



**ORLEN**  
UNIPETROL

# Annual Report for 2025

ORLEN Unipetrol RPA s.r.o.



# Contents

<b>1</b>	<b>IDENTIFICATION DATA AND OVERVIEW OF COMPANY ACTIVITIES.....</b>	<b>3</b>
1.1	EXECUTIVES.....	5
1.2	MANAGEMENT.....	5
<b>2</b>	<b>FINANCIAL RESULTS .....</b>	<b>5</b>
<b>3</b>	<b>RISK MANAGEMENT.....</b>	<b>6</b>
<b>4</b>	<b>INFORMATION ON ANTICIPATED DEVELOPMENTS.....</b>	<b>7</b>
<b>5</b>	<b>EVENTS AFTER THE BALANCE SHEET DATE.....</b>	<b>7</b>
<b>6</b>	<b>OTHER INFORMATION .....</b>	<b>8</b>
6.1	RESEARCH AND DEVELOPMENT .....	8
6.2	ENVIRONMENTAL ACTIVITIES.....	8
6.3	SUBSIDY PROJECTS .....	11
6.4	EMPLOYMENT RELATIONS.....	11
6.5	SUBSIDIARIES AS OF 31 DECEMBER 2025 .....	14
<b>7</b>	<b>FINANCIAL STATEMENTS.....</b>	<b>15</b>
<b>8</b>	<b>REPORT ON RELATIONS BETWEEN THE RELATED PARTIES.....</b>	<b>15</b>

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.



**ORLEN**  
UNIPETROL

## 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 companies' 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 that produces and processes raw materials for the refining, petrochemical, and agrochemical industries, as 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).



**ORLEN**  
UNIPETROL

### **Changes made in the object of business activities to 31 December 2025**

A new object of the Company's business was added by means of a notarial deed, NZ 858/2025, dated 11 November 2025

- Processing of fermented alcohol and sale of fermented alcohol, potable alcohol, and spirits,
- Surveying services,
- Processing of synthetic alcohol,
- Electronic communications services,
- Production of thermal energy,
- Distribution of thermal energy,
- Electricity generation,
- Electricity distribution,
- Electricity trading,
- Manufacture, installation, and repair of electrical machinery and equipment, electronic and telecommunications equipment,
- Manufacture and processing of fuels and lubricants and distribution of motor fuels,
- Road passenger transport operated by vehicles designed to carry up to 9 persons, including the driver,
- Gas trading,
- Restaurant services.

### **Changes entered in the Commercial Register in 2025**

Under the project of a merger by absorption dated 5 May 2025 between the participating companies, ORLEN UniCRE a.s., whose registered office is at Revoluční 1521/84, Ústí nad Labem-centrum, 400 01 Ústí nad Labem, Reg. No. (IČO): 622 43 136, company type: a joint stock company, as the company being acquired, and ORLEN Unipetrol RPA s.r.o., whose registered office is at Litvínov - Záluží 1, postcode: 43670, Reg. No. (IČO): 275 97 075, company type: a limited liability company, as the acquiring company, ORLEN UniCRE a.s. ceased to exist as a result of a merger by absorption without liquidation, and all its assets and liabilities, including any rights and obligations arising from employment relations, passed to ORLEN Unipetrol RPA s.r.o., which assumed the legal position of the company being acquired as its universal legal successor.



## 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
MIROSŁAW JANUSZ KASTELIK	in office since 2 December 2025

Changes made in the Commercial Register to 31 December 2025:

ZDENĚK JÍRA	expiration of office as of 2 December 2025
MIROSŁAW JANUSZ KASTELIK	date of office: 2 December 2025

### 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

As a result of the deteriorating macroeconomic situation, caused primarily by imports of petrochemical and refining products from countries outside European Union and the ongoing tense geopolitical situation, which is destabilizing the refining and petrochemical sector, the company recognized an impairment loss on its fixed assets in the amount of CZK 41 587 million which significantly affected the financial result of 2025. In 2025 the Company reported a net loss in the amount of CZK 50 249 million (2024: net loss of CZK 11 107 million).



**ORLEN**  
UNIPETROL

### **Statement of financial position**

As at 31 December 2025, the Company had non-current assets of CZK 24 682 million. In 2025, the Company acquired tangible and intangible assets (except CO2 allowances) with a total value of CZK 8 011 million. The majority of investments were made in the petrochemical segment followed by investments in the refining and retail segments.

As at 31 December 2025, the value of current assets amounted to CZK 42 329 million.

The Company's shareholders' equity decreased to CZK 20 210 million as at 31 December 2025.

## **3 RISK MANAGEMENT**

The Company is exposed to financial risks, namely foreign currency risk due to the high proportion of sales and purchases in foreign currencies, commodity risk resulting from a time mismatch between seaborne purchases of crude oil and sales of crude oil products, and EUA price volatility. These risks are mitigated through hedging transactions in line with the Company's hedging strategy.



## 4 INFORMATION ON ANTICIPATED DEVELOPMENTS

ORLEN Unipetrol's strategy is an integral part of the ORLEN Group's long-term transformation strategy, aimed at strengthening business resilience, maximising the value of refining and petrochemical assets, and gradually transitioning to low-emission, circular business models.

ORLEN Unipetrol's strategic approach is based on further integrating and optimising the value chain, including refineries, petrochemistry, and retail. It emphasises the development of advanced petrochemistry and specialised products with higher added value, fully leveraging the potential of modern production units, diversifying the product portfolio, and flexibly responding to changing market and regulatory conditions in Europe.

The energy transition of the Company's production assets is a significant part of the strategy. It comprises increasing the energy efficiency, reducing the emissions intensity of refining and petrochemical processes, and gradually integrating low- and zero-emission energy sources. In this context, ORLEN Unipetrol actively contributes to developing hydrogen management and implementing solutions supporting decarbonisation in industry.

The Company also systematically develops its competencies and products in the circular economy, mainly through mechanical and chemical recycling. Circular solutions are an integral part of ORLEN Unipetrol's long-term strategy and respond to tightening regulatory requirements and growing expectations from customers and business partners.

The strategy in the retail segment expects the Company to maintain and further strengthen its leading position in the fuel market in the Czech Republic and to expand and consolidate its activities in Central Europe, predominantly in Slovakia and Hungary. The retail network is also gradually transforming towards multi-energy customer centres, including alternative fuels, electromobility, and the development of the non-fuel segment (convenience sales). Developing competencies in technologies, engineering, research and development supporting process and product innovations across the ORLEN Unipetrol Group are the key prerequisites for the strategy's successful implementation. All strategic initiatives are implemented while maintaining financial discipline and focusing on long-term profitability and business resilience amid macroeconomic volatility, regulatory pressures, and the ongoing transformation of the European refining and petrochemical market.



## 5 EVENTS AFTER THE BALANCE SHEET DATE

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 Annual report as at 31 December 2025.

## 6 OTHER INFORMATION

### 6.1 RESEARCH AND DEVELOPMENT

In 2025, ORLEN Unipetrol's development activities focused on the key pillars of the Group's strategy (TOP 8 in R&D), aimed to achieve operational excellence.

Research activities **in the refining segment** focused primarily on the transition to non-Russian oil blends at the Litvínov Refinery and on optimising the FCC unit at the Kralupy Refinery. Detailed laboratory analyses of available oil types, assessments of oil blend processability and subsequent operational tests at the CDU NRL unit, which took place at the end of September, enabled us to evaluate the directions in the next development to prepare technologies at the Litvínov Refinery for processing a broader oil portfolio and improving energy efficiency. We also implemented and evaluated the VBU operational test under low conversion with the aim of maximising the VFGR admixture in the raw material for asphalt production at the OxAs unit. A long-term test conducted at the FCC unit at the Kralupy Refinery at the beginning of the year led to the selection of an optimal catalytic system that ensures the most economical operation of the crucial conversion unit. Also, we performed tests in flow reactors at 25% operational extent to simulate processes at FCC, NHCU, GOHT, KHT, and OxAs units, verify our assumptions, and gather data for subsequent development activities.

**Activities in the PCH production segment** primarily focused on resolving processing issues with soot water from POX following the termination of operations at T-700 and NPS. During operational tests, the impact of the operational modes of POX and CHC production technologies on soot water quality and quantity was assessed, also in relation to the processing of new oil types. We prepared a conceptual design for soot-water treatment from POX, with short- and long-term solutions, which also serves as a basis and forms an integral part of the verified transformation of the LTV production site. The conceptual design includes an assessment of specific technological steps – filtration, detoxification, filter cake recycling into CHZC, and others.



**Another critical R&D activity** focused on increasing the production of higher-value products and reducing CO<sub>2</sub> emissions. In this respect, we conducted systematic research on dicyclopentadiene chemistry, primarily regarding the potential and options for launching DCPD 99+ production, isolating the C<sub>9</sub> non-hydrogenated fraction, methyl-DCPD, or producing so-called resin formers used to produce epoxides commercially designated as UPR and HCR at the Litvínov production site. We also assessed the potential of our own SAF production (“sustainable aviation fuel”) as well as the option of launching our own SAF production through co-processing, which is expected to help meet the ReFuel EU requirements over a mid-term horizon.

**Last but not least, research activities focused on options for meeting the legislative goals related to sustainability and decarbonisation**, primarily regarding plastic waste treatment through thermal depolymerisation (the so-called chemical recycling) or, if possible, dissolvent recycling. Research also examined the potential of fast-growing woody plants as non-fossil feedstocks for producing sustainable biofuels or bioplastics. One of the highlights of R&D activities was the development of analytical methods for new raw materials and products, with a focus on various types of contaminants. The upgrading of these new materials aims to modify individual streams for processing using existing technologies to achieve maximum yields.

**In the plastics segment**, the development in 2025 focused on the ongoing adaptation of PP Mosten, HDPE Liten, recycled plastics, masterbatch, and electrically conductive plastics portfolios to the changing market conditions and legislative requirements. For PP Mosten and HDPE Liten, a part of the portfolio intended for the food packaging industry was modified to meet the upcoming EU requirements for food packaging safety. This part of the portfolio represents nearly 50% of plastics sales. We implemented new polymerisation catalysers, adapted additive systems, and marketed new types. All of this enabled us to retain existing customers and acquire new ones despite the highly unfavourable situation and low margins.

A large part of the development focused on expanding the portfolio of pipe materials, leveraging the PE3 unit’s advantages to produce premium pressure classes PE100 and PE100+. New types were developed and tested for higher application temperatures (PE-RT); we began developing super low-sag (SLS) materials with high diameters and launched work to meet the requirements for drinking water pipes under the DWD standard. We simultaneously continued developing a stabilisation system for use in chlorinated water.



As part of expanding the speciality portfolio, we developed a two-component HDPE+PP system for nettings used in agriculture with long life. We conducted an operational experiment to produce a material suitable for isolating heavy-current cables and reinforced the portfolio of large-scale packaging. We also continued developing materials for large transport containers for technical use and the food industry that meet UN certification requirements.

In PP, the portfolio was fully transferred to catalysers that meet the current and expected EU legislation. Based on the market demand, we developed new types suitable for technical and construction boards, pressure pipes, industrial applications, the automotive sector, and heat-insulating materials. High-fluid types intended to produce thin-wall packaging were re-included in the offer.

In the additive concentrate segment, we further developed the Chezacarb compound for automotive foam materials based on carbon black and launched a new product range for AGRO applications and non-flammable construction use. PP compounds with mineral additives for the automotive sector reached the application-testing stage with customers. We also developed compounds containing recyclates suitable for painted bumpers and compounds for 12 V pressure car batteries. In parallel, we continue the project to implement the production of these compounds at REMAQ.

**General development plan for 2026 reflecting the main market change – very low margins caused by the competition pressure**

- Further expanding the portfolio of specialities with higher added value and a narrow application area.
- Focusing the development on mid-sized customers to reach more stable volumes and higher margins, i.e., intensifying the cooperation with key customers on the development of application-specific solutions.
- Reinforcing activities in industrial segments with a long-term growth potential, primarily with regard to energy transmission and distribution and partially in the automotive segment, mainly in electromobility.
- Developing materials solutions combining primary polymers with recyclates while maintaining the technical and application requirements of our customers.
- Focusing the development on products meeting the future EU legislative and sustainability requirements.



## 6.2 ENVIRONMENTAL ACTIVITIES

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

The Responsible Care Programme is a voluntary global initiative of the chemical industry focused on supporting sustainable development by targeting improvements in plant safety, product transport, and 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 recognised by the UN Environment Programme 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 Charter of Global Responsible Care Programmes’ conditions since 2008.

In 2025, 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. after a successful public defence. 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 is a key partner in implementing the Company’s strategic projects co-financed by EU funds. The department 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 seeking subsidy opportunities, preparing subsidy applications, including expert feasibility studies, and coordinating project teams across the Company.

This systematic work resulted in the disbursement of subsidy funds in the amount of CZK 42,363,037 to the Company’s account for successfully implemented projects that introduce digital technologies and decarbonise and green production. The specific projects are as follows:

- The project of "Flue Gas Heat Recovery at Kralupy Refinery", which was supported with CZK 9,444,638 in 2025 (total support: CZK 87,042,191) from the EU’s Modernisation Fund as part



of the ENER G ETS programme. This project involves using waste flue gas heat from the Kralupy Refinery to produce supply water for the FCC unit (fluid catalytic cracking). This project helps significantly reduce CO<sub>2</sub> emissions and results in energy savings in the production process.

- The project entitled “Implementing APC – an Advanced System for Managing and Modernising the Production Management Control Centre“ received a total subsidy of CZK 14,303,546 from the National Recovery Plan of the Czech Ministry of Industry and Trade, which was allocated to upgrade control centres at PP, PE2 and PE3 units and purchase and implement advanced APC software (Advanced Process Control), including the HW infrastructure, for advanced functions and calculations of production process performance parameters at the PE 2 unit.
- The project of “Renovating the Drinking Water Network at the Petrochemistry Site” received a subsidy of CZK 18,614,853 from the National Recovery Plan of the Czech Ministry of Industry and Trade, which contributes to reducing water consumption by approximately 3.9% (5,500 m<sup>3</sup>/year).

## **6.4 EMPLOYMENT RELATIONS**

The Company (including branch offices) had 3,188 employees as of 31 December 2025. At the end of 2025, the average age of employees was 45 years, and the average monthly wage was CZK 84,683. The Company continued the generation exchange process, the related succession process, and individual employee development.

In 2025, the Company continued to develop its learning and training activities and strengthened employees’ competencies in areas crucial to the modern energy industry. We focused especially on supporting digitalisation, effective managerial communication, and developing collaboration across teams. The practical use of AI tools has become a significant part of training activities, enabling our employees to streamline their work and everyday tasks and gain faster access to information.

The Company continued to provide its employees with a broad portfolio of learning opportunities, including in-person courses and specialised workshops, online training and e-learning, and hybrid training. Employees participated in mandatory courses, language lessons, thematic workshops, as well as one-day and several-day seminars focused on developing specialised and soft skills. In the recruitment and brand development process, the Company continued to reinforce its position as a stable and attractive employer.



**ORLEN**  
UNIPETROL

It remains one of the most attractive employers among students and young professionals, which is supported by active cooperation with secondary schools and universities, participation in job fairs, and regular presentations of career opportunities. Thanks to the systematic communication of values, corporate culture, and development programmes, we identify promising talent and strengthen our teams with qualified professionals.

Activities in employee care included support for their physical health, well-being, and work-life balance. The Company actively supported their participation in various sports activities and events, which contribute to strengthening the team spirit, supporting a healthy lifestyle, and building a positive working environment.

In 2025, the Company continued recruiting and retraining new chemical production operators at its Training Centre. A total of 61 new employees were admitted to the Training Centre for internships, and 42 operators successfully completed theoretical and practical training. The theoretical training is provided by over 30 internal lecturers who teach 40 different thematic modules. Practical operator training takes place at the Training and Distillation Unit, the Training Laboratory, the Multiskilling Workshop, the Operator Training Simulator control room, the Steam Condensation Unit, and the training polygon for firefighters. The Training Centre building houses an exposition about the history of Chempark Záluží. The Training Centre continues to provide site tours for secondary school and university students. In 2025, they welcomed 895 participants. The Centre also offers practical professional training, which was attended by 68 secondary school and university students.

The HR Division continued to work on increasing the staff cost efficiency. The base wage of employees increased in 2025. The system for remunerating employees became more transparent, which increased the Company's competitiveness in the labour market. As part of the SmartWay project, the Company optimised the number of non-production employees, thereby increasing the efficiency of allocated funds without affecting the quality of support activities.

In social policy, employees were offered a varied range of benefits that the Company used to meet their individual needs: electronic meal vouchers, an electronic Cafeteria, contributions to a private pension scheme or life insurance, contributions to a child's recreation, sports lessons, and many more. Care for the employees' health is also an essential component of the Company. Employees could use benefits for above-standard healthcare services, a wide range of recreational and relaxation activities, and visits to various sports facilities. Healthcare services for employees have long been provided by physicians from a contracted medical facility.



## 6.5 SUBSIDIARIES AS OF 31 DECEMBER 2025

Name	Reg. No. (IČ):	Address	(%)
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	Kalinčiaková 14083/33A, 831 04 Bratislava, Slovakia	86.96
ORLEN Unipetrol Hungary Kft.	13 09 181774	2040 Budaörs, Puskás Tivadar utca 12, Hungary	100.00
SPOLANA s.r.o.	45147787	Neratovice, ul. Práce 657, postcode: 27711	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

Effective from 1 October 2025, 100% of shares of ORLEN Unipetrol Doprava were transferred to ORLEN Kolej through an acquisition, and ORLEN Unipetrol Doprava thus became part of the logistics services of the ORLEN S.A. Group.

