes

The currency risk arises most significantly from the exposure of trade payables and receivables denominated in foreign currencies, and the foreign currency denominated loans and borrowings. Foreign exchange risk regarding trade payables and receivables is mostly covered by natural hedging of trade payables and receivables denominated in the same currencies. Hedging instruments (forwards, currency swaps) also could be used, to cover significant foreign exchange risk exposure of trade payables and receivables not covered by natural hedging.

### 32.5.2 The risk of exchange rates changes (continued)

#### Currency structure of financial instruments denominated in main foreign currencies:

Financial instruments by class	EUR		USD		Total after translation to CZK	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
<b>Financial assets</b>						
Trade receivables	155	185	51	50	5 125	5 682
Cash pool	-	47	1	117	25	3 780
Financial derivatives	94	125	2	7	2 418	3 237
Receivables from settled financial derivatives	-	-	2	14	39	316
Other	1	-	-	-	33	-
	<b>250</b>	<b>357</b>	<b>56</b>	<b>188</b>	<b>7 640</b>	<b>13 015</b>
<b>Financial liabilities</b>						
Borrowings	180	140	-	-	4 535	3 463
Trade liabilities	79	75	301	352	9 280	9 716
Investment liabilities	2	12	4	4	155	382
Financial derivatives	-	1	10	1	239	54
Liabilities from settled financial derivatives	-	-	4	1	103	23
	<b>261</b>	<b>228</b>	<b>319</b>	<b>358</b>	<b>14 312</b>	<b>13 638</b>

#### Sensitivity analysis for currency changes risk

The influence of potential changes in carrying amounts of financial instruments as at 31 December 2024 and 2023 arising from hypothetical changes in exchange rates of relevant currencies in relation to functional currency on profit before tax and hedging reserve:

	EUR/CZK		USD/CZK		Total	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
Influence on profit before tax	(4 335)	(4 711)	(960)	(570)	(5 295)	(5 281)
Influence on hedging reserve	4 294	5 188	-	-	4 294	5 188
<b>Total influence</b>	<b>(41)</b>	<b>477</b>	<b>(960)</b>	<b>(570)</b>	<b>(1 001)</b>	<b>(93)</b>

At variation of currency rates by -15%, sensitivity analysis assumes the same value as in the table above only with the opposite sign. Variations of currency rates described above were calculated based on historical volatility of particular currency rates and analysts' forecasts.

Sensitivity of financial instruments for currency risk was calculated as a difference between the initial carrying amount of financial instruments (excluding derivative instruments) and their potential carrying amount calculated using assumed increases/(decreases) in currency rates. In case of derivative instruments, the influence of currency rate variations on fair value was examined at constant level of interest rates. The fair value of foreign currency forward contracts is determined based on discounted future cash flows of the transactions, calculated based on the difference between the forward rate and the transaction price.

### 32.5.3 The risk of interest rates changes

The Company is exposed to the risk of volatility of cash flows arising from interest rate loans, bank loans and cash pool based on floating interest rates.

#### Interest rate structure of financial instruments:

Financial instruments by class	PRIBOR		EURIBOR		Other		Carrying amount	
	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023	31/12/2024	31/12/2023
<b>Financial assets</b>								
Cash pool	5	25	7	1 170	19	2 609	31	3 804
	<b>5</b>	<b>25</b>	<b>7</b>	<b>1 170</b>	<b>19</b>	<b>2 609</b>	<b>31</b>	<b>3 804</b>
<b>Financial liabilities</b>								
Bank loans	1	1	-	-	-	-	1	1
Borrowings	2 450	-	4 535	3 463	-	-	6 985	3 463
Cash pool	7 986	3 584	-	-	-	-	7 986	3 584
	<b>10 437</b>	<b>3 585</b>	<b>4 535</b>	<b>3 463</b>	<b>-</b>	<b>-</b>	<b>14 972</b>	<b>7 048</b>

### 32.5.3 The risk of interest rates changes (continued)

#### Sensitivity analysis for interest rate risk

The influence of financial instruments on profit before tax due to changes in significant interest rates

Interest rate	Assumed variation		Influence on profit before tax		Total	
	31/12/2024	31/12/2023	2024	2023	2024	2023
PRIBOR	+0.5 pp	+0.5 pp	(52)	(18)	(52)	(18)
EURIBOR	+0.5 pp	+0.5 pp	(23)	(11)	(23)	(11)
OTHER	+0.5 pp	+0.5 pp	-	13	-	13
			<b>(75)</b>	<b>(16)</b>	<b>(75)</b>	<b>(16)</b>

At variation of interest rates by -0.5 pp, sensitivity analysis assumes the same value as in the table above only with the opposite sign. The above interest rates variations were calculated based on observations of interest rates fluctuations in the current and prior year as well as on the basis of available forecasts.

The sensitivity analysis was performed on the basis of instruments held as at 31 December 2024 and 31 December 2023. The influence of interest rates changes was presented on annual basis.

### 32.5.4 Liquidity and credit risk

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities using the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows.

#### Maturity analysis of financial liabilities

	Note	31/12/2024				Total	Carrying amount
		Up to 1 year	From 1 to 3 years	From 3 to 5 years	Above 5 years		
Bank loans	24.	1	-	-	-	1	1
Borrowings	24.	5 534	1 642	-	-	7 176	6 985
Cash pool	29.	7 986	-	-	-	7 986	7 986
Trade liabilities	27.	14 241	-	-	-	14 241	14 241
Lease liabilities	31.	653	1 054	595	1 813	4 115	3 518
Investment liabilities	27.	1 654	-	-	-	1 654	1 654
Financial derivatives	26.,29.	232	7	-	-	239	239
Liabilities from settled financial derivatives	29.	103	-	-	-	103	103
Other	26.,27.	1 482	-	-	227	1 698	1 698
		<b>31 886</b>	<b>2 703</b>	<b>595</b>	<b>2 029</b>	<b>37 211</b>	<b>36 425</b>

	Note	31/12/2023				Total	Carrying amount
		Up to 1 year	From 1 to 3 years	From 3 to 5 years	Above 5 years		
Bank loans	24.	1	-	-	-	1	1
Borrowings	24.	2 049	131	1 546	-	3 726	3 463
Cash pool	29.	3 584	-	-	-	3 584	3 584
Trade liabilities	27.	16 529	-	-	-	16 529	16 529
Lease liabilities	31.	610	983	600	1 834	4 027	3 419
Investment liabilities	27.	2 178	-	-	-	2 178	2 178
Financial derivatives	26.,29.	42	-	12	-	54	54
Liabilities from settled financial derivatives	29.	23	-	-	-	23	23
Other	26.,27.	1 523	-	-	227	1 750	1 750
		<b>26 539</b>	<b>1 114</b>	<b>2 158</b>	<b>2 061</b>	<b>31 872</b>	<b>31 001</b>

A financial liquidity risk is the loss of ability to settle current liabilities on time. The Company is exposed to liquidity risk resulting from the relation between current assets and current liabilities. As 31 December 2024 and 31 December 2023, the current liquidity indicator amounted to 0.86 and 1.05 respectively.

Ultimate responsibility for liquidity risk management rests with the Company's statutory representatives, who have built an appropriate liquidity risk management framework for the management of the Company's short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate liquid funds, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

The Group concluded agreements with banks, based on which may draw loans. As at 31 December 2024 and 31 December 2023 the maximum possible indebtedness due to loans amounted to CZK 1 661 million and CZK 1 634 million respectively, of which as at 31 December 2024 and 31 December 2023 CZK 41 million and CZK 67 million respectively remained unused. The drawn is also affected by granted guarantees. The description of the loans and guarantees drawn from credit facilities is presented in notes 24 and 34.

### 32.5.4 Liquidity and credit risk (continued)

#### Credit risk

The Company has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. The Company's credit risk is primarily attributable to its trade receivables. The amounts presented in the statement of financial position are net of impairment losses, estimated by the Company's management based on prior experience and their assessment of the credit status of its customers.

The Company has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. The Company has adopted a policy of dealing only with creditworthy counterparties and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. This information is supplied by independent rating agencies where available and, if not available, the Company uses other publicly available financial information and its own trading records to rate its major customers.

The Company's exposure and the credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties. Credit exposure is controlled by counterparty limits that are reviewed and approved by the management. Before accepting any new customer, the Company uses its own or an external credit scoring system to assess a potential customer's credit quality and defines credit limits by customer. As at 31 December 2024, the Company has 1 customer with balance of the trade receivables that represented more than 10% of the total balance of trade receivables.

Trade receivables consist of a large number of customers, spread across diverse industries and geographical areas. Ongoing credit evaluation is performed on the financial condition of debtors and, where appropriate, credit guarantee insurance cover is purchased or sufficient collateral on debtor's assets obtained. The Company uses non-recourse factoring.

The Company does not have any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. The Company defines counterparties as having similar characteristics if they are related entities.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

#### Ageing analysis of trade receivables and expected credit loss as at 31 December 2024

2024	Trade receivables, gross value	Expected credit loss (in horizon of whole life)	Weighted average rate of expected credit loss	Trade receivables, net value
Current	10 332	1	0.0001	10 331
from 1 to 30 days	576	-	0.0000	576
from 31 to 60 days	11	-	0.0000	11
from 61 to 90 days	6	1	0.1667	5
more than 90 days past due	1 421	1 397	0.9831	24
	<b>12 346</b>	<b>1 399</b>		<b>10 947</b>

#### Ageing analysis of trade receivables and expected credit loss as at 31 December 2023

2023	Trade receivables, gross value	Expected credit loss (in horizon of whole life)	Weighted average rate of expected credit loss	Trade receivables, net value
Current	11 734	1	0.0001	11 733
from 1 to 30 days	339	-	0.0000	339
from 31 to 60 days	4	-	0.0000	4
from 61 to 90 days	7	-	0.0000	7
more than 90 days past due	140	121	0.8643	19
	<b>12 224</b>	<b>122</b>		<b>12 102</b>

#### Changes in expected credit loss of trade receivables

	31/12/2024	31/12/2023
At the beginning of the year	122	172
Recognition	1 286	62
Reversal	-	(2)
Usage	(9)	(110)
	<b>1 399</b>	<b>122</b>

Company management believes that the risk of impaired financial assets is reflected by recognition of an impairment. Information about impairment allowances of particular classes of assets is disclosed in note 10.

The Company sets impairment charges based on analysis of customers' creditworthiness and ageing of receivables. In determining the recoverability of trade receivable, the Company considers any change in the credit quality of the debtor from the date credit was initially granted up to the reporting date. The concentration of credit risk is limited due to the customer base being large and unrelated. Accordingly, the management considers that there is no further credit risk allowance required in excess of the allowance for impairment charges.

Increases and reversals of impairment allowances in respect of the principal amount of trade and other receivables are included in other operating expense or income and in respect of interest for delayed payments in finance costs or income.

### 32.5.5 Emission allowances risk

The Company monitors the emission allowances granted to the Company under the National Allocation Plan and CO<sub>2</sub> emissions planned. The Company might enter into transactions on emission allowances market in order to cover for shortages or utilize the excess of obtained emission allowances over the required amount.

## OTHER EXPLANATORY NOTES

### 33 INVESTMENT EXPENDITURES INCURRED AND FUTURE COMMITMENTS RESULTING FROM SIGNED INVESTMENT CONTRACTS

The total value of investment expenditure with borrowing costs amounted to CZK 9 949 million to 31 December 2024 and CZK 10 437 million to 31 December 2023, including environmental expenditures of CZK 7 million and CZK 34 million and additions to right of use of CZK 794 million and CZK 752 million.

Future investment liabilities value from contracts signed till 31 December 2024 and 31 December 2023 amounted to CZK 3 844 million and CZK 8 259 million, respectively.

As at 31 December 2024 the major items related to reconstruction of the road distribution station terminal in Litvínov in the amount of CZK 679 million and project Cold bitumens in the amount of CZK 651 million (31 December 2023: project Cold bitumens project in the amount of CZK 1 248 million).

### 34 GUARANTEES AND SECURITIES

#### Guarantees

The Company guarantees the obligations of HC VERVA Litvínov, a.s. to the Association of Professional Ice Hockey Clubs in the amount of CZK 3 million as at 31 December 2024 (31 December 2023: CZK 3 million), obligation to customs office in amount of CZK 20 million, obligation to SAZKA a.s. in amount of CZK 5 million, obligation to Ministry of the Environment of the Czech Republic in the amount of CZK lower than 1 million and obligations of SPOLANA s.r.o. to the external suppliers in the amount of CZK 176 million as at 31 December 2024 (31 December 2023: CZK 223 million).

Guarantees to ensure the excise tax at custom office were issued in total amount of CZK 100 million as at 31 December 2024 (31 December 2023: CZK 100 million).

ORLEN Unipetrol a.s. issued a guarantee for the company ORLEN Unipetrol RPA s.r.o. to ensure the excise tax in the amount of CZK 2 250 million as at 31 December 2024 (31 December 2023: CZK 150 million), to ensure the payment term in the amount of CZK 1 900 million and in favour to the external contractors in the amount of CZK 40 million (31 December 2023: CZK 40 million).

#### Past environmental liabilities

The Company undertakes environmental clean-up efforts based on the environmental audit completed in 1999. The clean-up costs are covered by the Ministry of Finance of the Czech Republic, acting as a successor to the National Property Fund of the Czech Republic, pursuant to Contract No.184/97 dated 25 July 1997.

An overview of funds provided for the environmental purposes is provided below:

	Total amount of funds to be provided	Used funds as at 31/12/2024	Unused funds as at 31/12/2024
ORLEN Unipetrol RPA s.r.o. – BENZINA, odštěpný závod	1 323	902	421
ORLEN Unipetrol RPA s.r.o. (Kolín)	1 907	1 905	2
	<b>3 230</b>	<b>2 807</b>	<b>423</b>

	Total amount of funds to be provided	Used funds as at 31/12/2023	Unused funds as at 31/12/2023
ORLEN Unipetrol RPA s.r.o. – BENZINA, odštěpný závod	1 323	871	452
ORLEN Unipetrol RPA s.r.o. (Kolín)	1 907	1 901	6
	<b>3 230</b>	<b>2 772</b>	<b>458</b>

### 35 RELATED PARTY TRANSACTIONS

#### 35.1 Material transactions concluded by the Company with related parties

In 2024 and 2023 there were no transactions concluded by the Company with related parties on other than market terms.

#### 35.2 Transactions with key management personnel

In 2024 and 2023 the Company did not grant to key management personnel and their relatives any advances, loans, guarantees and commitments or other agreements obliging them to render services to the Company and related parties. In 2024 and 2023, there were no significant transactions concluded with members of statutory bodies or with their family members or other related parties.

#### 35.3 Transactions with related parties concluded by key management personnel of the Company

In 2024 and 2023 the members of the key executive personnel, based on the submitted statements, did not conclude any transactions with their related parties.

### 35.4 Transactions and balances of the Company with related parties

#### Ultimate controlling party

The ultimate controlling party is ORLEN S.A., which held 100% of shares in the parent company ORLEN Unipetrol a.s. in 2024 and 2023.

2024	ORLEN Unipetrol a.s.	Parties under control or significant influence of ORLEN Unipetrol a.s.	Parties under control or significant influence of the Company	ORLEN S.A.	Entities under control or significant influence of ORLEN S.A.
Sales	25	2 898	10 404	6 497	10 223
Purchases	162	1 618	1 831	102 236	6 541
Other operating income	-	-	-	1 917	-
Other operating expenses	-	-	-	4 408	-
Finance income, including dividends	1	-	482	824	-
Finance costs	511	-	-	347	-

31/12/2024	ORLEN Unipetrol a.s.	Parties under control or significant influence of ORLEN Unipetrol a.s.	Parties under control or significant influence of the Company	ORLEN S.A.	Entities under control or significant influence of ORLEN S.A.
Non-current receivables	-	-	-	1 218	-
Other current financial assets	29	-	-	1 241	-
Trade and other receivables	3	327	795	814	914
Other non-current liabilities	1 049	1	-	1 518	-
Trade and other liabilities, including borrowings	5 679	1 079	237	6 553	1 263
Other current financial liabilities	7 986	-	-	335	-

2023	ORLEN Unipetrol a.s.	Parties under control or significant influence of ORLEN Unipetrol a.s.	Parties under control or significant influence of the Company	ORLEN S.A.	Entities under control or significant influence of ORLEN S.A.
Sales	23	2 801	10 302	11 737	13 181
Purchases	88	1 594	2 112	97 537	1 910
Other operating income	-	-	1	3 039	-
Other operating expenses	-	15	1	2 480	-
Finance income, including dividends	102	-	61	522	-
Finance costs	66	-	-	554	-

31/12/2023	ORLEN Unipetrol a.s.	Parties under control or significant influence of ORLEN Unipetrol a.s.	Parties under control or significant influence of the Company	ORLEN S.A.	Entities under control or significant influence of ORLEN S.A.
Non-current receivables	-	-	-	2 041	-
Other current financial assets	104	-	-	5 214	-
Trade and other receivables	2	406	1 233	731	894
Other non-current liabilities	1 063	1	-	1 495	-
Trade and other liabilities, including borrowings	2 163	1 174	262	6 896	1 356
Other current financial liabilities	3 584	-	-	65	-

### 36 REMUNERATION PAID AND DUE OR POTENTIALLY DUE TO THE KEY EXECUTIVE PERSONNEL AND STATUTORY REPRESENTATIVES

The remuneration of the key executive personnel and statutory representatives includes short-term employee benefits, post-employment benefits, other long-term employee benefits and termination benefits paid, due and potentially due during the period.

#### 36.1 Key management personnel and statutory bodies' members' compensation

	31/12/2024	31/12/2023
Short term employee benefits	(269)	(238)
Termination benefits	(8)	(2)
	<b>(277)</b>	<b>(240)</b>

Further detailed information about benefits of the key personnel and statutory representatives are presented in note 8.4.

## 36.2 Bonus system for key executive personnel of the Company

In 2024 the key executive personnel was participating in the annual MBO bonus system (management by objectives). The regulations applicable to statutory representatives, directors directly reporting to statutory representatives and other key positions have certain common features. The persons subject to the above mentioned system are remunerated for the accomplishment of specific goals set at the beginning of the bonus period, by the statutory representatives for the key executive personnel. The bonus systems are structured in such way, so as to promote the cooperation between individual employees in view to achieve the best possible results for the Company. The goals so-said are qualitative or quantitative (measurable) and are evaluated following the end of the year for which they were set, based on the rules adopted in the applicable Bonus System Regulations. Regulation gives the possibility to promote employees, who significantly contribute to results generated by the Company.

## 37 INFORMATION CONCERNING SIGNIFICANT PROCEEDINGS IN FRONT OF COURT OR IN FRONT OF PUBLIC ADMINISTRATION BODIES

### 37.1 Proceedings in which the Company acts as a plaintiff

#### Tax proceeding

ORLEN Unipetrol RPA s.r.o., acting as legal successor of CHEMOPETROL, a.s., is a party in a tax proceeding related to the validity of investment tax relief for 2005. ORLEN Unipetrol RPA s.r.o. claims the return of income tax paid in 2006 for the fiscal year 2005 by CHEMOPETROL, a.s. The claim concerns unused investment relief attributable to CHEMOPETROL, a.s. The total value of the claim amounts to approximately CZK 325 million.

On 14 October 2015, the Czech Supreme Administrative Court annulled the Regional Court in Ústí nad Labem judgment and decided to return the case back to the Regional Court in Ústí nad Labem for re-examination. The Supreme Administrative Court commented that the Regional Court did not correctly deal with the legitimate expectations objection raised by ORLEN Unipetrol RPA s.r.o. On 30 November 2016 the Regional Court in Ústí nad Labem resolved to annul the Appellate Tax Authority decision dated 27 October 2010.

On 22 November 2018, the Appellate Tax Authority resolved to dismiss the ORLEN Unipetrol RPA s.r.o. appeal and confirmed the Tax Authority in Litvínov decision of 27 May 2010 on the tax corporate income obligation of ORLEN Unipetrol RPA s.r.o. of approximately CZK 325 million. On 25 January 2019 ORLEN Unipetrol RPA s.r.o. filed a complaint for a court review of the decision of the Appellate Tax Authority.

On 28 June 2022 the Regional Court in Ústí nad Labem resolved to annul the Appellate Tax Authority decision. The matter was returned to the Appellate Tax Authority for review and a new decision. On 13 July 2022, the Appellate Tax Authority filed a cassation appeal against the decision of the Regional Court in Ústí nad Labem – consequently, the case is now pending with the Czech Supreme Administrative Court.

On 21 December 2022 the Appellate Tax Authority issued a decision on reducing the ORLEN Unipetrol RPA s.r.o. income tax for 2005 from CZK 336 million to CZK 11 million. The Company received the overpayment from the additionally reduced tax on 5 January 2023 to its bank account. To avoid an interest for late payment, in case of an adverse decision of the cassation appeal, the Company resolved to return the overpayment to its personal tax account.

In January 2023 Appellate Tax Authority resolved to award a total of CZK 701 million representing interest on the overpaid corporate income tax payable by the Appellate Tax Authority to ORLEN Unipetrol RPA s.r.o. This decision can still be changed after the ruling on the cassation complaint filed by the Appellate Tax Authority.

On 16 August 2024 the Czech Supreme Court resolved to annul the decision of the Regional Court in Usti nad Labem; the matter was returned to the Regional Court in Usti nad Labem for further review and decision. On 16 December 2024, the Regional Court in Usti nad Labem dismissed ORLEN Unipetrol RPA s.r.o. complaint for a court review of the Appellate Tax Authority.

On 27 January 2025, ORLEN Unipetrol RPA s.r.o. filed a cassation appeal against the most recent decision of the Regional Court in Usti nad Labem.

#### Claim for unjustified enrichment against ČEZ Distribuce, a.s.

On 31 August 2015 ORLEN Unipetrol RPA s.r.o., as petitioner, submitted its action to the District Court in Děčín requesting issuance of a payment order ordering ČEZ Distribuce, a.s., as respondent, to pay an unjustified enrichment to ORLEN Unipetrol RPA s.r.o. in the amount of CZK 303 million including interest and legal fees. The unjustified enrichment of ČEZ Distribuce, a.s. results from ČEZ Distribuce, a.s., during the period from 1 January 2013 until 30 September 2013, charging ORLEN Unipetrol RPA s.r.o. a monthly fee for renewable sources of energy and combined heat and power production with respect to the electricity produced and distributed by ORLEN Unipetrol RPA s.r.o. itself. The Group is of the opinion that ČEZ Distribuce, a.s., as distribution system provider, is not entitled to charge a fee to its customers with respect to electricity which was produced and consumed by the customers themselves, i.e. for electricity for which no distribution service was provided.

On 25 November 2016 ORLEN Unipetrol RPA s.r.o. filed action, same as the one filed against ČEZ Distribuce, a.s., against OTE, a.s. (Czech operator of energy market responsible for, among others collecting (POZE) fees from energy distributors including ČEZ Distribuce, a.s.) The action was filed as a precaution.

On 18 July 2017 the District Court in Děčín resolved to dismiss ORLEN Unipetrol RPA s.r.o.'s petition against ČEZ Distribuce, a.s. On 2 November 2017 ORLEN Unipetrol RPA s.r.o. filed an appeal against the district court's decision. By a notice dated 13 February 2019, the Regional Court in Ústí nad Labem informed ORLEN Unipetrol RPA s.r.o. that the case was suspended and the Supreme Court was requested to establish whether the jurisdiction in this case is with the courts or Energetický regulační úřad (Energy Regulatory Authority).

### 37.1 Proceedings in which the Company acts as a plaintiff (continued)

The Czech Supreme Court ruled that Energetický regulační úřad (Energy Regulatory Authority) has jurisdiction over this case (and therefore there is no jurisdiction of neither District Court in Děčín nor Regional Court in Ústí nad Labem to resolve in this case). Based on this resolution of Czech Supreme Court ORLEN Unipetrol RPA s.r.o. applied for recovery court fees paid. Both courts ruled that ORLEN Unipetrol RPA s.r.o. is entitled for full recovery of the court fees.

The case was transferred to Energetický regulační úřad (Energy Regulatory Authority).

On 26 August 2019 the Supreme Court of the Czech Republic issued a ruling in a similar case held by another customer of ČEZ Distribuce - E.ON a.s. The Supreme Court formulated its opinion that, in simple terms, even though the wording of the Act No. 165/2012 Coll., on supported sources of energy, as amended) did not expressly state a right of ČEZ Distribuce to collect (POZE) fees also from electricity which was produced and consumed by the producer itself (in our case Unipetrol RPA s.r.o.) – so called "own consumption" – intention of the legislator was to collect (POZE) fees also from this own consumption. In the context of the case, this Supreme Court ruling may preclude and determine decision of Energetický regulační úřad (*Energy Regulatory Authority*) in our case.

On 6 November 2020 Energetický regulační úřad dismissed ORLEN Unipetrol RPA s.r.o. claim in full. ORLEN Unipetrol RPA s.r.o. appealed the decision – Board of Energetický regulační úřad shall decide about the appeal.

On 6 November 2020 Energetický regulační úřad (*Energy Regulatory Authority*) dismissed ORLEN Unipetrol RPA s.r.o. claim in full. ORLEN Unipetrol RPA s.r.o. appealed the decision – Council of Energetický regulační úřad (*Energy Regulatory Authority*) shall decide about the appeal.

ORLEN Unipetrol RPA s.r.o. submitted an administrative action (in Czech: *správní žaloba*) to the District Court in Děčín claiming return of the unjust enrichment in amount of CZK 303 million. A case hearing took place on 15 June 2022. On 24 June 2022 the District Court in Děčín resolved to dismiss ORLEN Unipetrol RPA s.r.o. administrative action in full. On 23 August 2022 ORLEN Unipetrol RPA s.r.o. appealed the court's decision.

The Regional Court in Ústí nad Labem resolved to confirm the ruling of the District Court in Děčín. ORLEN Unipetrol RPA s.r.o. filed an appeal to the Supreme Court of the Czech Republic.

### 38 EVENTS AFTER THE REPORTING PERIOD

On 31 March 2025, ORLEN Unipetrol a.s. and ORLEN Unipetrol RPA s.r.o. entered into an agreement under which ORLEN Unipetrol a.s. provided ORLEN Unipetrol RPA s.r.o. with a payment outside the share capital of CZK 16 billion.

The Company's management is not aware of any other events that have occurred since end of the reporting period that would have any material impact on the financial statements as at 31 December 2024.

### 39 STATEMENT OF STATUTORY REPRESENTATIVES AND APPROVAL OF THE FINANCIAL STATEMENTS

The statutory representatives of ORLEN Unipetrol RPA s.r.o. hereby declare that to the best of their knowledge the foregoing financial statements and comparative data were prepared in compliance with the accounting principles applicable to the Company in force and that they reflect true and fair view on financial position and financial result of the Company, including basic risks and exposures.

The separate financial statements were authorized for issue by the Company's statutory representatives on 15 April 2025.

Signature of statutory representative



Mariusz Marek Wnuk  
Executive



Zdeněk Jíra  
Executive



**REPORT ON RELATIONS BETWEEN THE CONTROLLING PERSON  
AND THE CONTROLLED PERSON**

**AND**

**BETWEEN THE CONTROLLED PERSON AND OTHER PERSONS  
CONTROLLED BY THE SAME CONTROLLING PERSON**

**in 2024**

**in accordance with article 82 of the Act No. 90/2012 Coll., on Business Companies and Cooperatives  
(on Business Corporations), as amended (hereinafter the „Act on Business Corporations“)**

Financial period from 1 January 2024 to 31 December 2024 is the vesting period for this Report on relations between the controlling person and the controlled person and between the controlled person and other persons controlled by the same controlling person (hereinafter the „Report on Relations“). Report on relations was established within 3 months of the end of accounting period.

#### The structure of relations between the entities

##### **Controlled Person**

ORLEN Unipetrol RPA s.r.o. with registered office at Litvínov – Záluží 1, 436 70 Litvínov, Corporate ID: 27597075, entered in the Commercial Register maintained by the Regional Court in Ústí nad Labem, Section C, Enclosure 24430 (hereinafter „ORLEN Unipetrol RPA s.r.o.“).

##### **Controlling Persons**

ORLEN Unipetrol a.s. with registered office at Milevská 2095/5, 140 00 Praha 4, Corporate ID: 61672190, entered in the Commercial Register maintained by the Municipal Court in Prague, Section B, Enclosure 3020 (hereinafter „ORLEN Unipetrol a.s.“).

ORLEN S.A. with registered office at Chemików 7, PŁOCK, Poland (hereinafter „ORLEN“) is the sole shareholder of ORLEN Unipetrol a.s.

##### **Other Controlled Persons**

The entities controlled by the Controlling Person – ORLEN are members of business group „ORLEN S.A.“, whose scheme is shown in Appendix No. 2.