Effective from 1 October 2025, 100% of shares of PETROTRANS were transferred to ORLEN Transport through an acquisition, and PETROTRANS thus became part of the logistics services of the ORLEN S.A. Group.

## 7 INFORMATION ABOUT BRANCHES ABROAD

The Company does not have any branches abroad.



## 8 FINANCIAL STATEMENTS

The audit report forms an integral part of this Report. The audit report contains the financial statements for 2025 in the following extent:

- Statement of profit or loss and other comprehensive income for 2025
- Statement of financial position as of 31 December 2025
- Statement of changes in equity for 2025
- Statement of cash flows for 2025
- Notes to the Financial Statements for 2025

## 9 REPORT ON RELATIONS BETWEEN THE RELATED PARTIES

The Report on Relations between the Related Parties forms an integral part of this Report. The Report on Relations includes lists of contracts entered into with related companies that are valid in 2025. ORLEN, ORLEN Unipetrol RPA s.r.o. and ORLEN Unipetrol a.s. did not execute any contract or perform any other act or measure within their business group, which would cause damage, a special advantage or disadvantage to ORLEN Unipetrol RPA s.r.o. within the meaning of section 82(4) of the Czech Business Corporations Act. Besides the risks normally associated with membership in an international business group, ORLEN Unipetrol RPA s.r.o. does not face any risks arising from the relations with companies within the aforementioned business group.

Signature of the governing body – authorised representative of the Company

Title Executive

Title: Executive

Name: Mariusz Marek Wnuk

Name: Mirosław Janusz Kastelik

Signature.....

Signature.....



**ORLEN**  
UNIPETROL

Schedules:

1. Auditor's Report
2. Financial Statements for 2025
3. Report on Relations for 2025

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



**KPMG Česká republika Audit, s.r.o.**

Pobřežní 1a  
186 00 Prague 8  
Czech Republic  
+420 222 123 111  
www.kpmg.cz

*This document is an English translation of the Czech auditor's report.  
Only the Czech version of the report is legally binding.*

# Independent Auditor's Report

## to the Member of ORLEN Unipetrol RPA s.r.o.

### **Opinion**

We have audited the accompanying separate financial statements of ORLEN Unipetrol RPA s.r.o. ("the Company"), prepared in accordance with IFRS Accounting Standards as adopted by the European Union, which comprise the separate statement of financial position as at 31 December 2025, and the separate statement of profit or loss and other comprehensive income, the separate statement of changes in equity and the separate statement of cash flows for the year then ended, and notes to the separate financial statements, comprising material accounting policies and other explanatory information. Information about the Company is set out in Note 1 to the separate financial statements.

In our opinion, the accompanying separate financial statements give a true and fair view of the unconsolidated financial position of the Company as at 31 December 2025, and of its unconsolidated financial performance and its unconsolidated cash flows for the year then ended in accordance with IFRS Accounting Standards as adopted 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, consisting of International Standards on Auditing (ISAs), which may be supplemented and amended by relevant application guidelines. Our responsibilities under those regulations 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 that are relevant to audits of the financial statements in 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 matter**

The separate financial statements of the Company as at 31 December 2024 were audited by another auditor who expressed an unmodified opinion on those financial statements on 15 April 2025.



### ***Other Information***

In accordance with Section 2(b) of the Act on Auditors, other information is defined as information included in the annual report other than the financial statements and our auditor's report. The statutory body is 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 laws and regulations, in particular, whether the other information complies with laws and regulations in terms of formal requirements and the procedure for preparing the other information in the context of materiality, i.e. whether any non-compliance with those 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 matters that are also presented in the financial statements is, in all material respects, consistent with the financial statements; and
- the other information has been prepared in accordance with applicable laws and regulations.

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. Based on the procedures we have performed on the other information obtained, we have not identified any material misstatement.

### ***Responsibilities of the Statutory Body for the Financial Statements***

The statutory body is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS Accounting Standards as adopted by the European Union, and for such internal control as the statutory body determines 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 statutory body is 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 statutory body either intends to liquidate the Company or to cease operations, or has 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 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 regulations, we exercise professional judgment and maintain professional skepticism 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 statutory body.
- Conclude on the appropriateness of the statutory body's 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 those charged with governance 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.

### **Statutory Auditor Responsible for the Engagement**

Karel Charvát is the statutory auditor responsible for the audit of the financial statements of ORLEN Unipetrol RPA s.r.o. as at 31 December 2025, based on which this independent auditor's report has been prepared.

Prague  
30 April 2026

KPMG Česká republika Audit, s.r.o.  
Registration number 71

Ing. Karel Charvát  
Partner  
Registration number 2032



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

**SEPARATE  
FINANCIAL STATEMENTS**

Translation from the Czech original

**PREPARED IN ACCORDANCE WITH IFRS ACCOUNTING  
STANDARDS AS ADOPTED BY THE EUROPEAN UNION**

**FOR THE YEAR**

**2025**

**INDEX**

**SEPARATE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH IFRS ACCOUNTING STANDARDS AS ADOPTED BY THE EUROPEAN UNION**

<b>STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME .....</b>	<b>4</b>
<b>STATEMENT OF FINANCIAL POSITION .....</b>	<b>5</b>
<b>STATEMENT OF CHANGES IN EQUITY .....</b>	<b>6</b>
<b>STATEMENT OF CASH FLOWS .....</b>	<b>7</b>

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

<b>1 DESCRIPTION OF THE COMPANY .....</b>	<b>8</b>
<b>2 BASIS OF PREPARATION OF FINANCIAL STATEMENTS .....</b>	<b>9</b>
<b>3 FUNCTIONAL AND PRESENTATION CURRENCY OF FINANCIAL STATEMENTS .....</b>	<b>9</b>
<b>4 ACCOUNTING PRINCIPLES .....</b>	<b>9</b>
<b>5 RESTATEMENT OF COMPARATIVE DATA .....</b>	<b>10</b>
<b>6 MERGER WITH ORLEN UNICRE A.S. ....</b>	<b>11</b>
<b>7 IMPACT OF IFRS CHANGES ON SEPARATE FINANCIAL STATEMENTS OF THE COMPANY .....</b>	<b>11</b>
7.1 Binding amendments and interpretations to IFRSs .....	11
7.2 IFRSs, amendments and interpretations to IFRSs endorsed by the European Union, not yet effective .....	11
7.3 New and revised IFRS standards, amendments and interpretations adopted by International Accounting Standards Board, waiting for approval of the European Union .....	12
<b>8 STRUCTURE OF THE GROUP AND ITS CHANGES .....</b>	<b>12</b>
8.1 Group structure .....	12
8.2 Changes in structure of the Group .....	13

**EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS .....**

<b>9 REVENUES .....</b>	<b>14</b>
9.1 Revenues by assortments .....	15
9.2 Revenues by geographical division – disclosed by customer’s premises countries .....	15
9.3 Major customers .....	15
9.4 Revenue from contracts with customers by type of contract .....	16
9.5 Revenue from contracts with customers by date of transfer .....	16
9.6 Revenue from contracts with customers by duration of contracts .....	16
9.7 Revenue from contracts with customers sales channel .....	16
<b>10 COSTS .....</b>	<b>17</b>
10.1 Cost of sales .....	17
10.2 Cost by nature .....	17
10.3 Employee benefits .....	17
10.4 Number of employees, managers and their remuneration .....	17
<b>11 OTHER INCOME AND EXPENSES .....</b>	<b>18</b>
11.1 Other income .....	18
11.2 Other expense .....	18
<b>12 IMPAIRMENT LOSSES ON TRADE RECEIVABLES .....</b>	<b>18</b>
<b>13 FINANCE INCOME AND COSTS .....</b>	<b>19</b>
13.1 Finance income .....	19
13.2 Finance costs .....	19
<b>14 INCOME TAX .....</b>	<b>19</b>
14.1 Reconciliation of effective tax rate .....	20
14.2 Pillar 2 – global minimum taxation .....	20
14.3 Deferred tax .....	20
14.4 Income tax (paid) .....	21
<b>15 PROPERTY, PLANT AND EQUIPMENT .....</b>	<b>21</b>
15.1 Changes in property, plant and equipment .....	22
15.2 Other information on property, plant and equipment .....	23
<b>16 INVESTMENT PROPERTY .....</b>	<b>23</b>
16.1 Fair value of investment property measurement .....	23
16.2 Sensitivity analysis of changes in fair value of investment property classified under Level 3 fair value .....	23
<b>17 INTANGIBLE ASSETS .....</b>	<b>24</b>
17.1 Changes in other intangible asset .....	25
17.2 Other information .....	25
17.3 CO <sub>2</sub> emission allowances .....	26
<b>18 SHARES IN RELATED PARTIES .....</b>	<b>26</b>
<b>19 IMPAIRMENT OF PROPERTY, PLANT, EQUIPMENT, INTANGIBLE ASSETS AND RIGHT OF USE ASSETS .....</b>	<b>27</b>

<b>20 INVENTORIES</b> .....	<b>30</b>
<b>21 TRADE AND OTHER RECEIVABLES</b> .....	<b>31</b>
<b>22 DERIVATIVES AND OTHER ASSETS</b> .....	<b>32</b>
<b>23 CASH</b> .....	<b>32</b>
<b>24 ASSETS CLASSIFIED AS HELD FOR SALE</b> .....	<b>32</b>
<b>25 EQUITY</b> .....	<b>32</b>
25.1 Share capital.....	33
25.2 Hedging reserve.....	33
25.3 Revaluation surplus.....	33
25.4 Other capital contribution.....	33
25.5 Retained earnings.....	33
25.6 Equity management policy.....	33
<b>26 LOANS AND BORROWINGS</b> .....	<b>34</b>
26.1 Loans.....	34
26.2 Borrowings.....	34
<b>27 PROVISIONS</b> .....	<b>34</b>
27.1 Environmental provision.....	35
27.2 Provisions for jubilee bonuses and retirement benefits.....	36
27.3 Provision on CO <sub>2</sub> allowances.....	37
27.4 Other provisions.....	37
<b>28 TRADE AND OTHER LIABILITIES</b> .....	<b>37</b>
<b>29 CONTRACT LIABILITIES</b> .....	<b>38</b>
<b>30 DERIVATIVES AND OTHER LIABILITIES</b> .....	<b>38</b>
<b>31 DEFFERED INCOME</b> .....	<b>38</b>
31.1 Government grants.....	38
<b>32 LEASE</b> .....	<b>39</b>
32.1 The Company as a lessee.....	41
32.2 The Company as a lessor.....	42
<b>33 FINANCIAL INSTRUMENTS</b> .....	<b>43</b>
33.1 Financial instruments by category and class.....	44
33.2 Income, (costs), gains and (loss) in statement of profit or loss and other comprehensive income.....	45
33.3 Fair value measurement.....	46
33.4 Hedge accounting.....	47
33.5 Financial risks managements.....	51
<b>OTHER EXPLANATORY NOTES</b> .....	<b>55</b>
<b>34 INVESTMENT EXPENDITURES INCURRED AND FUTURE COMMITMENTS RESULTING FROM SIGNED INVESTMENT CONTRACTS</b> .....	<b>55</b>
<b>35 GUARANTEES AND SECURITIES</b> .....	<b>55</b>
<b>36 RELATED PARTY TRANSACTIONS</b> .....	<b>55</b>
36.1 Material transactions concluded by the Company with related parties.....	55
36.2 Transactions with key management personnel.....	55
36.3 Transactions with related parties concluded by key management personnel of the Company.....	55
36.4 Transactions and balances of the Company with related parties.....	56
<b>37 REMUNERATION PAID AND DUE OR POTENTIALLY DUE TO THE KEY EXECUTIVE PERSONNEL AND STATUTORY REPRESENTATIVES</b> .....	<b>56</b>
37.1 Key management personnel and statutory bodies' members' compensation.....	56
37.2 Bonus system for key executive personnel of the Company.....	57
<b>38 IMPACT OF MILITARY CONFLICTS ON THE COMPANY'S ECONOMIC PERFORMANCE</b> .....	<b>57</b>
<b>39 EVENTS AFTER THE REPORTING PERIOD</b> .....	<b>57</b>
<b>40 STATEMENT OF STATUTORY REPRESENTATIVES AND APPROVAL OF THE FINANCIAL STATEMENTS</b> .....	<b>57</b>

**SEPARATE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH IFRS ACCOUNTING STANDARDS AS ADOPTED BY THE EUROPEAN UNION**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

	Note	2025	2024 (restated)*
Revenues	9.	136 645	149 542
Cost of sales	10.	(130 743)	(141 720)
<b>Gross profit</b>		<b>5 902</b>	<b>7 822</b>
Selling expenses	10.	(9 367)	(7 964)
Administrative expenses	10.	(1 701)	(1 720)
Other income, including	11.1	4 574	5 764
<i>Reversal of impairment losses on property, plant and equipment, intangible assets and right of use assets</i>	19.	254	2 586
Other expenses, including	11.2	(45 679)	(13 193)
<i>Recognition of impairment losses on of property, plant and equipment, intangible assets and right of use assets</i>	19.	(41 587)	(7 723)
(Impairment loss)/reversal of impairment loss on trade receivables	12.	1 287	(1 286)
<b>Loss from operations</b>		<b>(44 984)</b>	<b>(10 577)</b>
Finance income	13.1	436	691
Finance costs	13.2	(5 827)	(3 137)
<b>Net finance costs</b>		<b>(5 391)</b>	<b>(2 446)</b>
<b>Loss before tax</b>		<b>(50 375)</b>	<b>(13 023)</b>
Income tax	14.	126	1 916
<b>Net loss</b>		<b>(50 249)</b>	<b>(11 107)</b>
<b>Other comprehensive income</b>			
<b>that will not be reclassified to profit or loss</b>			
		<b>16</b>	<b>3</b>
<i>Measurement of investment property at fair value as at the date of reclassification</i>	16.1	(2)	4
<i>Actuarial gains and losses</i>	27.2	8	-
<i>Deferred tax</i>	14.	10	(1)
<b>that will be reclassified into profit or loss</b>			
		<b>10</b>	<b>(562)</b>
<i>Hedging instruments</i>	33.4	(501)	(711)
<i>Deferred tax</i>	33.4	511	149
		<b>26</b>	<b>(559)</b>
<b>Net comprehensive income</b>		<b>(50 223)</b>	<b>(11 666)</b>

\*Information about restatement of comparative data is in note 5.

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 57.

**STATEMENT OF FINANCIAL POSITION**

	Note	31/12/2025	31/12/2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	15.	14 305	50 944
Investment property	16.	359	366
Intangible assets	17.	1 241	1 650
Right of use assets	32.	3 100	3 192
Shares in related parties	18.	5 245	7 451
Derivatives	22.	323	1 218
Other non-current assets	22.	109	95
		<b>24 682</b>	<b>64 916</b>
<b>Current assets</b>			
Inventories	20.	18 767	21 050
Trade and other receivables	21.	12 956	15 109
Derivatives	22.	1 511	1 200
Other financial assets	22.	7 380	2 412
Income tax receivables	14.	895	935
Cash	23.	717	1 033
Assets classified as held for sale	24.	103	-
		<b>42 329</b>	<b>41 739</b>
<b>Total assets</b>		<b>67 011</b>	<b>106 655</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Share capital	25.1	11 148	11 148
Hedging reserve	25.2	1 933	1 923
Revaluation surplus	25.3	35	31
Other capital contribution	25.4	25 499	6 999
Retained earnings	25.5	(18 405)	31 782
<b>Total equity</b>		<b>20 210</b>	<b>51 883</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Loans, borrowings	26.	1 455	1 511
Provisions	27.	939	937
Deferred tax liabilities	14.	-	668
Deferred income	31.	706	210
Lease liabilities	32.	4 006	2 865
Derivatives	30.	-	7
Other non-current liabilities	30.	211	216
		<b>7 317</b>	<b>6 414</b>
<b>Current liabilities</b>			
Trade and other liabilities	28.	24 132	26 277
Contracts liabilities	29.	612	500
Loans, borrowings	26.	6 911	5 475
Provisions	27.	6 762	7 040
Deferred income	31.	52	92
Derivatives	30.	75	232
Lease liabilities	32.	740	653
Other financial liabilities	30.	91	8 089
Liabilities classified as held for sale	24.	109	-
		<b>39 484</b>	<b>48 358</b>
<b>Total liabilities</b>		<b>46 801</b>	<b>54 772</b>
<b>Total equity and liabilities</b>		<b>67 011</b>	<b>106 655</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 57.

**STATEMENT OF CHANGES IN EQUITY**

	Share capital	Hedging reserve	Revaluation surplus	Other capital contribution	Retained earnings	Total equity
Note	25.1	25.2	25.3	25.4	25.5	
01/01/2025 (previously reported)	11 148	1 923	31	6 999	31 782	51 883
Impact of the merger	-	-	-	-	50	50
01/01/2025 (converted data)	11 148	1 923	31	6 999	31 832	51 933
Net loss	-	-	-	-	(50 249)	(50 249)
Items of other comprehensive income	-	10	4	-	12	26
<b>Net comprehensive income</b>	-	<b>10</b>	<b>4</b>	-	<b>(50 237)</b>	<b>(50 223)</b>
Contribution to capital	-	-	-	18 500	-	18 500
<b>31/12/2025</b>	<b>11 148</b>	<b>1 933</b>	<b>35</b>	<b>25 499</b>	<b>(18 405)</b>	<b>20 210</b>
01/01/2024	11 148	2 485	17	6 999	42 900	63 549
Net loss	-	-	-	-	(11 107)	(11 107)
Items of other comprehensive income	-	(562)	14	-	(11)	(559)
<b>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>6 999</b>	<b>31 782</b>	<b>51 883</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 57.

**STATEMENT OF CASH FLOWS**

	Note	2025	2024 (restated)*
<b>Cash flows from operating activities</b>			
<b>Loss before tax</b>		<b>(50 375)</b>	<b>(13 023)</b>
Adjustments for:			
Depreciation and amortisation	10.2	6 350	5 747
Foreign exchange losses	11., 13.	(173)	(6)
Interest and dividends, net	11., 13.	16	(133)
Impairment loss of property plant and equipment, intangible assets and right of use assets	19.	41 334	5 137
Loss on investing activities		5 114	2 704
Change in provisions	27.	6 169	6 109
Other adjustments including:		(170)	(3 065)
<i>Change in restricted funds</i>	22.	2 342	(996)
<i>Subsidies income</i>		(33)	(31)
<i>Settlement of CO<sub>2</sub> allowances</i>		(2 787)	(2 789)
<i>Change in balances of settled derivatives</i>		(406)	698
Change in working capital	25.6	2 118	(2 793)
<i>inventories, including:</i>		2 296	(1 326)
<i>change in impairment allowances of inventories to net realisable value</i>		333	(994)
<i>trade receivables, including:</i>		2 135	821
<i>change in impairment allowances to receivables</i>		(1 313)	1 278
<i>trade liabilities</i>		(2 313)	(2 288)
Income tax paid		19	2 668
<b>Net cash provided by operating activities</b>		<b>10 402</b>	<b>3 345</b>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant and equipment, intangible assets and right of use assets		(11 857)	(13 552)
Disposal of property, plant and equipment, intangible assets and right of use assets		84	24
Sale of shares in ORLEN Unipetrol Doprava s.r.o. and PETROTRANS, s.r.o.	18.	1 080	-
Capital increase of ORLEN Projekt Česká republika s.r.o.	18.	-	(24)
Equity contribution to SPOLANA s.r.o.	18	(3 900)	-
Dividends received	13.1	191	482
Inflows/(Outflows) from cash pool assets, net		(7 211)	3 768
Other		89	57
<b>Net cash used in investing activities</b>		<b>(21 524)</b>	<b>(9 245)</b>
<b>Cash flows from financing activities</b>			
Proceeds from loans and borrowings		10 135	12 210
Repayments of loans and borrowings		(8 585)	(8 682)
Inflows/(Outflows) from cash pool liabilities, net	30.	(7 985)	4 377
Interest paid		(560)	(638)
Repayment of lease liabilities		(742)	(669)
Proceeds from government grants		45	96
Contribution to capital	25.4	18 500	-
Other		(13)	(9)
<b>Net cash provided by financing activities</b>		<b>10 795</b>	<b>6 685</b>
<b>Net increase (decrease) in cash</b>		<b>(327)</b>	<b>785</b>
Effect of exchange rate changes on cash		4	-
Cash at beginning of the year (previously reported)		1 033	248
Cash at beginning of the year (impact of merger)		7	-
Cash at beginning of the year (converted data)		1 040	248
<b>Cash at end of the year</b>	<b>23.</b>	<b>717</b>	<b>1 033</b>

\*Information about restatement of comparative data is in note 5.

## 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. On 5 May 2025 the Company legally merged with ORLEN UniCRE a.s.

#### *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 engaged in the distribution and sale 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 2025 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	Mirosław Janusz Kastelik

#### *Changes in statutory representatives during 2025:*

Position	Name	Change	Date of change
Statutory representative	Zdeněk Jíra	expiration of office	2 December 2025
Statutory representative	Mirosław Janusz Kastelik	appointed to the office	2 December 2025

#### *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 IFRS Accounting 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 financial statements have been prepared in accordance with IFRS Accounting Standards (IFRS), adopted by the European Union (EU). The accounting principles applied by the Company are based on standards and interpretations adopted by the EU applicable to the periods beginning on or after 1 January 2025 or earlier periods. The financial statements have been prepared on the assumption that the Company will continue as a going concern for the foreseeable future.

In assessing the appropriateness of the going concern assumption, the Management considered both financial and operational risks, in particular the potential effects of factors that may materially influence the Company's future results, including changes in the macroeconomic environment in Europe and globally, among others as a consequence of the continuing Russian aggression against Ukraine, conflicts in the Middle East, and the policy directions of the current United States administration. The Management also reviewed key financial indicators of the Company, including liquidity, indebtedness, profitability and turnover ratios. As at the date of authorisation of the financial statements for issue, no conditions or circumstances were identified that would indicate a threat to the Company's ability to continue as a going concern. The financial statements have been prepared based on a historical cost basis, except derivative financial instruments, investment property measured at fair value and financial assets measured at fair value.

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

## 3 FUNCTIONAL AND PRESENTATION CURRENCY OF FINANCIAL STATEMENTS

These financial statements are presented in Czech crowns (CZK), which is the Company's presentation and functional currency. Differences of up to CZK 1 million in the summation of amounts presented in the explanatory notes may arise due to rounding conventions applied.

Transactions denominated in foreign currencies are initially recognised at the foreign exchange rate of the functional currency prevailing on the transaction date.

At the end of the reporting period:

- monetary items denominated in foreign currencies are translated using the exchange rate quoted by the Czech National Bank for the reporting date,
- non-monetary items measured at historical cost in a foreign currency are translated using the exchange rate quoted by the Czech National Bank for the transaction date; and
- non-monetary items measured at fair value in a foreign currency are translated using the exchange rate quoted by the Czech National Bank for the date when the fair value was determined.

Foreign exchange differences arising on the settlement of monetary items or on translation of monetary items at exchange rates different from those applied at initial recognition are recognized in profit or loss.

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.

Note	
9.	Revenues
10.	Costs
14.	Income tax
15.	Property, plant and equipment
16.	Investment property
17.	Intangible assets
19.	Impairment of property, plant, equipment, intangible assets, right of use assets
20.	Inventories
21.	Trade and other receivables
23.	Cash
25.	Equity
27.	Provisions
28.	Trade and other liabilities
31.	Deferred income
32.	Lease
33.	Financial instruments

The Company applied the accounting principles consistently to all presented reporting periods, except for below changes, in force from 1 January 2025:

- changing the method of presentation of exchange differences on trade receivables and trade liabilities – reclassification from net finance income/(costs) to other income or other expenses, as appropriate, as the Company considers that exchange differences should be presented consistently with the nature of the underlying transactions;
- changing the method of presentation of interest on trade receivables and trade liabilities – reclassification from finance income to other income, as it does not originate from financing activities or from investing surplus cash, but are directly attributable to the Company's principal business;
- changing the method of presentation of valuation and settlement of derivative financial instruments not designated as hedge accounting purposes related to risk for changes in exchange rates with regard to payments of invoices for crude oil in foreign currency – reclassification from finance income/(costs) to other income or other expenses, as the Company considers that valuation and settlement of such instruments should be presented consistently with the exchange differences of the underlying transactions.

Retrospective application of the above changes, while not considered as material in total, necessitated the restatement of comparative data described in Note 5.

## 5 RESTATEMENT OF COMPARATIVE DATA

The Company disclosed the impact of these changes on individual line items of the consolidated statement of profit or loss and other comprehensive income for the year ended 31 December 2024. In the Company's assessment, the changes in accounting policies outlined above will provide more relevant information, enabling a clearer representation of the Company's operating results and the impact of its activities. The Company implemented these changes primarily to enhance the usefulness, transparency, clarity, and comparability of information presented in its financial statements.

	Note	2024 (published data)	Change in presentation	2024 (restated data)
Revenues	9.	149 542	-	149 542
Cost of sales	10.	(141 720)	-	(141 720)
<b>Gross profit on sales</b>		<b>7 822</b>	<b>-</b>	<b>7 822</b>
Selling expenses	10.	(7 964)	-	(7 964)
Administrative expenses	10.	(1 720)	-	(1 720)
Other income	11.1	4 897	867	5 764
Other expenses	11.2	(12 299)	(894)	(13 193)
Loss allowance for trade receivables	12.	(1 286)	-	(1 286)
<b>Loss from operations</b>		<b>(10 550)</b>	<b>(27)</b>	<b>(10 577)</b>
Finance income	13.1	1 500	(809)	691
Finance costs	13.2	(3 973)	836	(3 137)
<b>Net finance income/(costs)</b>		<b>(2 473)</b>	<b>27</b>	<b>(2 446)</b>
<b>Loss before tax</b>		<b>(13 023)</b>	<b>-</b>	<b>(13 023)</b>
Income tax	14.	1 916	-	1 916
<b>Net loss</b>		<b>(11 107)</b>	<b>-</b>	<b>(11 107)</b>

In these financial statements for 2025, the Company has changed the method of reporting the valuation and settlement of derivative financial instruments that are not designated for hedge accounting purposes. Previously, gains and losses from the settlement of these instruments were reported in cash flows from investing activities. Derivative financial instruments traded by the Company, whether or not designated as hedging instruments under hedge accounting, are an integral part of the Company's risk management process, which aims to reduce the impact of market volatility. The economic purpose of entering into these derivative financial instruments is the same. All cash flows related to the derivative instruments entered into by the Company will be reported under operating activities.

The Company has changed the definition of working capital. Currently, the Company defines net working capital as inventories and trade receivable less trade liabilities.

To improve the clarity of the cash flow statement, the line item "Proceeds/payments from loans and borrowings" has been broken down into separate line items.

	Note	2024 (published data)	Change in presentation	2024 (restated data)
<b>Cash flows from operating activities</b>				
<b>Loss before tax</b>		<b>(13 023)</b>		<b>(13 023)</b>
Adjustments for:				
Other adjustments including:				
<i>Change in restricted funds</i>		(3 762)	697	(3 065)
<i>Change in balances of settled derivatives</i>		-	(996)	(996)
<i>Change in balances of settled derivatives</i>		(1 013)	1 711	698
Change in working capital	25.6	(2 814)	21	(2 793)
<i>trade receivables, including:</i>		809	12	821
<i>trade liabilities</i>		(2 297)	9	(2 288)
<b>Net cash provided by operating activities</b>		<b>2 627</b>	<b>718</b>	<b>3 345</b>
<b>Cash flows from investing activities</b>				
Settlement of financial derivatives not designated as hedge accounting		718	(718)	-
<b>Net cash used in investing activities</b>		<b>(8 527)</b>	<b>(718)</b>	<b>(9 245)</b>
<b>Cash flows from financing activities</b>				
Proceeds from loans and borrowings		3 528	8 682	12 210
Repayments of loans and borrowings		-	(8 682)	(8 682)
<b>Net cash provided by financing activities</b>		<b>6 685</b>	<b>-</b>	<b>6 685</b>

## 6 MERGER WITH ORLEN UniCRE a.s.

On 5 May 2025 the merger between the Company and ORLEN UniCRE a.s. has been registered in the Commercial register. The Company became a legal successor after the merger. As both parties to the merger were under the same control and volume of merged transactions were not significant, the merger effect is presented as of 1 January 2025. The assets and liabilities which were subject of the merger are presented below:

	Note	31/12/2024	Elimination	Impact of the merger as of 1 January 2025
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property, plant and equipment	15.	230	-	230
Intangible assets	16.	1	-	1
Right of use assets	32	4	(1)	3
		<b>235</b>	<b>(1)</b>	<b>234</b>
<b>Current assets</b>				
Inventories	20.	13	-	13
Trade and other receivables	21.	43	(21)	22
Cash	23.	7	-	7
		<b>63</b>	<b>(21)</b>	<b>42</b>
<b>Total assets</b>		<b>298</b>	<b>(22)</b>	<b>276</b>
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
Share capital	25.1	60	(60)	-
Retained earnings	25.5	(10)	60	50
<b>Total equity</b>		<b>50</b>	<b>-</b>	<b>50</b>
<b>LIABILITIES</b>				
<b>Non-current liabilities</b>				
Deferred income	31.	168	-	168
Lease liabilities	32.	2	(1)	1
		<b>170</b>	<b>(1)</b>	<b>169</b>
<b>Current liabilities</b>				
Trade and other liabilities	28.	42	(21)	21
Provisions	27.	4	-	4
Lease liabilities	32.	4	-	4
Other financial liabilities	30.	28	-	28
		<b>78</b>	<b>(21)</b>	<b>57</b>
<b>Total liabilities</b>		<b>248</b>	<b>(22)</b>	<b>226</b>
<b>Total equity and liabilities</b>		<b>298</b>	<b>(22)</b>	<b>276</b>

Intercompany transactions are eliminated in the "Elimination" column.

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

### 7.1 Binding amendments and interpretations to IFRSs

Standards and Interpretations adopted by the EU, effective from 01/01/2025	Impact on financial statements
Amendments to IAS 21 Lack of Exchangeability	no impact

### 7.2 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 01/01/2026	Possible impact on financial statements
Annual improvements to IFRS – volume 11 related to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7	no impact expected
Amendments to IFRS 9 and IFRS 7 - Classification and Measurement of Financial Instruments and Contracts Referencing Nature-dependent Electricity	no impact expected

### 7.3 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
IFRS 18 'Presentation and Disclosure in Financial Statements'	01/01/2027	impact *
IFRS 19 'Subsidiaries without Public Accountability: Disclosures'	01/01/2027	impact ***
Amendments to IAS 21 Translation to a Hyperinflationary Presentation Currency	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 anticipate that the application of the new standard may have an impact on the financial statements in future periods.

\*\* The application of IFRS 19 will have no impact on recognition, measurement, or the amounts reported; however, the scope of disclosures in the notes to the financial statements will change.

## 8 STRUCTURE OF THE GROUP AND ITS CHANGES

### 8.1 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 2025).

## 8.1 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%	-	Downstream	www.paramo.cz
REMAQ, s.r.o. tř. Tomáše Bati 1729, 765 02 Otrokovice, Czech Republic	-	100.00%	Downstream	www.remaq.cz
SPOLANA s.r.o. Práce 657, 277 11 Neratovice, Czech Republic	-	100.00%	Downstream	www.spolana.cz
ORLEN Unipetrol Deutschland GmbH Paul Ehrlich Str. 1/B, 63225 Langen/Hessen, Germany	0.10%	99.90%	Downstream	www.orlenunipetrol.de
ORLEN Unipetrol RPA s.r.o. Litvínov - Záluží 1, 436 70 Litvínov, Czech Republic	100.00%	-	Downstream Retail Energy Corporate Functions	www.orlenunipetrolrpa.cz
ORLEN Unipetrol Hungary Kft. 2040 Budaörs, Puskás Tivadar utca 12, Hungary	-	100.00%	Downstream	www.orlenunipetrol.hu
ORLEN Unipetrol Slovakia s.r.o. Kalinčiaková 14083/33A, 831 04 Bratislava, Slovak Republic	13.04%	86.96%	Downstream Retail	www.orlenunipetrol.sk
<b>Investment in joint operation</b>				
Butadien Kralupy a.s. O. Wichterleho 810, 278 01 Kralupy nad Vltavou, Czech Republic	51.00%	-	Downstream	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 Litvínov, a.s., the remaining non-controlling interest in this company is owned by municipality of Litvínov.

## 8.2 Changes in structure of the Group

Effective from 1 January 2025, ORLEN UniCRE a.s. is transformed and integrated into the structures of the Company. On 1 October 2025, ORLEN Unipetrol RPA s.r.o. and ORLEN Unipetrol a.s. sold their shares in ORLEN Unipetrol Doprava s.r.o. to ORLEN Kolej Sp. z o.o. On 1 October 2025, ORLEN Unipetrol RPA s.r.o. and ORLEN Unipetrol a.s. sold their shares in PETROTRANS, s.r.o. to ORLEN Transport Sp. z o.o.

## EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

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

#### 9 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) a good or service (or a bundle of goods or services) that is distinct; or
- b) 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.

	2025	2024
Revenues from sales of finished goods and services, net	129 487	146 726
<i>revenues from contracts with customers</i>	129 187	145 792
<i>excluded from scope of IFRS 15</i>	300	934
Revenues from sales of merchandise and raw materials, net	7 158	2 816
<i>revenues from contracts with customers</i>	7 158	2 816
<b>Sales revenues, incl.:</b>	<b>136 645</b>	<b>149 542</b>
<i>revenues from contracts with customers</i>	136 345	148 608

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

#### Performance obligations

Under its contractual arrangements, the Company undertakes to supply customers primarily with refined and petrochemical products and goods and connected services. The Company acts as the principal in fulfilling these obligations.

Transaction prices in contracts with customers are not constrained. The Company does not enter into contracts with customers that include material refunds of consideration or other obligations of a similar nature. Warranties provided under the contracts serve to assure the customer that the relevant products complied with the agreed specifications. They do not represent a distinct service.

The Company's sales primarily involve deferred payment terms, with cash sales also taking place in the Retail segment. In most contracts with customers, payment terms do not exceed 30 days. Payments are generally due upon the transfer of control of goods or completion of services.

Within the Company, the delivery of goods and provision of services, where the customer simultaneously receives and consumes the benefits, are recognised over time. In the Downstream segment, for continuous sales, where goods are transported via pipelines, title to the goods transfers to the customer at specified point within the infrastructure. This moment is considered as the date of sale. Revenue is recognised using the output method, based on the units of goods delivered.

## 9 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 9.1 and 9.2, 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 Downstream segment, 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 periods.

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 446 fuel stations in the Czech Republic.

The Company's sales to customers in the Downstream 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.

### 9.1 Revenues by assortments

	2025	2024
<b>Revenue from contract with customers</b>	<b>136 345</b>	<b>148 608</b>
Light distillates	31 130	33 898
Medium distillates	62 520	70 464
Heavy fractions	4 730	4 805
Monomers	1 744	2 590
Polymers	12 562	17 042
Aromas	2 338	3 990
Services	4 094	3 986
Others*	17 227	11 833
<b>Excluded from scope of IFRS 15</b>	<b>300</b>	<b>934</b>
	<b>136 645</b>	<b>149 542</b>

\*Others mainly comprise ammoniac, C4 fraction, steam cracker naphta, vacuum distillate, CHEZACARB sorbents, reformate, pyrolytic oil, masterbatch, DCPD, technical gases, and sales of non-fuel goods.