The entities controlled by ORLEN Unipetrol a.s. are members of ORLEN S.A. business group and are also members of „ORLEN Unipetrol“ business group, whose scheme is shown in Appendix No. 1.

#### The role of the Controlled Person

The role of ORLEN Unipetrol RPA s.r.o. within the business group is sale of products from crude oil, the production, processing and sale of chemicals, the production and final processing of plastics and the production, processing, distribution and sale of energy, particularly heat, electricity and gas. Furthermore, the Company is due to merge with BENZINA, s.r.o. engaged in the distribution of fuels and operation of gas stations. In addition to these principal activities, the Company is engaged in other activities that are necessary to support the principal activities, advisory services relating to research and development, environmental protection, software and hardware advisory services and other services.

#### The method and means of controlling

ORLEN Unipetrol a.s. is the sole shareholder of ORLEN Unipetrol RPA s.r.o. and has direct influence in ORLEN Unipetrol RPA s.r.o.

ORLEN is the sole shareholder of ORLEN Unipetrol a.s. and has indirect influence in ORLEN Unipetrol RPA s.r.o. through UNIPETROL a.s.

#### The list of actions undertaken in the last financial period made on instigation or in the interest of the Controlling Person or entities controlled by such entity, on condition such actions concern assets exceeding 10% of the controlled entity's equity capital identified in the last financial statements

In the vesting period there were actions carried out in accordance with article 82 (2d) of the Act on Business Corporations. The list of mutual agreements with the details is enclosed in Appendix No. 3., the list of transactions and balances of the Company with related parties is presented in the note 31 of the Separate financial statements of ORLEN Unipetrol RPA s.r.o. for the year 2024.

#### The list of mutual agreements between the Controlled Person and the Controlling Person or between the Controlled Persons

The mutual agreements between ORLEN Unipetrol RPA s.r.o. and ORLEN Unipetrol a.s. and ORLEN and Other Controlled Persons were concluded on the standard terms, while agreed and provided performances or counter-performances were based on the standard terms of business relations.

The list of mutual agreements with the details is enclosed in Appendix No. 3.

The conclusion

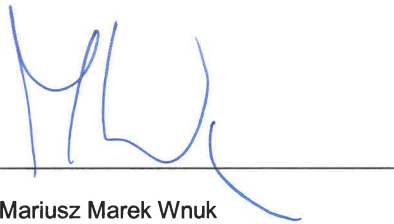
The statutory representatives of ORLEN Unipetrol RPA s.r.o. based on available information declare that ORLEN Unipetrol RPA s.r.o. incurred no detriment, special advantage or disadvantage in accordance with the article 82 (4) of the Act of Business Corporations as a result of any contracts, acts or measures taken between entities in business group. No risks arise from the relations between entities in business group to ORLEN Unipetrol RPA s.r.o. except those arising from standard participation in international business group.

The statutory representatives prepared the Report on Relations based on information available on the date of the Report on Relations.

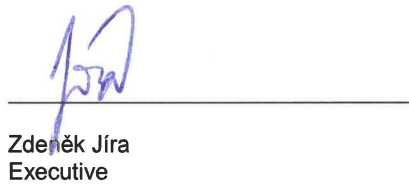
The Report on Relations is to be read in conjunction with the Appendix No. 1, 2 and 3.

On behalf of statutory representatives of ORLEN Unipetrol RPA s.r.o.

15 -04- 2025



Mariusz Marek Wnuk  
Executive



Zdeněk Jíra  
Executive

Appendix No. 1

CAPITAL GROUP OF ORLEN Unipetrol a.s. – CONTROLLED COMPANIES

1 January - 31 December 2024

Company controlled by ORLEN Unipetrol a.s.	Residence	Shares in directly and indirectly controlled company in %		Note
		as at 1.1.2024	as at 31.12.2024	
<b>Companies with direct share of ORLEN Unipetrol a.s.</b>				
Companies with indirect share of ORLEN Unipetrol a.s.				
<b>1. ORLEN Unipetrol RPA s.r.o., Reg. 275 97 075</b>	Litvínov, Záluží 1, Czech Republic	100.00	100.00	
1.1 HC VERVA Litvínov, a.s., Reg..640 48 098	Litvínov, S.K. Neumannova 1598, Czech Republic	70.95	70.95	
1.2 ORLEN Unipetrol Doprava s.r.o., Reg..640 49 701	Litvínov, Růžodol 4, Czech Republic	99.88	99.88	0.12% of share owned by ORLEN Unipetrol a.s.
1.3 ORLEN Unipetrol Deutschland GmbH, REG.HRB 34346	Langen, Paul-Ehrlich-Strasse 1B, Germany	99.90	99.90	0.10% of share owned by ORLEN Unipetrol a.s.
1.4 ORLEN Unipetrol Slovakia s.r.o., Reg..357 77 087	Bratislava, Kalinčiakovova 14083/33A, Slovakia	86.96	86.96	13.04% of share owned by ORLEN Unipetrol a.s.
1.5 ORLEN Unipetrol Hungary Kft., Reg.13-09-181774	2040 Budaörs, Puskás Tivadar utca 12, Hungary	100.00	100.00	
1.6 SPOLANA s.r.o., Reg.451 47 787	Neratovice, ul. Práce 657, Czech Republic	100.00	100.00	
1.7 Nadace ORLEN Unipetrol, Reg.056 61 544	Praha 4, Milevská 2095/5, Krč, Czech Republic	100.00	100.00	
1.8 PETROTRANS, s.r.o., Reg.251 23 041	Praha 9, Poděbradská 538/46, Czech Republic	99.37	99.37	0.63% of share owned by ORLEN Unipetrol a.s.
1.9 ORLEN HUNGARY Kft., Reg.13-10-0595244	Boldizsár utca 2, 1112 Budapest, Hungary	100.00	100.00	
1.10 REMAQ, s.r.o., Reg. 26920051	Otrokovice, tř. Tomáše Bati 1729, Česká republika	100.00	100.00	
<b>2. ORLEN UniCRE a.s., Reg.622 43 136</b>	Ústí nad Labem, Revoluční 1521/ 84, Czech Republic	100.00	100.00	
<b>3. PARAMO, a.s., Reg.481 73 355</b>	Pardubice, Svítkov, Přerovská 560, Czech Republic	100.00	100.00	
<b>4. Butadien Kralupy a.s., Reg.278 93 995</b>	Kralupy nad Vltavou, O. Wichterleho 810, Czech Republic	51.00	51.00	49.00% of shares owned by SYNTHOS Kralupy a.s.
<b>Other companies with share of ORLEN Unipetrol a.s.</b>				
<b>1. ORLEN HOLDING MALTA LIMITED, Reg. C 39945</b>	Level 3, Triq ir-Rampa ta' San Giljan, Balluta Bay, St Julians, STJ1062, Malta	0.50	0.50	99.50% of share owned by PKN ORLEN S.A.

**Appendix No. 2**  
**CAPITAL GROUP OF ORLEN S.A. – CONTROLLED COMPANIES**  
**1 January – 31 December 2024**

Company	Country	Address	Shares in directly and undirectly controlled company in % as at 1.1.2024	Shares in directly and undirectly controlled company in % as at 31.12.2024
<b>1 AB ORLEN Lietuva</b>	Lithuania	Juodeikiai	100,00%	100,00%
1.1 ORLEN Eesti OU	Estonia	Tallin	100,00%	100,00%
1.2 SIA ORLEN Latvija	Latvia	Ryga	100,00%	100,00%
1.3 UAB Našef	Lithuania	Wilno	34,00%	34,00%
1.4 UAB Biržų vandenys	Lithuania	Birže / Biržai	-	6,90%
1.5 UAB ORLEN Mockavos terminalas	Lithuania	Lazdijų r. sav	100,00%	100,00%
<b>2 AB ORLEN Baltics Retail</b>	Lithuania	Wilno	100,00%	100,00%
<b>3 ANWIL S.A.</b>	Poland	Wrocław	100,00%	100,00%
3.1 Zakłady Przemysłu Ziemniaczanego w Pile "ZETPEZET" Sp. z o.o.	Poland	Piła	-	0,046%
<b>4 Inowrocławskie Kopalnie Soli "SOLINO" S.A.</b>	Poland	Inowrocław	100,00%	100,00%
<b>5 Kopalnia Soli Lubień sp. z o.o. w likwidacji</b>	Poland	Warszawa	100,00%	100,00%
<b>6 ORLEN Administracja Sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
<b>7 ORLEN Asfalt Sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
7.1 ORLEN Asfalt Ceska Republika s.r.o.	Czechia	Pardubice	100,00%	100,00%
<b>8 ORLEN Aviation Sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
<b>9 ORLEN Budonafit Sp. z o.o.</b>	Poland	Limanowa	100,00%	100,00%
<b>10 ORLEN Capital AB</b>	Sweeden	Sztokholm	100,00%	100,00%
<b>11 ORLEN Centrum Usług Korporacyjnych sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
11.1 Zakłady Mięsne "Pekpol Ostrołęka" S.A.	Poland	Ławy	-	1,96%
<b>12 ORLEN Deutschland GmbH</b>	Germany	Elmshorn	100,00%	100,00%
12.1 ORLEN Deutschland Betriebsgesellschaft mbH	Germany	Elmshorn	100,00%	100,00%
12.2 ORLEN Deutschland Süd Betriebsgesellschaft mbH	Germany	Elmshorn	-	100,00%
<b>13 ORLEN EKO Sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
13.1 ORLEN EkoUtylizacja Sp. z o.o.	Poland	Płock	100,00%	100,00%
<b>14 ORLEN Laboratorium S.A.</b>	Poland	Płock	100,00%	100,00%
<b>15 ORLEN Ochrona Sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
15.1 UAB ORLEN Apsauga	Lithuania	Juodeikiai	100,00%	100,00%
<b>16 ORLEN OIL Sp. z o.o.</b>	Poland	Gdańsk	100,00%	100,00%
<b>17 ORLEN Paliwa Sp. z o.o.</b>	Poland	Wdělka	100,00%	100,00%
17.1 Lubelski Rynek Hurtowy S.A.	Poland	Elżówka	-	0,03%
<b>18 ORLEN Południe S.A.</b>	Poland	Trzebinia	100,00%	100,00%
18.1 Energomedica sp. z o.o.	Poland	Trzebinia	100,00%	100,00%
18.2 KONSORCJUM OLEJÓW PRZEPRACOWANYCH - ORGANIZACJA ODZY	Poland	Jedlicze	90,00%	90,00%
<b>19 ORLEN Projekt S.A.</b>	Poland	Płock	100,00%	100,00%
19.1 ORLEN Projekt Česká republika s.r.o.	Czechia	Kralupy nad Vltavou	100,00%	100,00%
19.2 ENERGOP Sp. z o.o.	Poland	Sochaczew	-	74,11%
19.2.1 Energomontaż Póhno S.A.	Poland	Gdynia	-	0,52%
<b>20 ORLEN Serwis S.A.</b>	Poland	Płock	100,00%	100,00%
20.1 ORLEN Service Česká republika s.r.o.	Czechia	Litvinov	100,00%	100,00%
20.2 UAB ORLEN Service Lietuva	Lithuania	Juodeikiai	100,00%	100,00%
<b>21 ORLEN Upstream Polska Sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
21.1 ORLEN Upstream Canada Ltd.	Canada	Calgary	100,00%	100,00%
21.1.1 Pieridae Production GP Ltd.	Canada	Calgary	51,17%	51,17%
21.1.1.1 671519 N.B. Ltd. (New Brunswick)	Canada	Saint John	51,17%	51,17%
21.1.2 KCK Atlantic Holdings Ltd.	Canada	Calgary	100,00%	100,00%
21.1.2.1 Pieridae Production LP (Limited Partnership)	Canada	Calgary	80,47%	80,47%
21.1.2.2 Pieridae Energy Limited (Federal)	Canada	Calgary	-	2,31%
<b>22 ORLEN Usługi finansowe sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
<b>23 ORLEN Unipetrol a.s.</b>	Czechia	Praga	100,00%	100,00%
<b>24 ORLEN Neptun sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
24.1 ORLEN Neptun II sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.2 ORLEN Neptun III sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.3 ORLEN Neptun IV sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.4 ORLEN Neptun V sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.5 ORLEN Neptun VI sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.6 ORLEN Neptun VII sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.7 ORLEN Neptun VIII sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.8 ORLEN Neptun IX sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.9 ORLEN Neptun X sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.10 ORLEN Neptun XI sp. z o.o.	Poland	Warszawa	100,00%	100,00%
24.11 UAB „ORLEN Neptūnas”	Lithuania	Juodeikiai	-	100,00%
<b>25 ORLEN Energia sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%

Company	Country	Address	Shares in directly and indirectly controlled company in % as at 1.1.2024	Shares in directly and indirectly controlled company in % as at 31.12.2024
<b>26 ORLEN Wind 3 Sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
26.1 Livingstone sp. z o.o.	Poland	Warszawa	100,00%	100,00%
26.2 Nowotna Farma Wiatrowa sp. z o.o.	Poland	Warszawa	100,00%	100,00%
26.3 Ujazd Sp. z o.o.	Poland	Poznań	-	100,00%
26.4 EW Dobrzyca Sp. z o.o.	Poland	Poznań	-	100,00%
26.5 Wnd Field Wielkopolska Sp. z o.o.	Poland	Poznań	-	100,00%
26.6 Forhewind sp. z o.o.	Poland	Koszalin	-	100,00%
26.7 Copernicus Windpark sp. z o.o.	Poland	Koszalin	-	100,00%
26.8 PV WALCZ 01 Sp. z o.o.	Poland	Poznań	-	100,00%
26.9 Neo Solar Chołków sp. z o.o.	Poland	Warszawa	-	100,00%
26.10 Neo Solar Farms sp. z o.o.	Poland	Warszawa	-	100,00%
26.11 „FW WARTA” sp. z o.o.	Poland	Poznań	-	100,00%
<b>27 ORLEN Olefiny sp. z o.o.</b>	Poland	Plock	100,00%	100,00%
<b>28 ORLEN VC sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
28.1 ICsec service sp. z o.o.	Poland	Poznań	-	27,42%
28.1.1 ICcert sp. z o.o.	Poland	Poznań	-	27,42%
28.1.2 ICdiode sp. z o.o.	Poland	Poznań	-	27,42%
28.1.3 ICaudit sp. z o.o.	Poland	Poznań	-	27,42%
28.2 Emerald Industrial Innovation Fund LP	Great Britain	St Peter Port	-	n/d
28.3 Environmental Technologies Fund 4 LP	Great Britain	London	-	n/d
28.4 Invert Robotics Group Limited	Ireland	Dublin	-	18,15%
28.4.1 Invert Robotics Global Solutions Limited	Ireland	Dublin	-	18,15%
28.4.2 Invert Robotics Services Ltd	New Zealand	Christchurch	-	18,15%
28.4.3 Invert Robotics Australia Pty Ltd	Australia	Melbourne	-	18,15%
28.4.4 Invert Robotics Inc	USA	Houston	-	18,15%
28.4.5 Invert Robotics Ltd	New Zealand	Christchurch	-	18,15%
28.4.6 Invert Robotics Coöperatief U.A	The Netherlands	Eindhoven	-	18,15%
28.4.6.1 Invert Robotics Europe BV	The Netherlands	Eindhoven	-	18,15%
28.4.6.2 Invert Robotics Manufacturing BV	The Netherlands	Eindhoven	-	18,15%
28.4.6.2.1 Invert Robotics Germany GmbH	Germany	Meerbusch	-	18,15%
28.4.6.2 Invert Robotics France SARL	France	Le Rheu	-	18,15%
28.5 Eologix Sensor Technology GmbH	Austria	Graz	-	7,15%
28.6 Apeiron Synthesis S.A.	Poland	Wroclaw	-	6,69%
28.6.1 Apeiron Synthesis Inc.	USA	Cambridge	-	6,69%
28.7 Shippeo, S.A.S.	France	Paryż	-	2,60%
28.7.1 oPhone SA	France	Villeurbanne	-	2,49%
28.7.2 Shippeo Inc.	USA	New York	-	2,49%
28.7.3 Shippeo PTE Ltd.	Singapore	Oak Park	-	2,49%
28.8 Enelon Sp. z o.o.	Poland	Gdańsk	-	36,03%
28.9 Reliability Solutions Sp. z o.o.	Poland	Kraków	-	10,93%
28.9.1 ReliaSol Sp. z o.o.	Poland	Kraków	-	10,93%
28.9.2 Reliability Solutions Holding B.V.	The Netherlands	Rotterdam	-	10,93%
28.10 CIRCUNOMICS	Germany	Mainz	-	18,83%
28.11 CTHINGS.CO Sp. z o.o.	Poland	Warszawa	-	17,29%
28.12 Euroloop sp. z o.o.	Poland	Nowy Sącz	-	25,64%
28.13 Heimdall Power AS	Norway	Oslo	-	13,81%
<b>29 ORLEN International Trading (Suzhou) Co., Ltd.</b>	China	Suzhou	100,00%	100,00%
<b>30 ORLEN Centrum Serwisowe Sp. z o.o.</b>	Poland	Opole	100,00%	100,00%
<b>31 ORLEN Transport Sp. z o.o.</b>	Poland	Plock	100,00%	100,00%
31.1 Mostostal Zabrze S.A.	Poland	Gliwice	-	0,10%
<b>32 Polska Press Sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
32.1 Pro Media Sp. z o.o.	Poland	Opole	53,00%	53,00%
32.2 Kościńska Oficyna Wydawnicza Sp. z o.o.	Poland	Kościan	50,00%	50,00%
32.3 Południowa Oficyna Wydawnicza Sp. z o.o.	Poland	Jarocin	40,11%	40,11%
32.4 Polskie Badania Internetu Sp. z o.o.	Poland	Warszawa	-	5,30%
32.5 KIOSK Sp. z o.o.	Poland	Siemianowice Śląskie	-	2,00%
32.6 Tarnowska Agencja Rozwoju Regionalnego S.A.	Poland	Tarnów	-	0,11%
32.7 Wielkopolska Telewizja Kablowa Sp. z o.o.	Poland	Poznań	-	10,72%
32.8 Gruper Sp. z o.o.	Poland	Warszawa	-	6,80%
32.9 Garmond Press S.A.	Poland	Kraków	-	5,47%
<b>33 ORLEN Austria GmbH</b>	Austria	Wels	-	100,00%
33.1 Austrocard GmbH	Austria	Wels	-	100,00%
33.2 Waldviertler Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
33.3 Salzburger Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%

Company	Country	Address	Shares in directly and undirectly controlled company in % as at 1.1.2024	Shares in directly and undirectly controlled company in % as at 31.12.2024
33.4	Austria	Wels	-	100,00%
33.5	Austria	Wels	-	100,00%
33.6	Austria	Wels	-	100,00%
33.7	Austria	Wels	-	100,00%
33.8	Austria	Wels	-	100,00%
33.9	Austria	Wels	-	100,00%
33.10	Austria	Wels	-	100,00%
33.11	Austria	Wels	-	100,00%
33.12	Austria	Wels	-	100,00%
33.13	Austria	Wels	-	100,00%
33.14	Austria	Wels	-	100,00%
33.15	Austria	Wels	-	100,00%
33.16	Austria	Wels	-	100,00%
33.17	Austria	Wels	-	100,00%
33.18	Austria	Wels	-	100,00%
33.19	Austria	Wels	-	100,00%
33.20	Austria	Wels	-	100,00%
33.21	Austria	Wels	-	100,00%
33.22	Austria	Wels	-	100,00%
33.23	Austria	Wels	-	100,00%
34	Switzerland	Baar, Zug	100,00%	100,00%
35	Malta	St Julians	100,00%	100,00%
35.1	Malta	St Julians	100,00000000%	100,00%
36	Poland	Gdańsk	100,00%	100,00%
37	Poland	Gdańsk	100,00%	100,00%
38	Poland	Kraków	100,00%	100,00%
39	Poland	Gdańsk	100,00%	100,00%
40	Poland	Gdańsk	70,00%	70,00%
41	Poland	Gdańsk	99,99%	99,99%
41.1	Poland	Władysławowo	99,99%	99,99%
41.2	Poland	Gdańsk	99,99%	99,99%
41.3	Poland	Gdańsk	99,99%	99,99%
41.4	Cyprus	Nikozja	99,99%	99,99%
41.4.1	Cyprus	Nikozja	99,99%	99,99%
41.4.2	Cyprus	Nikozja	99,99%	99,99%
41.4.3	Cyprus	Nikozja	99,99%	99,99%
41.4.4	Cyprus	Nikozja	99,99%	99,99%
41.4.5	Cyprus	Nikozja	99,99%	99,99%
41.4.6	Cyprus	Nikozja	99,99%	99,99%
41.4.7	Cyprus	Nikozja	99,99%	99,99%
41.4.8	Poland	Gdańsk	99,99%	99,99%
41.4.8.1	Poland	Gdańsk	99,99%	99,99%
41.4.8.2	Poland	Gdańsk	99,99%	99,99%
42	Poland	Gdańsk	100,00%	100,00%
42.1	Norway	Stavanger	100,00%	100,00%
42.2	Lithuania	Gargždai	100,00%	100,00%
42.2.1	Lithuania	Gargždai (Gorždy)	100,00%	100,00%
42.2.2	Lithuania	Gargždai (Gorždy)	100,00%	100,00%
42.2.3	Lithuania	Gargždai (Gorždy)	50,00%	50,00%
42.3	Poland	Gdańsk	50,00%	50,00%
42.4	Poland	Gdańsk	-	46,05%
43	Poland	Gdańsk	100,00%	100,00%
44	Poland	Gdańsk	100,00%	100,00%
45	Poland	Gdańsk	100,00%	100,00%
46	Poland	Gdańsk	100,00%	100,00%
47	Poland	Piła	100,00%	100,00%
47.1	Poland	Piła	100,00%	100,00%
47.2	Ukraine	Kijów	100,00%	100,00%
47.3	Poland	Zielona Góra	100,00%	100,00%
48	Poland	Kraków	100,00%	100,00%
49	Poland	Toruń	100,00%	100,00%
50	Poland	Warszawa	100,00%	100,00%
50.1	Poland	Łaziska Górne	-	0,020%
51	Poland	Lublin	100,00%	100,00%
51.1	Poland	Warszawa	100,00%	100,00%

Company	Country	Address	Shares in directly and	Shares in directly and	
			undirectly controlled company in % as at 1.1.2024	undirectly controlled company in % as at 31.12.2024	
<b>52</b>	<b>PGNiG SPV 10 Sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
<b>53</b>	<b>PGNiG SPV 6 Sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
<b>54</b>	<b>PGNiG BioEvolution sp. z o.o.</b>	Poland	Warszawa	-	100,00%
54.1	CHP Energia sp. z o.o.	Poland	Szepelewo	-	100,00%
54.2	Bioufil sp. z o.o.	Poland	Jeżewo	-	100,00%
54.3	Bioenergy Project sp. z o.o.	Poland	Warszawa	-	100,00%
<b>55</b>	<b>PGNiG Upstream Polska Sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
<b>56</b>	<b>ORLEN Nieruchomości sp. z o.o.</b>	Poland	Warszawa	100,00%	100,00%
<b>57</b>	<b>PGNiG Supply &amp; Trading GmbH</b>	Germany	Monachium	100,00%	100,00%
57.1	PST Europe Sales GmbH in liquidation	Germany	Monachium	100,00%	100,00%
57.1.1	XOOL GmbH in liquidation	Germany	Monachium	100,00%	100,00%
57.2	PGNiG Supply & Trading Polska Sp. z o.o.	Poland	Warszawa	100,00%	100,00%
57.3	ORLEN LNG SHIPPING LIMITED	Great Britain	Londyn	100,00%	100,00%
57.4	ORLEN LNG TRADING LIMITED	Great Britain	Londyn	100,00%	100,00%
<b>58</b>	<b>ORLEN Technologie S.A.</b>	Poland	Krosno	100,00%	100,00%
58.1	Polimex Mostostal S.A.	Poland	Warszawa	-	31,18%
58.1.1	Polimex Energetyka Sp. z o.o.	Poland	Warszawa	-	31,18%
58.1.2	Nafobremont- Nafobudowa Sp. z o.o.	Poland	Plock	-	31,18%
58.1.3	Polimex Opole Sp. z o.o.	Poland	Warszawa	-	31,18%
58.1.4	Polimex Opole Sp. z o.o. Sp.k.	Poland	Warszawa	-	nd
58.1.5	Polimex Operator 1 Sp. z o.o.	Poland	Warszawa	-	31,18%
58.1.6	Polimex Operator Sp. z o.o.	Poland	Warszawa	-	nd
58.1.7	Polimex Budownictwo 1 Sp. z o.o.	Poland	Siedlce	-	31,18%
58.1.8	Polimex Budownictwo Sp. z o.o.	Poland	Siedlce	-	nd
58.1.9	Mostostal Siedlce 1 Sp.z o.o.	Poland	Siedlce	-	31,18%
58.1.10	Mostostal Siedlce Sp. z o.o.	Poland	Siedlce	-	nd
58.1.11	Polimex Infrastruktura Sp. z o.o.	Poland	Warszawa	-	31,18%
58.1.12	Polimex-Mostostal ZUT Sp. z o.o.	Poland	Siedlce	-	31,18%
58.1.13	Polimex SPV1 Sp. z o.o.	Poland	Warszawa	-	31,18%
58.1.14	Polimex SPV 2 Sp. z o.o.	Poland	Warszawa	-	31,18%
58.1.15	Stafia Sp. z o.o.	Poland	Sokołów Podlaski	-	31,18%
58.1.16	Polimex Kogeneracja Sp. z o.o.	Poland	Lublin	-	31,18%
58.1.17	Energomontaż-Północ - Bekhatów S.A.	Poland	Rogowiec	-	24,08%
58.1.18	Instal Lublin S.A.	Poland	Lublin	-	31,18%
58.1.19	Polimex Centrum Usług Wspólnych Sp. z o.o. w likwidacji	Poland	Warszawa	-	31,18%
58.1.20	Polimex PV1 sp. z o.o.	Poland	Warszawa	-	31,18%
58.1.21	Polimex Energo sp. z o.o.	Poland	Warszawa	-	15,59%
58.1.22	Polimex Prefabrykacja sp. z o.o.	Poland	Warszawa	-	31,18%
58.1.23	Centrum Projektowe Polimex-Mostostal Sp. z o.o. w likwidacji	Poland	Gliwice	-	31,04%
58.1.24	WBP Zabrze Sp. z o.o. w likwidacji	Poland	Gliwice	-	31,17%
58.1.25	Przedsiębiorstwo Robót Inżynierskich PRInż-1 Sp. z o.o.	Poland	Sosnowiec	-	29,78%
58.1.26	Czerwonogradski Zakład Konstrukcji Stalowych Sp. z d. o.	Ukraine	Czerwonograd	-	31,18%
58.1.27	Polimex-Mostostal Wschód Sp. z o.o.	Russia	Moskwa	-	31,18%
58.1.28	S.C. Coifer Impex SRL w upadłości likwidacyjnej	Rumunia	Bukareszt	-	31,18%
58.1.29	Polimex Moststal GmbH	Germany	Dortmund	-	31,18%
58.1.30	Polimex Moststal B.V.	The Netherlands	Haga	-	31,18%
58.1.31	Polimex Arabia Co.Ltd.	Saudi Arabia	Riyadh	-	15,28%
58.1.32	Sinopol Trade Center Sp. z o.o.	Poland	Plock	-	15,59%
58.1.33	Przeds. Mont Rem. Energetyki ZREMONT Sp. z o.o. w likwidacji	Poland	Wroclaw	-	9,35%
58.1.34	Laboratorium Ochrony Środowiska Pracy Sp. z o.o.	Poland	Siedlce	-	8,57%
58.2	Gazobudowa Kraków Sp. z o.o. w upadłości likwidacyjnej	Poland	Kraków	47,17%	47,17%
<b>59</b>	<b>PGNiG TERMIKA SA</b>	Poland	Warszawa	100,00%	100,00%
59.1	PGNiG TERMIKA Energetyka Rozproszona sp. z o.o.	Poland	Wroclaw	100,00%	100,00%
59.2	PGNiG TERMIKA Energetyka Przemysłowa S.A.	Poland	Jastrzębie-Zdrój	100,00%	100,00%
59.2.1	PGNiG TERMIKA Energetyka Przemysłowa - Technika Sp. z o.o.	Poland	Jastrzębie-Zdrój	100,00%	100,00%
59.2.2	Ciepłownia Rydułtowy Sp. z o.o.	Poland	Rydułtowy	-	9,63%
59.2.3	Przedsiębiorstwo JAS-POL Sp. z o.o. w restrukturyzacji	Poland	Jastrzębie-Zdrój	-	2,00%
59.2.4	Przedsiębiorstwo EKO-JAS Sp. z o.o.	Poland	Zory	-	2,25%
59.3	PGNiG TERMIKA Energetyka Przemysł Sp. z o.o.	Poland	Warszawa	-	100,00%
59.4	Zakład Separacji Popiołów Siekierki sp. z o.o.	Poland	Warszawa	70,00%	70,00%
59.5	Elektrociepłownia Sława Wola S.A.	Poland	Sława Wola	50,00%	50,00%
<b>60</b>	<b>PGNiG Upstream North Africa B.V.</b>	The Netherlands	Amsterdam	100,00%	100,00%
<b>61</b>	<b>ORLEN Upstream Norway AS</b>	Norway	Stavanger	100,00%	100,00%

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<b>62</b>	<b>Polska Spółka Gazownictwa Sp. z o.o.</b>	Poland Tarnów	100,00%	100,00%
62.1	Gaz Sp. z o.o.	Poland Blonie	100,00%	100,00%
62.2	PSG Inwestycje Sp. z o.o.	Poland Warszawa	100,00%	100,00%
<b>63</b>	<b>PGNIG GAZOPROJEKT S.A.</b>	Poland Wrocław	95,17%	95,17%
<b>64</b>	<b>LLC "Karpatskyydyobuvannya"</b>	Ukraine Kijów	85,00%	100,00%
<b>65</b>	<b>GAS-TRADING S.A.</b>	Poland Warszawa	79,58%	79,58%
65.1	Gas-Trading Podkarpacie Sp. z o.o.	Poland Dębica	78,82%	78,82%
<b>66</b>	<b>ENERGA S.A.</b>	Poland Gdańsk	90,92%	90,92%
66.1	Energa Informatyka i Technologie Sp. z o.o.	Poland Gdańsk	90,92%	90,92%
66.2	Energa Logistyka Sp. z o.o.	Poland Płock	90,92%	90,92%
66.3	Centrum Badawczo-Rozwojowe im. M. Faradaya Sp. z o.o.	Poland Gdańsk	90,92%	90,92%
66.4	Energa Finance AB	Sweden Sztokholm	90,92%	90,92%
66.5	ENERGA-OBROT S.A.	Poland Gdańsk	90,92%	90,92%
66.6	Enspirion Sp. z o.o.	Poland Gdańsk	90,92%	90,92%
66.7	ENERGA Oświetlenie Sp. z o.o.	Poland Sopot	90,92%	90,92%
66.8	ENERGA-OPERATOR SA	Poland Gdańsk	90,92%	90,92%
66.8.1	ENERGA-OPERATOR Wykonawstwo Elektroenergetyczne Sp. z o.o.	Poland Słupsk	90,92%	90,92%
66.8.2	STOCZNIA REMONTOWA NAUTA S.A.	Poland Gdynia	-	0,19%
66.9	Energa Wytwarzanie S.A.	Poland Gdańsk	90,92%	90,92%
66.9.1	Energa Elektrownie Ostrołęka S.A.	Poland Ostrołęka	81,50%	81,50%
66.9.1.1	ECARB Sp. z o.o.	Poland Gdańsk	81,50%	81,50%
66.9.1.2	Energa Serwis Sp. z o.o.	Poland Ostrołęka	81,50%	81,50%
66.9.2	ENERGA MFW 1 Sp. z o.o.	Poland Gdańsk	90,92%	90,92%
66.9.3	ENERGA MFW 2 Sp. z o.o.	Poland Gdańsk	90,92%	90,92%
66.9.4	Energa Wind Service Sp. z o.o.	Poland Gdańsk	90,92%	90,92%
66.9.5	Baltic Offshore Service Solution Sp. z o.o.	Poland Gdańsk	-	45,46%
66.9.6	Wena Projekt 2 sp. z o.o.	Poland Warszawa	-	90,92%
66.9.7	PVE 28 sp. z o.o.	Poland Gdańsk	-	90,92%
66.9.8	VRS 14 sp. z o.o.	Poland Gdańsk	-	90,92%
66.9.9	E&G sp. z o.o.	Poland Płock	-	90,92%
66.10	Energa Kogeneracja Sp. z o.o.	Poland Elbląg	90,92%	90,92%
66.10.1	Energa Ciepło Kaliskie Sp. z o.o.	Poland Kalisz	82,96%	82,96%
66.10.2	Energa Ciepło Ostrołęka Sp. z o.o.	Poland Ostrołęka	90,92%	90,92%
66.10.2.1	Zakłady Pomiarowo-Badawcze Energetyki ENERGOPOMIAR Sp.	Poland Gliwice	-	3,53%
66.11	Energa Prowis Sp. z o.o.	Poland Gdańsk	-	90,92%
66.12	CCGT Gdańsk Sp. z o.o.	Poland Gdańsk	90,92%	90,92%
66.13	CCGT Grudziądz Sp. z o.o.	Poland Grudziądz	90,92%	90,92%
66.14	CCGT Ostrołęka Sp. z o.o.	Poland Ostrołęka	95,4600%	95,46%
66.15	Energa Green Development Sp. z o.o.	Poland Gdańsk	90,92%	90,92%
66.15.1	Helios Polska Energia sp. z o.o.	Poland Konin	-	90,92%
66.15.2	Farma Wiatrowa Szybowice Sp. z o.o.	Poland Warszawa	-	90,92%
66.16	Aktywa Ostrołęka sp. z o.o.	Poland Ostrołęka	45,46%	90,92%
66.18	ElectroMobility Poland S.A.	Poland Warszawa	-	2,09%
66.19	Rafako S.A.	Poland Racibórz	-	0,57%
<b>67</b>	<b>Sigma BIS S.A.</b>	Poland Warszawa	66,00%	66,00%
67.1	Towarzystwo Ubezpieczeń Wzajemnych Polski Zakład Ubezpieczeń Wzajem	Poland Warszawa	-	0,66%
<b>68</b>	<b>RUCH S.A.</b>	Poland Warszawa	65,00%	65,00%
68.1	Fincores Business Solutions Sp. z o. o.	Poland Warszawa	65,00%	65,00%
68.2	ORLEN Paczka sp. z o.o. w organizacji	Poland Warszawa	-	65,00%
<b>69</b>	<b>Baltic Power Sp. z o.o.</b>	Poland Warszawa	51,34%	51,00%
<b>70</b>	<b>SOLGEN Sp. z o.o.</b>	Poland Kraków	60,00%	100,00%
<b>71</b>	<b>System Gazociągów Tranzytowych EUROPOL GAZ S.A.</b>	Poland Warszawa	51,18%	100,00%
<b>72</b>	<b>Basell Orlen Polyolefins Sp. z o.o.</b>	Poland Płock	50,00%	50,00%
72.1	Basell ORLEN Polyolefins Sprzedaż Sp. z o.o.	Poland Płock	50,00%	50,00%
<b>73</b>	<b>Plocki Park Przemysłowo-Technologiczny S.A.</b>	Poland Płock	50,00%	50,00%
73.1	Centrum Edukacji Sp. z o.o.	Poland Płock	34,72%	34,72%
<b>74</b>	<b>Orlen Synthos Green Energy sp. z o.o.</b>	Poland Warszawa	50,00%	50,00%
74.1	BWRX-300 Bełchatów sp. z o.o.	Poland Warszawa	-	50,00%
74.2	BWRX-300 Dąbrowa Górnicza sp. z o.o.	Poland Warszawa	-	50,00%
74.3	BWRX-300 Grudziądz sp. z o.o.	Poland Warszawa	-	50,00%
74.4	BWRX-300 Kozienice sp. z o.o.	Poland Warszawa	-	50,00%
74.5	BWRX-300 Kujawy sp. z o.o.	Poland Warszawa	-	50,00%
74.6	BWRX-300 Łaziska sp. z o.o.	Poland Warszawa	-	50,00%
74.7	BWRX-300 Łódź sp. z o.o.	Poland Warszawa	-	50,00%

Company	Country	Address	Shares in directly and indirectly controlled company in % as at 1.1.2024	Shares in directly and indirectly controlled company in % as at 31.12.2024
74.8	BWRX-300 Nowa Huta sp. z o.o.	Poland Warszawa	-	50,00%
74.9	BWRX-300 Ostrołęka sp. z o.o.	Poland Warszawa	-	50,00%
74.10	BWRX-300 Połaniec sp. z o.o.	Poland Warszawa	-	50,00%
74.11	BWRX-300 Pomorze sp. z o.o.	Poland Warszawa	-	50,00%
74.12	BWRX-300 Poznań sp. z o.o.	Poland Warszawa	-	50,00%
74.13	BWRX-300 Rybnik sp. z o.o.	Poland Warszawa	-	50,00%
74.14	BWRX-300 Stalowa Wola sp. z o.o.	Poland Warszawa	-	50,00%
74.15	BWRX-300 Stawy Monowskie sp. z o.o.	Poland Warszawa	-	50,00%
74.16	BWRX-300 Tarnobrzeg sp. z o.o.	Poland Warszawa	-	50,00%
74.17	BWRX-300 Warszawa sp. z o.o.	Poland Warszawa	-	50,00%
74.18	BWRX-300 Warta sp. z o.o.	Poland Warszawa	-	50,00%
74.19	BWRX-300 Wodławek sp. z o.o.	Poland Warszawa	-	50,00%
74.20	Green Energy Wall sp. z o.o.	Poland Warszawa	-	50,00%
74.21	BWRX Limited	Great Britain Bristol	-	50,00%
74.22	BWRX CZ s.r.o.	Czechia Praga	-	50,00%
76	<b>PFK GASKON S.A.</b>	Poland Warszawa	45,94%	45,94%
76.1	ALFA-CENTER Sp. z o.o.	Poland Warszawa	45,94%	45,94%
77	<b>"GAZOMONTAŻ" S.A. w upadłości likwidacyjnej</b>	Poland Żąbki	45,18%	45,18%
78	<b>Zakład Wytwórczy Urządzeń Gazowniczych "INTERGAZ" Sp. z o.o.</b>	Poland Tarnowskie Góry	38,30%	38,30%
79	<b>"Dewon" PSA</b>	Ukraine Kijów	36,38%	36,38%
79.1	INTERNAFTA INVEST Ltd.	Ukraine Kijów	36,38%	36,38%
80	<b>Naftoport Sp. z o.o.</b>	Poland Gdańsk	-	26,92%
81	<b>Grupa Azoty Poliolefin S.A.</b>	Poland Police	-	17,30%
82	<b>Walcownia Rur Jedności Sp. z o.o. w likwidacji</b>	Poland Siemianowice Śląskie	-	11,53%
83	<b>Agencja Rynku Energii S.A.</b>	Poland Warszawa	-	7,27%
84	<b>WODKAN S.A.</b>	Poland Ostrów Wielkopolski	-	2,68%
85	<b>Bank Ochrony Środowiska S.A.</b>	Poland Warszawa	-	4,82%
86	<b>Ideon S.A.</b>	Poland Kalwice	-	0,10%
87	<b>Huta Ostrowiec S.A. w upadłości</b>	Poland Ostrowiec Świętokrzyski	-	3,563%
88	<b>Stocznia Gdynia SA w upadłości likwidacyjnej</b>	Poland Gdynia	-	0,0905%
89	<b>Daewoo Motor Polska Sp. z o.o. w upadłości</b>	Poland Lublin	-	0,09%
90	<b>Huta Stalowa Wola S.A.</b>	Poland Stalowa Wola	-	0,693%
91	<b>Autostrada Wielkopolska S.A.</b>	Poland Poznań	-	0,042%
92	<b>INWESTSTAR S.A.</b>	Poland Starachowice	-	0,10%
93	<b>CFI HOLDING S.A.</b>	Poland Wrocław	-	0,0004%

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
154082746	Contract for lease of premises in the premises of Neratovice s.r.o.	SPOLANA s.r.o.	2021-09-01	indefinite	2022-01-14
154083085	Agreement on sublease of premises in Neratovice	SPOLANA s.r.o.	2021-09-01	indefinite	2022-01-19
0097/2022/EN	Pooled electricity supply	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
0098/2022/EN	Collection of industrial gases	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
0099/2022/EN	Thermal energy supply and consumption	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
0100/2022/EN	Supply of energy services	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
0129/2022/EN	Energy services supply	ORLEN Service Česká republika	2021-12-01	indefinite	2022-08-18
0130/2022/EN	Pooled electricity supply	ORLEN Service Česká republika	2022-01-01	indefinite	2022-08-18
0151/2022/EN	Electricity supply + distribution recalculation	ORLEN Service Česká republika	2022-01-01	indefinite	2022-08-18
0150/2022/EN	Recalculation of heat energy supply - Kralupy RAFINERIE	ORLEN Service Česká republika	2022-01-01	indefinite	2022-08-18
0031/2022/EN	Pooled electricity supply	ORLEN UniCRE a.s.	2022-01-01	indefinite	2022-03-14
0158/2022/EN	Supply of energy services	ORLEN UniCRE a.s.	2022-01-01	indefinite	2022-03-14
0159/2022/EN	Steam supply	ORLEN UniCRE a.s.	2022-01-01	indefinite	2022-03-14
0160/2022/EN	Supply of energy services	PETROTRANS s.r.o.	2022-01-01	indefinite	2022-02-04
0153/2022	Electricity supply, electricity distribution recharging and heat energy supply - Kralupy RAFINERIE	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
2022-0001	confidentiality agreement	ORLEN UniCRE a.s. / Greiner Packaging International	2022-03-14	2025-03-13	2022-03-14
0152/2022/EN	Electricity supply, electricity distribution recharging - Kralupy RAFINERIE	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
0073 - 2017 rev. 0 dod. 4	Amendment No. 4 to the sales contract	PKN ORLEN S.A.	2022-02-01	indefinite	2022-03-07
0183/2022/EN	Supply of technical gases	ORLEN UniCRE a.s.	2022-01-01	indefinite	2022-03-14
0187/2022/EN	Energy Services Supply Contract	ORLEN Ochrona Sp. z o.o.	2022-01-01	indefinite	2022-02-17
157635414	Insurance against terrorism, sabotage or wilful damage No. OIL/TER/02/2021	ORLEN INSURANCE LTD	2021-07-01	2024-07-01	2022-06-14
0003/2022/EN	Electricity supply	SPOLANA s.r.o.	2022-01-01	indefinite	2022-04-13
0004/2022/EN	Sale of electricity	PARAMO a.s.	2022-01-01	indefinite	2022-03-22
116152119	Data Processing and GDPR Compliance Agreement "Directive 95/46/EC (General Data Protection Regulation)"	PKN ORLEN S.A.	2022-04-01	indefinite	2022-04-01
0175/2022/EN	Electricity supply in Kralupy	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-25
121-2012 rev. 0 dod. 0 / Dodatek ě.9	Agreement 121-2012 rev. 0 dod. 0 about provision of services - access card center and reception, according to amendment No.9	ORLEN Ochrona Sp. z o.o.	2022-01-01	indefinite	2022-01-01
1038 - 2020 rev. 0 dod. 2	Amendment no. 2 Service level agreement (SLA) PKN ORLEN BRANCH	PKN ORLEN S.A.	2022-01-01	indefinite	2022-05-13
160806413	Service level agreement - Amendment no. 9 (SLA) BUTADIEN	Butadien Kralupy a.s.	2022-01-01	indefinite	2022-04-11
1081-2020 / dodatek 2	The addendum covers facility management services, human resources services and data protection services.	ORLEN UniCRE a.s.	2022-01-01	indefinite	2022-08-31
161047332	Financial donation to UniCRE, that will be used to financing activities of Student Research Assistants (POMVĚDs) in 2021	ORLEN UniCRE a.s.	2022-09-09	indefinite	2022-09-09
163214389	Donation contract	Nadace ORLEN Unipetrol	2022-03-07	indefinite	2022-04-20
163701651	Rental and Service Contract. Changes in the lease in st.no. 7211, lowering of the lease in st.nos. 0524, 1131 and 7522, extension of the lease in st.no. 7522, amendment No.12	ORLEN Service Česká republika	2022-04-01	indefinite	2022-05-09
163913874	Contract for lease and provision of services - lease of premises in st.no. 2825	ORLEN Ochrona Sp. z o.o.	2022-05-01	indefinite	2022-03-24
0661 - 2016, dodatek 6	The addendum covers reporting services, financial management services, information technology services and brokerage services.	ORLEN Unipetrol Hungary Kft.	2022-01-01	2022-12-31	2022-05-25
0762-2021 rev. 0 dod. 1	Adjustment of transport rates with effect from 1/1/2022. Addition of Annex No. 1A – Financial Agreement to the Agreement on the Provision of Road Transport Services No. 0762-2022 with a new article.	PETROTRANS s.r.o.	2022-01-01	indefinite	2022-05-23
Dodatek 6	Service level agreement - Amendment no. 6 (SLA) HC VERVA	HC VERVA Litvínov, a.s.	2022-01-01	indefinite	2022-06-20
0081 - 2016 rev. 0 dod. 9	Service level agreement - Amendment no. 9 (SLA) Petrotrans	PETROTRANS s.r.o.	2022-01-01	indefinite	2022-06-23
Dodatek 7	Service level agreement - Amendment no. 7 (SLA) Orlen Asfalt	ORLEN Asfalt Česká republika s.r.o.	2022-01-01	indefinite	2022-05-06
0561 -2020 Dodatek 3	Daily maintenance of unit PE3	ORLEN SERWIS S.A.	2022-03-31	2026-03-31	2022-04-14
0856 - 2018 rev. 0 dod. 5	Service level agreement - Amendment no. 5	ORLEN Unipetrol Deutschland GmbH	2022-01-01	indefinite	2022-01-01
166774231	Donation contract	Nadace ORLEN Unipetrol	2022-06-15	indefinite	2022-06-17
0129/2022/EN_D1	Energy services supply	ORLEN Service Česká republika	2022-04-01	indefinite	2022-08-18
170896651	Amendment No. 11 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrona Sp. z o.o.	2022-01-01	indefinite	2022-09-08
170923530	Amendment No.9 to the contract for the provision of services at the check-in desk and reception Litvínov + Kralupy nad Vltavou location Contract No. in Sharepoint 0121-2012	ORLEN Ochrona Sp. z o.o.	2022-01-01	indefinite	2022-04-29
Dodatek 4	Service level agreement - amendment no. 4	ORLEN Service Česká republika	2022-01-01	indefinite	2022-06-23
173757634	Framework contract for the carriage of goods	PETROTRANS s.r.o.	2022-05-17	indefinite	2022-05-23
174261140	Amendment No. 9 to the Agreement on provision of support site services	ORLEN Ochrona Sp. z o.o.	2022-04-01	indefinite	2022-06-06
0084-2016 dodatek 8	Supplement to the service agreement.	ORLEN Unipetrol Slovakia s. r. o.	2022-01-01	indefinite	2022-07-26
0307 - 2017 rev. 0 dod. 4	Service level agreement - Amendment no. 4_NADACE UNIPETROL	Nadace ORLEN Unipetrol	2022-01-01	indefinite	2022-06-22
0473-2019	Daily maintenance of unit PE3	ORLEN Service Česká republika	2022-01-01	2024-05-31	2022-10-21
180703590	FRAMEWORK CONTRACT FOR THE CARRIAGE OF GOODS	PETROTRANS s.r.o.	2022-06-01	indefinite	2022-06-01
181205895	Amending and supplementing with effect for indefinite period from 1.9.2012 AGREEMENT ON COMMISSION-BASED SALES ACTIVITIES concluded on 12.10.2007 as amended 1 and 3 Annexes	ORLEN Unipetrol Deutschland GmbH	2021-05-27	indefinite	2021-05-27
1787767466	AGREEMENT on termination of easement and establishment of easement - land easement of permanent right of use for ORLEN Unipetrol RPA	ORLEN Unipetrol a.s.	2022-10-10	indefinite	2022-10-10
189700305	The subject of this Agreement is the rental of movable property - furniture in Spolana.	SPOLANA s.r.o.	2022-08-01	2027-07-31	2022-09-26
0561 - 2020 Dodatek 4	Daily maintenance of unit PE3	ORLEN SERWIS S.A.	2022-06-01	2024-04-01	2022-10-21
190744154	Lease and Service Contract - extension of the lease in st.no. 7211 - office 307.308	ORLEN Service Česká republika	2022-09-01	indefinite	2022-09-22
0222 - 2019 rev. 0 dod. 1	Amendment No. 1 to the contract on the use of Benzina tankaret	PETROTRANS s.r.o.	not stated	indefinite	not stated
1014 - 2021	Agreement on accession to the Framework Purchase Agreement for the supply of secondary raw materials of 2.12.2021	ORLEN Unipetrol Doprava s.r.o. / KOVOŠROT GROUP CZ a.s.	2022-06-01	2024-12-31	not stated
212-2016	Cooperation agreement on the provision of services - natural gas trading	PKN ORLEN S.A.	2022-01-01	indefinite	2022-10-13
194316394	Mediation of sales of Orlen Oil products at ěS Orlen Benzina	ORLEN OIL Sp. z o.o.	2022-09-01	2025-06-30	2022-10-26
199255197	Agreement on granting a voluntary premium outside the share capital - ORLEN Unipetrol, a.s. will grant a premium of EUR 195 mEUR to ORLEN Unipetrol RPA	ORLEN Unipetrol a.s.	2022-10-01	indefinite	2022-10-24
199631410	Contract of lease of premises - offices in st.no. 6911	PETROTRANS s.r.o.	2022-10-01	indefinite	2022-10-18
1081-2020 / dodatek 3	The addendum expands the services provided to include Information Technology services and expands the services of the Human Resources Department.	ORLEN UniCRE a.s.	2022-10-01	indefinite	2022-10-01
0013/2022/ÚVHO	Contract for the supply and abstraction of drinking water	PETROTRANS s.r.o.	2022-10-01	indefinite	2022-10-20
200123834	The subject of this Agreement is the assignment of the Lease Agreement from the Assignee (ORLEN Unipetrol RPA s.r.o.) in favor of the Assignee (ORLEN Unipetrol Doprava s.r.o.), i.e. the assignment of all rights and obligations arising from the Lease Agreement to the Assignee.	ORLEN Unipetrol Doprava s.r.o.	2022-10-01	2024-07-31	2022-11-11
0129/2022/EN_D2	Energy services supply	ORLEN Service Česká republika	2022-09-01	indefinite	not stated