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

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

	2025	2024
<b>Revenues from contracts with customers</b>		
Czech Republic	96 902	110 758
Germany	10 912	11 861
Poland	12 744	8 437
Slovakia	6 966	8 278
Other countries	8 821	9 274
	<b>136 345</b>	<b>148 608</b>
<b>Excluded from scope of IFRS 15</b>		
Czech Republic	300	934
	<b>136 645</b>	<b>149 542</b>

### 9.3 Major customers

None of the individual customer outside of the Group exceeded 10% of total revenues in 2025 (2024: none of the individual customer outside of the Group).

## 9 REVENUES (CONTINUED)

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

	2025	2024
Based on a fixed price contracts	125 581	134 172
Based on a variable price contracts	10 764	14 436
	<b>136 345</b>	<b>148 608</b>

The majority of the Company's contracts with customers for the supply of goods or services are based on fixed prices, therefore, revenue recognised will remain unchanged. The Company classifies as variable consideration revenue arising from contracts where the consideration is based on a variable fee linked to sales volumes where customer have rights to discounts and bonuses, where certain revenue relates to penalties charged, and where the selling price of services is determined based on costs incurred. Revenue from contracts involving variable consideration is presented primarily in the Downstream and Retail segments.

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

	2025	2024
At the a point in time	71 454	86 370
Over time	64 891	62 238
	<b>136 345</b>	<b>148 608</b>

In the Downstream segment, the Company recognises revenue from the sale of refined, petrochemical products upon satisfaction of the performance obligation, depending on the applicable Incoterms delivery terms. For certain deliveries, the Company, as the seller, is responsible for arranging transport. Where control of the goods transfers to the customer before the transport service is performed, these represent separate performance obligations. The delivery of goods is a performance obligation satisfied at point of time, whereas the transport service is a performance obligation satisfied over time, as the customer simultaneously receives a benefits from the service provided.

In the Retail segment, the performance obligation is satisfied upon the transfer of goods, except for fuel sales under the programme using fleet cards.

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

	2025	2024
Current	136 345	148 608
Non-current	-	-
	<b>136 345</b>	<b>148 608</b>

The duration of 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 based on the stage of service completion, if the result on the transaction can be reliably estimated.

As at 31 December 2025 and as at 31 December 2024 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 expedient, according to which it does not disclose information about the total amount of the transaction price allocated to the performance obligation.

### 9.7 Revenue from contracts with customers sales channel

The Company primarily generates revenue from direct sales to customers through its own, leased or franchised sales channels within Retail segment. The Company manages the network of 446 fuel stations: 420 own stations and 26 stations operated under franchise agreements.

Direct sales by the Company to customers in the Downstream segment are conducted using a complementary infrastructure network comprising fuel terminals, inland transshipment facilities, pipeline networks, as well as rail and road tanker transport. Sales and distribution of energy to customers in the Energy segment are conducted primarily using own distribution infrastructure.

## 10 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, goods for resale and raw materials sold and adjustments related to inventories written down to net realizable value. Costs are adjusted for gains or losses arising from the settlement of instruments hedging cash flows relating to these costs. Additionally, costs are reduced by grants, including compensation, relating to the relevant cost item.

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.

Selling expenses include trading expenses, advertising and promotion expenses as well as distribution expenses.

Administrative expenses include costs associated with managing and administering of the Company as a whole.

### 10.1 Cost of sales

	2025	2024
Cost of finished goods and services sold	(124 782)	(139 093)
Cost of goods held for resale and materials sold	(5 961)	(2 627)
	<b>(130 743)</b>	<b>(141 720)</b>

### 10.2 Cost by nature

	2025	2024
Materials and energy	(108 704)	(125 904)
Cost of goods held for resale and materials sold	(5 961)	(2 627)
Services	(9 562)	(8 492)
Depreciation and amortisation	(6 350)	(5 747)
Employee benefits	(4 562)	(4 313)
Taxes and charges, including	(3 646)	(4 179)
CO <sub>2</sub> allowances costs, net	(3 428)	(3 500)
Other	(1 050)	(1 134)
	<b>(139 835)</b>	<b>(152 396)</b>
Change in inventories	(2 414)	16
Own work capitalized and other	438	976
<b>Operating expenses</b>	<b>(141 811)</b>	<b>(151 404)</b>
Selling expenses	9 367	7 964
Administrative expenses	1 701	1 720
<b>Cost of sales</b>	<b>(130 743)</b>	<b>(141 720)</b>

### 10.3 Employee benefits

	2025	2024
Wages and salaries	(3 248)	(3 046)
Social and health insurance	(1 103)	(1 040)
Social expense	(213)	(227)
Change of employee benefits provision	2	-
	<b>(4 562)</b>	<b>(4 313)</b>

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

2025	Employees	Key Management	Total
Wages and salaries	(3 052)	(196)	(3 248)
Social and health insurance	(1 050)	(53)	(1 103)
Social expense	(198)	(15)	(213)
Change of employee benefits provision	2	-	2
	<b>(4 298)</b>	<b>(264)</b>	<b>(4 562)</b>
Number of employees average per year	3 194	55	3 249
Number of employees as at balance sheet day	3 137	51	3 188

#### 10.4. Number of employees, managers and their remuneration (continue)

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

### 11 OTHER INCOME AND EXPENSES

#### 11.1 Other income

	2025	2024 (restated)
Gain on disposal of non-current non-financial assets	16	1
Reversal of other provisions	7	-
Reversal of impairment losses on property, plant and equipment, intangible assets and right of use assets	254	2 586
Penalties and compensations	96	33
Grants	306	240
Gain on revaluation of investment properties	87	15
Derivatives, including:	3 115	2 739
<i>not designed for hedge accounting – settlement and measurement</i>	2 970	2 607
<i>cash flow hedges - ineffective portion, settlement and measurement</i>	100	68
<i>cash flow hedges - settlement of cost of hedging</i>	45	64
Foreign exchange gains on trade receivables and liabilities	487	-
Interest on trade receivables	20	45
Other	186	105
	<b>4 574</b>	<b>5 764</b>

The information relating to the impairment reversal is presented in note 19 and reversal of other provisions in note 27.

The row of Grants includes compensation for indirect costs received from Ministry of Trade and Industry in amount of CZK 279 million in 2025 (2024: CZK 228 million).

#### 11.2 Other expense

	2025	2024 (restated)
Loss on disposal of non-current non-financial assets	(1)	(14)
Recognition of other provisions	(109)	-
Recognition of impairment losses on of property, plant and equipment, intangible assets and right of use assets	(41 587)	(7 723)
Donations	(10)	(22)
Loss on revaluation of investment properties	(1)	(36)
Penalties, damages and compensations	(20)	(10)
Derivatives, including:	(3 880)	(4 684)
<i>not designed for hedge accounting – settlement and measurement</i>	(3 192)	(2 560)
<i>cash flow hedges - ineffective portion, settlement and measurement</i>	(70)	(57)
<i>cash flow hedges - settlement of cost of hedging</i>	(618)	(2 067)
Foreign exchange losses on trade receivables and liabilities	-	(618)
Other	(71)	(86)
	<b>(45 679)</b>	<b>(13 193)</b>

The information relating to the impairment recognition is presented in note 19 and recognition of other provisions in note 27.

In 2025 and in 2024 net gains/(losses) on fair value measurement and settlement of derivative financial instruments not designated for hedge accounting, presented under other income/(expenses), related to foreign exchange forward contracts used on hedge foreign exchange risk arising from the Company's operating activities, mainly in USD, and to commodity swaps used on hedge timing mismatches on crude oil purchases.

### 12 IMPAIRMENT LOSSES ON TRADE RECEIVABLES

Reversal of loss related to impairment of trade receivables in amount of CZK 1 287 million in 2025 (2024: loss CZK 1 286 million) was recognized based on the expected credit loss model. Additional information is presented in note 33.5.4.

## 13 FINANCE INCOME AND COSTS

### 13.1 Finance income

	2025	2024 (restated)
Interest	127	124
Dividends received	191	482
Profit from sale of ORLEN Unipetrol Doprava s.r.o. and PETROTRANS, s.r.o.	101	-
Net foreign exchange gain	-	59
Discount of provisions	17	26
	<b>436</b>	<b>691</b>

### 13.2 Finance costs

	2025	2024 (restated)
Valuation of financial investments	(5 128)	(2 757)
Interest	(266)	(371)
Net foreign exchange loss	(401)	-
Fees for guarantees	(13)	(6)
Discount of provisions	-	(1)
Other	(19)	(2)
	<b>(5 827)</b>	<b>(3 137)</b>

The Company recognised impairment loss to shares in SPOLANA s.r.o. and REMAQ, s.r.o. in 2025 in the amount of CZK 3 900 million and CZK 1 228 million and 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.

## 14 INCOME TAX

### SELECTED ACCOUNTING PRINCIPLES

*Income tax comprises current tax and deferred tax.*

*Current income tax is the amount determined in accordance with applicable tax legislation, calculated on the taxable profit for the period and recognized as a liability, to the extent that it remains unpaid, or as an asset to the extent that tax already 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 based of planned budgets to achieve the assumed tax revenues in the following years.*

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

	2025	2024
<b>Tax credit/(expense) in the statement of profit or loss</b>		
Current tax	(21)	(40)
Deferred tax	147	1 956
	<b>126</b>	<b>1 916</b>
<b>Deferred tax recognized in other comprehensive income</b>		
Tax on effective portion of changes in fair value of cash flow hedges	511	149
Other	10	(1)
	<b>521</b>	<b>148</b>
	<b>647</b>	<b>2 064</b>

Domestic income tax is calculated in accordance with Czech tax regulations at the rate of 21% in 2025 (2024: 21%) of the estimated taxable income for the year. Deferred tax has been calculated using the tax rates approved for the years 2026 and forward i.e. 21% (2025: 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%. No Windfall tax was paid in 2025 and 2024.

The Company has current tax asset in amount of CZK 895 million as at 31 December 2025 (current tax asset in amount of CZK 935 million as at 31 December 2024).

#### 14.1 Reconciliation of effective tax rate

	2025	2024
Loss for the year	(50 249)	(11 107)
Tax credit	126	1 916
Loss excluding tax	(50 375)	(13 023)
Tax using domestic income tax rate	10 579	2 735
Non-deductible expenses	(308)	(96)
Tax exempt income	266	101
Change in not recognized deferred tax assets	(9 655)	-
Impact of revaluation of shares in related parties	(810)	(579)
Impact of impairment of receivables	-	(270)
Under provided in prior periods	40	39
Other differences	14	(14)
<b>Tax credit</b>	<b>126</b>	<b>1 916</b>
<b>Effective tax rate</b>	<b>(0.25 %)</b>	<b>(14.7 %)</b>

#### 14.2 Pillar 2 – global minimum taxation

Based on the analysis of the year 2025 results, the Company would not have a tax liability from minimum taxation.

#### 14.3 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).

Deferred tax assets were fully written off due to its unpredictable utilisation of deferred tax assets as at 31 December 2025 (deferred tax liabilities in amount of CZK 668 million as at 31 December 2024). The Company due to the unpredictability of future taxable income has unrecognized deferred tax assets in the amount of CZK 9 237 million, of which, unused tax losses amounted CZK 1 712 million, with an expiration period of 4–5 years.

The movements in deferred tax assets and liabilities as at 31 December 2025 were as follows:

	31/12/2024	Deferred tax recognized in statement of Profit or loss	Deferred tax recognized in Other comprehensive income	31/12/2025
<b>Deferred tax assets</b>				
Inventory	151	(151)	-	-
Provisions	1 619	(1 619)	-	-
Unused tax losses carried forward	646	(646)	-	-
Lease liabilities	738	(738)	-	-
Other	98	(98)	-	-
	<b>3 252</b>	<b>(3 252)</b>	-	-
<b>Deferred tax liabilities</b>				
Property, plant and equipment, intangible assets	(2 740)	2 729	11	-
Right of use assets	(670)	670	-	-
Hedging instruments	(510)	-	510	-
	<b>(3 920)</b>	<b>3 399</b>	<b>521</b>	-
	<b>(668)</b>	<b>147</b>	<b>521</b>	-

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>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>

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.

#### 14.4 Income tax (paid)

	31/12/2025	31/12/2024
Tax credit on loss before tax	126	1 916
Change in deferred tax asset and liabilities	(668)	(2 105)
Change in current tax receivables and liabilities	40	2 708
Deferred tax recognized in other comprehensive income	521	148
	<b>19</b>	<b>2 667</b>

### EXPLANATORY NOTES TO THE STATEMENT OF FINANCIAL POSITION

#### 15 PROPERTY, PLANT AND EQUIPMENT

##### SELECTED ACCOUNTING PRINCIPLES

##### Property, plant and equipment

Property, plant and equipment are measured and presented in the statement of financial position at net carrying amount, which represents the purchase price or cost of production, adjusted for subsequent improvement costs, less accumulated depreciation and impairment losses. The initial cost of property, plant and equipment is increased by the discounted value of provisions for the costs of dismantling and removing the item and restoring the site/land on which it is located to which the Company is, obligated in connection with installation, construction or acquisition of the given asset. Discounted provisions recognised as property, plant and equipment are amortised over their useful lives. Routine maintenance, repairs, and servicing costs related to property, plant and equipment are recognised in profit or loss as incurred.

Costs of major overhauls, repairs, and periodic inspections are capitalised as part of property, plant and equipment.

The Company also classifies significant spare parts and standby equipment as property, plant and equipment if they are expected to be used for more than one year and can be attributed to specific item of property, plant and equipment.

The initial cost of property, plant and equipment includes borrowing costs.

Borrowing costs, such as interest and other costs incurred in connection with obtaining financial resources, are expensed in the period in which they are incurred. An exception to this rule applies to borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset, which are capitalised as part of its cost. This includes foreign exchange differences to the extent that they are regarded as an adjustment to interest, and exchange differences on fees and commissions. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

When funds are borrowed specifically for the purpose of obtaining a qualifying asset, the amount of borrowing costs eligible for capitalisation is determined as the difference between the actual borrowing costs incurred in respect of that borrowing during the period and any investment income earned on the temporary investment of those borrowed funds.

When funds are borrowed without a specific purpose and are subsequently allocated to finance the acquisition of a qualifying asset, the amount of borrowing costs eligible for capitalisation is determined by applying an appropriate capitalisation rate to the expenditures incurred on that asset.

Property, plant and equipment are depreciated using the straight-line method.

Individual components of property, plant and equipment that are significant in relation to the total value of the asset are depreciated separately over their respective 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 depreciation method, residual value, and useful life of an asset are reviewed at least at the end of each year. If necessary, adjustments to depreciation charges are made prospectively in subsequent periods.

##### ESTIMATES

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

The Company reviews the useful lives of property, plant and equipment at the end of each financial year. The reassessment of the useful lives is primarily based on evaluations conducted by the workers responsible for asset operation. Such estimates are subject to uncertainty regarding future business conditions, technological advancements and market competition, which may lead to a revised assessment of the asset's economic utility and remaining useful lives, consequently having material impact on the carrying amount of property, plant and equipment and future depreciation expenses. The impact of verification of useful lives in 2025 resulted in an increase of depreciation costs by CZK 7 million compared to depreciation costs that were recognised based on useful lives applied in 2024.

## 15.1 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 01/01/2025</b>						
Gross carrying amount (previously reported)	651	40 080	71 800	2 145	10 577	125 253
Accumulated depreciation (previously reported)	-	(20 566)	(43 773)	(1 383)	-	(65 722)
Impairment losses (previously reported)	(28)	(3 158)	(4 667)	(99)	(635)	(8 587)
	<b>623</b>	<b>16 356</b>	<b>23 360</b>	<b>663</b>	<b>9 942</b>	<b>50 944</b>
Gross carrying amount (impact of merger)	2	230	390	1	14	637
Accumulated depreciation (impact of merger)	-	(80)	(326)	(1)	-	(407)
Impairment losses (impact of merger)	-	-	-	-	-	-
	<b>2</b>	<b>150</b>	<b>64</b>	<b>-</b>	<b>14</b>	<b>230</b>
Gross carrying amount (converted data)	653	40 310	72 190	2 146	10 591	125 890
Accumulated depreciation (converted data)	-	(20 646)	(44 099)	(1 384)	-	(66 129)
Impairment losses (converted data)	(28)	(3 158)	(4 667)	(99)	(635)	(8 587)
	<b>625</b>	<b>16 506</b>	<b>23 424</b>	<b>663</b>	<b>9 956</b>	<b>51 174</b>
<b>increase/(decrease) net</b>						
Investment expenditures	-	-	-	-	7 611	7 611
Depreciation	-	(1 213)	(3 972)	(232)	-	(5 417)
Borrowing costs	-	-	-	-	264	264
Environmental provision increase	-	97	-	-	-	97
Net impairment losses, incl.:	4	(10 369)	(25 952)	(222)	(2 673)	(39 212)
<i>Recognition</i>	-	(10 518)	(25 610)	(240)	(3 180)	(39 548)
<i>Reversal</i>	-	154	51	4	7	216
Reclassifications**	42	1 283	8 781	183	(10 265)	24
Sale	-	-	(7)	-	-	(7)
Liquidation	-	(21)	(45)	(15)	-	(81)
Reclassification to assets held for sale***	(23)	(80)	-	-	-	(103)
Other decreases	(1)	-	-	-	(44)	(45)
	<b>647</b>	<b>6 203</b>	<b>2 229</b>	<b>377</b>	<b>4 849</b>	<b>14 305</b>
<b>Net carrying amount at 31/12/2025</b>						
Gross carrying amount	671	40 937	79 022	2 251	8 157	131 038
Accumulated depreciation	-	(21 217)	(46 173)	(1 553)	-	(68 943)
Impairment losses	(24)	(13 517)	(30 620)	(321)	(3 308)	(47 790)
	<b>647</b>	<b>6 203</b>	<b>2 229</b>	<b>377</b>	<b>4 849</b>	<b>14 305</b>
<b>Net carrying amount at 01/01/2024</b>						
Gross carrying amount	635	38 805	66 253	2 218	11 590	119 501
Accumulated depreciation	-	(19 296)	(42 161)	(1 535)	-	(62 992)
Impairment losses	(9)	(2 072)	(2 524)	(6)	(45)	(4 656)
	<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	8 575
Depreciation	-	(1 197)	(3 397)	(217)	-	(4 811)
Borrowing costs	-	-	-	-	305	305
Net impairment losses, incl.:	(19)	(1 085)	(2 144)	(93)	(590)	(3 931)
<i>Recognition</i>	(19)	(2 363)	(4 335)	(126)	(593)	(7 436)
<i>Reversal</i>	-	1 098	1 463	1	-	2 562
Reclassifications	16	1 220	7 557	326	(9 880)	(761)
Liquidation	-	(19)	(224)	(31)	-	(274)
Other increases/(decreases)	-	-	-	1	(14)	(13)
	<b>623</b>	<b>16 356</b>	<b>23 360</b>	<b>663</b>	<b>9 942</b>	<b>50 944</b>

\*net impairment losses include recognition, reversal, utilisation and reclassifications

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

\*\*\* Based on management's decision to sell the Kolín facility, these assets are reported under Note 24 Assets and liabilities held for sale.