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
206813684	Centralisation in the Purchasing Area, purchasing process executing by PKN ORLEN S.A. for defined list of purchase categories and implementing at the Company consistent with Regulations pertaining to Purchases and their Execution and Settlement within the scope of processes, procedures and policies, instructions, purchasing category strategies etc. consistent for the ORLEN Capital Group.	PKN ORLEN S.A.	2022-11-15	indefinite	2022-11-21
0160/2022/EN dodatek 1	Change of payment for the supply of energy services following the extension of the lease to st. 6911 from 1.10.2022	PETROTRANS s.r.o.	2022-10-01	indefinite	not stated
208660773	INTRAGROUP LOAN AGREEMENT	PKN ORLEN S.A.	2022-11-18	indefinite	2022-12-15
212733349	Mediation of sales of Orlen Oil products at ČS Orlen Benzina, amendment No.1	ORLEN OIL Sp. z o.o.	2022-12-01	indefinite	not stated
0119 - 2015 rev. 0 dod. 0	Agreement on Ensuring the Development and Use of the Common Information Environment for Monitoring the Unipetrol Group Environment + Appendices 1-6	ORLEN Unipetrol a.s.	2008-01-01	indefinite	2008-04-21
0134 - 2018 rev. 0 dod. 0	PARAMO a.s. - Collection of goods 2018	PARAMO a.s.	2018-01-01	indefinite	2018-01-01
0143 - 2015 rev. 0 dod. 0	Unipetrol - FA on the use of the Benzina payment card	ORLEN Unipetrol a.s.	2015-04-01	indefinite	2015-04-01
0147 - 2015 rev. 0 dod. 0	Unipetrol Doprava - Framework contract on use of a Benzina payment card	ORLEN Unipetrol Doprava s.r.o.	2015-04-01	indefinite	2016-02-01
0149 - 2015 rev. 0 dod. 0	Paramo - Framework contract on use of a Benzina payment card	PARAMO a.s.	2015-04-01	indefinite	2015-04-01
0150 - 2015 rev. 0 dod. 0	Butadien - Framework contract on use of a Benzina payment card	Butadien Kralupy a.s.	2015-04-01	indefinite	2015-04-01
0151 - 2015 rev. 0 dod. 0	Výzkumný ústav anorganické chemie -framework agreement on the use of a payment card Benzina	ORLEN UniCRE a.s.	2015-04-01	indefinite	2015-09-23
0173 - 2017 rev. 0 dod. 0	BENZINA TANKARTY	SPOLANA s.r.o.	2017-05-23	indefinite	2017-07-28
0194 - 2020 rev. 0 dod. 0	HC VERVA - Contract for brokering the purchase of goods	HC VERVA Litvinov, a.s.	2020-03-19	indefinite	2020-12-03
0221 - 2014 rev. 0 dod. 0	Cooperation Level Agreement (CLA) + amendments	ORLEN Unipetrol a.s.	2008-11-25	indefinite	2008-11-25
0222 - 2019 rev. 0 dod. 0	Petrotrans s.r.o. Framework agreement	PETROTRANS s.r.o.	2019-03-20	indefinite	2019-04-15
0293 - 2014 rev. 0 dod. 1	Open Drive Card - UNIPETROL	ORLEN Unipetrol a.s.	2014-11-20	indefinite	2014-12-12
0396 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	indefinite	not stated
0433 - 2021 rev. 0 dod. 0	Orlen Oil - Declaration LOGO BENZINA	ORLEN OIL Sp. z o.o.	2021-11-15	indefinite	2021-06-21
0859 - 2019 rev. 0 dod. 0	Agreement on setting up and termination of easement	ORLEN Unipetrol a.s.	2019-03-01	indefinite	2019-12-06
0907 - 2018 rev. 0 dod. 0	Shipments and cash handling	ORLEN Ochrana Sp. z o. o.	2019-01-01	indefinite	2019-08-01
0103 - 2020 rev. 0 dod. 0	Cooperation contract	PKN ORLEN S.A.	2021-01-01	indefinite	2021-03-03
109-2006 rev. 0 dod. 0	Agreement on Procedures - Sweet Crude Supplies	PKN ORLEN S.A.	not stated	indefinite	2006-02-22
0109 - 2018 rev. 0 dod. 0	General Agreement Concerning The Delivery And Acceptance Of Natural Gas	PKN ORLEN S.A.	2018-10-01	indefinite	2018-09-26
0115 - 2019 rev. 0 dod. 0	Storage of HVO	PARAMO a.s.	2019-10-15	indefinite	2019-11-29
0001 - 2005 rev. 0 dod. 0	Contract on Druzba Supplies	PKN ORLEN S.A.	2005-09-29	indefinite	2005-09-29
0001 - 2005 rev. 0 dod. 1	Contract PKN-UNI Druzba Supplies 2005 ANNEX No.1 SIGNED	PKN ORLEN S.A.	2005-12-05	indefinite	2005-12-05
0001 - 2005 rev. 0 dod. 2	Contract PKN-UNI Druzba Supplies 2005 ANNEX No.2	PKN ORLEN S.A.	2009-09-01	indefinite	2009-09-01
0001 - 2005 rev. 0 dod. 3	Contract PKN-UNI Druzba Supplies 2005 ANNEX No.3	PKN ORLEN S.A.	2013-07-01	indefinite	2013-07-01
0001 - 2005 rev. 0 dod. 4	Contract PKN-UNI Druzba Supplies 2005 ANNEX No.4	PKN ORLEN S.A.	2016-06-30	indefinite	2016-06-30
0170 - 2017 rev. 0 dod. 0	Agreement on the conditions for issuing entry cards for entry to the UNI terminal	PETROTRANS s.r.o.	2017-09-01	indefinite	2017-09-20
0319 - 2012 rev. 0 dod. 1	Specification of Delivery place	PARAMO a.s.	2017-02-01	indefinite	2017-04-05
0319 - 2012 rev. 0 dod. 2	increase of storage rate + aditivization service	PARAMO a.s.	2019-01-01	indefinite	2019-02-14
0319 - 2012 rev. 0 dod. 3	increase of aditiv servis fee	PARAMO a.s.	2021-10-01	indefinite	not stated
0357 - 2014 rev. 0 dod. 1	update of storage and manipulation rates of Bitumenous products	PARAMO a.s.	2021-11-01	indefinite	2021-11-01
385-2013 rev. 0 dod. 0	A service contract between PARAMO a. s. and UNIPETROL, s. r. o.	PARAMO a.s.	2013-01-01	indefinite	2013-09-25
0385 - 2013 rev. 0 dod. 1	Annex no.1 to The service contract between PARAMO, a. s. and UNIPETROL, s. r. o.	PARAMO a.s.	2017-03-28	indefinite	2017-03-30
404-2007 rev. 0 dod. 1	Butadien Kralupy a.s. RAF I Amendment No. 1	Butadien Kralupy a.s.	2013-09-01	indefinite	2013-09-01
0065 - 2006 rev. 0 dod. 1	Annex no.1 Sweet crude contract 2006	PKN ORLEN S.A.	2009-09-01	indefinite	2009-09-01
0066 - 2020 rev. 0 dod. 0	ORLEN Asfalt Česká republika s.r.o. Sale and Purchase Agreement of Road Asphalts 2020	ORLEN Asfalt Česká republika s.r.o.	2020-01-01	indefinite	2020-04-28
0067 - 2020 rev. 0 dod. 0	PARAMO a.s. Sale and Purchase Agreement of Road Asphalts 2020	PARAMO a.s.	2020-01-01	indefinite	2020-04-28
0073 - 2017 rev. 0 dod. 0	sale contract for Jet	PKN ORLEN S.A.	2017-04-01	indefinite	2017-03-20
0073 - 2017 rev. 0 dod. 1	Addendum No. 1 - Change price calculation	PKN ORLEN S.A.	2019-07-23	indefinite	2019-07-23
0073 - 2017 rev. 0 dod. 2	Addendum No. 2 - Change price calculation - PKN	PKN ORLEN S.A.	2020-06-01	indefinite	2020-07-29
0073 - 2017 rev. 0 dod. 3	ADDENDUM No 3 - TO SALE CONTRACT No. PRG/JET A-1/2017 Dated 20.03.2017-PKN	PKN ORLEN S.A.	2021-07-01	indefinite	2021-08-04
0277 - 2019 rev. 0 dod. 1	The contract of lease and services - extension of rent by office in no. Building 2746	PETROTRANS s.r.o.	2019-09-01	indefinite	2019-10-17
0287 - 2012 rev. 0 dod. 13	Contract on lease and provision of services - reduction	ORLEN UniCRE a.s.	2018-01-01	indefinite	2017-12-29
0287 - 2012 rev. 0 dod. 14	Contract on lease and provision of services - extension	ORLEN UniCRE a.s.	2018-04-01	indefinite	2018-07-09
0287 - 2012 rev. 0 dod. 15	Contract on lease and provision of services - reduction	ORLEN UniCRE a.s.	2018-07-01	indefinite	2018-08-13
0287 - 2012 rev. 0 dod. 16	Contract on lease and provision of services - reduction	ORLEN UniCRE a.s.	2018-10-01	indefinite	2018-11-26
0287 - 2012 rev. 0 dod. 17	Contract on lease and provision of services - change	ORLEN UniCRE a.s.	2019-01-01	indefinite	2019-01-10
0287 - 2012 rev. 0 dod. 18	Contract on lease and provision of services - changes in rent	ORLEN UniCRE a.s.	2020-08-01	indefinite	2020-09-10
0287 - 2012 rev. 0 dod. 19	Contract on lease and provision of services - changes in rent	ORLEN UniCRE a.s.	2021-01-01	indefinite	2021-02-02
0302 - 2020 rev. 0 dod. 0	Agreement on the provision of access to Unipetrol Group's IT assets	HC VERVA Litvinov, a.s.	2019-12-30	indefinite	2019-12-30
0307 - 2017 rev. 0 dod. 0	Service Level Agreement to NADACE UNIPETROL (SLA_Fix)	Nadace ORLEN Unipetrol	2017-01-01	indefinite	2017-03-27
0307 - 2017 rev. 0 dod. 1	Service level agreement - Amendment no. 1_(SLA_Fix)_NADACE UNIPETROL	Nadace ORLEN Unipetrol	2018-06-01	indefinite	2018-07-17
0307 - 2017 rev. 0 dod. 2	Service level agreement - Amendment no. 2_NADACE UNIPETROL	Nadace ORLEN Unipetrol	2020-01-01	indefinite	2020-04-30
0307 - 2017 rev. 0 dod. 3	Service level agreement - Amendment no. 3_NADACE UNIPETROL	Nadace ORLEN Unipetrol	2021-01-01	indefinite	2021-03-03
312-2014	Agreement of confidentiality, information protection and abuse prohibition	SPOLANA s.r.o.	2014-03-12	indefinite	2014-03-12
0314 - 2019 rev. 0 dod. 0	CONTRACT PROVIDING PROCESSING OF PERSONAL DATA PARAMO	PARAMO a.s.	2019-01-01	indefinite	2019-09-17
0319 - 2012 rev. 0 dod. 5	Lease contract - extension of the contract validity (placing one information panel on the fencing of the premises - project UniCRE)	ORLEN UniCRE a.s.	2017-05-01	indefinite	2017-05-09
0327 - 2019 rev. 0 dod. 0	Agreement on the provision of access to Unipetrol Group's IT assets	ORLEN UniCRE a.s.	2019-02-14	indefinite	2019-02-14
0345 - 2017 rev. 0 dod. 0	Contract for collection and cleaning of OVDK	ORLEN Unipetrol Doprava s.r.o.	2017-01-01	indefinite	2017-04-27
0345 - 2020 rev. 0 dod. 0	Partial assignment agreement of rental contract	SPOLANA s.r.o.	2020-01-01	indefinite	2020-07-21
0346 - 2017 rev. 0 dod. 0	Contract on wastewater collection and treatment	ORLEN Unipetrol Doprava s.r.o.	2017-01-01	indefinite	2017-04-27
0353 - 2015 rev. 0 dod. 0	Railway siding lease agreement	ORLEN Unipetrol Doprava s.r.o.	2015-06-26	indefinite	2015-06-23
0366 - 2015 rev. 0 dod. 0	Mandante contract	ORLEN Unipetrol Doprava s.r.o.	2015-06-23	indefinite	2015-06-27
368-2012 rev. 0 dod. 0	Contract on provision of telecommunication services	ORLEN Ochrana Sp. z o.o.	2012-06-26	indefinite	2012-08-22
0368 - 2012 rev. 0 dod. 1	Annex to contract on provision of telecommunication services	ORLEN Ochrana Sp. z o.o.	2017-10-01	indefinite	2017-10-01
0368 - 2012 rev. 0 dod. 2	Annex to contract on provision of telecommunication services	ORLEN Ochrana Sp. z o.o.	2019-01-01	indefinite	2019-04-30
0368 - 2012 rev. 0 dod. 3	APPENDIX 3 TO THE CONTRACT ON THE PROVISION OF SERVICES - TELECOMMUNICATIONS	ORLEN Ochrana Sp. z o.o.	2020-01-01	indefinite	2021-01-01
376-2012 rev. 0 dod. 0	Agreement on provision of support site services	ORLEN Ochrana Sp. z o. o.	2012-07-01	indefinite	2012-08-22
0376 - 2012 rev. 0 dod. 8	Amendment No. 8 to the Agreement on provision of support site services	ORLEN Ochrana Sp. z o. o.	2022-01-01	indefinite	2021-12-15
378-2012 rev. 0 dod. 0	Mandate agreement	ORLEN Ochrana Sp. z o. o.	2012-06-27	indefinite	2012-08-22
0388 - 2017 rev. 0 dod. 0	Contract on easement	ORLEN Unipetrol a.s.	2017-04-10	indefinite	2017-07-18
0389 - 2019 rev. 0 dod. 0	AGREEMENT ON SETTLEMENT OF MUTUAL RECEIVABLES	ORLEN Unipetrol Slovakia s. r. o.	2019-05-19	indefinite	2019-06-27
0393 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	indefinite	2021-06-23
0394 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	2031-04-30	not stated
0401 - 2015 rev. 0 dod. 0	Lease for plots from third parties	ORLEN Unipetrol Doprava s.r.o.	2015-07-01	indefinite	2015-10-06
402-2006 rev. 0 dod. 0	Contract on termination and establishment of an easement (exchange with Dopravní podnik)	ORLEN Unipetrol a.s.	2006-04-01	indefinite	2006-03-30
424-2009 rev. 0 dod. 0	Agreement on administration of premises - no. 5400/250/99 + amendments	ORLEN Unipetrol a.s.	2000-01-01	indefinite	2000-01-01
424-2009 rev. 0 dod. 3	Amendment 3 - Contract on property management no. S400/250/99	ORLEN Unipetrol a.s.	2009-01-01	indefinite	2009-03-04

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
425-2007 rev. 0 dod. 0	Purchase contract on deliveries and consumption of C4 fraction for the new butadiene unit	Butadien Kralupy a.s.	2010-01-01	2025-12-31	2007-07-09
425-2007 rev. 0 dod. 5	Butadien-change of currency from CZK to USD	Butadien Kralupy a.s.	2013-09-01	2025-12-31	2013-12-11
0425 - 2007 rev. 0 dod. 13	Agreement prolongation for 29 years and new price formula valid from startup on new Butadien unit in Plock	Butadien Kralupy a.s.	2020-03-26	2029-12-31	2020-05-11
1006 - 2016 rev. 0 dod. 0	Agreement on confidentiality, protection of data and prohibition of its misuse	ORLEN UniCRE a.s.	2016-03-21	indefinite	2016-03-21
1016 - 2019 rev. 0 dod. 0	Personal data protection agreement	ORLEN Asfalt Česká republika s.r.o.	2019-12-01	indefinite	2019-12-01
1026 - 2016 rev. 0 dod. 0	LoI - PE3 Project - Complete OSBL and Early Service	ORLEN Projekt S.A.	2016-08-11	indefinite	2016-08-11
1026 - 2019 rev. 0 dod. 0	Donation contract	Nadace ORLEN Unipetrol	2012-12-05	indefinite	2020-07-09
1031 - 2019 rev. 0 dod. 0	The lease contract paved area in front of the building no. 2858	ORLEN UniCRE a.s.	2020-01-01	indefinite	2020-01-15
1031 - 2019 rev. 0 dod. 1	The lease contract paved area in front of the building no. 2858 - lease waiver 07-09 / 2020 excavation work	ORLEN UniCRE a.s.	2020-08-01	indefinite	2020-09-10
1031 - 2019 rev. 0 dod. 2	Lease agreement - extension to lease building no. 2858	ORLEN UniCRE a.s.	2020-10-01	indefinite	2020-11-04
1038 - 2020 rev. 0 dod. 0	Service level agreement	PKN ORLEN S.A.	2020-12-01	indefinite	2021-01-20
1038 - 2020 rev. 0 dod. 1	Amendment no. 1 Service level agreement (SLA) PKN ORLEN BRANCH	PKN ORLEN S.A.	2021-01-01	indefinite	2021-03-03
1050 - 2021 rev. 0 dod. 0	STORAGE CONTRACT	ORLEN Unipetrol Deutschland GmbH	2021-11-19	2024-12-31	not stated
1056 - 2020 rev. 0 dod. 0	Donation contract	Nadace ORLEN Unipetrol	2020-12-03	indefinite	2021-07-27
1057 - 2021 rev. 0 dod. 0	Letter of intent	PKN ORLEN S.A.	2021-10-01	indefinite	not stated
1064 - 2019	Confidentiality Statement (NEC-TAURON) (1064-2019)	SPOLANA s.r.o.	2019-03-08	indefinite	2019-03-12
0107 - 2016 rev. 0 dod. 0	Contract for the supply of energy services	ORLEN Unipetrol Doprava s.r.o.	2016-01-01	indefinite	2016-01-27
1075 - 2017 rev. 0 dod. 0	Contract for the lease of space used for business	PARAMO a.s.	2017-04-01	indefinite	2018-05-03
1081 - 2020 rev. 0 dod. 0	Service level agreement Unipetrol výzkumné vzdělávací centrum, a.s.	ORLEN UniCRE a.s.	2020-11-01	indefinite	2021-01-25
1081 - 2020 rev. 0 dod. 1	Service level agreement - amendment no. 1 ORLEN UniCRE a.s.	ORLEN UniCRE a.s.	2021-01-01	indefinite	2021-03-24
1083 - 2016 rev. 0 dod. 1	Amendment No. 1 to the Agreement on provision of support site services	ORLEN Ochrana Sp. z o. o.	2016-01-01	indefinite	2016-04-26
1083 - 2016 rev. 0 dod. 2	Amendment No. 2 to the Agreement on provision of support site services	ORLEN Ochrana Sp. z o. o.	2017-01-01	indefinite	2017-04-27
1084 - 2016 rev. 0 dod. 0	Lease agreement	PARAMO a.s.	2012-01-01	indefinite	2012-09-21
1125 - 2017 rev. 0 dod. 0	NDA - nondisclosure agreement	PETROTRANS s.r.o.	2017-07-19	indefinite	2017-07-19
1140 - 2016 rev. 0 dod. 0	AGREEMENT OF ASSUMPTION OF RIGHTS AND OBLIGATIONS - SAP licences	PKN ORLEN S.A.	2010-12-31	indefinite	2008-10-01
1140 - 2016 rev. 0 dod. 1	Amendment No. 1 to Agreement No. FI/21/2008 - Price Reduction of SAP Licenses Maintenance	PKN ORLEN S.A.	2012-01-01	indefinite	2010-01-01
1140 - 2016 rev. 0 dod. 2	Amendment No. 2 to Agreement No. FI/21/2008 - Price Reduction of SAP Licenses Maintenance and adding 100 licences	PKN ORLEN S.A.	2015-01-01	indefinite	2012-01-01
0117 - 2018 rev. 0 dod. 0	Assignment of contract to UNIPETROL RPA	ORLEN Unipetrol a.s.	2016-05-01	indefinite	2016-06-21
0120 - 2016 rev. 0 dod. 0	Contract for the supply of energy services	PETROTRANS s.r.o.	2016-01-01	indefinite	2016-02-29
0120 - 2016 rev. 0 dod. 4	Change in payment for the supply of energy services	PETROTRANS s.r.o.	2019-04-01	indefinite	2019-04-15
0120 - 2016 rev. 0 dod. 5	Change in payment for the supply of energy services	PETROTRANS s.r.o.	2019-10-01	indefinite	2019-11-12
0120 - 2016 rev. 0 dod. 7	Price amendment for 2021	PETROTRANS s.r.o.	2021-01-01	indefinite	2021-02-23
1219 - 2016 rev. 0 dod. 0	Contract on provision of services to Butadien Kralupy a.s. - SLA	Butadien Kralupy a.s.	2014-01-01	indefinite	2014-12-02
1219 - 2016 rev. 0 dod. 1	Amendment 1 - Contract on provision of services SLA to Butadien Kralupy a.s.	Butadien Kralupy a.s.	2015-01-01	indefinite	2014-11-27
1219 - 2016 rev. 0 dod. 2	Amendment 2 - Contract on provision of services SLA to Butadien Kralupy a.s.	Butadien Kralupy a.s.	2016-01-01	indefinite	2016-03-01
1219 - 2016 rev. 0 dod. 3	Service level agreement - Amendment no. 3	Butadien Kralupy a.s.	2017-01-01	indefinite	2017-12-13
1219 - 2016 rev. 0 dod. 4	Service level agreement - Amendment no. 4 BtD	Butadien Kralupy a.s.	2018-01-01	indefinite	2018-04-10
1219 - 2016 rev. 0 dod. 5	Service level agreement - Amendment no. 5 BtD	Butadien Kralupy a.s.	2018-06-01	indefinite	2018-07-17
1219 - 2016 rev. 0 dod. 6	Service level agreement - Amendment no. 6 (SLA) BUTADIEN	Butadien Kralupy a.s.	2019-01-01	indefinite	2019-01-29
1219 - 2016 rev. 0 dod. 7	Service level agreement - Amendment no. 7 (SLA) BUTADIEN	Butadien Kralupy a.s.	2020-01-01	indefinite	2020-05-28
1219 - 2016 rev. 0 dod. 8	Service level agreement - Amendment no. 8 (SLA) BUTADIEN	Butadien Kralupy a.s.	2021-01-01	indefinite	2021-03-03
0125 - 2020 rev. 0 dod. 0	Agreement on the method and recommendation of tax documents	ORLEN Unipetrol Doprava s.r.o.	2019-12-18	indefinite	2019-12-18
1295 - 2016 rev. 0 dod. 0	COOPERATION AGREEMENT No PSH/01/2016	PKN ORLEN S.A. / SPOLANA	2016-03-04	indefinite	2016-03-04
135-2011 rev. 0 dod. 0	Gases and related services and payment terms of them	ORLEN UniCRE a.s.	2011-01-01	indefinite	2011-04-11
138-2011 rev. 0 dod. 0	Contract on customer connection to the LDS	ORLEN UniCRE a.s.	2011-01-01	indefinite	2011-01-01
138-2011 rev. 0 dod. 1	Contract on customer connection to the LDS	ORLEN UniCRE a.s.	2014-01-01	indefinite	2014-01-01
0138 - 2011 rev. 0 dod. 2	Reconnection after switchboard reconstruction	ORLEN UniCRE a.s.	2015-02-25	indefinite	2015-02-25
149-2009 rev. 0 dod. 0	Contract on connection to the local distribution network	ORLEN Unipetrol Doprava s.r.o.	2009-01-01	indefinite	2009-01-15
158-2009 rev. 0 dod. 0	Contract for the supply of energy services	ORLEN Unipetrol a.s.	2009-01-01	indefinite	2008-12-30
0159 - 2017 rev. 0 dod. 1	Change of contacts	PETROTRANS s.r.o.	2017-05-01	indefinite	2017-05-01
0016 - 2016 rev. 0 dod. 0	Service level agreement + amendments	ORLEN Unipetrol a.s.	2016-01-01	indefinite	2016-02-23
162-2013 rev. 0 dod. 0	Mandatory agreement	ORLEN Ochrana Sp. z o. o.	2013-03-01	indefinite	2013-03-26
165-2011 rev. 0 dod. 0	Agreement on the use of goodwill UNIPETROL, a.s.	ORLEN Unipetrol a.s.	2009-01-01	indefinite	2010-02-11
165-2011 rev. 0 dod. 1	Appendix No.1 to the Agreement on the use of goodwill UNIPETROL, a.s	ORLEN Unipetrol a.s.	2011-03-16	indefinite	2011-04-13
Č. 01656 / 2004	Contract on termination and establishment of an easement	ORLEN Unipetrol a.s.	2004-12-08	indefinite	2004-12-08
0206 - 2016 rev. 0 dod. 0	Contract for the supply and abstraction of domestic water	ORLEN Ochrana Sp. z o. o.	2016-01-01	indefinite	2016-03-08
209-2012 rev. 0 dod. 0	Contract on technicals gas supply	ORLEN Unipetrol Doprava s.r.o.	2012-01-01	indefinite	2012-02-02
0211 - 2018 rev. 0 dod. 1	Amendment to the company agreement due to legislative changes	PARAMO a.s.	2014-04-20	indefinite	2020-05-05
0211 - 2018 rev. 0 dod. 2	Amendment to the contract - prolongation, addition of data on the transfer of emissions and affidavit for 2020	PARAMO a.s.	2021-03-01	2024-03-01	2021-03-23
0213 - 2016 rev. 0 dod. 0	Contract for the supply and abstraction of domestic water	PETROTRANS s.r.o.	2016-01-01	indefinite	2016-02-23
216-2014 rev. 0 dod. 0	Heat energy supply contract	ORLEN Unipetrol Doprava s.r.o.	2014-01-01	indefinite	2014-02-13
221-2012 rev. 0 dod. 0	Contract on technicals gas supply	ORLEN UniCRE a.s.	2012-01-01	indefinite	2012-01-01
0221 - 2012 rev. 0 dod. 9	Price amendment for 2021	ORLEN UniCRE a.s.	2021-01-01	indefinite	2021-02-18
0224 - 2016 rev. 0 dod. 0	Contract for the supply and collection of domestic and fresh water	ORLEN Unipetrol Doprava s.r.o.	2016-01-01	indefinite	2016-03-31
0233 - 2021 rev. 0 dod. 0	Contract on combined power supply service - Užice	ORLEN Service Česká republika	2021-01-01	indefinite	2021-03-17
0235 - 2017 rev. 0 dod. 0	Contract on collection and treatment of rainwater from storm sewers	ORLEN UniCRE a.s.	2017-01-01	indefinite	2017-03-07
0236 - 2019 rev. 0 dod. 0	Confidentiality agreement	ORLEN UniCRE a.s.	2019-03-01	indefinite	2019-05-24
0237 - 2017 rev. 0 dod. 0	Confidentiality agreement	ORLEN UniCRE a.s.	2017-03-01	indefinite	2017-04-07
0240 - 2021 rev. 0 dod. 0	Contract - redistribution thermal energy	ORLEN Service Česká republika	2021-01-01	indefinite	2021-03-24
0263 - 2017 rev. 0 dod. 0	Providing the Project Management services relating to selecting and supervising of EPC Contractors in relation to the PROJECT PE3	ORLEN Projekt S.A.	2017-02-01	indefinite	2017-02-24
0436 - 2017 rev. 0 dod. 0	SERVICE LEVEL AGREEMENT	PKN ORLEN S.A.	2017-02-01	indefinite	2017-11-24
0454 - 2019 rev. 0 dod. 0	CONTRACT ON PERSONAL DATA PROCESSING - reception and card center	ORLEN Ochrana Sp. z o. o.	2019-05-29	indefinite	2019-07-15
0455 - 2019 rev. 0 dod. 0	CONTRACT ON PERSONAL DATA PROCESSING - MPP services	ORLEN Ochrana Sp. z o. o.	2019-05-29	2023-11-30	2019-07-15
0457 - 2019 rev. 0 dod. 0	CONTRACT ON PERSONAL DATA PROCESSING - guards	ORLEN Ochrana Sp. z o. o.	2019-05-29	indefinite	2019-07-15
0458 - 2020 rev. 0 dod. 0	Contract for the supply and collection of drinking water	ORLEN Service Česká republika	2020-04-01	indefinite	2020-06-22
0458 - 2020 rev. 0 dod. 1	Change in water consumption from 1.10.2020	ORLEN Service Česká republika	2020-10-01	indefinite	2020-11-12
0458 - 2020 rev. 0 dod. 2	Price amendment for 2021	ORLEN Service Česká republika	2021-01-01	indefinite	2021-05-21
0458 - 2020 rev. 0 dod. 3	Change in the method of determining consumption from 1.9.2021	ORLEN Service Česká republika	2021-09-01	indefinite	2021-09-16
0463 - 2017 rev. 0 dod. 0	Service level agreement (SLA)	ORLEN Ochrana Sp. z o. o.	2014-01-01	indefinite	2014-07-01
0463 - 2017 rev. 0 dod. 1	Amendment no. 1 - Service level agreement (SLA)	ORLEN Ochrana Sp. z o. o.	2015-01-01	indefinite	2014-11-27
0463 - 2017 rev. 0 dod. 2	Amendment no. 2 - Service level agreement (SLA)	ORLEN Ochrana Sp. z o. o.	2016-01-01	indefinite	2016-03-01
0463 - 2017 rev. 0 dod. 3	Service level agreement - Amendment no. 3	ORLEN Ochrana Sp. z o. o.	2017-01-01	indefinite	2017-08-23
0463 - 2017 rev. 0 dod. 4	Service level agreement - Amendment no. 4 (SLA)	ORLEN Ochrana Sp. z o. o.	2018-01-01	indefinite	2018-04-10
0463 - 2017 rev. 0 dod. 5	Service level agreement - Amendment no. 5 (SLA) ORLEN Ochrana	ORLEN Ochrana Sp. z o. o.	2019-01-01	indefinite	2019-01-29
0463 - 2017 rev. 0 dod. 6	Service level agreement - Amendment no. 6 (SLA) ORLEN Ochrana	ORLEN Ochrana Sp. z o. o.	2020-01-01	indefinite	2020-04-30
0463 - 2017 rev. 0 dod. 7	Service level agreement - Amendment no. 7 (SLA) ORLEN Ochrana	ORLEN Ochrana Sp. z o. o.	2020-11-01	indefinite	2021-01-13
0463 - 2017 rev. 0 dod. 8	Service level agreement - Amendment no. 8 (SLA) ORLEN Ochrana	ORLEN Ochrana Sp. z o. o.	2021-01-01	indefinite	2021-05-24
0469 - 2011 rev. 0 dod. 2	Amendment No. 2 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrana Sp. z o. o.	2014-07-01	indefinite	2014-06-30