Detailed information related to impairment recognized in 2025 and 2024 is presented in note 19.

### Material additions

The major additions in 2025 to non-current assets were capitalized shut down costs amounting to CZK 2 485 million, capitalized overhaul costs in the amount of CZK 1 189 million and capitalized spare parts in the amount of CZK 541 million.

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 bitumen in the amount of CZK 707 million and capitalized overhaul costs in the amount of CZK 579 million.

## 15.2 Other information on property, plant and equipment

	31/12/2025	31/12/2024
The gross book value of all fully depreciated property, plant and equipment still in use	6 206	6 265

## 16 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.

	31/12/2025	31/12/2024
At the beginning of the year	366	295
Reclassification from property, plant, equipment	10	116
Fair value measurement	84	(18)
increase	88	18
decrease	(4)	(36)
Reclassification to property, plant, equipment	(99)	(20)
Sale	(1)	-
Liquidation	(1)	(7)
	<b>359</b>	<b>366</b>

Rental income amounted to CZK 36 million in 2025 (2024: CZK 42 million). Operating costs generating profit related to the investment property amounted to CZK 9 million in 2025 (2024: CZK 14 million) and costs non-generating profit amounted to CZK 4 million in 2025 (2024: CZK 8 million) and are included in the Cost of sales.

### 16.1 Fair value of investment property measurement

Investment property as at 31 December 2025 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 5.51% were used for the calculation of the investment property fair value.

	Carrying amount	Fair value	Fair value hierarchy	
			Level 2	Level 3
31/12/2025	359	359	43	316
31/12/2024	366	366	111	255

### 16.2 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	(20)	-1 pp 20

## 17 INTANGIBLE ASSETS

### SELECTED ACCOUNTING PRINCIPLES

#### **Intangible assets**

An intangible asset is initially measured at cost, either as purchase price or cost of production, and is presented in the statement of financial position at its net carrying amount. Intangible assets with a finite useful life are amortised on a straight-line basis from the date they are available for use, i.e. when they are brought to the location and condition necessary for them to operate as intended by management over a period reflecting their estimated useful life.

Typical useful lives for intangible assets range from 2 to 10 years for software and from 2 to 15 years for licences, patent rights and similar intangible assets.

The amortisation method and useful life of an intangible assets are reviewed at least at the end of each reporting year.

#### **Rights**

The primary category of tradable rights comprises CO<sub>2</sub> emission allowances, which are not amortised, but are tested for impairment.

Free allocations of CO<sub>2</sub> emission allowances are recognised and presented as intangible assets with a corresponding entry in deferred income at fair value as at the date of their registration. Purchased allowances are recognised at cost. Government grants are recognised on systematic basis over the periods in which the related costs are incurred, ensuring matching with the recognition of the corresponding provision.

A provision is recognised for estimated CO<sub>2</sub> emission for the reporting period, with a corresponding charge to operating expenses (taxes and charges).

Property rights, including CO<sub>2</sub> emission allowances and energy certificates are surrendered against the carrying amount of the provision, as part of its settlement.

Derecognition of CO<sub>2</sub> emission allowances upon their use is accounted for using the weighted average cost method.

### ESTIMATES

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

The Company reviews the useful lives of intangible assets at the end of each year. The impact of verification of useful lives in 2025 resulted in a decrease of depreciation costs by CZK 7 million compared to depreciation costs that were recognised based on useful lives applied in 2024.

## 17.1 Changes in other intangible asset

	Software	Licences, patents and trade marks	CO <sub>2</sub> emission allowance	Other	Total
<b>Net carrying amount at 01/01/2025</b>					
Gross carrying amount (previously reported)	2 218	2 321	3	1 088	5 630
Accumulated amortization (previously reported)	(1 793)	(1 687)	-	(232)	(3 712)
Impairment losses (previously reported)	(231)	-	-	(37)	(268)
	<b>194</b>	<b>634</b>	<b>3</b>	<b>819</b>	<b>1 650</b>
Gross carrying amount (impact of merger)	2	-	-	-	2
Accumulated amortization (impact of merger)	(1)	-	-	-	(1)
	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
Gross carrying amount (converted data)	2 220	2 321	3	1 088	5 632
Accumulated amortization (converted data)	(1 794)	(1 687)	-	(232)	(3 713)
Impairment losses (converted data)	(231)	-	-	(37)	(268)
	<b>195</b>	<b>634</b>	<b>3</b>	<b>819</b>	<b>1 651</b>
<b>increase/(decrease) net</b>					
Investment expenditures	-	-	-	400	400
Amortization	(168)	(31)	-	(20)	(219)
Net impairment losses, incl.:	(59)	(584)	-	(7)	(650)
<i>Recognition</i>	(244)	(392)	-	(14)	(650)
<i>Reversal</i>	-	-	-	-	-
Reclassifications**	647	1	-	(586)	62
Sale	-	-	(64)	-	(64)
Property rights purchased and received free of charge	-	-	6 490	-	6 490
Settlement of emissions	-	-	(6 429)	-	(6 429)
<b>Net carrying amount at 31/12/2025</b>	<b>615</b>	<b>20</b>	<b>-</b>	<b>606</b>	<b>1 241</b>
Gross carrying amount	2 737	2 307	-	868	5 912
Accumulated amortization	(1 833)	(1 703)	-	(218)	(3 754)
Impairment losses	(289)	(584)	-	(44)	(917)
	<b>615</b>	<b>20</b>	<b>-</b>	<b>606</b>	<b>1 241</b>
<b>Net carrying amount at 01/01/2024</b>					
Gross carrying amount	2 118	2 320	399	993	5 830
Accumulated amortization	(1 649)	(1 641)	-	(279)	(3 569)
Impairment losses	(26)	-	-	(26)	(52)
	<b>443</b>	<b>679</b>	<b>399</b>	<b>688</b>	<b>2 209</b>
<b>increase/(decrease) net</b>					
Investment expenditures	-	-	-	257	257
Amortization	(141)	(46)	-	(15)	(202)
Net impairment losses, incl.:	(204)	-	-	(12)	(216)
<i>Recognition</i>	(226)	-	-	(12)	(238)
<i>Reversal</i>	16	-	-	-	16
Reclassifications**	96	1	-	(99)	(2)
Sale	-	-	(30)	-	(30)
Property rights purchased and received free of charge	-	-	7 039	-	7 039
Settlement of emissions	-	-	(7 405)	-	(7 405)
<b>Net carrying amount at 31/12/2024</b>	<b>194</b>	<b>634</b>	<b>3</b>	<b>819</b>	<b>1 650</b>

\*net impairment losses include recognition, reversal, utilisation and reclassifications

\*\* the Company records separately the impairment losses and accumulated depreciation. The reclassification includes the transfer between impairment losses 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 2025 and 2024 is presented in note 19.

### Material additions

The major addition in 2025 was software for PE2 in the amount of CZK 29 million (2024: CZK 21 million).

## 17.2 Other information

	31/12/2025	31/12/2024
The gross carrying value of all fully amortised intangible assets still in use	616	688
The net carrying value of intangible assets with indefinite useful life	6	24

### 17.3 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 1 585 673 tons in 2025 (2024: 1 804 587 tons).

	Value	Quantity (in tonnes)
Net carrying amount at 01/01/2025	3	1 245
Granted free of charge for 2025	2 787	1 585 673
Settlement for 2024	(6 429)	(3 469 130)
Purchase/(Sale), net	3 639	1 882 212
	-	-
Estimated annual consumption	6 626	3 444 789

	Value	Quantity (in tonnes)
Net carrying amount at 01/01/2024	399	197 501
Granted free of charge for 2024	2 789	1 804 587
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

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

As at 31 December 2025 the market value of one EUA allowance (European Union Emission Allowance) amounted to EUR 87.37 (as at 31 December 2024: 73.00 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.

### 18 SHARES IN RELATED PARTIES

	31/12/2025	31/12/2024
Unquoted shares	5 245	7 451
	<b>5 245</b>	<b>7 451</b>

Shares in related parties as at 31 December 2025:

Name of the entity	Registered office	Cost of investment	Ownership percentage	Impairment	Carrying amount	Dividend income for the year
<b>Subordinated entities</b>						
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	42
ORLEN Unipetrol Hungary Kft.	Budapest	4	100.00	-	4	-
SPOLANA s.r.o.	Neratovice	7 359	100.00	7 359	-	-
ORLEN HUNGARY Kft.	Budapest	4 576	100.00	-	4 576	-
REMAQ, s.r.o.	Otrokovice	1 504	100.00	1 228	276	-
<b>Associate</b>						
ORLEN Projekt Česká republika s.r.o.	Litvínov	33	40.00	-	33	-
<b>Total</b>		<b>13 859</b>		<b>8 614</b>	<b>5 245</b>	<b>96</b>

Effective from 1 January 2025, ORLEN UniCRE a.s. was merged and integrated into the structures of the Company.

On 1 October 2025 the Company sold its share in ORLEN Unipetrol Doprava s.r.o. to ORLEN Kolej Sp. z o.o. Dividend income from the year amounted CZK 95 million from settlement of profit 2024 in 2025.

On 1 October 2025 the Company sold its share in PETROTRANS, s.r.o. to ORLEN Transport Sp. z o.o.

The Company recognised impairment loss to shares in SPOLANA s.r.o. and REMAQ, s.r.o. in 2025 in the amount of CZK 3 900 million and CZK 1 228 million.

## 18 SHARES IN RELATED PARTIES (CONTINUED)

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.

## 19 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 that the previously recognized impairment loss of any asset or CGU may require reversal. If any indicator exists, and impairment test is conducted, in which the Company estimates the recoverable amount of the asset or CGU by determining the higher of its fair value less costs of disposal and its value in use, applying an appropriate discount rate.

The recoverable amount is determined at the level of the CGU to which the asset belongs. Assets that do not individually generate cash flows are grouped at the lowest level at which they generate cash flows that are largely independent of those from other assets or group of assets (CGU).

Recognition and reversal of impairment losses on property, plant and equipment, intangible assets, right of use assets are presented in other expenses and income, respectively.

### 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 significant areas of estimation relate to the assumptions applied in the models for future expected cash flows and the methodology used to determine discount rates. In the scenarios developed to estimate forecast cash flows from the refining and petrochemical segments assets at ORLEN Unipetrol Group, the key assumptions primarily related to projected impact of CO<sub>2</sub> emission allowance prices on product revenue.

Given the specialised nature of many of the Company's assets, if there is no deep and liquid market for a given asset or CGU, and therefore no comparable market transactions providing reliable evidence or a basis for estimating fair value, the Company determines the recoverable amount solely on the basis of value in use, considering that the recoverable amount determined using the discounted cash flows methods based on fair value less costs to sell should not differ materially.

### Financial projections and assumptions for years 2026-2030 for purposes of impairment analysis as at 31 December 2025

As at 31 December 2025 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 2025 the tests were carried out for all CGUs based on the most recent available financial projections for the years 2026-2030.

Impairment analysis on the Company assets' as at 31 December 2025 was based on following financial data:

- non-audited financial statements as at 31 December 2025,
- financial projections for 2026 included in Business Plan 2026 and projections for the years 2027-2030 based on macroeconomic assumptions derived from ORLEN's strategy adjusted by the macro indicators observed at the end of 2025 year,
- necessary adjustments mainly relating to capital expenditures and effectiveness activities for years 2026-2030, 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 2025.

## 19 IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT, INTANGIBLE ASSETS AND RIGHT OF USE ASSETS (CONTINUED)

### 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 2026-2030 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 2025. The information related CO<sub>2</sub> allowances is presented in note 17.3.

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 2025, 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 2025 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 2025.

### **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 2025**

	Refinery CGU	Petchem CGU	Retail CGU
Average cost of capital in years 2026-2030	7.92%	9.90%	7.59%
Average cost of debt after tax in years 2026-2030	4.07%	4.07%	4.07%
Capital structure	56.95%	67.38%	58.70%
<b>Average nominal discount rate 2026-2030</b>	<b>5.96%</b>	<b>7.65%</b>	<b>5.83%</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 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%
<b>Average nominal discount rate 2025-2033</b>	<b>5.58%</b>	<b>6.79%</b>	<b>5.52%</b>
Long term inflation rate	2.00%	2.00%	2.00%

### The results of impairment analysis as at 31 December 2025

The impairment of assets was indicated by deteriorating financial results compared to the expectation in 2025 and is primarily driven due to additional costs associated with changes in the crude oil processing structure and deteriorating market conditions in the petrochemical and refining segments, as well as limited possibility of passing the current and future regulatory burdens to end customers.

As a result of the impairment test analysis, the impairment allowance in the amount of CZK 24 207 million was recognized in the Petrochemical CGU and CZK 15 977 million 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 82 million and CZK 244 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.

## 19 IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT, INTANGIBLE ASSETS AND RIGHT OF USE ASSETS (CONTINUED)

### Sensitivity analysis of the value in use as at 31 December 2025

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 EBITDA by +/- 5% and change of the discount rate +/- 1.0 p.p. on the impairment charge:

Change	Refinery CGU EBITDA			Petrochem CGU EBITDA		
	-5%	0%	5%	-5%	0%	5%
Discount rate						
-1.0 p.p.	(15 774)	(14 206)	(12 638)	(24 207)	(24 207)	(24 207)
0.0 p.p.	(17 396)	(15 977)	(14 558)	(24 207)	(24 207)	(24 207)
+1.0 p.p.	(18 752)	(17 461)	(16 169)	(24 207)	(24 207)	(24 207)

### Financing of the Company's operation

For the purposes of the impairment test, the Company prepared financial projections indicating a need for financing of the Company's operating activities, calculated as the sum of expected operating profit before taxes and depreciation, capital expenditures and lease payments for the years 2026–2030, amounting to CZK 13.9 billion. The Company's management is aware of this unfavourable trend in operating cash flow and is prepared to address it through operating financing from external banks. As of 31 December 2025, the ORLEN Unipetrol Group has undrawn credit lines and in the amount of CZK 13.7 billion, as well as factoring agreements under which it can immediately draw funds in the amount of CZK 4.1 billion.

### 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.

## 20 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 finished goods, semi-finished products and work in progress, goods held for resale and materials.

Finished goods and semi-finished products are measured initially at the cost of production. This comprises direct material and labour costs, processing expenses incurred during production and allocated. Fixed and variable indirect production costs calculated base on normal operating capacity.

Finished goods and semi-finished products are measured as at the reporting date at the lower of cost of production and net realizable value. The issue of finished goods and semi-finished products is recognised using the weighted average cost method.

Goods held for resale and materials are measured initially at purchase price.

At the reporting date they are measured at the lower of purchase price and net realizable value. The issue of goods held for resale and raw materials is recognised using the weighted average purchase price method 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 goods held for resale 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 of inventories

If the purchase price or cost of production of inventories is not recoverable, the Company recognises inventory write-offs based on estimates of their net realizable value.

Inventories that have become obsolete, unfit for use, or subject to a decline in selling prices are written down to their net realizable value.

At the end of each month, the Company compares the purchase price of inventories (the weighted average purchase price for each inventory group) or the cost of production of inventories (the weighted average cost of production for each inventory group) with their net realisable value. Net realisable value is determined as the estimated selling price in the ordinary course of business, less estimated costs to sell and other estimated costs necessary to complete the sale.

In practice, realizable values are determined based on actual selling prices of inventories (both retail and wholesale) from transactions executed on the last day of the month and on the first few days of the following month, up to the date on which the inventory impairment analysis is performed, but no later than the date on which the accounting books are closed. This assessment also takes into account the current inventory turnover cycle and the contractually agreed prices under contracts in place as at the reporting date.

The value of raw materials designated for use in the production process is not written down below their purchase price, if the finished goods in which they will be used are expected to be sold at prices equal to or exceeding the estimated costs of production, as determined based on historical data. However, if the cost of production exceeds the net realizable value, the value of raw materials is written down to net realizable value.

For semi-finished products, the need for a write-down is assessed by comparing the weighted average cost of production with actual selling prices, taking into account dedicated price formulas that reflect the degree of processing relative to finished goods.

Depending on the type of inventory, the Group recognises both item-specific and group-level inventory write-downs.

Item-specific write-downs are recognised when an analysis and comparison indicate that net realizable value is lower than either the purchase price or costs of production of a given inventory item, with the write-down recorded at the amount of the difference. If there is a subsequent change in net realizable value, a write-down is either recognised or reversed to reflect the amount of the change.

Group-level write-downs are applied similar or related inventory items are grouped based on shared characteristics, such as belonging to the same product line, having a similar intended use or final application, being produced and sold at the same manufacturing facility, and being impractical to assess separately from other items within the same product line. Such write-downs primarily apply to inventories of crude oil and petroleum products.

At the end of each month, the amount of aggregate inventory write-down for a group of inventories is determined. The change in the group-level inventory write-down at the end of the following reporting period represents one of the following:

- recognition of a write-down (increase in the write-down amount compared with the balance at the end of the previous reporting period);
- reversal of a write-down (reduction in the write-down amount with the balance at the end of the previous reporting period);
- utilisation of a write-down (reduction in the write-down amount due to the use, sale or disposal of inventory items for which the write-down was originally recognised).

Recognition and reversal of inventory write-downs, both item-specific and group level, are recorded under cost of sales.

	31/12/2025	31/12/2024
Raw materials	7 898	8 536
Semi-finished products	2 381	2 539
Finished goods	5 893	7 575
Goods held for sale	490	299
Spare parts	2 105	2 101
<b>Inventories, net</b>	<b>18 767</b>	<b>21 050</b>
Inventory write-down to net realisable value	1 052	719
<b>Inventories, gross</b>	<b>19 819</b>	<b>21 769</b>

## 21 TRADE AND OTHER RECEIVABLES

### SELECTED ACCOUNTING PRINCIPLES

#### Receivables

Receivables, excluding trade receivables, are initially measured at a fair value and subsequently, at amortized cost using the effective interest rate method, adjusted for expected credit loss allowances. Upon initial recognition, the Company measures trade receivables that do not contain a significant financing component at their transaction price.

After initial recognition, these receivables, except for those designated for non-recourse factoring under the Company's assigned limit, are measured at amortized cost adjusted for expected credit loss allowance. Receivables subject to non-recourse factoring are measured at fair value through profit or loss.

The Company applies simplified measurement methods to certain receivables measured at amortized cost, provided this does not materially distort the information presented in the statement of financial position, particularly when the period to settlement is short.

Receivables measured at amortised cost, for which the Company applies this approach, are initially recognised at the amount due. Subsequently including at the reporting date, they are measured at the amount due less impairment allowances for expected credit losses.

#### ESTIMATES

#### Impairment of trade and other receivables

Recognition and reversal of impairment losses of receivables are recognized in other operating activity.

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 applies the simplified approach, using the provision matrix, based on historical recovery rates and payment profiles of counterparties. 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.

	31/12/2025	31/12/2024
Trade receivables	9 289	10 947
Trade receivables within non-recourse factoring limit	2 723	3 156
Other	5	37
<b>Financial assets</b>	<b>12 017</b>	<b>14 140</b>
Receivables from grants	380	106
Prepayments for non-current non-financial assets	4	96
Advance payments to suppliers and deferred costs	555	767
<b>Non-financial assets</b>	<b>939</b>	<b>969</b>
<b>Receivables, net</b>	<b>12 956</b>	<b>15 109</b>
Expected credit loss on financial assets	86	1 399
<b>Receivables, gross</b>	<b>13 042</b>	<b>16 508</b>

Net receivables include expected credit loss amount.

Trade receivables result primarily from sales of finished goods and sales of goods held for resale. The management considers that the carrying amount of trade receivables approximates their fair value. The average credit period on sales of goods is 26 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). Receivables presented under Trade receivables within non-resource factoring limit represent the amount of receivables eligible for sale to the factor within the facility limit available as at the reporting date.

The Company's exposure to credit and currency risk related to trade and other receivables is disclosed in note 33 and detailed information about receivables from related parties is presented in note 36.

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

	31/12/2025	31/12/2024
At the beginning of the year (previously reported)	1 399	122
Impact of the merger	2	-
At the beginning of the year (converted data)	1 401	122
Recognition	148	1 286
Reversal	(1 435)	-
Utilisation	(25)	(9)
Foreign exchnage differences	(3)	-
	<b>86</b>	<b>1 399</b>

## 22 DERIVATIVES AND OTHER ASSETS

	Non-current		Current		Total	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Cash flow hedging instruments	323	1 218	1 485	1 151	1 808	2 369
<i>currency forwards</i>	323	1 218	1 441	1 151	1 764	1 151
<i>commodity swaps</i>	-	-	44	-	44	-
Derivatives not designated as hedge accounting	-	-	26	49	26	49
<i>currency forwards</i>	-	-	-	49	-	49
<i>commodity swaps</i>	-	-	26	-	26	-
Cash pool	-	-	7 251	31	7 251	31
Restricted funds	-	-	-	2 342	-	2 342
Receivables on settled cash flow hedging instruments	-	-	129	39	129	39
<b>Financial assets</b>	<b>323</b>	<b>1 218</b>	<b>8 891</b>	<b>3 612</b>	<b>9 214</b>	<b>4 830</b>
Prepayments	109	95	-	-	109	95
<b>Non-financial assets</b>	<b>109</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>109</b>	<b>95</b>
	<b>432</b>	<b>1 313</b>	<b>8 891</b>	<b>3 612</b>	<b>9 323</b>	<b>4 925</b>

Information about cash flow hedge instruments and derivatives not designed as hedge accounting is presented in note 33.

The non-current prepayments relate to the deposit for the purchase of natural gas in amount of CZK 84 million as at 31 December 2025 (as at 31 December 2024: CZK 71 million).

As at 31 December 2025 the balance on ORLEN's cash pool amounted to CZK 2 218 million (as at 31 December 2024: CZK 2 million). The Company had assets in the cash pool organized by ORLEN Unipetrol a.s. in the amount of CZK 5 033 million as at 31 December 2025 (CZK 29 million as at 31 December 2024). 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.

Restricted funds are funds in bank accounts that have been set aside to create a tax reserve for planned repairs to production equipment, until such repairs are completed.

## 23 CASH

### 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.

	31/12/2025	31/12/2024
Cash on hand and in bank	717	1 033
	<b>717</b>	<b>1 033</b>
<i>Including restricted cash</i>	347	837

## 24 ASSETS CLASSIFIED AS HELD FOR SALE

Lands, buildings and constructions in the amount of CZK 103 million in Kolín site were allocated as assets held for sale. Management intends to sale this area and assets are ready to sale immediately. Liabilities connected with these assets created to shut down production on site amounted to CZK 109 million.

## 25 EQUITY

### SELECTED ACCOUNTING PRINCIPLES

#### Share capital

The share capital represents capital contributed by shareholders, recognised at nominal value in accordance with the Company's articles of association and the entry in the Commercial Register.

#### Hedging reserve

The hedging reserve comprises measurement and settlement of hedging instruments that meet the criteria of cash flow hedge accounting.

#### Revaluation surplus

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

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

#### 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.

## 25.1 Share capital

The registered capital of the Company as at 31 December 2025 amounted to CZK 11 148 million (31 December 2024: CZK 11 148 million).

## 25.2 Hedging reserve

The amount of the hedging reserve CZK 1 933 million as at 31 December 2025 relates to the fair value of derivatives meeting the requirements of cash flows hedge accounting (31 December 2024: CZK 1 923 million) and the related deferred tax.

## 25.3 Revaluation surplus

Revaluation surplus 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.

## 25.4 Other capital contribution

On 31 March and on 22 April 2025 the sole shareholder of the Company decided on contribution to capital of the Company at the total amount of CZK 18 500 million.

## 25.5 Retained earnings

On 10 June 2025 ORLEN Unipetrol a.s. as the sole member decided on distribution of loss for 2024 in amount of CZK 11 107 million to the retained earnings.

## 25.6 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 debt equity ratio (net financial leverage). As at 31 December 2025 and 31 December 2024 the Company's financial leverage amounted to 37.85% and 11.47%, respectively.

### 25.6.1 Net debt

	31/12/2025	31/12/2024
Cash on hand and in bank	717	1 033
Bank loans and borrowings	(8 366)	(6 986)
Bank loans and borrowings non-current	(1 455)	(1 511)
Bank loans and borrowings current	(6 911)	(5 475)
	<b>(7 649)</b>	<b>(5 953)</b>

### 25.6.2 Changes in net debt

	31/12/2025	31/12/2024
At the beginning of the year	(5 953)	(3 216)
Cash changes in net debt	(1 696)	(2 737)
cash	(316)	785
loans and borrowings	(1 380)	(3 522)
	<b>(7 649)</b>	<b>(5 953)</b>

### 25.6.3 Net working capital

	Inventories	Trade receivables	Trade liabilities	Working capital
31/12/2024	21 050	14 103	14 241	20 912
31/12/2025	18 767	12 012	11 958	18 821
<b>Change from statement of financial position</b>	<b>2 283</b>	<b>2 091</b>	<b>(2 283)</b>	<b>2 091</b>
Adjustments				
Merger with ORLEN UniCRE a.s.	13	44	(30)	27
<b>Change from statement of cash flows</b>	<b>2 296</b>	<b>2 135</b>	<b>(2 313)</b>	<b>2 118</b>

## 26 LOANS AND BORROWINGS

### SELECTED ACCOUNTING PRINCIPLES

#### Loans and borrowings

At initial recognition, loans and borrowings are recognized at fair value, net of transaction costs and discounts or premiums. Subsequently they are measured at amortized cost using the effective interest method.

	Non-current		Current		Total	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Bank loans	-	-	1	1	1	1
Borrowings	1 455	1 511	6 910	5 474	8 365	6 985
	<b>1 455</b>	<b>1 511</b>	<b>6 911</b>	<b>5 475</b>	<b>8 366</b>	<b>6 986</b>

### 26.1 Loans

By currency (translated into CZK)/ by interest rate

	31/12/2025	31/12/2024
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.

### 26.2 Borrowings

By currency (translated into CZK)/ by interest rate

	31/12/2025	31/12/2024
CZK/PRIBOR	4 000	2 450
EUR/EURIBOR	4 365	4 535
	<b>8 365</b>	<b>6 985</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.

Unipetrol a.s. provided financing at the amount of CZK 4 000 million and EUR 120 million; ORLEN S.A. provided financing at the amount of EUR 60 million.

Disclosures resulting from IFRS 7 relating to loans and borrowings are included in note 33 and are presented together with other financial instruments.

## 27 PROVISIONS

### SELECTED ACCOUNTING PRINCIPLES

#### Provisions

Provisions are recognized at the best estimate of the expenditure required to settle the present obligation (legal or constructive) at the reporting date. Their amounts are reviewed regularly during the reporting period to reflect the most up-to-date estimates based on the prevailing circumstances and available information. Where the effect of the time value of money is material, provisions are measured at the present value of the expected future outflows necessary to settle the obligation.

#### Environmental provision

The Company recognises provisions for future obligations 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 based of expert assessment.

#### Jubilee bonuses and retirement benefits provision

Under the Company's remuneration schemes, 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 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.

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

The Company recognises a provision for the estimated CO<sub>2</sub> emissions incurred during the reporting period in operating activity costs (taxes and charges). The provision is measured based on the carrying amount of emission allowances held, applying the weighted average cost method. When there is a shortfall in allowances, the provision is recognised at either the purchase price of allowances under committed forward contracts or the market price of allowances as at the reporting date.

## 27 PROVISIONS (CONTINUED)

### Other provision

Other provisions primarily comprises provisions for dismantling costs connected with liquidation of unused asset, ongoing legal proceedings and are recognized based on all available information, including assessments from independent experts. The Company recognises a provision when, as at the reporting date it has a present obligation arising from past events, the amounts can be reliably estimated and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

### ESTIMATES

Recognition of provisions requires an assessment of the probability of an outflow of resources embodying economic benefits, as well as the determination of the most reliable estimate of the expenditure required to settle the present obligation as at the reporting date. Provision is recognized when the probability of an outflow of resources embodying economic benefits exceeds 50%.

	Non-current		Current		Total	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Environmental provision	857	849	19	82	876	931
Jubilee bonuses and retirement benefits provision	82	88	13	12	95	100
Provision for CO <sub>2</sub> emission	-	-	6 626	6 840	6 626	6 840
Other provision	-	-	104	106	104	106
	<b>939</b>	<b>937</b>	<b>6 762</b>	<b>7 040</b>	<b>7 701</b>	<b>7 977</b>

### Changes in provisions in 2025

	Environmental provision	Jubilee bonuses and retirement benefits provision	Provision for CO <sub>2</sub> emission	Other provision	Total
<b>01/01/2025 (previously reported)</b>	931	100	6 840	106	7 977
Impact of merger	-	-	-	4	4
<b>01/01/2025 (converted data)</b>	931	100	6 840	110	7 981
Recognition	-	-	6 626	109	6 735
Reclassification	97	-	-	-	97
Discounting	(17)	-	-	-	(17)
Utilisation	(26)	(7)	(6 429)	(108)	(6 570)
Release	-	(2)	(411)	(7)	(420)
Interest	-	4	-	-	4
Liabilities classified for sale	(109)	-	-	-	(109)
	<b>876</b>	<b>95</b>	<b>6 626</b>	<b>104</b>	<b>7 701</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)
Utilisation	(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>

### 27.1 Environmental provision

As at 31 December 2025 the Company had under environmental provisions:

- provision for land restoration created as the 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 690 million (31 December 2024: CZK 615 million),
- provision in the amount of CZK 186 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 2024: CZK 188 million),

## 27.2 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 4.6% p.a. in 2025 (2024: 3.9%), 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 7 million.

### 27.2.1 Change in employee benefits obligations

	Provision for jubilee bonuses		Retirement benefits		Total	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
At the beginning of the year	27	27	73	69	100	96
Current service cost	2	2	3	3	5	5
Interest expense	1	1	3	3	4	4
Actuarial gains and losses net	(2)	-	(8)	-	(10)	-
<i>demographic assumptions</i>	(1)	-	(1)	1	(2)	1
<i>financial assumptions</i>	(1)	-	(4)	(1)	(5)	(1)
<i>other issues</i>	-	-	(3)	-	(3)	-
Past employment costs	2	-	-	-	2	-
Payments under program	(3)	(3)	(3)	(2)	(6)	(5)
	<b>27</b>	<b>27</b>	<b>68</b>	<b>73</b>	<b>95</b>	<b>100</b>

The carrying amount of employee benefits liabilities is identical to their present value as at 31 December 2025 and as at 31 December 2024.

### 27.2.2 Geographical division of employee benefits liabilities

	Provision for jubilee bonuses		Retirement benefits		Total	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Czech Republic	27	27	68	73	95	100
	<b>27</b>	<b>27</b>	<b>68</b>	<b>73</b>	<b>95</b>	<b>100</b>

### 27.2.3 Sensitivity analysis to changes in actuarial assumptions

The Company carried out the employee benefit payments from current resources. As at 31 December 2025 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.

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

#### 27.2.4.1 Maturity of employee benefits analysis

	Provision for jubilee bonuses		Retirement benefits		Total	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Less than one year	4	3	9	9	13	12
Between one and three years	6	7	10	8	16	15
Between three and five years	5	5	9	9	14	14
Later than five years	12	12	40	47	52	59
	<b>27</b>	<b>27</b>	<b>68</b>	<b>73</b>	<b>95</b>	<b>100</b>
Weighted average duration of liability			7.2	8.3	7.2	8.3

#### 27.2.4.2 Ageing of employee benefits payments analysis

	Provision for jubilee bonuses		Retirement benefits		Total	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Less than one year	4	3	10	9	14	12
Between one and three years	8	8	11	9	19	17
Between three and five years	7	7	13	12	20	19
Later than five years	49	47	138	145	187	192
	<b>68</b>	<b>65</b>	<b>172</b>	<b>175</b>	<b>240</b>	<b>240</b>

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

	31/12/2025	31/12/2024
<b>In profit or loss</b>		
Current service cost	(5)	(5)
Interest expense	(4)	(4)
Actuarial gains and losses net	2	-
<i>demographic assumptions</i>	1	-
<i>financial assumptions</i>	1	-
Past employment costs	(2)	-
Payments under program	7	5
	<b>(2)</b>	<b>(4)</b>
<b>In components of other comprehensive income</b>		
Gains and losses arising from changes	8	-
<i>demographic assumptions</i>	1	(1)
<i>financial assumptions</i>	4	1
<i>other issues</i>	3	-
	<b>8</b>	<b>-</b>
	<b>6</b>	<b>(4)</b>

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

	31/12/2025	31/12/2024
Cost of sales	(1)	-
Administrative expenses	3	-
Interest expense	(4)	(4)
	<b>(2)</b>	<b>(4)</b>

Based on 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.

### 27.3 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.

### 27.4 Other provisions

The Company created other provisions in respect of future liabilities related to dismantling costs connected with liquidation of unused assets and petrol stations.

## 28 TRADE AND OTHER LIABILITIES

### SELECTED ACCOUNTING PRINCIPLES

#### Liabilities

*Financial liabilities, including trade liabilities, are initially recognised at fair value and subsequently measured at amortized cost using the effective interest rate method.*

*The Company applies simplified measurement methods to certain financial liabilities measured at amortized cost, provided this does not materially distort the information presented in the statement of financial position, particularly when the period to settlement is short.*

*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.*

	31/12/2025	31/12/2024
Trade liabilities	11 958	14 241
Investment liabilities	1 371	1 654
Other	846	1 482
<b>Financial liabilities</b>	<b>14 175</b>	<b>17 377</b>
Payroll liabilities	340	432
Excise tax and fuel charge	7 530	6 435
Value added tax	1 756	1 735
Other taxation, duties, social security and other benefits	180	136
Accruals	151	162
<i>holiday pay accrual</i>	17	15
<i>wages accrual</i>	134	147
<b>Non-financial liabilities</b>	<b>9 957</b>	<b>8 900</b>
	<b>24 132</b>	<b>26 277</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 33.5.2. Division of liabilities from related parties is presented in note 36.4.