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
0469 - 2011 rev. 0 dod. 3	Amendment No. 3 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrana Sp. z o.o.	2016-07-01	indefinite	2016-03-31
0469 - 2011 rev. 0 dod. 4	Amendment No. 4 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrana Sp. z o.o.	2017-01-01	indefinite	2017-04-27
0469 - 2011 rev. 0 dod. 5	Amendment No. 5 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrana Sp. z o.o.	2017-01-01	indefinite	2017-07-04
0469 - 2011 rev. 0 dod. 6	Amendment No. 6 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrana Sp. z o.o.	2018-01-01	indefinite	2018-04-03
0469 - 2011 rev. 0 dod. 7	Amendment No. 7 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrana Sp. z o.o.	2019-01-01	indefinite	2019-08-01
0469 - 2011 rev. 0 dod. 8	Amendment No. 8 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrana Sp. z o.o.	2020-01-01	indefinite	2020-01-08
0469 - 2011 rev. 0 dod. 9	Amendment No. 9 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrana Sp. z o.o.	2020-01-01	indefinite	2021-01-05
0469 - 2011 rev. 0 dod. 10	Amendment No. 10 to the contract on terms and conditions of property and persons physical security guard performance as well as on conditions of other services performance	ORLEN Ochrana Sp. z o.o.	2021-01-01	indefinite	2021-04-20
471-2008 rev. 0 dod. 0	Contract on termination and establishment of an easement	ORLEN Unipetrol a.s.	2008-01-01	indefinite	2008-07-11
0473 - 2019 rev. 0 dod. 0	Daily maintenance of unit PE3	ORLEN SERWIS S.A.	2019-06-01	2024-05-31	2019-07-01
0473 - 2019 rev. 0 dod. 1	Daily maintenance of unit PE3	ORLEN SERWIS S.A.	2020-10-31	2024-05-31	2021-11-01
0473 - 2019 rev. 0 dod. 2	Daily maintenance of unit PE3	ORLEN SERWIS S.A.	2021-01-01	2024-05-31	2021-06-29
0486 - 2020 rev. 0 dod. 0	Service level agreement	ORLEN Service Česká republika	2020-04-01	indefinite	2020-05-28
0486 - 2020 rev. 0 dod. 1	Service level agreement - amendment no.1	ORLEN Service Česká republika	2020-04-01	indefinite	2021-06-07
0486 - 2020 rev. 0 dod. 2	Service level agreement - amendment no. 2	ORLEN Service Česká republika	2021-01-01	indefinite	2021-05-15
0049 - 2016 rev. 0 dod. 0	Contract for the supply of energy services	ORLEN Ochrana Sp. z o.o.	2015-11-05	indefinite	2016-01-20
0497 - 2017 rev. 0 dod. 0	agreement on the assignment of a service contract	ORLEN Unipetrol a.s.	2017-05-30	indefinite	2017-06-19
0498 - 2018 rev. 0 dod. 0	DATA PROCESSING AGREEMENT	PKN ORLEN S.A.	2018-06-07	indefinite	2019-03-21
0499 - 2018 rev. 0 dod. 0	DATA PROCESSING AGREEMENT - Connect	PKN ORLEN S.A.	2019-02-25	indefinite	2019-04-08
5109 - 2018 rev. 0 dod. 0	Agreement - change in payment for electricity supply and recalculated thermal energy	ORLEN Unipetrol Doprava s.r.o.	2018-11-09	indefinite	2018-11-09
0051 - 2017 rev. 0 dod. 3	Prolongation of the contract effectiveness for an indefinite period.	PKN ORLEN S.A.	2020-01-01	indefinite	2020-07-27
0051 - 2017 rev. 0 dod. 4	Price for 2021, change of the business name and change of the attachment with list of Authorized Persons	PKN ORLEN S.A.	2021-01-01	indefinite	2021-08-15
0051 - 2017 rev. 1 dod. 3	Prolongation of the contract effectiveness for an indefinite period + further minor changes	PKN ORLEN S.A.	2020-01-01	indefinite	2020-07-27
0512 - 2018 rev. 0 dod. 0	Service Level Agreement to HC VRERVA (SLA Fix)	HC VERVA Litvínov, a.s.	2018-06-01	indefinite	2018-07-17
0512 - 2018 rev. 0 dod. 1	Service level agreement - Amendment no. 1 (SLA) HC VERVA	HC VERVA Litvínov, a.s.	2019-01-01	indefinite	2019-01-29
0512 - 2018 rev. 0 dod. 2	Service level agreement - Amendment no. 2 (SLA) HC VERVA	HC VERVA Litvínov, a.s.	2020-01-01	indefinite	2020-04-30
0512 - 2018 rev. 0 dod. 3	Service level agreement - Amendment no. 3 (SLA) HC VERVA	HC VERVA Litvínov, a.s.	2020-07-01	indefinite	2021-01-21
0512 - 2018 rev. 0 dod. 4	Service level agreement - Amendment no. 4 (SLA) HC VERVA	HC VERVA Litvínov, a.s.	2021-01-01	indefinite	2021-04-13
0512 - 2018 rev. 0 dod. 5	Service level agreement - Amendment no. 5 (SLA) HC VERVA	HC VERVA Litvínov, a.s.	2021-04-01	indefinite	2021-07-27
516-2010 rev. 0 dod. 0	Contract on easement	ORLEN Unipetrol a.s.	2010-08-27	indefinite	2010-11-11
5164 - 2017 rev. 0 dod. 0	Common use of the meter	Butadien Kralupy a.s.	2016-11-24	indefinite	2016-11-24
5-2008 rev. 0 dod. 0	Contract on commission-based business	ORLEN Unipetrol Deutschland GmbH	2007-12-27	indefinite	2007-10-18
5-2008 rev. 0 dod. 1	Amendment No. 1 on the extension of the scope of representation to the area of Austria and Switzerland	ORLEN Unipetrol Deutschland GmbH	2009-06-01	indefinite	2009-06-01
5-2008 rev. 0 dod. 2	Cooperation to optimize customer and product portfolio	ORLEN Unipetrol Deutschland GmbH	2009-06-25	indefinite	2009-06-24
5-2008 rev. 0 dod. 3	UNI-DE-withdrawal of Annex 2 - benzene DOMOCAPRO	ORLEN Unipetrol Deutschland GmbH	2012-01-01	indefinite	2011-06-16
5-2008 rev. 0 dod. 4	Amendment on change of Commission calculation and payout	ORLEN Unipetrol Deutschland GmbH	2012-09-01	indefinite	2012-08-22
525-2009 rev. 0 dod. 0	Lease agreement (lease of premises in buildings 5711, 5814, 5808 and 5824 - conclusion in a new separate agreement)	ORLEN Unipetrol Doprava s.r.o.	2009-01-01	indefinite	2009-03-30
548-2008 rev. 0 dod. 0	Contract on lease and provision of services (lease of premises in building no. 2838)	ORLEN Unipetrol a.s.	2008-03-01	indefinite	2008-03-06
548-2008 rev. 0 dod. 1	Contract on lease and provision of services (change in the subject of the lease - the tenant was moved from building no. 2838 to building no. 2846)	ORLEN Unipetrol a.s.	2010-06-01	indefinite	2010-10-15
S 400/020/03	Establishment of an easement and termination of an easement	ORLEN Unipetrol a.s.	2003-03-11	indefinite	2003-03-11
5303-2003 rev. 0 dod. 1	Agreement on easement contracts (Unification of land use for individual UNIPETROL, a.s. companies - ČESKÁ RAFINÉRSKÁ a.s. - CHEMOPETROL, a.s. -KAUČUK a.s.)	ORLEN Unipetrol a.s.	2007-02-01	indefinite	2007-05-15
0558 - 2015 rev. 0 dod. 0	Contract on supply of energy services	ORLEN Unipetrol a.s.	2015-08-01	indefinite	2016-10-23
0559 - 2018 rev. 0 dod. 0	Rental contract - non-residential premises in ACHVK Kralupy in SYNTHOS Kralupy, a.s. No. 0559-2018	ORLEN Unipetrol Doprava s.r.o.	2018-07-01	indefinite	2018-09-04
0573 - 2019 rev. 0 dod. 0	Donation contract	Nadace ORLEN Unipetrol	2019-07-08	indefinite	not stated
576-2011 rev. 0 dod. 0	Agreement on cooperation and mutual provision of personnel	PKN ORLEN S.A.	2011-01-01	indefinite	2011-12-01
0578 - 2016 rev. 0 dod. 0	Premises lease agreement (provision of premises for firefighters for the purposes of on-call time, compliance with the requirements of Act No. 262/2006 Coll., Labor Code, related to the on-call time of HZSP Unipetrol RPA employees)	ORLEN Unipetrol a.s.	2016-08-01	indefinite	2016-08-01
580-2009 rev. 0 dod. 0	Lease contract and the provision of services (lease of lands below the building No. 2816, 2828, 2838, access area. services)	ORLEN UniCRE a.s.	2010-10-01	indefinite	2009-05-06
580-2009 rev. 0 dod. 1	Contract on lease and provision of services (change of the effective date and validity of the Agreement)	ORLEN UniCRE a.s.	2011-01-01	2031-12-31	2010-05-28
580-2009 rev. 0 dod. 2	Lease contract and the provision of services (change to quarterly billing, complete access to buildings)	ORLEN UniCRE a.s.	2011-01-01	2031-12-31	2011-06-29
580-2009 rev. 0 dod. 3	Lease contract and the provision of services (extension of the services provided to the fire rescue service)	ORLEN UniCRE a.s.	2014-01-01	2031-12-31	2014-03-14
0580 - 2009 rev. 0 dod. 4	Lease contract and the provision of services (extension of lease areas in st No. 2838 and reduction of fire and rescue services)	ORLEN UniCRE a.s.	2014-07-01	2031-12-31	2014-10-03
0580 - 2009 rev. 0 dod. 5	Lease contract and the provision of services (extension of the scope of services provided by the Fire Brigade in bldg. 2828)	ORLEN UniCRE a.s.	2015-04-01	indefinite	2015-06-23
0588 - 2020 rev. 0 dod. 0	Contract for connection of the customer to the LDS - provisional	ORLEN Service Česká republika	2020-05-01	indefinite	2020-06-17
0589 - 2014 rev. 0 dod. 0	Contract about planning services	PKN ORLEN S.A.	2014-08-01	indefinite	2014-08-12
0589 - 2014 rev. 0 dod. 1	update KPI's + cost for planning from 1.9.2017	PKN ORLEN S.A.	2017-08-01	indefinite	2017-10-25
0589 - 2020 rev. 0 dod. 0	Contract on combined power supply service - provisional	ORLEN Service Česká republika	2020-05-01	indefinite	2020-06-17
0589 - 2020 rev. 0 dod. 1	Price supplement for 2021	ORLEN Service Česká republika	2021-01-01	indefinite	2021-01-27
0597 - 2020 rev. 0 dod. 0	Contract for connection of the end customer to LDS	ORLEN Service Česká republika	2020-01-01	indefinite	2020-06-17
0597 - 2020 rev. 0 dod. 1	Extension OM No. 0211	ORLEN Service Česká republika	2021-01-01	indefinite	2021-01-27
0597 - 2020 rev. 0 dod. 2	Extension OM No. 0211	ORLEN Service Česká republika	2021-01-01	indefinite	2021-07-02
0598 - 2020 rev. 0 dod. 0	Contract on combined power supply service to the final customer	ORLEN Service Česká republika	2020-01-01	indefinite	2020-06-17
0598 - 2020 rev. 0 dod. 1	Extension OM No. 0211. Price supplement for 2021	ORLEN Service Česká republika	2020-11-01	indefinite	2021-01-27
0598 - 2020 rev. 0 dod. 2	Extension OM No. 0211	ORLEN Service Česká republika	2021-01-01	indefinite	2021-07-02
0599 - 2014 rev. 0 dod. 4	evaluation of drivers	PETROTRANS s.r.o.	2017-12-01	indefinite	2018-02-06

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
0602 - 2020 rev. 0 dod. 0	Contract for the lease and provision of services - lease of office space at the Hotdesk in st. No 2859	PKN ORLEN S.A.	2020-11-01	indefinite	2020-10-19
627-2009 rev. 0 dod. 0	SAP licensing + amendments	ORLEN Unipetrol a.s.	2009-05-01	indefinite	2009-06-30
0645 - 2019 rev. 0 dod. 0	Personal data protection agreement	ORLEN Unipetrol a.s.	2019-08-01	indefinite	2019-09-23
0651 - 2019 rev. 0 dod. 0	CONTRACT ON PERSONAL DATA PROCESSING - area services Litvinov	ORLEN Ochrona Sp. z o. o.	2019-08-12	indefinite	2019-09-06
0661 - 2016 rev. 0 dod. 0	Service level agreement	ORLEN Unipetrol Hungary Kft.	2016-08-01	indefinite	2016-08-23
0661 - 2016 rev. 0 dod. 1	Service level agreement - Amendment no. 1	ORLEN Unipetrol Hungary Kft.	2017-01-01	indefinite	2017-08-23
0661 - 2016 rev. 0 dod. 2	Service level agreement - Amendment no. 2 (SLA) UNI HU	ORLEN Unipetrol Hungary Kft.	2018-01-01	indefinite	2018-04-10
0661 - 2016 rev. 0 dod. 3	Service level agreement - Amendment no. 3 (SLA) UNI HU	ORLEN Unipetrol Hungary Kft.	2019-01-01	indefinite	2019-01-29
0661 - 2016 rev. 0 dod. 4	Service level agreement - Amendment no. 4 (SLA) UNI HU	ORLEN Unipetrol Hungary Kft.	2020-01-01	indefinite	2020-05-26
0661 - 2016 rev. 0 dod. 5	Service level agreement - Amendment no. 5 (SLA) UNI HU	ORLEN Unipetrol Hungary Kft.	2021-01-01	indefinite	2021-03-24
0681 - 2015 rev. 0 dod. 0	Contract on supply of energy services	ORLEN UniCRE a.s.	2015-10-01	indefinite	2015-10-20
0681 - 2015 rev. 0 dod. 1	Change in payment for energy services	ORLEN UniCRE a.s.	2015-11-01	indefinite	2015-12-15
0681 - 2015 rev. 0 dod. 3	Change in payment for the supply of energy services	ORLEN UniCRE a.s.	2016-03-01	indefinite	2016-04-25
0681 - 2015 rev. 0 dod. 5	Change in payment for energy services	ORLEN UniCRE a.s.	2017-02-01	indefinite	2017-03-15
0681 - 2015 rev. 0 dod. 9	Change in payment for the supply of energy services	ORLEN UniCRE a.s.	2020-08-01	indefinite	2020-10-27
0681 - 2015 rev. 0 dod. 10	Price Supplement for 2020	ORLEN UniCRE a.s.	2021-01-01	indefinite	2021-02-18
693-2008 rev. 0 dod. 0	Contract on lease and provision of services (lease of premises in the complex, lease of land and also provision of services)	ORLEN Unipetrol Doprava s.r.o.	2008-01-01	indefinite	2008-07-21
0696 - 2014 rev. 0 dod. 0	Contract on supply and consumption of heat energy	ORLEN UniCRE a.s.	2014-10-09	indefinite	2014-10-09
0696 - 2014 rev. 0 dod. 4	Extension of the contract by newly installed measurement in the building 2828	ORLEN UniCRE a.s.	2017-02-01	indefinite	2017-03-15
0696 - 2014 rev. 0 dod. 8	Price amendment for 2021	ORLEN UniCRE a.s.	2021-01-01	indefinite	2021-02-18
0704 - 2018 rev. 0 dod. 0	Cooperation Agreement	PKN ORLEN S.A.	2018-09-07	indefinite	2018-10-26
0705 - 2016 rev. 0 dod. 0	Trade secret protection	PARAMO a.s.	2007-06-01	indefinite	2007-07-20
707-2008 rev. 0 dod. 0	Agreement on common use of the works fire brigade (hereinafter referred to only as WFB)	ORLEN Unipetrol Doprava s.r.o.	2008-01-01	indefinite	2008-08-04
0707 - 2015 rev. 0 dod. 0	Contract on supply and consumption of process water and fresh water	ORLEN UniCRE a.s.	2015-10-01	indefinite	2015-12-15
708-2008 rev. 0 dod. 0	Contract for the provision of services	ORLEN Unipetrol Doprava s.r.o.	2008-01-01	indefinite	2008-08-04
0717 - 2018 rev. 0 dod. 0	COOPERATION AGREEMENT ON TREASURY AREA CENTRALISATION IN THE ORLEN CAPITAL GROUP	PKN ORLEN S.A.	2018-09-13	indefinite	2018-11-02
0717 - 2018 rev. 0 dod. 1	AMENDMENT AGREEMENT NO. 1 TO THE COOPERATION AGREEMENT ON TREASURY AREA CENTRALISATION IN THE ORLEN CAPITAL GROUP	PKN ORLEN S.A.	2019-04-01	indefinite	2019-03-29
0721 - 2016 rev. 0 dod. 0	Microsoft License Agreement	PKN ORLEN S.A.	2008-11-05	indefinite	2008-11-12
0733 - 2020 rev. 0 dod. 0	KS 18048 Process camera system revitalisation at Kralupy refinery	ORLEN Ochrona Sp. z o. o.	2020-07-31	indefinite	2020-12-16
0733 - 2020 rev. 0 dod. 1	KS 18048 Process camera system revitalisation at Kralupy refinery_ZL2	ORLEN Ochrona Sp. z o. o.	2021-03-22	indefinite	2021-04-19
0733 - 2020 rev. 0 dod. 2	KS 18048 Process camera system revitalisation at Kralupy refinery_CHR 2	ORLEN Ochrona Sp. z o. o.	2021-06-18	indefinite	2021-06-28
0743 - 2018 rev. 0 dod. 0	KRALUPY - Contract for the supply and collection of drinking water	ORLEN Unipetrol Doprava s.r.o.	2018-07-01	indefinite	2018-11-09
0746 - 2019 rev. 0 dod. 0	Contract for the supply of energy services	ORLEN SERWIS S.A.	2019-07-01	indefinite	2019-10-09
0746 - 2019 rev. 0 dod. 2	Change of company name, change of payment for energy services	ORLEN SERWIS S.A.	2020-04-01	indefinite	2020-05-25
0746 - 2019 rev. 0 dod. 3	Change in payment for energy services	ORLEN SERWIS S.A.	2020-07-01	indefinite	2020-08-04
0746 - 2019 rev. 0 dod. 4	Change in payment for energy services	ORLEN SERWIS S.A.	2020-10-01	indefinite	2020-12-23
0746 - 2019 rev. 0 dod. 5	Price supplement for 2021, change in payment for energy services from 1.1.2021	ORLEN SERWIS S.A.	2021-01-01	indefinite	2021-04-19
0746 - 2019 rev. 0 dod. 6	Change in payment for energy services	ORLEN SERWIS S.A.	2021-06-01	indefinite	2021-08-24
0746 - 2019 rev. 0 dod. 7	Change in payment for energy services	ORLEN SERWIS S.A.	2021-09-01	indefinite	not stated
0746 - 2019 rev. 0 dod. 8	Change in payment for energy services	ORLEN SERWIS S.A.	2021-12-01	indefinite	not stated
0762 - 2021 rev. 0 dod. 0	Providing Road Transport services - dedicated fleet	PETROTRANS s.r.o.	2021-08-01	2026-07-31	2021-09-07
763-2008 rev. 0 dod. 0	Credit agreement - CZK 9.75 billion + amendments	ORLEN Unipetrol a.s.	2008-06-25	indefinite	2008-06-25
0773 - 2016 rev. 0 dod. 0	Framework service for the provision of IT services	PKN ORLEN S.A.	2012-01-01	indefinite	2012-05-16
0775 - 2021 rev. 0 dod. 0	Cover Note No. OIL/TER/02/2021	ORLEN INSURANCE LTD	2021-07-01	2024-07-01	2021-08-16
0781 - 2018 rev. 0 dod. 0	KRALUPY - Contract for the supply and collection of drinking water	ORLEN Ochrona Sp. z o. o.	2018-07-01	indefinite	2018-10-16
0079 - 2016 rev. 0 dod. 0	Service level agreement	ORLEN Asfalt Česká republika s.r.o.	2016-01-01	indefinite	2016-03-29
0079 - 2016 rev. 0 dod. 1	Service level agreement - Amendment no. 1	ORLEN Asfalt Česká republika s.r.o.	2017-01-01	indefinite	2017-08-23
0079 - 2016 rev. 0 dod. 2	Service level agreement - Amendment no. 2	ORLEN Asfalt Česká republika s.r.o.	2018-01-01	indefinite	2018-04-10
0079 - 2016 rev. 0 dod. 3	Service level agreement - Amendment no. 3 (SLA) Orlen Asfalt	ORLEN Asfalt Česká republika s.r.o.	2019-01-01	indefinite	2019-09-26
0079 - 2016 rev. 0 dod. 4	Service level agreement - Amendment no. 3 (SLA) Orlen Asfalt	ORLEN Asfalt Česká republika s.r.o.	2020-01-01	indefinite	2020-04-30
0079 - 2016 rev. 0 dod. 5	Service level agreement - Amendment no. 5 (SLA) Orlen Asfalt	ORLEN Asfalt Česká republika s.r.o.	2020-11-01	indefinite	2020-12-18
0079 - 2016 rev. 0 dod. 6	Service level agreement - Amendment no. 6 (SLA) Orlen Asfalt	ORLEN Asfalt Česká republika s.r.o.	2021-01-01	indefinite	2021-06-14
0080 - 2016 rev. 0 dod. 0	Service level agreement	PARAMO a.s.	2016-01-01	indefinite	2016-03-08
0809 - 2015 rev. 0 dod. 3	Lease contract - laboratory instruments - extension of contract	ORLEN UniCRE a.s.	2018-01-01	indefinite	2017-12-20
0809 - 2015 rev. 0 dod. 4	Lease agreement - extension of the lease of movable property	ORLEN UniCRE a.s.	2018-04-01	indefinite	2018-05-14
0809 - 2015 rev. 0 dod. 5	Lease agreement - changes of the lease of movable property	ORLEN UniCRE a.s.	2020-08-01	indefinite	2020-08-20
0809 - 2015 rev. 0 dod. 6	Lease agreement - changes of the lease of movable property	ORLEN UniCRE a.s.	2021-01-01	indefinite	2021-02-02
0081 - 2016 rev. 0 dod. 0	Service level agreement	PETROTRANS s.r.o.	2016-01-01	indefinite	2016-04-28
0081 - 2016 rev. 0 dod. 1	Service level agreement - Amendment no. 1	PETROTRANS s.r.o.	2017-01-01	indefinite	2017-08-23
0081 - 2016 rev. 0 dod. 2	Service level agreement - Amendment no. 2	PETROTRANS s.r.o.	2017-09-01	indefinite	2017-12-06
0081 - 2016 rev. 0 dod. 3	Service level agreement - Amendment no. 3 (SLA) Petrotrans	PETROTRANS s.r.o.	2018-01-01	indefinite	2018-04-10
0081 - 2016 rev. 0 dod. 4	Service level agreement - Amendment no. 4 (SLA) Petrotrans	PETROTRANS s.r.o.	2018-06-01	indefinite	2018-07-17
0081 - 2016 rev. 0 dod. 5	Service level agreement - Amendment no. 5 (SLA) Petrotrans	PETROTRANS s.r.o.	2019-01-01	indefinite	2019-09-12
0081 - 2016 rev. 0 dod. 6	Service level agreement - Amendment no. 6 (SLA) Petrotrans	PETROTRANS s.r.o.	2020-01-01	indefinite	2020-05-27
0081 - 2016 rev. 0 dod. 7	Service level agreement - Amendment no. 7 (SLA) Petrotrans	PETROTRANS s.r.o.	2020-11-01	indefinite	2020-12-18
0081 - 2016 rev. 0 dod. 8	Service level agreement - Amendment no. 8 (SLA) Petrotrans	PETROTRANS s.r.o.	2021-01-01	indefinite	2021-02-23
0008 - 2017 rev. 0 dod. 4	Change of the planned unit cost of RPA's commercial services, prolongation of contract effectiveness	PARAMO a.s.	2020-01-01	indefinite	2020-06-23
0008 - 2017 rev. 0 dod. 5	Change of the planned unit cost of RPA's commercial services	PARAMO a.s.	2021-01-01	indefinite	2021-02-09
0082 - 2016 rev. 0 dod. 0	Service level agreement	SPOLANA s.r.o.	2016-01-01	indefinite	2016-01-19
0822 - 2018 rev. 0 dod. 0	Contract on provision of support site services	ORLEN Ochrona Sp. z o. o.	2018-10-01	2026-11-30	2019-02-11
834-2009 rev. 0 dod. 1	Description document	PKN ORLEN S.A.	2009-10-08	indefinite	not stated
834-2009 rev. 0 dod. 2	AMENDMENT NO. 1 to COOPERATION AGREEMENT dated 2 November 2009	PKN ORLEN S.A.	2013-01-01	indefinite	2013-03-21
0834 - 2009 rev. 0 dod. 3	Cooperation agreement - Statement	PKN ORLEN S.A.	2014-04-30	indefinite	2014-04-30
0834 - 2021 rev. 0 dod. 0	Consortium of ORLEN Unipetrol RPA s.r.o. a ORLEN UniCre a.s. for the submission of a tender for the Technology Agency of the CR - No. TITHSSHR109 "Influence of the composition of aviation kerosene and the method of storage on its useful properties"	ORLEN UniCRE a.s.	2021-09-06	indefinite	not stated
0084 - 2016 rev. 0 dod. 0	Service level agreement	ORLEN Unipetrol Slovakia s. r. o.	2016-01-01	indefinite	2016-02-19
0084 - 2016 rev. 0 dod. 1	Service level agreement - Amendment no. 1	ORLEN Unipetrol Slovakia s. r. o.	2017-01-01	indefinite	2017-08-23
0084 - 2016 rev. 0 dod. 2	Service level agreement - Amendment no. 2 (SLA)	ORLEN Unipetrol Slovakia s. r. o.	2018-01-01	indefinite	2018-04-10
0084 - 2016 rev. 0 dod. 3	Service level agreement - Amendment no. 3 (SLA) UNI SK	ORLEN Unipetrol Slovakia s. r. o.	2019-01-01	indefinite	2019-01-29
0084 - 2016 rev. 0 dod. 4	Service level agreement - Amendment no. 4 (SLA) UNI SK	ORLEN Unipetrol Slovakia s. r. o.	2019-01-01	indefinite	2019-12-17
0084 - 2016 rev. 0 dod. 5	Service level agreement - Amendment no. 5 (SLA) UNI SK	ORLEN Unipetrol Slovakia s. r. o.	2020-01-01	indefinite	2020-04-30
0084 - 2016 rev. 0 dod. 6	Service level agreement - Amendment no. 6 (SLA) UNI SK	ORLEN Unipetrol Slovakia s. r. o.	2020-08-01	indefinite	2020-11-26
0084 - 2016 rev. 0 dod. 7	Service level agreement - Amendment no. 7 (SLA) UNI SK	ORLEN Unipetrol Slovakia s. r. o.	2021-01-01	indefinite	2021-03-16
0856 - 2018 rev. 0 dod. 0	Service level agreement (SLA FIX)	ORLEN Unipetrol Deutschland GmbH	2014-01-01	indefinite	2018-04-17
0856 - 2018 rev. 0 dod. 1	Service level agreement - Amendment no. 1 (SLA FIX)	ORLEN Unipetrol Deutschland GmbH	2016-01-01	indefinite	2016-03-01
0856 - 2018 rev. 0 dod. 2	Service level agreement - Amendment no. 2 (SLA Fix)	ORLEN Unipetrol Deutschland GmbH	2020-01-01	indefinite	2020-06-26
0856 - 2018 rev. 0 dod. 3	Service level agreement - Amendment no. 3 (SLA Fix)	ORLEN Unipetrol Deutschland GmbH	2020-06-01	indefinite	2020-06-26
0856 - 2018 rev. 0 dod. 4	Service level agreement - Amendment no. 4	ORLEN Unipetrol Deutschland GmbH	2021-01-01	indefinite	2021-12-07
0086 - 2016 rev. 0 dod. 0	Service level agreement	ORLEN Unipetrol Doprava s.r.o.	2016-01-01	indefinite	2016-02-25
0862 - 2018 rev. 0 dod. 0	The contract of lease and services - office in no. Building 2859 + services	ORLEN SERWIS S.A.	2018-11-26	indefinite	2018-11-28