## 29 CONTRACT LIABILITIES

	31/12/2025		31/12/2024	
Prepayments for deliveries		558		477
Loyalty programs liabilities		54		23
		<b>612</b>		<b>500</b>
	31/12/2025		31/12/2024	
At the beginning of the year		500		459
Revenues recognised in a given reporting period, included in the balance of liabilities from contracts with customers at the beginning of the period		(13)		(444)
Advances received, prepayments		125		485
		<b>612</b>		<b>500</b>

## 30 DERIVATIVES AND OTHER LIABILITIES

	Non-current		Current		Total	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Cash flow hedging instruments	-	7	61	-	61	7
<i>currency forwards</i>	-	7	-	-	-	-
<i>commodity swaps</i>	-	-	61	-	61	-
Derivatives not designated as hedge accounting	-	-	14	232	14	232
<i>currency forwards</i>	-	-	7	-	7	-
<i>commodity swaps</i>	-	-	7	232	7	232
Cash pool	-	-	-	7 986	-	7 986
Liabilities on settled cash flow hedging instruments	-	-	91	103	91	103
Guarantee payment received	211	216	-	-	211	216
<b>Financial liabilities</b>	<b>211</b>	<b>223</b>	<b>166</b>	<b>8 321</b>	<b>377</b>	<b>8 544</b>

Information about cash flow hedge instruments and derivatives not designed as hedge accounting is presented in note 33. The Company received cash advances from business partners presented as Guarantee payments received mainly in connection with operation of fuel stations.

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.

## 31 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 operating expenses are recognised as a reduction of costs when incurred. Any excess amount of the grant over the related cost is recognised as other operating income.

	31/12/2025		31/12/2024	
Non-current		706		210
Current		52		92
		<b>758</b>		<b>302</b>

### 31.1 Government grants

	31/12/2025		31/12/2024	
Grants for fixed assets		755		302
Grants to cover costs		3		-
		<b>758</b>		<b>302</b>

## 32 LEASE

### SELECTED ACCOUNTING PRINCIPLES

#### Lease

##### **The Company as a lessee**

Rights arising from lease, tenancy, rental and other arrangements that meet the definition of a lease under IFRS 16 are recognised as right of use assets within non-current assets and correspondingly as lease liabilities.

##### **Initial recognition and measurement**

At lease commencement the Company recognises a right of use asset and a corresponding lease liability

At the commencement date the Company measures the right of use asset at cost, which includes:

- the amount of the initial measurement of the lease liability,
- any lease payments made at or before the commencement date, less any lease incentives received,
- any initial direct costs incurred by the Company, and
- an estimate of costs to be incurred by the Company for dismantling and removing the underlying asset, restoring the site were it was located, or restoring the underlying asset to the condition required under the lease terms unless such costs relate to the production of inventories.

Lease payments included in the measurement of the lease liability comprise:

- fixed lease payments decreased by any lease incentives received;
- 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 residual value guarantees;
- the exercise price of a purchase option, if the Company is reasonably certain to exercise that option;
- penalties for terminating the lease, unless the Company is reasonably certain not to exercise that option.

Variable lease payments that are not linked to an index or a rate are not included in the measurement of the lease liability. Instead they are recognized in profit or loss in the period in which the event triggering their payment occurs.

At the commencement date, the lease liability is measured at the present value of the lease payments outstanding at that date discounted using the lessee incremental borrowing rate.

The Company does not discount lease liabilities using the interest rate implicit in the lease as determining this rate would require information (on the unguaranteed residual value of the leased asset and the lessor's directly attributable costs – information that is typically only available to the lessor).

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

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

- the risk-free rate, based on the Interest Rate Swap (IRS) corresponding to the maturity of the discount rate, and the applicable benchmark rate for each currency, and
- the credit risk premium reflecting the Company's credit margin calculated using the credit risk segmentation of all Group companies with identified lease contracts.

##### **Subsequent measurement**

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

Therefore the Company measures the right of use asset at cost:

- less accumulated depreciation and accumulated impairment losses; and
- adjusted for any remeasurement of the lease liability that does not result in the recognition of a separate lease component.

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

- increasing the carrying amount to reflect interest on the lease liability,
- reducing 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.

The Company remeasures the liability upon reassessment if there is a change in future lease payments resulting from changes in the index or rate used to determine the payments (e.g. perpetual usufruct fees), if there is a change in the amount expected to be payable under a guaranteed residual value, or if the Company revises its assessment of the likelihood of exercising a purchase, extension or termination option.

A remeasurement of the lease liability results in a corresponding adjustment to the carrying amount of the right of use asset. If the carrying amount of the right of use asset has been reduced to zero, any further reduction in the lease liability is recognised by the Company in the statement of profit or loss.

##### **Depreciation**

The right of use assets are depreciated on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset. Unless the Company has sufficient certainty that it will obtain title before the lease term ends. In that event, the right of use is depreciated from the lease commencement date through the end of the underlying asset's useful life.

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

The Company's lease contracts primarily relate to:

Land, including:

- land usufruct rights with fixed terms of up to 99 years,
- land used for petrol stations and motorway service areas leased for periods of up to 30 years and for an indefinite period.

Buildings and construction, including petrol stations, storage tanks, office premises leased for periods of up to 30 years.

Vehicles and other assets, including:

- railway tanks leased for periods from 3 to 10 years,
- cars leased for periods of up to 3 years,

##### **Impairment**

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

##### **Exemptions, simplifications and practical expedients applied under IFRS 16**

###### **Exemptions**

The following contracts held by the Company fall outside the scope of IFRS 16:

- leases related to the exploration for or use of natural resources,
- licences arrangements accounted for under IFRS 15 – "Revenue from Contracts with Customers", and
- leases of intangible assets accounted for under IAS 38 - Intangible Assets.

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

## 32 LEASE (CONTINUED)

### **Simplifications and practical expedients**

#### **Short-term leases**

The Company applies a practical expedient to all classes of assets relating to short-term leases, defined as those with a maximum possible lease term, including any renewal options of up to 12 months.

Payments under such leases are recognised as expenses:

- on a straight-line basis over the lease term, or
- using another systematic basis, if that method better reflects the pattern of the lessee's benefit.

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

The Company does not apply the general recognition, measurement and presentation requirements of IFRS 16 to leases of low-value assets.

Low-value assets are defined as those with an individual value, when new, of no more than CZK 100 thousand for each lease contract.

Payments under such lease are recognised as expenses:

- on a straight-line basis over the lease term; or
- using another systematic basis if that method better reflects the pattern of the lessee's benefit.

An asset under a lease agreement cannot be classified as a low-value asset if by its nature, the asset typically has a high value when new. The Company classifies items such as: gas cylinders, coffee machines, and small items of furniture as low-value assets.

An underlying asset may qualify as low-value only if:

- the Company can benefit from its use either individually or together with other readily available resources, and
- if the asset is neither highly dependent on or nor significantly interrelated to other assets.

If the Company subleases or intends to sublease an asset, the head lease does not qualify as a lease of a low-value asset.

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

The Company has lease contracts concluded for an indefinite period, which relate mainly to land, buildings and constructions.

When determining the lease term for contracts entered into for an indefinite period, the Company applies professional judgement to establish the period during which termination of the lease would be economically unjustified. Factors considered include:

- costs already incurred under the contract or
- potential termination costs, including the costs of obtaining and replacement lease, such as negotiation expenses; relocation costs, costs associated with identifying another underlying asset that meets for the lessee's requirements; costs of integrating a new asset into the Company's operations; penalties and similar expenses, including costs associated with returning the underlying asset in a condition specified in the lease or to a location stipulated in the contract or
- existing business plans and other contractual arrangement that justify the continued use of the leased asset over the relevant period.

Where the costs associated with the terminating lease are significant, the lease term adopted corresponds to the depreciation period of a similar fixed asset with characteristics comparable to the leased asset.

If significant expenditures have been incurred in connection with a given lease contract, the lease term is determined as the period over which the economic benefits from those expenditures are expected to be derived.

The capitalised value of such expenditures is recognised separately from the right of use asset.

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

From contracts containing both lease and non-lease components, the Company separates and accounts for non-lease components (such as asset servicing arrangements) individually for all asset classes, allocating the consideration appropriately based on the terms of the contract, unless the non-lease components are considered immaterial in the context of the whole contract.

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

When the Company acts as a lessor, the lease is classified as either finance or operating leases at the lease commencement date.

To determine the appropriate classification the Company assesses whether substantially all risks and rewards incidental to ownership of the underlying assets have transferred to the lessee. If substantially all risks and rewards have been transferred, the lease is classified as a finance lease, otherwise it is classified as an operating lease.

The determination of risk and reward transfer depends on an assessment of the economic substance of the transaction.

In assessing lease classification the Company considers factors, such as whether ownership of the underlying asset transfers to the lessee before the end of the lease term and the relationship between the lease term and the economic life of the asset, even if legal title does not transfer.

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

At the lease commencement date assets held under finance leases are recognised by the lessor in the statement of financial position and presented as receivables at an amount equal to the value of the net investment in the lease.

At the lease commencement date, lease payments included in the measurement of the net investment in the lease consist of payments for the right of use of the underlying asset during the lease term that are not received on the commencement date, including:

- fixed lease payments, including substantially fixed lease payments, net of lease incentives payable;
- variable lease payments, dependent on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected under residual value guarantees provided to the lessor by the lessee, party related to the lessee or an independent third party that is financially capable of fulfilling obligations under such guarantee;
- the exercise price of a purchase option if it is reasonably certain that the lessee will exercise the option;
- payments for penalties arising from terminating of the lease, if the lease contract stipulates that the lessee may exercise a lease termination option.

If the Company has transferred an asset for use by another entity under the finance lease arrangement, the present value of lease payments and the unguaranteed residual value is presented as receivables, classified into current and non-current portions. The discounting of lease payments and the unguaranteed residual value is performed using the lease interest rate implicit, i.e. the interest rate that results in the present value of the lease payments and unguaranteed residual value being

equal to the sum of:

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

Assets made available by the Company to other entities for use under an operating lease contract are classified as Company's assets. Lease payments from operating leases are recognised on straight line basis over the lease term as revenue from the sale of products and services.

## 32 LEASE (CONTINUED)

### PROFESSIONAL JUDGEMENT

#### Determining the lease term

When determining the lease term, the Company considers all relevant factors and events that provide economic incentives to extend the lease or to refrain from exercising termination option.

For contracts concluded for an indefinite period, the Company applies judgement to establish the enforceable period – that is, the lease term during which termination would not be deemed justified.

The lease term is assessed at the commencement date and reassessed if a significant event or material change in circumstances occurs that is within the lessee's control and affects this determination.

### 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. However, the useful life of right of use assets includes both the non-cancellable lease term and the period, reflecting the highly probable exercise of a purchase option, where applicable.

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

As the Company does not have access to the interest rate implicit in lease contracts, it applies an incremental borrowing rate to measure lease liabilities. This rate reflects the interest that the Company would incur to obtain financing, in the relevant currency, over a comparable term and with similar security to acquire an asset of equivalent value to the right of use asset in a similar economic environment.

### 32.1 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 01/01/2025</b>					
Gross carrying amount (previously reported)	2 816	884	586	1 948	6 234
Accumulated depreciation (previously reported)	(871)	(410)	(366)	(1 316)	(2 963)
Impairment losses (previously reported)	(63)	(16)	-	-	(79)
	<b>1 882</b>	<b>458</b>	<b>220</b>	<b>632</b>	<b>3 192</b>
Gross carrying amount (impact of merger)	-	-	-	5	5
Accumulated depreciation (impact of merger)	-	-	-	(2)	(2)
	-	-	-	3	3
Gross carrying amount (converted data)	2 816	884	586	1 953	6 239
Accumulated depreciation (converted data)	(871)	(410)	(366)	(1 318)	(2 965)
Impairment losses (converted data)	(63)	(16)	-	-	(79)
	<b>1 882</b>	<b>458</b>	<b>220</b>	<b>635</b>	<b>3 195</b>
<b>increase/(decrease) net</b>					
New lease agreements	13	206	1	548	768
Increase in leasing remuneration	950	290	-	21	1 261
Depreciation	(175)	(60)	(70)	(409)	(714)
Net impairment losses	(550)	12	(129)	(683)	(1 350)
<i>Recognition</i>	(573)	(4)	(129)	(683)	(1 389)
<i>Reversal</i>	23	16	-	-	39
Other*	(27)	-	-	(33)	(60)
<b>Net carrying amount at 31/12/2025</b>	<b>2 093</b>	<b>906</b>	<b>22</b>	<b>79</b>	<b>3 100</b>
Gross carrying amount	3 721	1 380	585	2 425	8 111
Accumulated depreciation	(1 020)	(470)	(434)	(1 663)	(3 587)
Impairment losses	(608)	(4)	(129)	(683)	(1 424)
	<b>2 093</b>	<b>906</b>	<b>22</b>	<b>79</b>	<b>3 100</b>
<b>Net carrying amount at 01/01/2024</b>					
Gross carrying amount	2 630	783	550	1 563	5 526
Accumulated depreciation	(699)	(326)	(302)	(953)	(2 280)
Impairment losses	(37)	-	-	-	(37)
	<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	566
Increase in leasing remuneration	176	43	-	9	228
Depreciation	(191)	(84)	(68)	(391)	(734)
Net impairment losses	(25)	(16)	-	(1)	(42)
<i>Recognition</i>	(31)	(17)	-	(1)	(49)
<i>Reversal</i>	6	1	-	1	8
Other*	(14)	(10)	(8)	(4)	(36)
<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>

\* 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 activities in the statement of cash flows in 2025 and 2024 amounted to CZK 883 million and CZK 801 million, respectively.

### 32 LEASE (CONTINUED)

#### Lease liabilities

	Non-current		Current		Total	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Lease liabilities	4 006	2 865	740	653	4 746	3 518
	<b>4 006</b>	<b>2 865</b>	<b>740</b>	<b>653</b>	<b>4 746</b>	<b>3 518</b>

#### Maturity analysis of lease liabilities

	2025	2024
up to 1 year	740	555
from 1 to 2 years	953	499
from 2 to 3 years	532	402
from 3 to 4 years	396	282
from 4 to 5 years	322	226
above 5 years	1 803	1 554
	<b>4 746</b>	<b>3 518</b>

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

	2025	2024
<b>Costs due to:</b>	<b>320</b>	<b>285</b>
interest on lease	Finance costs	141
short-term lease	Services	179
		154

#### 32.2 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 16.

#### Maturity analysis for undiscounted lease payments

	2025	2024
up to 1 year	45	80
from 1 to 2 years	54	80
from 2 to 3 years	55	80
from 3 to 4 years	56	79
from 4 to 5 years	58	79
above 5 years	435	631
	<b>703</b>	<b>1 029</b>

## EXPLANATORY NOTES TO FINANCIAL INSTRUMENTS

### 33 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 provisions of the instrument.

A financial asset is derecognised from the statement of financial position when:

- the contractual rights to the cash flows from the financial asset expire; or
- the Company transfers the financial asset to another entity, and the transfer qualifies for derecognition.

A financial liability is derecognised from the statement of financial position when obligation is extinguished, i.e. when the contractual obligation has been discharged, cancelled or has expired.

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

With the exception of trade receivables, at initial recognition the Company measures financial assets or financial liabilities that are not classified as at fair value through profit or loss (i.e. not held for trading) at fair value plus transaction costs directly attributable to the acquisition or issuance 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. it does not apply the fair value option.

At the end of the reporting period, the Company measures financial assets and liabilities at amortised cost using the effective interest method, except for derivative instruments and receivables under full factoring arrangements, which are measured at fair value.

With respect to equity instruments, particularly listed/unlisted shares that are not held for trading, the Company classifies them as measured at fair value through other comprehensive income.

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

Derivative instruments entered into for the purchase of non-financial assets, which are concluded and held with the intention of selling these transactions through physical delivery for the Company own use, are not remeasured at the reporting date.

Derivative financial instruments entered into hedge the Company's risk exposure but not designated as hedging instruments under hedge accounting are classified as financial assets/liabilities measured at fair value through profit or loss. Gains and losses arising from changes in the fair value of derivatives which do not qualify for hedge accounting are recognised in profit or loss for the reporting period.

Such instruments serve as economic hedges in the Company's risk exposure. The Company also enters into speculative transactions, although these are subject to strict risk limits and controls. Derivative instruments classified as measured at fair value through profit or loss also include derivatives for which the hedging relationship has been discontinued.

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

The Company recognizes an impairment allowances for expected credit losses on financial assets measured at amortized cost or at fair value through other comprehensive income, excluding investments in equity instruments.

Expected credit losses represent credit losses weighted by the probability of default occurring. The Company applies the following models for determining impairment allowances:

##### ▪ **General model**

The Company applies the general model to financial assets measured at amortized cost, debt instruments measured at fair value through other comprehensive income, and issued financial guarantees and securities, provided that a recognised liability secured by such an instrument exists, as at the date of authorisation for issue of the financial statement.

Under the general model, the Company monitors the changes in credit risk associated with a given financial asset and classifies financial assets into one of three stages of impairment assessment, based on observed changes in credit risk relative to their initial recognition.

Depending on the classification within the impairment stages, the expected credit loss allowance is estimated over a 12-month horizon (stage 1) or over the lifetime of the instrument (stage 2 and stage 3).