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
0862 - 2018 rev. 0 dod. 1	The contract of lease and services - extension of rent by office 824 in no. Building 2859	ORLEN SERWIS S.A.	2019-01-17	indefinite	2019-01-31
0862 - 2018 rev. 0 dod. 2	The contract of lease and services - extension of the rent by a cloakroom in no. building 0625/1, offices and locker rooms in No. Building 7211	ORLEN SERWIS S.A.	2019-07-01	indefinite	2019-09-27
0862 - 2018 rev. 0 dod. 3	The contract of lease and services - extension to postal services	ORLEN SERWIS S.A.	2019-11-01	indefinite	2019-11-18
0862 - 2018 rev. 0 dod. 4	The contract of lease and services - extension of lease in no. Building 0524, 7711, reduction of rent in st.č. 7211, extension of breathing technology services	ORLEN SERWIS S.A.	2019-11-01	indefinite	2020-01-17
0862 - 2018 rev. 0 dod. 5	The contract of lease and services - extension of lease in no. building 7211	ORLEN Service Česká republika	2020-04-15	indefinite	2020-05-19
0862 - 2018 rev. 0 dod. 6	The contract of lease and services - extension of lease in no. building 0524 and dishwasher service	ORLEN Service Česká republika	2020-07-01	indefinite	2020-09-01
0862 - 2018 rev. 0 dod. 7	The contract of lease and services - extension of lease in no. building 7522, 7723, 7302, 1121, 1133, 1144, 1233, 1428, 2442, 2424, 1131, 1131/1	ORLEN Service Česká republika	2020-10-01	indefinite	2020-11-10
0862 - 2018 rev. 0 dod. 8	The contract of lease and services - extension of lease in no. building 4415, 1347, 2748, 2748/1, 0524, 6627, ACHVK, 1504	ORLEN Service Česká republika	2020-12-01	indefinite	2021-03-11
0862 - 2018 rev. 0 dod. 9	Lease and service agreement - rent reduction in no. building 4415, 1347, 2859, 7211, ACHVK 1504	ORLEN SERWIS S.A.	2021-06-01	indefinite	2021-09-02
0862 - 2018 rev. 0 dod. 10	Lease and service agreement - new lease in building number 7202	ORLEN Service Česká republika	2021-09-01	indefinite	2021-10-07
0862 - 2018 rev. 0 dod. 11	Lease and service agreement - use of buildings No. 4415 and 1347, reduction of space in the building 0524, 0625/1, 2424, rent extension in the building 7522, 1131/1	ORLEN Service Česká republika	2021-12-01	indefinite	2021-12-16
0862 - 2018 rev. 1 dod. 10	Lease and service agreement - new lease in building number 7202	ORLEN Service Česká republika	2021-09-01	indefinite	2021-12-17
0862 - 2018 rev. 1 dod. 11	Lease and service agreement - use of buildings No. 4415 and 1347, reduction of space in the building 0524, 0625/1, 2424, rent extension in the building 7522, 1131/1	ORLEN Service Česká republika	2021-12-01	indefinite	2021-12-16
895-2006 rev. 0 dod. 0	Contract on termination of an easement and on establishment of an easement	ORLEN Unipetrol a.s.	2006-12-01	indefinite	2006-12-20
0908 - 2020 rev. 0 dod. 0	COOPERATION AGREEMENT ON THE TRANSFER OF MARKETING MATERIALS AT ORLEN CAPITAL GROUP	PKN ORLEN S.A.	2020-10-06	indefinite	2021-07-01
0909 - 2021 rev. 0 dod. 0	Letter of intent	PKN ORLEN S.A.	2021-10-01	indefinite	not stated
0910 - 2021 rev. 0 dod. 0	Letter of intent	PKN ORLEN S.A.	2021-10-01	indefinite	not stated
0911 - 2021 rev. 0 dod. 0	Letter of Intent	PKN ORLEN S.A.	2021-10-01	indefinite	not stated
Č. 00913 / 2004	Contract for work - provision of services of a security consultant	ORLEN Unipetrol Doprava s.r.o.	2004-01-01	indefinite	2003-12-30
0917 - 2018 rev. 0 dod. 0	NDA	HC VERVA Litvínov, a.s.	2018-10-16	indefinite	2018-10-16
0919 - 2019 rev. 0 dod. 0	Agreement on the provision of access to Unipetrol Group's IT assets	ORLEN Unipetrol Deutschland GmbH	2019-11-04	indefinite	2019-11-04
92-2009 rev. 0 dod. 0	Contract on provision of services - performance of analytical work	ORLEN UnicRE a.s.	2009-01-01	indefinite	2009-01-23
0929 - 2020 rev. 0 dod. 0	Contract for the supply and abstraction of service water	ORLEN Service Česká republika	2020-11-01	indefinite	2020-11-12
0929 - 2020 rev. 0 dod. 1	Price amendment for 2020	ORLEN Service Česká republika	2021-01-01	indefinite	2021-05-21
0929 - 2020 rev. 0 dod. 2	Change in water consumption from 1.6.2021	ORLEN Service Česká republika	2021-06-01	indefinite	2021-07-14
94-2014 rev. 0 dod. 0	Contract on combined power supply service	ORLEN UnicRE a.s.	2014-01-01	indefinite	2014-01-01
0094 - 2014 rev. 0 dod. 2	Reconnection of transfer points in OM No. 0152 after reconstruction of switchboards	ORLEN UnicRE a.s.	2015-02-25	indefinite	2015-02-25
0094 - 2014 rev. 0 dod. 5	Replacing the electricity meter	ORLEN UnicRE a.s.	2017-06-27	indefinite	2017-10-27
0094 - 2014 rev. 0 dod. 8	Replacement of electricity meters at transfer points No. 0152/01 and 0152/02	ORLEN UnicRE a.s.	2019-03-06	indefinite	2019-04-23
0094 - 2014 rev. 0 dod. 10	Extension of electricity supply to the new transmission point No. 0152/09	ORLEN UnicRE a.s.	2020-10-29	indefinite	2020-12-15
0094 - 2014 rev. 0 dod. 11	Price amendment for 2021	ORLEN UnicRE a.s.	2021-01-01	indefinite	2021-02-18
0948 - 2019 rev. 0 dod. 0	Agreement on the provision of access to Unipetrol Group's IT assets	ORLEN SERWIS S.A.	2019-10-03	indefinite	2019-10-03
0955 - 2020 rev. 0 dod. 0	Contract on combined power supply service, redistribution of distribution - Úžice	ORLEN Unipetrol Doprava s.r.o.	2020-08-01	indefinite	2021-12-15
0955 - 2021 rev. 0 dod. 0	COOPERATION AGREEMENT ON CENTRALISATION OF INSURANCE IN THE ORLEN CAPITAL GROUP	PKN ORLEN S.A.	2021-11-01	indefinite	2021-12-03
0097 - 2021 rev. 0 dod. 0	PKN Corporate frame agreement IT services	PKN ORLEN S.A.	2021-01-01	indefinite	2021-09-04
0974 - 2017 rev. 0 dod. 0	Ensuring telecommunication and low-current systems maintenance	ORLEN Ochrana Sp. z o. o.	2017-08-01	indefinite	2017-10-01
0974 - 2017 rev. 0 dod. 1	Amendment No. 1 to the contract on msuring telecommunication and low-current systems maintenance	ORLEN Ochrana Sp. z o. o.	2019-01-01	indefinite	2019-04-01
0974 - 2017 rev. 0 dod. 2	APPENDIX No. 2 to the Agreement on ensuring the maintenance of telecommunication and low-current systems UNIPETROL RPA, s.r.o.	ORLEN Ochrana Sp. z o. o.	2020-01-01	indefinite	2021-01-01
0974 - 2017 rev. 0 dod. 3	APPENDIX No. 3 to the Agreement on ensuring the maintenance of telecommunications and low-current systems UNIPETROL RPA, s.r.o.	ORLEN Ochrana Sp. z o. o.	2020-01-01	indefinite	2021-01-01
0974 - 2017 rev. 0 dod. 4	APPENDIX No. 4 to the Agreement on ensuring the maintenance of telecommunications and low-current systems UNIPETROL RPA, s.r.o.	ORLEN Ochrana Sp. z o. o.	2021-01-01	indefinite	2021-11-01
Dodatek č. 6 ke smlouvě č. 4582020	Change in the method of determining consumption from 1.12.2022	ORLEN Service Česká republika	2022-12-01	indefinite	2023-01-04
Dodatek č. 5 ke smlouvě č. 929/2020	Change in the determination of water consumption following changes in the lease from 1.12.2022	ORLEN Service Česká republika	2022-12-01	indefinite	2023-01-05
1032 - 2008 rev. 0 dod. 2	Amendment No. 1 to Corporate Level Agreement	ORLEN Unipetrol a.s.	2015-12-10	indefinite	2015-11-10
0007-2019 rev. 0 dod. 0	Confidentiality agreement	ANWIL S.A.	2019-01-30	2029-01-29	2019-01-06
0005-2021 rev. 0 dod. 0	Contract - testing of samples	ORLEN Lietuva	2021-01-10	2023-01-09	2021-02-01
98-2011	Agreement on provision of loans (contocorent)	ORLEN Unipetrol a.s.	2011-10-01	indefinite	2011-09-22
81-2009	Agreement on licensing (sublicence) on usage of SAP software and support provision	ORLEN Unipetrol a.s.	2009-05-15	indefinite	not stated
97-2011	Agreement on provision of loans	ORLEN Unipetrol a.s.	2011-10-01	indefinite	2011-09-22
82-2014 rev. 0 dod. 0	Contract on combined power supply service	ORLEN Unipetrol Doprava s.r.o.	2014-01-01	indefinite	2014-02-05
SSN_2016_138_00	Contract on provision of services for fencing, protection and guarding of the SKP Úžice complex	ORLEN Unipetrol Doprava s.r.o.	2016-08-15	indefinite	2016-10-21
NTS_2009_041_00	Contract for Work - provision of maintenance for track no. 106	ORLEN Unipetrol Doprava s.r.o.	2009-10-01	indefinite	2009-10-01
SLU_2005_024_00	Contract on supply of heat energy and re-invoicing of prices for delivery	ORLEN Unipetrol Doprava s.r.o.	2005-01-01	indefinite	2005-02-22
2008-351	Framework supply contract - deliveries of fuel to petrol stations no. 2/03/040	ORLEN Unipetrol Doprava s.r.o.	2003-10-15	indefinite	2003-10-15
43-2011-03	Storage of PHM, additives and bio-components at Paramo, a.s.	PARAMO a.s.	2022-07-01	indefinite	2022-08-01
0395 - 2021 rev. 0 dod. 0	Lease of non-residential premises in the PARAMO a.s.	PARAMO a.s.	2022-01-01	indefinite	2022-05-30
0398 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	indefinite	not stated
0399 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	indefinite	not stated
16-2017 rev. 0 dod. 0	Loan agreement A	SPOLANA s.r.o.		indefinite	2016-07-11
17-2017 rev. 0 dod. 0	Loan agreement B	SPOLANA s.r.o.		indefinite	2016-07-11
	Framework agreement on the provision of certain information and access to information systems	SPOLANA s.r.o.		indefinite	2017-08-08
	Agreement on Insurance and Administration Thereof - insurance of liability for damage - 1nd layer	SPOLANA s.r.o.		2022-04-30	2020-11-10
	Sales of sulphur	SPOLANA s.r.o.	2012-08-02	indefinite	2012-08-02
	Contract on arrangement and re-invoicing of electricity supplies	SPOLANA s.r.o.		indefinite	2016-12-09
210-2016 rev. 0 dod. 0	Contract on gas supply service	SPOLANA s.r.o.		indefinite	2016-12-29
	Agreement on the method of issuing and delivering tax documents	SPOLANA s.r.o.	2017-01-01	indefinite	2022-09-23
0815 - 2021 rev. 0 dod. 0	Assignment of lease agreement	Alexandr Biletskiy / PARAMO, a.s.	2021-07-01	2023-04-09	2021-07-01
0815 - 2021 rev. 0 dod. 1	Amendment No.1 to Rental contract_Biletskiy_Zlezarczyk / Amendment No. 1 to Lease Agreement_Biletskiy_Zlezarczyk	Alexandr Biletskiy / PARAMO, a.s.	2019-05-07	2023-04-09	2021-03-19
0815 - 2021 rev. 0 dod. 2	Amendment No.2 to Lease Agreement_Biletskiy_Zlezarczyk	Alexandr Biletskiy / PARAMO a.s.	2021-07-01	2023-06-30	2021-07-01
	Lease assignment agreement - apartment Mr. Konrad Szykula.	PARAMO a.s.	2022-07-29	indefinite	2022-07-29
54-2014 rev. 0 dod. 0	RKS 946/2014 for the supply of fuel on a wholesale basis (122-2014)	SPOLANA s.r.o.	not stated	indefinite	2014-03-21

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
210185964	CS 272 Bystřice u Benešova Purchase contract We are buying Land plot no. 714 with an area of 11 m2 and land plot no. 982/40 with an area of 348 m2 with all rights and obligations price on the basis of an expert's report	PARAMO, a.s.	2023-04-13	indefinite	2023-04-13
	Contract for the provision of services - entrances to the premises	ORLEN Unipetrol RPA s.r.o.	2023-01-01	indefinite	not stated
	Agreement on the regime of movement, entrances and entrances in Chempark Litvinov	ORLEN Unipetrol RPA s.r.o.	2023-01-01	indefinite	not stated
222126721	Rental and service contract - draft model contract AMENDMENT NO. 5 TO THE CONTRACT FOR THE PROVISION OF SECURITY SERVICES	ORLEN Unipetrol RPA s.r.o.	2023-01-01	indefinite	not stated
	Purchase of oils and lubricants.	ORLEN Ochrana Sp. z o. o.,	2023-01-01	not stated	not stated
222842836/22	Command contract for the handling and operation of electrical equipment	ORLEN OIL SPÓLKA Z OGRANICZONĄ	2023-01-01	indefinite	not stated
	ORLEN Unipetrol Doprava s.r.o., Appendix No. 4 to the RS on the use of BENZINA Tank Cards	ORLEN Service Česká	2023-01-01	2024-11-06	2023-02-16
223969151	NON-DISCLOSURE AGREEMENT	ORLEN Unipetrol Doprava s.r.o.	2023-03-01	indefinite	2023-02-15
2023-20-UDEKA	Price Supplement for 2023	Mobility & Innovation Production,	2023-05-02	2028-05-01	2023-05-02
0158/2022/EN_D1	Price Supplement for 2023	ORLEN UniCRE a.s.	2023-01-01	indefinite	2023-01-23
0183/2022/EN_D1	Price Supplement for 2023	ORLEN UniCRE a.s.	2023-01-01	indefinite	2023-01-23
0159/2022/EN_D1	Price Supplement for 2023	ORLEN UniCRE a.s.	2023-01-01	indefinite	2023-01-23
0160/2022/EN_D2	Price Supplement for 2023	PETROTRANS, s.r.o.	2023-01-01	indefinite	2023-02-21
226799619	Addendum No. 1 to the contract for Maintenance of barrier, door and gate restraint systems - FM	ORLEN Ochrana Sp. z o. o.,	2023-01-01	2026-12-31	2023-03-27
226850555/2023 287-2012-D20	Lease and service agreement - extension of lease of movable property	ORLEN UniCRE a.s.	2023-01-01	indefinite	2023-02-10
0097/2022/EN_D1	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-03-08
0152/2022/EN_D1	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-03-08
0031/2022/EN_D1	Price Supplement for 2023	ORLEN UniCRE a.s.	2023-01-01	indefinite	2023-02-07
0098/2022/EN_D1	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-03-08
0099/2022/EN_D1	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-03-08
0100/2022/EN_D1	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-03-08
0153/2022/EN_D1	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-03-08
0187/2022/EN_D1	Price Supplement for 2023	ORLEN Ochrana Spolka	2023-01-01	indefinite	not stated
227648663/2023	Lease agreement - lease of premises in st.no. 05010, 4713 + area block 06 in ACHV Kralupy - location of the tenant's premises	PETROTRANS, s.r.o.	2023-02-01	indefinite	2023-02-28
0003/2022/EN_D1	Electricity supply.	SPOLANA s.r.o.	2023-01-01	indefinite	2023-03-13
0004/2022/EN_D1	Electricity supply.	PARAMO, a.s.	2023-01-01	indefinite	2023-05-16
227845009	UIC DECLARATION (hereinafter referred to as the "Declaration")	SPOLANA s.r.o.	2023-02-01	2025-01-31	2023-01-31
175/2022/EN_D1	Electricity supply.	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-02-15
228672627	Company Agreement for the purpose of fulfilling GHG emission reduction reporting obligations in accordance with the Air Protection Act, Appendix 4 - Affidavit and Spreadsheet for 2022	PARAMO, a.s.	2023-02-21	not stated	2023-02-21
228673173/2023	Lease agreement - lease of the area for the construction of the fencing of the premises	ORLEN Service Česká republika	2023-02-01	2024-12-31	2023-03-02
233011781	Addendum No. 2 to the Framework Purchase Contract No. 41/2021 (supply of fuels on a wholesale basis) dated 14.3.2021	ORLEN Unipetrol Doprava s.r.o.	2023-02-28	indefinite	2023-02-28
233016157	FLEXIBLE DECLARATION OF QUANTITY AND PRICE (the "Declaration")	ORLEN Unipetrol Doprava s.r.o.	2023-03-01	2025-02-28	2023-02-28
233024303	Contract for the purchase of CO2 emission allowances	ORLEN S.A.	2023-03-01	indefinite	2023-02-23
2023-006-URTE	Catalyst testing and support for Catalyst Management 2023	ORLEN UniCRE a.s.	2023-01-01	2023-12-31	2023-04-26
163972827/2022 233079078/2023 0401-2015-D4	Amendment No. 4 to the Lease Agreement for land from third parties - change of rent	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-03-21
0762-2021 rev. 0 dod. 2 81-2023	Adjustment of transport rates effective from 1 January 2023. Modification of the definition of HSSE indicator No. 3 Delivery claims - quantity. Agreement on contribution to other capital funds of the company	PETROTRANS, s.r.o. SPOLANA s.r.o.	2023-01-01 2023-03-07	not stated indefinite	2023-04-18 2023-03-14
0051/2017	The subject of this amendment is the transfer of the contract from PKN ORLEN SA to ORLEN ENERGIA SP. Z O.O.O. In addition, the price for 2023 is set and the annex with the list of authorised persons is amended.	ORLEN ENERGIA Sp. z o.o.	2023-01-01	indefinite	not stated
236853553	Project Participation Agreement  The project proposal No. TK05020059 entitled Hydrogen synthesis from secondary raw materials", submitted by the Main Beneficiary to the 5th public call for proposals of the Programme for Support of Applied Research, Experimental Development and Innovation THETA, has been accepted for support by the Provider. In accordance with Section 9 of the PIPA, the Principal Recipient will conclude a contract with the Provider for the provision of support. The Principal Recipient and the Other Project Participants enter into this Agreement for the purpose of cooperation on the project defined under the Agreement and further undertake to cooperate in the practical application of the results of the research and development arising from this project."	ORLEN UniCRE a.s.	2023-04-01	indefinite	2023-04-01
Dodatek č. 7 ke smlouvě č. 224/2016	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	not stated	2023-05-12
Dodatek č. 6 ke smlouvě č. 346/2017	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	not stated	2023-05-12
Dodatek č. 6 ke smlouvě č. 345/2017	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	not stated	2023-05-12
Dodatek č. 4 ke smlouvě č. 743/2018	Price Supplement for 2023	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	not stated	2023-05-12
239984968	The amendment is signed due to the withdrawal of Continental and the accession of O. Unipetrol to the consortium	Orlen UniCRE a.s.	2023-04-04	indefinite	2023-04-01
240262367	Joint Submission Agreement under REACH for the product ammonia. The lead registrant for ammonia, ANWIL, has sent a request to sign a new agreement; the previous agreement from 2010 was valid until 11/2022. The agreement regulates the mutual obligations of the lead registrant and the RPA that registers ammonia under the so-called joint submission. The content of the new contract is essentially the same as the previous one.	ANWIL SA	2023-02-13	indefinite	2023-02-13
0004/2023/UVHO	Contract for the supply and abstraction of drinking water	PETROTRANS, s.r.o.	2023-02-01	indefinite	2023-03-20
0561-2020/A5	Appendix No. 5 - Daily maintenance of unit PE3. Provision of routine maintenance of UNI RPA including RAF unit. In the case of work performed by workers from Poland.	ORLEN SERWIS SPÓLKA AKCYJNA,	2023-03-01	2024-04-01	03.10.2023
243183156	REMAQ s.r.o., ZAME contract	REMAQ, s.r.o.	2023-04-28	indefinite	2023-04-28
2023-021-UDEKA	MUTUAL CONFIDENTIALITY AND NONDISCLOSURE AGREEMENT	CLARITER S.A.	2023-05-21	2033-05-20	2023-05-24
	Purchase of sodium hydroxide	ANWIL SA	2023-12-31	2023-12-31	2023-01-01
248518955	This is Amendment No. 10 to Contract No. Sharepoint 376-2012 - Support Services - Secure Shredding, Mailroom, On-Call Drivers, Car Wash, Coffee Machine Operators - Change the number of drivers for DG from one to two drivers	ORLEN Ochrana Sp. z o. o.,	2023-05-01	indefinite	2012-08-22
0151/2022/EN_D1	Price Supplement for 2023	ORLEN Service Česká republika	2023-01-01	not stated	2023-05-10
250650746	REMAQ s.r.o.: RS on the use of TANKARET Business	REMAQ, s.r.o.	2023-05-31	indefinite	2023-05-31
252825406/2023	Contract for the lease of premises in st. no. 5630	ORLEN Unipetrol Doprava s.r.o.	2023-05-01	indefinite	2023-10-24
SM/D/2023/340/1	Spot purchase Nev fraction (LR)	Orlen Południe S.A.	2023-05-05	indefinite	2023-05-01
253419026	The subject of performance is the supply, installation and servicing of BT (security technology) and post-warranty servicing of the existing BT within the network of ORLEN Benzina petrol stations.	ORLEN Ochrana Sp. z o.o.	2023-05-25	2026-05-25	2023-05-25
0175/2022/EN_D2	Change the title of the contract and the paragraph with the pricing arrangement. The reason is that it is not a high voltage supply (as stated in the original contract) but a low voltage supply (as newly verified by OTE).	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-05-26

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
SM/D/2023/340/2	Spot purchase NEV Fraction	Orlen Poludnie S.A.	2023-05-01	indefinite	2023-05-04
SM/D/2023/340/3	Spot purchase NEV Fraction	Orlen Poludnie S.A.	2023-05-01	indefinite	2023-05-01
SM/D/2023/340/4	Spot purchase NEV Fraction for May 2023	Orlen Poludnie S.A.	2023-05-01	indefinite	2023-05-01
0020/2023/EN	Electricity supply, electricity distribution recharging and heat supply	PETROTRANS, s.r.o.	2023-02-01	indefinite	2023-06-01
254854151	Withdrawal of a party from the contract	Orlen UnicRE a.s.	2023-07-27	indefinite	2023-05-30
SM/D/2023/384	Spot purchase NEV Fraction	Orlen Poludnie S.A.	2023-05-25	indefinite	2023-05-25
255891297/2023	Lease agreement - lease of premises including movables in st.no. 1011 in ACHV Kralupy	ORLEN Projekt Česká republika	2023-09-01	indefinite	2023-06-29
SM/D/2023/384	Spot purchase NEV Fraction	Orlen Poludnie S.A.	2023-06-01	indefinite	2023-06-01
0227/2022/EN_D1	OM Extension	ORLEN Service Česká republika	2023-06-01	indefinite	not stated
256655019	Insurance contract and its administration - liability and property insurance for SK service stations (recharging of premiums)	ORLEN Unipetrol Slovakia s. r. o.	2023-06-09	2024-04-30	2023-07-10
2023-023-UDEKA	NON-DISCLOSURE AGREEMENT	ORLEN Unipetrol Slovakia s.r.o.	2023-07-13	2028-07-12	2023-07-13
0228/2022/EN_D1	Extension of OM No 0221	ORLEN Service Česká republika	2023-06-01	indefinite	not stated
256834069	Settlement agreement - provision of a bank guarantee	HC VERVA Litvínov, a.s.	2023-08-01	2024-07-31	2023-10-02
Offer No: SM/D/2023/418	Spot purchase NEV Fractions as feedstock for specific refinery processes	Orlen Poludnie S.A.	2023-06-12	indefinite	2023-06-12
0473-2021/A6	Appendix No. 6 - Daily maintenance of unit PE3. Provision of routine maintenance of UNI RPA including RAF unit.	ORLEN Service Česká	14.09.2023	2024-04-01	14.09.2023
0473-2021/A7	Appendix No. 7 - Daily maintenance of unit PE3. Provision of routine maintenance of UNI RPA including RAF unit.	ORLEN Service Česká	2023-04-01	2024-04-01	15.09.2023
259270493	Agreement on contribution to other capital funds of the company	SPOLANA s.r.o.	2023-07-01	indefinite	2023-06-27
Recap Alkylate PKN-Unipetrol Jun 2023	Spot purchase sale/purchase of alkylate as a blending component for automotive gasoline	ORLEN S.A.	2023-06-26	indefinite	2023-06-26
260656250/2023	Contract for lease and provision of services - lease of premises in st.no. 2746 and area including services	PETROTRANS, s.r.o.	2023-07-01	indefinite	2023-07-19
260983750	SERVICE CENTER AGREEMENT WITH ORLEN OIL	ORLEN OIL SPÓLKA Z OGRANICZONĄ	2023-07-01	2024-12-31	2023-06-30
SM/D/2023/450	Sale/purchase of Nev fraction as a component for specific refinery processes	Orlen Poludnie S.A.	2023-07-06	indefinite	2023-07-06
Recap Alkylate PKN-Unipetrol July 2023	Spot sales/purchases of alkylate as a component for blending automotive gasoline.	ORLEN S.A.	2023-07-05	indefinite	2023-07-05
0100/2022/EN_D2	Change of payment for energy services	ORLEN Unipetrol Doprava s.r.o.	2023-06-01	not stated	2023-10-09
0129/2022/EN_D4	Change of payment for energy services	ORLEN Service Česká republika	2023-06-01	indefinite	not stated
Recap Alkylate PKN-Unipetrol July 2023	Spot purchase of alkylate as a component for specific refinery processes	ORLEN S.A.	2023-07-05	indefinite	2023-07-05
269555391	Liability insurance - layer 1 - premium re-invoicing	ORLEN Unipetrol a.s.	2023-05-01	2023-04-30	2023-10-30
269728689	Liability insurance - layer 2 - premium re-invoicing	Butadien Kralupy a.s.	2023-05-01	2023-04-30	2023-11-09
269770504	Liability insurance - layer 2 - premium re-invoicing	SPOLANA s.r.o.	2023-05-01	2023-04-30	2023-10-10
269781672	Liability insurance - layer 2 - premium re-invoicing	PARAMO, a.s.	2023-05-01	2023-04-30	2023-11-09
270978425	Contract for advertising cooperation	HC VERVA Litvínov, a.s.	2023-09-06	2023-04-30	2023-09-06
271328244	Short-term lease of 22 vehicles from ORLEN for transport of Propylene - emergency at Petrochemia	ORLEN S.A.	2023-05-20	2024-12-31	2023-09-06
	The supplement covers services in the area of: Financial accounting services: Reporting services. Financial management services. Tax services. Information technology services. Facility management services. Mediation services. Data protection services. Security services.	HC VERVA Litvínov, a.s.	2023-01-01	indefinite	not stated
272767017	Agreement for the provision of services during the FAKUMA 2023 in Friedrichshafen between 17 and 21 October 2023	ANWL SPÓLKA AKCYJNA	2023-10-21	indefinite	2023-09-05
255891297/2023	Addendum No. 1 to the Lease Agreement - lease of premises including movables in building No. 1011 in ACHV Kralupy - postponement of the validity of the contract from 1.9.2023 to 1.1.2024	ORLEN Projekt Česká republika	2023-08-29	indefinite	2023-10-25
	The supplement covers services in the area of: CAPEX. Financial Accounting. Reporting. Financial Management. Tax. Information. Technology. Facility Management. Logistics. Human Resources. Mediation. Personal Data Protection. Security And Control. Grant. Support Services. Internal Audit	PARAMO, a.s.	2023-01-01	indefinite	2023-01-01
Dodatek č. 10	The addendum covers environmental services, process safety and planning services, reporting services, tax services, information technology, mediation, data protection, facility management services, and grant support services.	PETROTRANS, s.r.o.	2023-01-01	indefinite	not stated
Dodatek č. 10	The addendum covers process security and planning services, reporting services, tax services, information technology, mediation, data protection and facility management services.	SPOLANA s.r.o.	2023-01-01	indefinite	not stated
Dodatek č. 10	The addendum covers process security and planning services, reporting services, tax services, information technology, mediation, data protection and facility management services.	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	08.12.2023
Dodatek č. 10	The addendum covers process security and planning services, reporting services, tax services, information technology, mediation, data protection and facility management services.	Butadien Kralupy a.s.	2023-01-01	indefinite	not stated
Dodatek č. 6	The addendum covers tax, mediation and HR services.	ORLEN Unipetrol Deutschland GmbH	2023-01-01	indefinite	not stated
Dodatek č. 7	The addendum covers reporting, financial management, IT, procurement, internal audit and data protection services	ORLEN Unipetrol Hungary Kft.	2023-01-01	indefinite	not stated
	The contract covers mediation, data protection and internal audit services.	REMAQ, s.r.o.	2023-01-01	indefinite	not stated
Dodatek č. 5	The addendum covers process security and planning services, reporting services, tax services, information technology, mediation, data protection and facility management services.	ORLEN Service Česká republika	2023-01-01	indefinite	not stated
	The addendum covers: Financial accounting services. Financial management services. Tax services. Information technology services. Human resources services. Mediation services. Facility management services	Orlen Asphalt Česká	2023-01-01	indefinite	not stated
Dodatek č. 10	The addendum covers IT services.	ORLEN Ochrana Spolka	2023-01-01	indefinite	not stated
0862-2018	Addendum No. 15 to the Lease and Service Agreement - reduction of rent for 09-12/2023, compensation for the provision of locker room space in the basement of building No. 7211.	ORLEN Service Česká republika	2023-09-01	indefinite	not stated
Dodatek č. 9	The addendum covers process security and planning services, reporting services, tax services, information technology, mediation, data protection and facility management services.	ORLEN Unipetrol Slovakia s. r. o.	2023-01-01	indefinite	not stated
SMD/2023/608	Sale/purchase of NEV Fractions as components for specific refinery processes	Orlen Poludnie S.A.	2023-10-05	indefinite	2023-10-05
	The addendum covers facility management, human resources, data protection, information technology and grant support services.	ORLEN UniCRE a.s.	2023-01-01	indefinite	not stated
0004/2022/EN_D2	Electricity supply	PARAMO, a.s.	2023-11-01	indefinite	not stated
0129/2022/D5	Change of payment for energy services	ORLEN Service Česká republika	2023-09-01	indefinite	not stated
260656250/2023	Addendum No. 1 to the Lease and Services Agreement - extension of the lease to include the premises in st.no. 2744 and areas in block 27	PETROTRANS, s.r.o.	2023-11-01	indefinite	2023-11-27
291496860	Purchase contract - Land in the area of. Sendražice u Kolína within the project "Spin off"	PARAMO, a.s.	2023-12-18	indefinite	2023-12-18
Dodatek č. 7 ke smlouvě č. 929/2020	Increase in water consumption from 1.10.2023	ORLEN Service Česká republika	2023-10-01	indefinite	2023-10-24
SMD/2023/664	Spot sales/purchases of NEV fractions as components for specific refinery processes	Orlen Poludnie S.A.	2023-11-06	indefinite	2023-11-06
Dodatek č. 8 ke smlouvě č. 458/2020	Increase in drinking water consumption from 1.10.2023	ORLEN Service Česká republika	2023-10-01	indefinite	2023-10-24
0043/2023/EN	Electricity supply, electricity distribution and heat supply contract	ORLEN Service Česká republika	2023-11-01	indefinite	15.01.2024
0130/2022/EN_D1	Contract price supplement from 1.1.2023	ORLEN Service Česká republika	2023-01-01	indefinite	not stated

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
	The contract covers services in the following areas: brokerage, data protection, internal audit, CAPEX, reporting, retail network manager (proxy), controlling, sales support	Normbenz Magyarország Kereskedelmi	2023-01-01	indefinite	not stated
SM/D/2023/691	Spot sales/purchases of NEV fractions as components for specific refinery processes	Orlen Poludnie S.A.	2023-11-17	indefinite	2023-11-17
SM/D/2023/711	Spot sales/purchases of NEV fractions as components for specific refinery processes	Orlen Poludnie S.A.	2023-11-27	indefinite	2023-11-27
291496860	Purchase agreement - purchase of land within the Spin off project	PARAMO, a.s.	2023-12-18	indefinite	2023-12-18
Dodatek č. 5	The addendum covers: Financial management services. Public relations services. GDPR services	Nadace ORLEN Unipetrol	2023-01-01	indefinite	not stated
SM/D/2023/712	Price change contract (=levy) Spot sale/purchase of middle distillate as a component in specific refinery processes	Orlen Poludnie S.A.	2023-11-27	indefinite	2023-11-27
Offer: SM/D/2023/745	Spot sales/purchases of A2 light distillate as a component for specific refinery processes	Orlen Poludnie S.A.	2023-12-12	indefinite	2023-12-12
Offer: SM/D/2023/745	Spot sales/purchases of middle distillate A2/A3 cut as components for specific refinery processes	Orlen Poludnie S.A.	2023-12-12	indefinite	2023-12-12
292622226	Orlen Oil - Annex 3 to the CONTRACTOR MEDIATION OF SUPPLIES OF GOODS	ORLEN OIL	2023-12-31	2025-06-30	not stated
	FRAMEWORK CONTRACT FOR THE SALE OF WASTE FOR RECOVERY BY THE BUYER AT THE REMAQ FACILITY	REMAQ, s.r.o.	2023-04-01	indefinite	not stated
157566699	Fuel supply for 2022	Doppler Energie GmbH	2022-01-01	31.12.2024	2022-11-15
	Property insurance and business interruption insurance	ORLEN S.A.	2024-12-01	2025-11-30	not stated
24-2198	Purchase 83kt of CPC Blend oil in 11/2024 Syros Warrior	ORLEN S.A.	2024-09-20	2025-05-11	2024-09-20
24-2196	Purchase of 82kt Azeri Light oil in 10/2024 Aquealegacy	ORLEN S.A.	2024-09-19	2025-05-08	2024-09-19
24-2192	Purchase of 90kt Azeri Light oil in 10/2024 RAVA	ORLEN S.A.	2024-09-11	2025-04-19	2024-09-11
24-2188	Purchase of 97kt Azeri Light oil in 10/2024 Seajewel	ORLEN S.A.	2024-08-27	2025-04-10	2024-08-27
24-2182	Purchase 90kt Azeri Light oil in 09/2024 Sealoyalty	ORLEN S.A.	2024-08-20	2025-03-28	2024-08-20
24-2178	Purchase 90kt Azeri Light oil in 09/2024 Sealoyalty	ORLEN S.A.	2024-08-13	2025-04-08	2024-08-13
24-2174	Purchase 86kt of CPC Blend oil in 10/2024 Dugi Otok	ORLEN S.A.	2024-08-12	2025-03-16	2024-08-12
24-2158	Purchase of 86kt Azeri Light oil in 09/2024 Ypanti	ORLEN S.A.	2024-07-19	2025-03-04	2024-07-19
24-2154	Purchase of 90 kt of CPC Blend oil in 08/2024 Seaprincess	ORLEN S.A.	2024-07-16	2025-02-28	2024-07-16
24-2150	Purchase of 93kt Azeri Light oil in 08/2024 Nissos Paros	ORLEN S.A.	2024-07-15	2025-03-16	2024-07-15
309318194	Deal E10 for December - based on RS 2024	ORLEN SPOLKA AKCYJNA	2024-12-01	not stated	2024-12-16
309313612	Deal B0 for December - based on RS 2024	ORLEN SPOLKA AKCYJNA	2024-12-01	not stated	2024-12-16
309288793	Raffinate 1 price adjustment for 2024 ID 309288793	ORLEN Unipetrol a.s.	2024-12-02	other	2024-12-20
308909350	ORLEN Asphalt Addendum No. 1 to contract 0066-2020	ORLEN Asfalt Česká republika s.r.o. ID: 29037	2024-01-01	indefinite	2025-01-07
	Agreement for propylene delivery from Plock. SALE CONTRACT NO. 22214256	ORLEN S.A.	2024-12-01	2024-12-31	not stated
202942136/2022	Annex No. 2 to the Lease Agreement - extension of the lease of the premises in st.no. 2748, 8402, 7711, in ACHVK new lease in st.no. 1504, areas at st. 1347, 9851 and 8402	ORLEN Service Česká republika	2024-04-01	indefinite	not stated
302741146/2024	Annex No. 1 to the Lease Agreement - extension of the lease of a part of the land with a paved area at st.no. 9511	ORLEN Service Česká republika	2024-12-01	2025-01-31	not stated
	Amendment to Orlen Skylight Acceleration agreement concerning remuneration changes	ORLEN S.A.	2024-06-21	other	2024-12-19
0043/2023/EN_D3	Change of payment for the recharging of thermal energy supply for space heating and change of contractual payment for power electricity for powering electrical appliances.	ORLEN Service Česká republika	2024-11-01	indefinite	not stated
24-2139	Purchase 92kt of Azeri Light oil in 08/2024 Sealoyalty	ORLEN S.A.	2024-06-27	2025-02-09	2024-06-27
24-2130	Purchase of 95kt Azeri Light oil in 07/2024 by Prometheus Energy	ORLEN S.A.	2024-06-17	2025-01-29	2024-06-17
24-2124	Purchase of 126kt of CPC Blend oil in 08/2024 Minerva Georgia	ORLEN S.A.	2024-06-07	2025-02-08	2024-06-07
24-2115	Purchase of 97kt Azeri Light oil in 07/2024 Hanover Square	ORLEN S.A.	2024-05-23	2025-01-15	2024-05-23
24-2105	Purchase of 90kt Azeri Light oil in 07/2024 Alyarmouk	ORLEN S.A.	2024-05-16	2025-01-05	2024-05-16
24-2103	Purchase of 85kt of CPC Blend oil in 07/2024 T. Kurucesme	ORLEN S.A.	2024-05-13	2025-01-24	2024-05-13
0158/2022/EN_D3	Change in payment for energy services following a change of lease in st. 2805 and extension of lease in st. 2806	ORLEN UniCRE a.s.	2024-07-01	indefinite	not stated
24-2097	Purchase of 86kt Azeri Light oil in 06/2024 Rava	ORLEN S.A.	2024-05-10	2024-12-26	2024-05-10
24-2081	Purchase of 89kt Azeri Light oil in 06/2024 Seacharm	ORLEN S.A.	2024-04-19	2024-12-09	2024-04-19
24-2077	Purchase of 59kt of Unity Gold oil in 05/2024 Loire	ORLEN S.A.	2024-04-15	2024-11-25	2024-04-15
307538182	KD 21024 GOHT_EPC_LOI optimization	ORLEN Projekt Česká republika	2024-12-09	2025-01-13	2024-12-09
24-2075	Purchase of 98kt of Johan Sverdrup oil in 06/2024 DF Montmartre	ORLEN S.A.	2024-04-15	2024-12-12	2024-04-15
24-2072	Purchase of 138kt of Azeri Light oil in 05/2024 Folegandros	ORLEN S.A.	2024-04-10	2024-11-20	2024-04-10
24-2066	Purchase of 98kt of CPC Blend oil in 06/2024 Minerva Doxa	ORLEN S.A.	2024-04-03	2024-12-01	2024-04-03
ID 307411208	Orlen Paliwa FCCB / Butan říjen 2024	ORLEN Paliwa Sp. z o.o.	2024-10-01	2024-10-31	2024-11-05
	Emergency purchase of 1.2 kt of A2/A3 cut as a component for specific refining processes from ORLEN Poludnie for the Kralupy refinery in November 2024 based on the 11/2024 corporate plan and as requested by SCM.	Orlen Poludnie S.A.	2024-11-01	2024-11-30	2024-11-01
	Spot purchase based on the corporate plan 11/2024	Orlen Poludnie S.A.	2024-11-01	2024-11-30	2024-11-01

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
Spot purchase based on the corporate plan 11/2024	Spot purchase of 1.17 kt of NEV fraction as a component for specific refining processes from ORLEN Poludnie for the Kralupy refinery in November 2024.	Orlen Poludnie S.A.	2024-11-01	2024-11-30	2024-11-01
Spot purchase based on the corporate plan 11/2024	Spot purchase of 1.1 kt of NEV fraction (Atmospheric Residue), as the second part of the total agreed 3.3 kt from ORLEN Poludnie for the Kralupy refinery in November 2024	Orlen Poludnie S.A.	2024-11-01	2024-11-30	2024-11-01
Spot purchase based on the corporate plan 11/2024	Spot sale/purchase of NEV fraction (atmospheric residue) as a component for specific refining processes from ORLEN Poludnie for the Kralupy refinery	Orlen Poludnie S.A.	2024-11-01	2024-11-30	2024-11-01
0100/2022/EN_D5	Change of payment for energy services, Agreement on adjustment of rights and obligations	ORLEN Unipetrol Doprava s.r.o.	2024-09-01	indefinite	not stated
Offer SM/D/2024/	Spot sale/purchase of 1.2 kt of A2/A3 cut as a component for specific refining processes from ORLEN Poludnie for the Kralupy refinery in November 2024	Orlen Poludnie S.A.	2024-11-01	2024-11-30	2024-11-01
Offer SM/D/2024/424	Emergency purchase of NEV fraction (atm. residue) as a component for specific refining processes of OPD for Kralupy refinery	Orlen Poludnie S.A.	2024-10-25	2024-11-05	2024-10-25
Offer SM/D/2024/394	Emergency purchase of NEV fraction (Atm. residue) as a component for specific refining processes, based on SCM request	Orlen Poludnie S.A.	2024-10-16	2024-11-10	2024-10-16
Spot purchase based on the corporate plan 10/2024	Spot sales/purchases of A2/A3 cut as a component for specific refining processes	Orlen Poludnie S.A.	2024-11-18	2024-11-06	2024-10-21
287-2012	Agreement on termination of the Lease and Service Agreement	ORLEN UniCRE a.s.	2024-06-01	2024-06-30	2024-11-18
306921707	FRAMEWORK CONTRACTS FOR EPC PROJECTS	ORLEN Projekt Česká republika	2024-12-03	other	2024-12-03
Dodatek č. 10 ke smlouvě č. 929/2020	Increase in water consumption from 1.8.2024	ORLEN Service Česká republika	2024-08-01	indefinite	2024-11-25
306800508/2024	Sublease and services agreement - premises, movable property and parking space including services in the Main Point Pankrác building at Milevská 2095/5, 140 00 Praha 4	ORLEN Unipetrol a.s.	2024-01-01	indefinite	2024-10-30
Orlen Paliwa Butane - září 2024 ID 306552185	Orlen Paliwa Butane - September 2024 ID 306552185	ORLEN Paliwa Sp. z o.o.	2024-09-01	2024-09-30	2024-09-06
ID 306483955	Orlen Paliwa supplement to PB - May 2024 ID 306483955	ORLEN Paliwa Sp. z o.o.	2024-05-01	2024-05-31	2024-05-27
306481381	Annex Nr 5 (hereinafter: „Annex“) - To the Agreement on the sublease of railway tanks concluded on August 02, 2021 in Plock (hereinafter referred to as: the "Agreement")	ORLEN S. A.	2024-07-01	not stated	2024-11-18
ID 306452350 -Orlen Paliwa - Butane - September 2024 - dodatek ke smlouvě	Orlen Paliwa - Butane September 2024 - contract annex	ORLEN Paliwa Sp. z o.o.	2024-09-01	2024-09-30	2024-10-01
ID 306451191 Orlen Paliwa - PB - August 2024 - dodatek ke smlouvě.	Orlen Paliwa - PB - August 2024 - contract annex.	ORLEN Paliwa Sp. z o.o.	2024-08-01	2024-09-30	2024-09-04
ID 306450669	Orlen Paliwa - PB - July 2024 - contract annex ID 306450669	ORLEN Paliwa Sp. z o.o.	2024-07-01	2024-07-31	2024-07-25
ID 306450064 Orlen Paliwa - PB - June 2024 - dodatek ke smlouvě	Orlen Paliwa - PB - June 2024 - contract annex	ORLEN Paliwa Sp. z o.o.	2024-06-01	2024-06-30	2024-06-05
306448951	Orlen Paliwa - PB - May 2024 - contract annex	ORLEN Paliwa Sp. z o.o.	2024-04-01	2024-04-30	2024-05-13
306448171	The subject of the agreement is the donation of CZK 1 236 730 by the donor	Nadace ORLEN Unipetrol	2024-10-21	2024-12-31	not stated
306445718	deal for September based on RS	ORLEN S.A.	2024-10-21	not stated	2024-10-21
Offer SM/D/2024/	Spot sale/purchase of A2/A3 cut as a component for specific refining processes between OPD and OUNP	Orlen Poludnie S.A.	2024-10-21	2024-10-31	2024-10-21
ID 306443610 ORLEN Unipetrol RPA s.r.o. Amendment 1 to the PURCHASE CONTRACT NO. 76866/9/2024/Butane/1050007646 dated 29.08.2024	ORLEN Unipetrol RPA s.r.o. Amendment 1 to the PURCHASE CONTRACT NO. 76866/9/2024/Butane/1050007646 dated 29.08.2024	ORLEN Paliwa Sp. z o.o.	2024-09-01	2024-09-30	2024-08-29
306380141	Deal based on RS	ORLEN S.A.	2024-08-01	2024-08-01	2024-10-16
306379603	Deal based on RS	ORLEN S.A.	2024-08-01	not stated	2024-10-16
306378808	Deal based on RS	ORLEN S.A.	2024-08-01	not stated	2024-10-16
306378363	Deal based on RS	ORLEN S.A.	2024-10-01	not stated	2024-10-16
306377590	Deal based on RS	ORLEN S.A.	2024-09-01	not stated	2024-10-16
306377106	Deal based on RS	ORLEN S.A.	2024-07-01	not stated	2024-10-16
306375156	Deal based on RS	ORLEN S.A.	2024-05-01	not stated	2024-10-16
306373434	Deal based on RS	ORLEN S.A.	2024-08-01	not stated	2024-10-16
306371321	Deal based on RS	ORLEN S.A.	2024-08-01	not stated	2024-10-16
306369017	Deal based on RS	ORLEN S.A.	2024-07-01	not stated	2024-10-16
Orlen Paliwa Butane - srpen 2024 ID 306308055	Orlen Paliwa Butane - August 2024 ID 306308055	ORLEN Paliwa Sp. z o.o.	2024-08-01	2024-08-31	2024-08-01
24-2057	Purchase of 90kt Azeri Light oil in 04/2024 Nissos Delos	ORLEN S.A.	2024-03-19	2024-10-24	2024-03-19
24-2048	Purchase 96kt Azeri Light in 04/2024 Saga	ORLEN S.A.	2024-03-12	2024-10-18	2024-03-12
24-2036	Purchase of 97kt Azeri Light oil in 04/2024 Nissos Serifos	ORLEN S.A.	2024-02-20	2024-10-07	2024-02-20
24-2032	Purchase of 90kt Azeri Light oil in 03/2024 Alyamouk	ORLEN S.A.	2024-02-14	2024-09-26	2024-02-14
306194310/2024	Lease agreement - area at st.no. 1131	ORLEN Service Česká republika	2024-10-01	2025-01-31	2024-11-05
32012280	Purchase order 32012280	ORLEN SPOLKA AKCYJNA	2024-10-01	2024-10-31	2024-10-01
24-2028	Purchase 97kt Azeri Light oil in 03/2024 Kmarin Respect	ORLEN S.A.	2024-02-12	2024-09-13	2024-02-12
24-2018	Purchase of 99kt of CPC Blend oil in 03/2024 Delta Sky	ORLEN S.A.	2024-01-18	2024-09-06	2024-01-18
Offer SM/D/2024/376	Spot sales/purchases of NEV fraction (atm. residue) as a component for specific refining processes	Orlen Poludnie S.A.	2024-10-08	2024-10-31	2024-10-08
24-2014	Purchase of 95kt Azeri Light oil in 02/2024 Minerva Lisa	ORLEN S.A.	2024-01-12	2024-08-23	2024-01-12
Offer SM/D/2024/379	Spot sales/purchases of A2/A3 cut as a component for specific refining processes	Orlen Poludnie S.A.	2024-10-10	2024-10-31	2024-10-10
Dodatek 7, Sml. 841-2018	Annex 7 to the Framework Agreement on the provision of certain information and access to information systems	ORLEN Unipetrol a.s.	2024-01-01	other	2024-10-30

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
Dodatek č. 1	The contract covers accounting, reporting, financial management, tax, FR, HR, procurement, strategic projects, security, facility management, marketing and IT services.	ORLEN Projekt Česká republika s.r.o	2024-07-01	indefinite	2024-12-11
305570985	Oslavice - Petrotrans - lease agreement price according to Directive No. 522 included all comments	PETROTRANS, s.r.o.	2024-11-19	indefinite	2024-11-19
Spot purchase based on the corporate plan 09/2024	Spot sales/purchases of A2/A3 cut as a component for specific refining processes	Orlen Poludnie S.A.	2024-09-24	2024-10-04	2024-09-24
305328849	Modernization of reactors R201 and R251 (CZ-URP-IPE-2024-004736)	ORLEN Service Česká republika	2024-10-03	other	2024-10-03
Spot purchase based on the corporate plan 09/2024	Spot sales/purchases of A2/A3 cut as a component for specific refining processes	Orlen Poludnie S.A.	2024-09-01	2024-09-30	2024-09-01
0046/2024/EN	Contract for combined electricity supply services at LV level - provisional	ORLEN Service Česká republika	2024-08-19	2024-09-13	not stated
22214012	Purchase of Virgin Naphtha Feed from Orlen S.A (Plock location) in September 2024 from Plock Refinery	ORLEN S.A.	2024-09-01	2024-09-30	2024-09-01
0045/2024/EN	LDS Connection Agreement - Provisional	ORLEN Service Česká republika	2024-08-19	2024-09-13	not stated
Dodatek č. 10 ke smlouvě č. 224/2016	Reduction of water consumption due to termination of lease in st. 6418 as of 31.8.2024	ORLEN Unipetrol Doprava s.r.o.	2024-09-01	indefinite	2024-11-01
305200767	Purchase of CO2 emission allowances	ORLEN S.A.	2024-09-18	2024-09-18	2024-09-18
305102709	HC VERVA advertising contract	HC VERVA Litvínov, a.s.	2024-05-01	2025-04-30	not stated
0809-2015	Agreement on termination of the Lease Agreement	ORLEN UniCRE a.s.	2024-09-20	2024-07-31	2024-11-18
0129/2022/EN_D7	Change of payment for energy services	ORLEN Service Česká republika	2024-04-01	indefinite	not stated
	Adjustment of transport rates effective from 1.12.2024.	PETROTRANS, s.r.o.	2024-10-01	not stated	2024-10-10
304970200	The subject of the contract is the provision of a gift by the donor up to CZK 1,000,000	Nadace ORLEN Unipetrol	2024-09-17	2024-12-31	not stated
0227/2022/EN_D2	Connection of new PM to OM No. 0221	ORLEN Service Česká republika	2024-04-01	indefinite	not stated
304698328	Sales Confirmation 09/2024 - Purchase of Diesel B 0, according to DIN EN 590 specifications	ORLEN Deutschland GmbH	2024-09-01	2024-09-30	2024-09-27
304663075/2024	Lease agreement - lease of premises in st. no. 5711, 5814, 5808 (ČPAVEK)	ORLEN Unipetrol Doprava s.r.o.	2024-09-01	2024-12-31	2024-10-07
304662809/2024	Lease agreement - lease of premises in st.no. 8608 in ACHVK	ORLEN Unipetrol Doprava s.r.o.	2024-09-01	indefinite	2024-10-07
304611860	Sale of emission allowances	SPOLANA s.r.o.	2024-09-23	2024-09-23	2024-09-23
305074340	Purchase of CO2 emission allowances	PARAMO, a.s.	2024-09-23	2024-09-23	2024-09-23
0228/2022/EN_D3	Extension of OM No 0221	ORLEN Service Česká republika	2024-04-01	indefinite	not stated
22213857	Purchase of Virgin Naphtha Feed from Plock Refinery to LTV in sellers RTC's in August 2024	ORLEN S.A.	2024-08-20	2024-08-31	2024-08-20
304503619	Contract for payment of a pro rata share of the premium for liability insurance - 2nd layer	SPOLANA s.r.o.	2024-05-01	2025-04-30	2024-10-15
304502439	Contract for payment of a pro rata share of the premium for liability insurance - 1st layer	Butadien Kralupy a.s.	2024-05-01	2025-04-30	2024-10-30
48002219	Purchase of Virgin Naphtha from Orlen S.A (Gdańsk location) in September 2024 from Gdańsk Refinery	ORLEN S.A.	2024-09-05	2024-09-30	2024-09-05
304140005/2024	Contract for the lease of movable property	ORLEN UniCRE a.s.	2024-07-01	2024-12-31	2024-09-30
22213692	Purchase of Virgin Naphtha from Plock Refinery to LTV in sellers RTC's in June 2024 - annex increasing the quantity	ORLEN S.A.	2024-06-01	2024-06-30	2024-06-01
48002209	Purchase of Virgin Naphtha from Orlen S.A (Gdańsk location) in June 2024 from Gdańsk Refinery - addendum increasing the quantity	ORLEN S.A.	2024-06-01	2024-06-30	2024-06-01
Dodatek č. 1 ke smlouvě č. 0004/2023/ÚVHO	Changes in the method of determining drinking water consumption from 1.4.2024	PETROTRANS, s.r.o.	2024-04-01	indefinite	2024-09-02
22213815	SALE CONTRACT NO. 303706725 - PROPYLENE CN 2901 22 00, AUGUST 2024	ORLEN S.A.	2024-08-01	2024-08-31	2024-08-01
22213814	SALE CONTRACT NO. 22213814 - PROPYLENE CN 2901 22 00, AUGUST 2024	ORLEN S.A.	2024-08-01	2024-08-31	2024-08-01
303525308	Deal E10 for August - based on RS 2024	ORLEN SPOLKA AKCYJNA	2024-08-01	2024-08-01	2024-08-07
303524498	Deal E10 for February - based on RS 2024	ORLEN SPOLKA AKCYJNA	2024-02-01	not stated	2024-08-07
303523600	Deal E10 for January - based on RS 2024	ORLEN SPOLKA AKCYJNA	2024-08-07	not stated	2024-08-07
0	Confidentiality agreement for activities/analyses related to improving the reliability of T700 boilers.	ORLEN UniCRE a.s.	2024-10-09	2029-10-09	2024-10-09
303516775/2024	Contract for lease and provision of services - lease of premises in st.no. 2805 and 2806	ORLEN UniCRE a.s.	2024-07-01	2024-12-31	2024-09-30
303480937	Sales Confirmation 07/2024 - Purchase of Diesel B 0, according to DIN EN 590 specifications	ORLEN Deutschland GmbH	2024-07-01	2024-07-31	2024-08-26
Spot purchase based on the corporate plan 08/2024	Spot sales/purchase of A2/A3 series as a component for specific refining processes between OPD and OUNP	Orlen Poludnie S.A.	2024-08-05	2024-08-31	2024-08-05
303275076	Annex 4 to the frame contract 2024 - changes in prices	ORLEN Unipetrol Hungary Kft.	2024-08-01	2024-12-31	2024-08-12
OIL/TER/02/2024	Property and business interruption insurance against the risk of terrorism	ORLEN INSURANCE LTD	2024-07-01	2025-06-30	2024-07-01
303224218	Contract for the purchase of CO2 emission allowances	ORLEN S.A.	2024-09-16	2024-09-16	2024-09-16
2024-0008	The subject of the contract is the provider's obligation to grant the acquirer the right to manufacture products with the ENVITEN trademark	REMAQ, s.r.o.	2024-09-30	indefinite	2024-09-25
303196265	Insurance contract and its administration - liability and property insurance for SK service stations (recharging of premiums)	ORLEN Unipetrol Slovakia s. r. o.	2024-05-01	2025-04-30	2024-08-12
bez smlouvy	Lo: CCTV system PE2, PP2 AFTER FIRE	ORLEN Ochrana Sp. z o. o.,	2024-08-06	other	2024-08-06
22213737	SALE CONTRACT NO. 22213737	ORLEN S.A.	2024-07-01	2024-07-31	2024-07-01
Dodatek č. 2	The annex covers services in the areas of process security and planning, reporting, financial management, mediation, strategic projects, data protection, security and control, assistance with EU funds, facility management, IT and tax.	REMAQ, s.r.o.	2024-07-01	indefinite	2024-10-02
5600023273	Services for planning road fuel transport to CS ORLEN Benzina and WS customers - update of annexes: No 5 - Cooperating persons No 7 - Size of planning resources No 8 - Planning rates	ORLEN S.A.	2024-07-01	indefinite	2024-06-28

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
302784452	Frame Contract for the import of JET A1 July - December 2024	ORLEN S.A.	2024-07-01	2024-12-31	2024-10-02
302781240	Frame Contract for the import of diesel May - December 2024	ORLEN S.A.	2024-05-01	2024-12-31	2024-10-02
302741146/2024	Lease agreement - part of the land with paved area at st.no. 9511	ORLEN Service Česká republika	2024-07-19	2024-11-30	2024-08-21
302716215	Purchase of Virgin Naphtha from Gdańsk Refinery to LTV in sellers RTC's in May 2024	ORLEN S.A.	2024-05-01	2024-05-31	2024-05-01
22213661	Purchase of Virgin Naphtha as Reformer Feed from Plock Refinery to LTV in sellers RTC's in May 2024	ORLEN S.A.	2024-05-01	2024-05-31	2024-05-01
22213662	Purchase of Virgin Naphtha Feed from Plock Refinery to LTV in sellers RTC's in May 2024	ORLEN S.A.	2024-05-01	2024-05-31	2024-05-01
22213765	Purchase of Virgin Naphtha Feed from Plock Refinery to LTV in sellers RTC's in July 2024	ORLEN S.A.	2024-07-01	2024-07-31	2024-07-01
22213747	Purchase of Virgin Naphtha from Plock Refinery to LTV in sellers RTC's in July 2024	ORLEN S.A.	2024-07-01	2024-07-31	2024-07-01
48002214	Purchase of Virgin Naphtha from Gdańsk Refinery to LTV in sellers RTC's in July 2024	ORLEN S.A.	2024-07-31	2024-07-31	2024-07-01
Spot purchase based on the corporate plan 07/2024	Spot sales/purchases of A2/A3 cut as a component for specific refining processes	Orlen Poludnie S.A.	2024-07-01	2024-07-31	2024-07-01
Dodatek č. 10 ke smlouvě č. 458/2020	Changes in drinking water consumption from 1.6.2024	ORLEN Service Česká republika	2024-06-01	indefinite	2024-10-02
302526384	Framework contract for engineering and design activities	ORLEN Projekt Česká republika	2024-08-12	other	2024-08-12
0034/2024/EN	Connecting to the	ORLEN Unipetrol Doprava s.r.o.	2024-04-01	indefinite	2024-08-06
0097/2022/EN_D3	Extension of OM 0147	ORLEN Unipetrol Doprava s.r.o.	2024-04-01	indefinite	2024-08-06
INV-24-9	KS-24002_Mixing of SAF into a stream of hydrotreated aviation kerosene_EPC (CZ-URP-IRE-2024-004718) WORKS CONTRACT for the preparation of documentation, supply, execution and services for the above investment project. Turnkey project implementation. Purpose: see Article 3.1 of the contract	ORLEN Projekt Česká republika	2024-07-18	2025-12-01	2024-07-18
Spot purchase based on the corporate plan 07/2024	Spot sales/purchases of A2/A3 cut as a component for specific refining processes between OPD and OUNP	Orlen Poludnie S.A.	2024-07-01	2024-07-31	2024-07-01
Contract SM/D/2024/321	Spot sales/purchases of A2/A3 cut as a component for specific refining processes between OPD and OUNP	Orlen Poludnie S.A.	2024-07-08	2024-07-31	2024-07-08
Spot purchase based on the corporate plan 07/2024 Sales contract 22213633	Spot sales/purchases of reformate as a component for specific refining processes	ORLEN S.A.	2024-07-01	2024-07-31	2024-07-01
302349933	Potvrzení o prodeji 07/2024 - Nákup motorové nafty B 0 podle specifikace DIN EN 590	ORLEN Deutschland GmbH	2024-07-01	2024-07-31	2024-07-25
Spot purchase based on the corporate plan 07 2024	Spot sales/purchases of A2/A3 cut as a component for specific refining processes	Orlen Poludnie S.A.	2024-07-01	2024-07-31	2024-07-01
OIL/TER/02/2024	Cover letter No. OIL/TER/02/2024 Insurance against terrorism, sabotage and wilful damage	ORLEN INSURANCE LTD	2024-07-01	2025-06-30	2024-07-19
24-2054	Purchase 82kt of CPC Blend oil in 05/2024 New Vision	ORLEN S.A.	2024-03-13	2024-11-09	2024-03-13
Sales contract 22213633	Spot sales/purchases of reformate as a component for specific refining processes	ORLEN S.A.	2024-07-01	2024-07-31	2024-07-01
22213692	Purchase of Virgin Naphtha from Plock Refinery to LTV in sellers RTC's in June 2024	ORLEN S.A.	2024-06-01	2024-06-30	2024-06-01
48002209	Purchase of Virgin Naphtha from Gdańsk Refinery to LTV in sellers RTC's in June 2024	ORLEN S.A.	2024-06-01	2024-06-30	2024-06-01
301920689	Remuneration agreement	HC VERVA Litvinov, a.s.	2024-07-31	2024-12-31	2024-07-31
Spot purchase based on corporate plan on 2024 06.	Spot sales/purchases of A2/A3 cut as a component for specific refining processes between OPD and OUNP	Orlen Poludnie S.A.	2024-06-26	2024-06-30	2024-06-26
0151/2022/EN_D3	Extension of OM No 0224	ORLEN Service Česká republika	2024-04-01	indefinite	2024-09-12
301781333	The contract covers accounting, reporting, financial management, tax, PR, HR, procurement, strategic projects, security, facility management and IT services.	ORLEN Projekt Česká republika s.r.o	2024-01-01	indefinite	2024-09-12
301627818	Settlement agreement - provision of a bank guarantee	HC VERVA Litvinov, a.s.	2024-06-18	2025-07-31	2024-06-18
Oznámení č. 1 ke smlouvě č. 0004/2023/ÚVHO	Price announcement for 2024	PETROTRANS, s.r.o.	2024-01-01	indefinite	2024-06-13
Corporate plan for 06 2024, contract No: 22213557/3	Spot sales/purchases of alkylate as a component for specific refining processes	ORLEN S.A.	2024-06-01	2024-06-30	2024-05-10
Dodatek č. 7 ke smlouvě č. 235/2017	Price Supplement for 2024	ORLEN UnicRE a.s.	2024-01-01	indefinite	2024-06-10
Dodatek č. 10 ke smlouvě č. 707/2015	Price Supplement for 2024	ORLEN UnicRE a.s.	2024-01-01	indefinite	2024-06-25
Dodatek č. 5 ke smlouvě č. 781/2018	Price Supplement for 2024	ORLEN Ochrana Spolka	2024-01-01	indefinite	2024-08-13
Dodatek č. 8 ke smlouvě č. 206/2016	Price Supplement for 2024	ORLEN Ochrana Spolka	2024-01-01	indefinite	2024-08-13
ORLEN SA Rámcová smlouva na prodej ostatních raf. produktů ID301046979	ORLEN SA Framework agreement for the sale of other rafts. products	ORLEN SPOLKA AKCYJNA	2024-01-01	2024-12-31	2024-07-30
Recap 22213633	Spot sales/purchase of reformate as a component for specific refining process	ORLEN S.A.	2024-06-04	2024-06-30	2024-06-04
Dodatek č. 1	The annex covers services in the areas of CAPEX, reporting, financial management, brokerage, strategic projects, data protection, controlling, IT, retail network management, network development, fuel, sales support and retail.	ORLEN HUNGARY KORLÁOLT	2024-01-01	indefinite	2024-07-16
0512 - 2018 rev. 0 dod. 8	The annex covers services in the areas of financial accounting, reporting, financial management, tax, mediation, data protection, security and control, facility management and IT.	HC VERVA Litvinov, a.s.	2024-01-01	indefinite	2024-07-16
Offer SM/D/2024/192	Spot sales/purchases of A2 (Light Petroleum Distillate) as a component for specific refining processes	Orlen Poludnie S.A.	2024-06-04	2024-06-30	2024-06-04
300832387/2024	Provision of ongoing operational maintenance services	ORLEN Service Česká	2024-06-12	2029-06-12	2024-06-12
Contract 22213557/1	Spot sales/purchases of alkylate as a fraction for processing in refining processes	ORLEN S.A.	2024-05-10	2024-05-31	2024-05-10
300553604	Sales Confirmation 06/2024 - Purchase of Diesel B 0, according to DIN EN 590 specifications	ORLEN Deutschland GmbH	2024-06-01	2024-06-30	2024-07-15
0043/2023/EN_D2	Change of payment for the recharging of heat energy supply for space heating and change of contractual payment for power electricity for powering electrical appliances due to the new lease of non-residential premises in building No. 1504 from 1 April 2024.	ORLEN Service Česká republika	2024-04-01	indefinite	not stated

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
25PT0A22401	25PT0A22401_Modification of compressor K-5005_EPC (CZ-URP-IPE-2023-004238) Procurement of parts for modification from ATLAS COPCO and subsequent modification of the compressor.	ORLEN Service Česká	2024-05-23	2025-06-30	2024-06-18
300136269/2024	Lease agreement - Lease of building no. p. 1035 in the cadastral area of Komín, municipality of Brno, including land.	ORLEN Projekt Česká republika s.r.o	2024-05-02	indefinite	2024-09-04
Contract 22213557/1	Spot sales/purchases of alkylate as a blending component for automotive gasoline	ORLEN S.A.	2024-05-31	indefinite	2024-05-01
22213651	SALE CONTRACT NO. 22213651 - PROPYLENE CN 2901 22 00, May 2024	ORLEN S.A.	2024-05-01	2024-05-31	2024-05-01
22213648	SALE CONTRACT NO. 22213648 - Propylene May 2024	ORLEN S.A.	2024-05-01	2024-05-31	2024-05-01
Dodatek č. 1 ke smlouvě č. 0039/2023/ÚVHO	Changes in domestic water consumption from 1.4.2024	ORLEN Service Česká republika	2024-04-01	not stated	2024-04-25
Dodatek č. 9 ke smlouvě č. 929/2020	Changes in domestic water consumption from 1.4.2024	ORLEN Service Česká republika	2024-04-01	not stated	2024-04-25
299573332	ANNEX No. 5 to the Contract for maintenance of telecommunication and low-current systems of ORLEN UNIPETROL RPA, s.r.o.	ORLEN Ochrana Sp. z o. o.,	2024-10-22	indefinite	2024-10-22
48002206	Purchase of Virgin Naphtha from Gdańsk Refinery to LTV in sellers RTC's in May 2024	ORLEN S.A.	2024-05-01	2024-05-31	2024-05-01
299516401	Sales Confirmation 05/2024 - Purchase of Diesel B 0, according to DIN EN 590 specifications	ORLEN Deutschland GmbH	2024-05-01	2024-05-31	2024-05-09
299515452	Potvrzení o prodeji 04/2024 - Nákup motorové nafty B 0 podle specifikace DIN EN 590	ORLEN Deutschland GmbH	2024-04-01	2024-04-30	2024-05-09
299513521	Sales Confirmation 01/2024 - Purchase of Diesel B 0, according to DIN EN 590 specifications	ORLEN Deutschland GmbH	2024-01-01	2024-01-31	2024-05-09
299512221	Annex 3 to the frame contract 2024 - changes in prices	ORLEN Unipetrol Hungary Kft.	2024-04-16	2024-12-31	2024-05-09
299510931	Amendment 2 to the frame contracts 2024 - changes in prices	ORLEN Unipetrol Hungary Kft.	2024-02-01	2024-12-31	2024-05-09
299414688	Annex to the Main Contract - ANNEX 1 TO SALES CONTRACT No 292514485 - 2024 EBV fee added	ORLEN DEUTSCHLAND GmbH	2024-04-26	not stated	2024-07-22
Recap for 04 2024	Sale/purchase of reformate between PKN and ORLEN Unipetrol as a component for refining processes	ORLEN S.A.	2024-04-23	2024-04-30	2024-04-23
	Sulphur sale	ORLEN DEUTSCHLAND GmbH	2024-12-31	2024-12-31	2024-01-01
1127 - 2021 D1	Annex 1 to Contract 1127 - 2021 - Service Contract for maintenance, repair, servicing and fault reporting of ACS ACCARD technical security elements, camera and restraint systems and EZS elements	ORLEN Ochrana Sp. z o. o.,	2024-04-01	indefinite	2024-05-13
	insurance policy no. xxxx - insurance of claims	Atradius Credit Insurance N.V.	2024-04-01	2024-04-30	not stated
299259932	The subject of this agreement is the donor's obligation to provide the donee with a gift in kind in the form of 22 OptiPlex 3050 computers and 22 Dell LCD 22" P2217H monitors in the total value of CZK 122,941.28 including VAT.	Nadace ORLEN Unipetrol	2024-04-24	2024-12-31	not stated
0018/2024/EN	Contract for combined electricity supply services to POM 1347 and 1348	ORLEN Service Česká republika	2024-04-04	2024-05-08	2024-06-27
0017/2024/EN	Connecting the customer to the LDS	ORLEN Service Česká republika	2024-04-04	2024-05-08	2024-06-27
1081 - 2020 rev. 0 dod. 5	The annex covers services in the areas of facility management, human resources, data protection, IT, grant support services, financial accounting, strategic projects, decarbonisation, process safety and planning, taxation, mediation, reporting, research and development, controlling and financial management.	ORLEN UNICRE a.s.	2024-01-01	indefinite	2024-06-25
žádné	capital increase by surcharge	ORLEN Projekt Česká republika s.r.o	2024-04-23	indefinite	2024-04-23
Dodatek č. 9 ke smlouvě č. 224/2016	Changes in the determination of the consumption of drinking water and fresh water from 1.4.2024	ORLEN Unipetrol Doprava s.r.o.	2024-04-01	indefinite	2024-05-23
0044/2023/EN_D1	Cooperation of ORLEN ENERGIA Sp. z o.o. and ORLEN S.A. with ORLEN Unipetrol RPA in the following: market analysis, optimisation of the electricity supply portfolio for GAHE members, recommendation and conclusion of transactions on the electricity market in order to balance the total consumption of ORLEN Unipetrol RPA and GAHE members. This Amendment No. 1 adjusts the price for services for 2024.	ORLEN S.A.	2024-01-01	indefinite	2024-07-04
298784576	Annex No. 1 to the Contract for the PROVISION OF SECURITY SERVICES OF PROTECTED TRANSPORTATION AND PROCESSING OF FUEL at/from ORLEN filling stations - enabling the implementation of services in the form of subcontracting	ORLEN Ochrana Sp. z o. o.,	2024-04-18	2027-04-03	2024-04-18
0100/2022/EN_D4	Change of payment for energy services	ORLEN Unipetrol Doprava s.r.o.	2024-04-01	indefinite	2024-06-06
dodatek č. 10	Lease of railway wagons from ORLEN Unipetrol Doprava s.r.o. for the year 2024	ORLEN Unipetrol Doprava s.r.o.	2024-12-31	indefinite	2024-01-01
0486 - 2020 rev. 0 dod. 6	The annex covers process safety and planning services, reporting services, EU funds assistance services, financial management services, financial accounting services, human resources services, tax services, information technology services, mediation, and facility management services.	ORLEN Service Česká republika	2024-01-01	indefinite	2024-06-10
0129/2022/EN_D6	Price Annex for 2024	ORLEN Service Česká republika	2024-04-01	indefinite	2024-06-18
Contract 22213557	Sale/purchase of alkylate as a blending component for automotive gasoline	ORLEN S.A.	2024-04-03	2024-04-30	2024-04-03
Contract SM/D/2024/127	Sale/Purchase of A2 (Crude Kerosene) as a component for specific refining processes	Orlen Poludnie S.A.	2024-04-03	2024-04-30	2024-04-03
Contract SM/D/2024/127	Sale/purchase of A2 (crude kerosene) as a component for specific refining processes	Orlen Poludnie S.A.	2024-04-08	2024-04-30	2024-04-03
298507333	SALE CONTRACT NO. 22213565	ORLEN S.A.	2024-04-01	2024-05-31	2024-04-01
48002196	Purchase of Virgin Naphtha from Gdańsk Refinery to LTV in sellers RTC's in February 2024	ORLEN S.A.	2024-02-01	2024-02-29	2024-02-01
252825406/2023	Annex No. 1 to the Lease Agreement - extension of the lease by st.no. 2121	ORLEN Unipetrol Doprava s.r.o.	2024-04-01	indefinite	2024-04-25
4400000574	Letter of Intent - TA2024 - Strojní a stavební práce PSP-ŠJ	ORLEN Service Česká	2024-04-02	2024-04-16	2024-04-02
2024-017-UDEKA	LETTER OF INTENT	ORLEN UNICRE a.s.	2024-03-25	indefinite	2024-03-25
297889179	PROVISION OF SECURITY SERVICES OF PROTECTED TRANSPORTATION AND REFRIGERATION SERVICES at/from ORLEN filling stations	ORLEN Ochrana Sp. z o. o.,	2024-04-04	2027-04-03	2024-04-04
297663136	Framework contract for natural gas trading	PGNiG Supply & Trading GmbH	2024-04-05	indefinite	2024-04-22
1038 - 2020 rev. 0 dod. 4	The annex covers human resources services, financial accounting services, reporting services, financial management services and tax services.	ORLEN SPÓŁKA AKCYJNA	2024-01-01	indefinite	2024-04-15
297626857	Frame contract 2024	ORLEN SPÓŁKA AKCYJNA	2024-01-01	2024-12-31	2024-07-15

Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
0004/2022/EN_D3	Electricity supply.	PARAMO, a.s.	2024-01-01	indefinite	
0003/2022/EN_D2	Electricity supply.	SPOLANA s.r.o.	2024-01-01	indefinite	2024-05-03
0561-2020/A6	Annex 6 - Daily maintenance of Orlen Serwis SA	ORLEN SERWIS SPOLKA AKCYJNA,	2024-02-01	2025-04-01	2024-06-06
297336910	Sales Confirmation 03/2024 - Purchase of Diesel B 0, according to DIN EN 590 specifications	ORLEN Deutschland GmbH	2024-03-01	2024-03-31	2024-05-09
dodatek č. 8	The annex covers services in the areas of reporting, financial management, IT, procurement, internal audit, data protection and strategic projects.	ORLEN Unipetrol Hungary Kft.	2024-01-01	indefinite	2024-06-05
0121-2012 D10	Annex No. 10 to the contract for the provision of services - check-in desk and reception LTV + KPY Contract No. in Sharepoint 0121-2012	ORLEN Ochrona Sp. z o. o.,	2024-01-01	indefinite	2024-03-21
Dodatek č. 8 ke smlouvě č. 213/2016	Price Annex for 2024	PETROTRANS, s.r.o.	2024-01-01	indefinite	2024-03-18
0469-2011 D13	ANNEX NO.13 TO THE CONTRACT ON THE CONDITIONS OF PHYSICAL SECURITY OF PROPERTY AND PERSONS AND THE CONDITIONS FOR THE PERFORMANCE OF OTHER SERVICES	ORLEN Ochrona Sp. z o. o.,	2024-01-01	indefinite	2024-03-26
Oznámení č. 2 ke smlouvě č. 0013/2022/ÚVHO	Price announcement for 2024	PETROTRANS, s.r.o.	2024-01-01	indefinite	2024-03-18
0822-2018 D5	Annex No.5 to the contract for support services - reception, card centre, security, shredding, mail transport - MPP building	ORLEN Ochrona Sp. z o. o.,	2024-01-01	indefinite	2024-03-26
297260316	Advertising Placement Contract	HC VERVA Litvínov, a.s.	2024-04-30	2024-04-30	2023-12-01
	Short-term lease of 51 vehicles from PKN for transport of light product 1.1.2024 - 30.6.2024	ORLEN S.A.	2024-01-01	2024-06-30	not stated
48002199	Purchase of Virgin Naphtha from Gdańsk Refinery to LTV in sellers RTC's.	ORLEN S.A.	2024-03-31	2024-03-31	2024-03-01
22213451	Purchase of Virgin Naphtha from ORLEN SA (PŁOCK) to LTV in sellers RTC's.	ORLEN S.A.	2024-03-31	2024-03-31	2024-03-01
	Sale contract - deliveries of gasoline and diesel. This Sale contract No. 296234343 – 2024 fully replaces the Sale contract No. 157566699 – 2022-2024 concluded between the parties on 15.11. 2022.	ORLEN Austria GmbH	2024-01-01	2024-12-31	2024-04-22
296282929	Spot purchase of A2/A3 middle distillate as a component for specific refinery processes	Orlen Poludnie S.A.	2024-02-29	2024-03-31	2024-02-29
296233718	The annex covers financial accounting, financial management, tax, human resources, brokerage, facility management and IT services.	Orlen Asfalt Česká	2024-01-01	indefinite	2024-05-23
0079 - 2016 rev. 0 dod. 9					
Dodatek č. 1	The annex covers services in the areas of process security and planning, reporting, financial management, mediation, strategic projects, data protection, security and control, assistance with EU funds, facility management and IT.	REMAQ, s.r.o.	2024-01-01	indefinite	2024-05-20
0082 - 2016 rev. 0 dod. 11	The annex covers services in the areas of financial accounting, reporting, financial management, tax, logistics, PR, human resources, brokerage, research and development, strategic projects, data protection, security and control, assistance with EU funds, facility management, IT, natural gas and the decarbonisation process.	SPOLANA s.r.o.	2024-01-01	indefinite	2024-07-01
0016 - 2016 rev. 0 dod. 9	The annex covers environmental, process safety and planning, CAPEX, financial accounting, reporting, financial management, tax, human resources, brokerage, data protection, security and control, controlling, facility management and IT services.	ORLEN Unipetrol a.s.	2024-01-01	indefinite	2024-04-04
1219 - 2016 rev. 0 dod. 11	The annex covers financial accounting, reporting, financial management, tax, data protection, facility management and IT services.	Butadien Kralupy a.s.	2024-01-01	indefinite	2024-07-16
0081 - 2016 rev. 0 dod. 11	The addendum covers services in the areas of environment, process safety and planning, reporting, tax, mediation, data protection, assistance with EU funds, facility management, IT and the decarbonisation process.	PETROTRANS, s.r.o.	2024-01-01	indefinite	2024-04-29
0080 - 2016 rev. 0 dod. 10	The annex covers services in financial accounting, CAPEX, reporting, financial management, tax, logistics, human resources, brokerage, strategic projects, data protection, security and control, assistance with EU funds, facilities management, IT, natural gas and decarbonisation.	PARAMO, a.s.	2024-01-01	indefinite	2024-05-10
296070678	PURCHASE AGREEMENT 2024 - 2025 - supply of NM without BIO	PARAMO, a.s.	2024-02-01	2025-12-31	not stated
Oznámení č. 1 ke smlouvě č. 0039/2023/ÚVHO	Price announcement for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-03-04
086 - 2016 rev. 0 dod. 11	The annex covers services in the areas of process safety and planning, environment, human resources, mediation, PR, security and control, CAPEX, R&D, financial management, tax, IT, financial accounting, reporting, facility management, data protection, decarbonisation and grant support services.	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-09-06
295798407	Construction and installation insurance	SPOLANA s.r.o.	2024-01-01	2024-12-31	2024-04-15
SM/D/2024/42	Spot sales/purchases NEV Fractions as components for specific refinery processes	Orlen Poludnie S.A.	2024-01-30	2024-02-29	2024-01-30
295781471	Spot purchase of A2/A3 middle distillate as a component for specific refinery processes	Orlen Poludnie S.A.	2024-01-30	2024-02-29	2024-01-30
Dodatek č. 9 ke smlouvě č. 458/2020	Price Supplement for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-03-04
Dodatek č. 8 ke smlouvě č. 929/2020	Price Supplement for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-03-04
0856 - 2018 rev. 0 dod. 7	Annex covers HR, tax and internal audit services	ORLEN Unipetrol Deutschland GmbH	2024-01-01	indefinite	2024-04-22
ORLEN SA prodej ZOVS leden - duben 2023 ID 295581590	ORLEN SA sale of ZOVS January - April 2023	ORLEN SPOLKA AKCYJNA	2024-02-01	2024-02-29	2024-02-01
	Adjustment of contact information (e-mail for billing), increase in unit prices for services provided	Yordas GmbH	2024-01-01	not stated	not stated
295549159	HC VERVA Litvínov, a.s. - Framework Purchase Agreement 2024	HC VERVA Litvínov, a.s.	2024-01-01	2025-12-31	2024-03-04
48002193	Purchase of Virgin Naphtha from Gdańsk Refinery to LTV in sellers RTC's.	ORLEN S.A.	2024-01-31	2024-01-31	2024-01-01
48002203	Purchase of Virgin Naphtha in April from Gdańsk Refinery to LTV in sellers RTC's	ORLEN S.A.	2024-04-30	2024-04-30	2024-04-01
297305317	Company Agreement for the purpose of meeting the GHG reduction reporting obligations and mandatory blending of advanced biofuels in accordance with the Air Pollution Control Act, Amendment No. 5 - Affidavit and Spreadsheet for 2023 and extension of the contract to 2027	PARAMO, a.s.	2024-04-04	2027-03-08	2024-04-04
Dodatek č. 7 ke smlouvě č. 345/2017	Price Annex for the year 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-03-29
Dodatek č. 7 ke smlouvě č. 346/2017	Price Annex for the year 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-03-29
Dodatek č. 8 ke smlouvě č. 224/2016	Price Annex for the year 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-03-29
Dodatek č. 5 ke smlouvě č. 743/2018	Price Annex for the year 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-03-29

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0307 - 2017 rev. 0 dod. 6	The annex covers financial management, PR and GDPR services	Nadace ORLEN Unipetrol	2024-01-01	indefinite	2024-04-11
0463 - 2017 rev. 0 dod. 11	The addendum covers purchasing services	ORLEN Ochrana Spolka	2024-01-01	indefinite	2024-03-25
294794624	AMENDMENT NO. 1 TO SERVICE AGREEMENT No. 260983750	ORLEN OIL SPÓŁKA Z OGRANICZONA	2024-01-01	2024-12-31	2024-03-04
2024-025-UDEKA	CONFIDENTIALITY AGREEMENT	ORLEN UniCRE a.s.	2024-05-24	2026-05-23	2024-05-24
294761496	Annex No. 1 - Contract for the handling and operation of electrical equipment	ORLEN Service Česká republika	2024-03-13	not stated	2024-03-13
294734827	AMENDMENT No. 17 to the AGREEMENT ON SUPPLY AND OFF-TAKE OF C4 FRACTION	Butadien Kralupy a.s.	2024-01-01	2024-12-31	2024-07-23
294705992	Sales Confirmation 02/2024 - Purchase of Diesel B 0, according to DIN EN 590 specifications	ORLEN Deutschland GmbH	2024-02-01	2024-02-29	2024-05-09
294563970	COMMISSION AGREEMENT for year 2024	ORLEN Unipetrol Hungary Kft.	2024-01-01	2024-12-31	2024-04-03
294543244	Annex No 21 to the Treasury Cooperation Agreement	ORLEN S.A.	2024-01-01	indefinite	2024-01-01
2024-010-URTE	ANNEX 3 TO THE FRAMEWORK AGREEMENT FOR THE PROVISION OF LABORATORY SERVICES	ORLEN UniCRE a.s.	2024-01-01	2026-12-31	2024-02-21
294430659	COMMISSION AGREEMENT 2024	ORLEN Unipetrol Slovakia s. r. o.	2024-01-01	2024-12-31	2024-04-02
0020/2023/EN_D1	Price Annex for 2024	PETROTRANS, s.r.o.	2024-01-01	indefinite	2024-04-18
294282823	BONUS CONTRACT RELATED TO OPTIPACK GMBH	ORLEN Unipetrol Deutschland GmbH	2024-01-01	2024-12-31	2024-02-01
ID 294276335	OHS training in Litvínov and Kralupy n. Vltavou - ORLEN Ochrana	ORLEN Ochrana Sp. z o. o.,	2024-01-01	2026-12-31	2024-03-05
294248460	The change in prices.	ORLEN Unipetrol Hungary Kft.	2024-02-01	2024-12-31	2024-03-11
0151/2022/EN_D2	Price Annex for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-01-22
0043/2023/EN_D1	Price Annex for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-01-22
0183/2022/EN_D2	Price Annex for 2024	ORLEN UniCRE a.s.	2024-01-01	indefinite	2024-02-16
0159/2022/EN_D2	Price Annex for 2024	ORLEN UniCRE a.s.	2024-01-01	indefinite	2024-02-16
0175/2022/EN_D3	Price Annex for 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-01-24
0152/2022/EN_D2	Price Annex for 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-01-24
0153/2022/EN_D2	Price Annex for 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-01-24
0187/2022/EN_D2	Price Annex for 2024	ORLEN Ochrana Spolka	2024-01-01	not stated	2023-01-23
0100/2022/EN_D3	Price Annex for 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-01-24
0099/2022/EN_D2	Price Annex for 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-01-24
0098/2022/EN_D2	Price Annex for 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-01-24
0097/2022/EN_D2	Price Annex for 2024	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	indefinite	2024-01-24
0096/2022/EN_D2	Price Annex for 2024	ORLEN Unipetrol a.s.	2024-01-01	indefinite	2024-01-24
0228/2022/EN_D2	Price Annex for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-01-22
0130/2022/EN_D2	Price Annex for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-01-22
ORLEN Paliwa prodej LPG duben-září 2024 ID293968026	ORLEN Paliwa LPG sales April-September 2024	ORLEN Paliwa Sp. z o.o.	2024-04-01	2024-05-31	2024-02-15
0158/2022/EN_D2	Price Annex for 2024	ORLEN UniCRE a.s.	2024-01-01	indefinite	2024-02-16
0084 - 2016 rev. 0 dod. 10	The annex covers process security and planning services, reporting services, tax services, information technology, mediation, data protection and facility management services.	ORLEN Unipetrol Slovakia s. r. o.	2024-01-01	indefinite	2024-06-18
2024-008-UDEKA	Green Hydrogen and Hydrogen Mobility 2024	ORLEN UniCRE a.s.	2024-01-01	2024-12-31	2024-02-06
2024-007-UDEKA	Sustainable Fuels and Chemicals 2024	ORLEN UniCRE a.s.	2024-01-01	2024-12-31	2024-02-06
2024-006-UDEKA	Plasma Technology 2024	ORLEN UniCRE a.s.	2024-01-01	2024-12-31	2024-02-06
2024-005-UDEKA	Chemical recycling 2024	ORLEN UniCRE a.s.	2024-01-01	indefinite	2024-02-06
0031/2022/EN_D2	Price Annex for 2024	ORLEN UniCRE a.s.	2024-01-01	indefinite	2024-02-16
0336-2015 dodatek č. 9	Implementation of the current transfer pricing methodology between the Service Provider and the Company.	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	2024-12-31	2024-01-01
293692388	Agreement on adjustment of contractual relations - transfer of the permit account of Parama Kolin to Unipetrol RPA.	OTE, a.s.	2024-02-29	indefinite	2024-02-29
293633652	NDA contract for testing of catalysts from GRACE supplier in UNICRE laboratory. This is for testing of FCC catalyst samples for the Kralupy Refinery for DG.	Grace GmbH	2024-01-01	2024-12-31	2024-02-01
293375137	The subject of the agreement is the provision of a donation of CZK 11 900 000. Annex No. 1 to the lease agreement - extension of validity (lease of the area on the construction of the fence of the premises)	Nadace ORLEN Unipetrol	2024-01-05	2024-12-31	not stated
228873173/2023		ORLEN Service Česká republika	2024-01-01	2024-12-31	2024-01-15
2024-004-URTE	Progressive Areas 2024	ORLEN UniCRE a.s.	2024-01-01	2024-12-31	2024-01-29
2024-003-URTE	Additive management 2024	ORLEN UniCRE a.s.	2024-01-01	2024-12-31	2024-01-29
2024-002-URTE	Alternative oil for processing in OUP 2024	ORLEN UniCRE a.s.	2024-01-01	2024-12-31	2024-01-29
2024-001-URTE	Catalyst testing and support for Catalyst Management 2024	ORLEN UniCRE a.s.	2024-01-01	2024-12-31	2024-01-29
0804-2014 Dodatek č. 5	implementation of the current transfer pricing methodology between the Service Provider and the Company.	ORLEN Unipetrol Doprava s.r.o.	2024-01-01	2024-12-31	2024-01-01
292514485	Sales Contract 2024 - fossil fuels	ORLEN DEUTSCHLAND GmbH	2024-01-01	2024-12-31	2024-08-02

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292290659	Frame contract covering 2024 export from OUNI to OUNI HU	ORLEN Unipetrol Hungary Kft.	2024-01-01	2024-12-31	2024-03-11
291781741	FRAME CONTRACT 2024	ORLEN Unipetrol Slovakia s. r. o.	2024-01-01	2024-12-31	2024-03-07
	Project "Mzdový benchmarking"	ORLEN S.A.	2024-01-01	indefinite	2023-12-08
0044/2023/EN	Cooperation of ORLEN ENERGIA Sp. z o.o. and ORLEN S.A. with ORLEN Unipetrol RPA in the following: market analysis, optimisation of the electricity supply portfolio for GAHE members, recommendation and conclusion of transactions on the electricity market in order to balance the total consumption of ORLEN Unipetrol RPA and GAHE members.	ORLEN S.A.	2024-01-11	indefinite	2024-01-11
287157089	Joining the Orlen Skylight Accelerator Program	ORLEN S.A.	2024-03-04	other	2024-03-04
278018472	Purchase of Virgin Nafta for whole 2024 year. Contract Extension.	Orlen Południe S.A.	2024-01-01	2024-12-31	2023-12-19
1017-2008 rev. 0 dod. 0	Agreement on termination and establishment of easement	ORLEN Unipetrol a.s.	2008-05-12	indefinite	2008-08-26
0841 - 2018 rev. 0 dod. 0	Framework agreement on the provision of certain information and access to information systems	ORLEN Unipetrol a.s.	2018-01-01	other	2018-12-03
304434805	Contract for the payment of a proportional part of the insurance premium for liability insurance - 1st layer	ORLEN Unipetrol a.s.	2024-05-01	2025-04-30	2024-09-26