At each reporting date, the Company assesses whether there are any indicators requiring reclassification of financial assets between impairment stages, based on factors such as changes in the debtor's credit rating, serious financial difficulties experienced by the debtor, or the occurrence of a material adverse change in its economic, legal, or market environment.

The credit exposure is reduced by collateral provided on the financial asset, taking into account the assume recovery rate. The expected credit loss for each exposure is determined individually for each counterparty based on the loss given default parameter, using forecast loss rates obtained from external reports, and based on current levels of probability of default implied by market quotations for CDS instruments (forward-looking approach), taking into account the counterparty's current rating and sector of operation.

##### ▪ **Simplified model**

The simplified model is applied by the Company to trade receivables and other receivables.

Under the simplified model, the Company does not monitor changes in credit risk over the lifetime of the instrument but instead estimates expected credit losses over the remaining maturity of the instrument.

##### **Hedge accounting**

The Company applies the hedge accounting requirements of IFRS 9.

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

The Company applies two types of hedge relationships: cash flow hedges and fair value hedges.

The Company assesses the effectiveness of cash flow hedges both at inception and on ongoing basis, at least at the end of each reporting period. For cash flow hedge hedges, the effective portion of gains or losses on the hedging instrument is recognised in other comprehensive income, while the ineffective portion is recognised in profit or loss.

Additionally, for foreign exchange risk hedges (spot component), changes in the fair value of the forward element, representing cost of hedging, are recognised separately in equity.

The Company assesses hedge effectiveness using statistical methods, primarily the direct offset method. The verification of hedge effectiveness is conducted on a prospective basis, using a qualitative analysis. If necessary, the Company applies quantitative analysis, including linear regression to confirm the existence of an economic relationship between the hedging instrument and the hedged item.

For fair value hedge accounting, the Company recognizes gains or losses arising from the remeasurement of the fair value of hedging derivative in profit or loss. Simultaneously, the carrying amount of hedged item is adjusted for the gains or losses attributable to the hedged risk, with corresponding recognition in profit or loss, within the same line item as the hedging derivative.

The cumulative fair value adjustment of the hedged item related to the hedged risk is transferred to profit or loss when the hedged item impacts profit or loss.

### 33 FINANCIAL INSTRUMENTS (CONTINUED)

For cash flow hedge accounting, the separate component of equity related to the hedged item (hedging reserve) is adjusted by the lower (in absolute terms) of: a) the cumulative gain or loss on the hedging instrument from the inception of the hedge, and b) the cumulative change in the fair value (present value) of the hedged item from the inception of the hedge. The portion of gains or losses on the hedging instrument representing an effective hedge of the risk being hedged (i.e. the portion offsetting changes in the hedging reserve) is recognised in other comprehensive income. Additionally, when hedging foreign exchange risk, if the Company separates the forward element from the spot element of a forward contract and designates only the spot element as the hedging instrument, then changes in the forward element are recognised in a separate component of equity – the cost of hedging reserve.

The ineffective portion of gains or losses on the hedging instrument is recognised in profit or loss.

If the hedge of a forecast transaction results in the recognition of a non-financial asset or a non-financial liability, or if the forecast transaction involving a non-financial asset or non-financial liability becomes a firm commitment to which fair value hedge accounting will be applied, the Company removes the gains or losses from hedging reserve and includes them in the initial cost or other carrying amount of the asset or liability. In all other cases, gains or losses are reclassified from the hedging reserve to profit or loss in the same period or periods in which the hedged expected future cash flow impact profit or loss. However, if the Company determines that all or part of the losses recognised in other comprehensive income are not expected to be recoverable, the unrecoverable amount is recognised in profit or loss.

If a hedged forecast transaction results in the recognition of revenue from the sale of products, goods, materials or services, the Company reclassifies the related gains or losses previously recognised in other comprehensive income and adjusts the corresponding revenue.

For foreign exchange risk hedges, the Company reclassifies the amounts accumulated in a separate component of equity – the cost of hedging reserve – to profit or loss as a reclassification adjustment in the same period or periods in which the hedged expected cash flows impact profit or loss.

The Company discontinues cash flow hedge accounting if the hedging relationship (or a portion thereof) no longer meets the hedge accounting criteria. This applies, in particular, when the hedged forecast transaction is no longer highly probable, the hedging instrument expires, is sold, terminated or exercised, or there is a change in the risk management objective, and the designated hedge no longer aligns with the revised risk management strategy. If the Company discontinues cash flow hedge accounting but still expects the hedged future cash flows to occur, the cumulative balance remains in the hedging reserve with equity until those cash flows materialise. However, if the hedged future cash flows are no longer expected to occur, the cumulative balance is immediately transferred from the hedging reserve to profit or loss.

#### Fair value measurement

The Company maximizes the use of observable inputs and minimizes reliance on unobservable inputs when estimating fair value, which represents 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 under current market conditions.

The Company measures derivatives at fair value using financial instrument valuation models, incorporating publicly available foreign exchange rates, interest rates, forward curves, and volatilities for currencies and commodities sourced from active markets.

The fair value of derivative instruments is determined based on discounted future cash flows, calculated as the difference between the contracted forward price and the market forward price. The forward exchange rate is determined directly from quoted swap points, which are added to the spot exchange rate.

#### PROFESSIONAL JUDGEMENT

#### Financial instruments

The Management Board applies judgement when, classifying financial instruments, assessing the nature and extent risks associated with financial instruments and applying hedge accounting. Financial instruments are classified into individual categories based on an assessment of the business model, taking into account the purpose for which they were acquired the nature of the instrument acquired as well as an assessment of contractual cash flow characteristics.

### 33.1 Financial instruments by category and class

#### Financial assets

31/12/2025		Financial instruments by category			
Financial instruments by class	Note	Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Hedging financial instruments	Total
Trade receivables	21.	-	9 289	-	9 289
Trade receivables within non-recourse factoring limit	21.	-	2 723	-	2 723
Cash pool	22.	-	7 251	-	7 251
Derivatives	22.	26	-	1 808	1 834
Receivables from settled financial derivatives	22.	-	129	-	129
Cash	23.	-	717	-	717
Other	21.	-	5	-	5
		<b>26</b>	<b>20 114</b>	<b>1 808</b>	<b>21 948</b>

31/12/2024		Financial instruments by category			
Financial instruments by class	Note	Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Hedging financial instruments	Total
Restricted funds	22.	-	2 342	-	2 342
Trade receivables	21.	-	10 947	-	10 947
Trade receivables within non-recourse factoring limit	21.	-	3 156	-	3 156
Cash pool	22.	-	31	-	31
Derivatives	22.	49	-	2 369	2 418
Receivables from settled financial derivatives	22.	-	39	-	39
Cash	23.	-	1 033	-	1 033
Other	21.	-	37	-	37
		<b>49</b>	<b>17 585</b>	<b>2 369</b>	<b>20 003</b>

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

#### Financial liabilities

31/12/2025		Financial instruments by category					Total
Financial instruments by class	Note	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	26.	-	8 365	-	-	8 365	
Bank loans	26.	-	1	-	-	1	
Trade liabilities	28.	-	11 958	-	-	11 958	
Lease liabilities	32.	-	-	-	4 746	4 746	
Investment liabilities	28.	-	1 371	-	-	1 371	
Derivatives	30.	14	-	61	-	75	
Liabilities from settled financial derivatives	30.	-	91	-	-	91	
Other	28.,30.	-	1 057	-	-	1 057	
		<b>14</b>	<b>22 843</b>	<b>61</b>	<b>4 746</b>	<b>27 664</b>	

31/12/2024		Financial instruments by category					Total
Financial instruments by class	Note	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	26.	-	6 985	-	-	6 985	
Bank loans	26.	-	1	-	-	1	
Trade liabilities	28.	-	14 241	-	-	14 241	
Lease liabilities	32.	-	-	-	3 518	3 518	
Investment liabilities	28.	-	1 654	-	-	1 654	
Cash pool	30.	-	7 986	-	-	7 986	
Derivatives	30.	232	-	7	-	239	
Liabilities from settled financial derivatives	30.	-	103	-	-	103	
Other	28.,30.	-	1 698	-	-	1 698	
		<b>232</b>	<b>32 668</b>	<b>7</b>	<b>3 518</b>	<b>36 425</b>	

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

2025		Financial instruments by category					Total
	Note	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	13.1.	127	-	-	-	127	
Interest costs	13.2.	-	-	(125)	(141)	(266)	
Foreign exchange gain/(loss)	13.	(570)	-	169	-	(401)	
Impairment losses on trade receivables	12.	1 287	-	-	-	1 287	
Valuation of financial investments in SPOLANA s.r.o. and REMAQ s.r.o.	13.2	-	(5 128)	-	-	(5 128)	
Other	13.	-	-	(32)	-	(32)	
		<b>844</b>	<b>(5 128)</b>	<b>12</b>	<b>(141)</b>	<b>(4 413)</b>	

#### other, excluded from the scope of IFRS 7

Provisions discounting	13.					17
						<b>17</b>

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

2024 (restated)	Note	Financial instruments by category				Total
		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	13.1.	124	-	-	-	124
Interest costs	13.2.	-	-	(240)	(131)	(371)
Foreign exchange gain/(loss)	13.	53	-	6	-	59
Impairment losses on trade receivables	12.	(1 286)	-	-	-	(1 286)
Valuation of financial investments in SPOLANA s.r.o. and HC VERVA Litvínov, a.s.	13.2	-	(2 757)	-	-	(2 757)
Other	13.	(2)	-	(6)	-	(8)
		<b>(1 111)</b>	<b>(2 757)</b>	<b>(240)</b>	<b>(131)</b>	<b>(4 239)</b>
<b>other, excluded from the scope of IFRS 7</b>						
Provisions discounting	13.					(25)
						<b>(25)</b>

### 33.3 Fair value measurement

	Note	31/12/2025		31/12/2024	
		Fair value	Carrying amount	Fair value	Carrying amount
<b>Financial assets</b>					
Derivatives	22.	1 834	1 834	2 418	2 418
		<b>1 834</b>	<b>1 834</b>	<b>2 418</b>	<b>2 418</b>
<b>Financial liabilities</b>					
Bank loans	26.	1	1	1	1
Borrowings	26.	8 368	8 365	6 986	6 985
Derivatives	30.	75	75	239	239
		<b>8 444</b>	<b>8 441</b>	<b>7 226</b>	<b>7 225</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 33 fair value approximates their carrying amount.

#### 33.3.1 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 2025 and the comparative period there were no transfers between Levels 1, 2 and 3 in the Company.

As at 31 December 2025 and 31 December 2024 the Company held unquoted shares in entities amounting to CZK 5 245 million and CZK 7 451 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.

### 33.4 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	31/12/2025	31/12/2024	Hedging strategies
Currency forwards	1 747	2 362	foreign exchange risk related to operating activities
Commodity swaps	(17)	-	fluctuations in spreads/margins on refined and petrochemical products; temporary increases in operational inventories; timing mismatches between the purchase of crude oil and the sale of refined products
	<b>1 730</b>	<b>2 362</b>	

Planned realization date of hedged cash flow	31/12/2025	31/12/2024
<b>Currency operating exposure</b>		
2025	-	1 151
2026	1 424	1 030
2027	281	-
2028	-	181
2029	42	-
<b>Commodity risk exposure</b>		
2026	(17)	-
	<b>1 730</b>	<b>2 362</b>

#### Maturity structure

##### 31/12/2025

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	EUR	419 000 000	252 000 000	38 000 000
Average exchange rate EUR/CZK		27.83	26.07	26.23
<b>Commodity risk</b>				
<b>Commodity swaps – hedging future revenue (sell)</b>				
<b>Crude oil</b>				
Volume	BBL	749 000		
Average price		65.41		
<b>Commodity swaps – inventories (buy)</b>				
<b>Crude oil</b>				
Volume	BBL	749 000		
Average price		64.32		

#### 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	EUR	460 000 000	449 000 000	222 000 000
Average exchange rate EUR/CZK		27.76	27.64	26.22

### 33.4 Hedge accounting (continued)

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

31/12/2025

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)
				31/12/2025	31/12/2025	31/12/2025	
<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	709 000 000	1 764	-	(598)
<b>Commodity risk</b>							
Crude oil	S	time mismatch on crude oil purchases oversize	BBL	749 000	44	-	44
Crude oil	B	inventories hedge	BBL	749 000	-	61	(61)
					<b>44</b>	<b>61</b>	<b>(17)</b>
					<b>1 808</b>	<b>61</b>	<b>(615)</b>

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>

#### Cash flow hedge

31/12/2025

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	(433)	182
<b>Commodity risk</b>		
Inventories	48	(48)
Future sales revenues	(49)	44
		<b>(1)</b>
		<b>(434)</b>
		<b>178</b>

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

#### Fair value hedge

31/12/2025

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	-	-	-

31/12/2024

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	-	-	-

### 33.4 Hedge accounting (continued)

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

31/12/2025

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>	(1 105)	-		1 907	Sales revenues
<i>currency forwards</i>	-	-		(4)	Manufacturing costs (operations)
<i>currency forwards</i>	507	-	Other income and costs	(573)	Other income/expenses
<b>USD/CZK</b>					
<i>currency forwards</i>	-	-		-	Manufacturing costs (operations)
	<b>(598)</b>	<b>-</b>		<b>1 330</b>	
<b>Commodity risk</b>					
<i>commodity swaps</i>	(48)	-		(87)	Inventories
<i>commodity swaps</i>	44	-		221	Sales revenues
<i>commodity swaps</i>	-	(13)	Other income and costs	-	Other income/expenses
	<b>(4)</b>	<b>(13)</b>		<b>134</b>	
	<b>(602)</b>	<b>(13)</b>		<b>1 464</b>	

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 income and costs	(2 003)	Other 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>-</b>	<b>-</b>		<b>52</b>	
	<b>(694)</b>	<b>(1)</b>		<b>1 076</b>	

### 33.4 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>01/01/2025</b>	1 287	136	1 011	2 434
<b>Cash flow hedge</b>				
Impact of valuation of hedging transactions (effective part)	662	-	(2)	660
Reclassification to profit or loss in connection with realization of hedged item, incl.:	(1 766)	(137)	573	(1 330)
<i>reclassification of instruments from the previous year – no hedged item</i>	-	(137)	64	(73)
Instruments for settlement	-	139	35	174
Settlement of ineffective part	(1)	-	-	(1)
<b>31/12/2025</b>	<b>182</b>	<b>138</b>	<b>1 617</b>	<b>1 937</b>
<b>Commodity risk</b>				
<b>01/01/2025</b>	-	-	-	-
<b>Cash flow hedge</b>				
Impact of valuation of hedging transactions (effective part)	172	-	-	172
Reclassification to profit or loss in connection with realization of hedged item	(221)	-	-	(221)
Reclassification to balance sheet value in connection with the realization of the hedged	87	-	-	87
Settlement of ineffective part	(42)	-	-	(42)
<b>31/12/2025</b>	<b>(4)</b>	<b>-</b>	<b>-</b>	<b>(4)</b>
<b>Hedging reserve, gross 01/01/2025</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 01/01/2025</b>	<b>1 014</b>	<b>110</b>	<b>799</b>	<b>1 923</b>
<b>Hedging reserve, gross 31/12/2025</b>	<b>178</b>	<b>138</b>	<b>1 617</b>	<b>1 933</b>
Deferred tax from hedging instruments settlement and valuation	-	-	-	-
<b>Hedging reserve, net 31/12/2025</b>	<b>178</b>	<b>138</b>	<b>1 617</b>	<b>1 933</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>01/01/2024</b>	3 863	64	(782)	3 145
<b>Cash flow hedge</b>				
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>

### 33.5 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.

#### 33.5.1 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 2025 and in 2024, the Company concluded forward and spot transactions for purchase of rights which in the future will be used 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.

Type of hedged feedstock	Unit of measure	31/12/2025	31/12/2024
Crude oil	BBL	4 060 000	3 294 000

#### Sensitivity analysis for commodity risk

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

##### 31/12/2025

	Influence on profit before tax			
	Increase of price by	Total influence, CZK	Decrease of price by	Total influence, CZK
Crude oil USD/bbl	31%	(1 003)	(31%)	1 003
		<b>(1 003)</b>		<b>1 003</b>

##### 31/12/2024

	Influence on profit before tax			
	Increase of price by	Total influence, CZK	Decrease of price by	Total influence, CZK
Crude oil USD/bbl	28%	(1 676)	(28%)	1 676
		<b>(1 676)</b>		<b>1 676</b>

#### 33.5.2 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.

### 33.5.2 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	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
<b>Financial assets</b>						
Trade receivables	132	155	57	51	4 376	5 125
Cash pool	49	-	50	1	2 231	25
Derivatives	72	94	3	2	1 834	2 418
Receivables from settled financial derivatives	-	-	6	2	129	39
Other	-	1	-	-	1	33
	<b>253</b>	<b>250</b>	<b>116</b>	<b>56</b>	<b>8 571</b>	<b>7 640</b>
<b>Financial liabilities</b>						
Borrowings	180	180	-	-	4 365	4 535
Trade liabilities	71	79	234	301	6 546	9 280
Investment liabilities	9	2	2	4	262	155
Derivatives	-	-	3	10	75	239
Liabilities from settled financial derivatives	-	-	4	4	91	103
	<b>260</b>	<b>261</b>	<b>243</b>	<b>319</b>	<b>11 339</b>	<b>14 312</b>

#### Sensitivity analysis for currency changes risk

The influence of potential changes in carrying amounts of financial instruments as at 31 December 2025 and 2024 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	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Influence on profit before tax	(2 642)	(4 335)	(393)	(960)	(3 035)	(5 295)
Influence on hedging reserve	2 620	4 294	-	-	2 620	4 294
<b>Total influence</b>	<b>(22)</b>	<b>(41)</b>	<b>(393)</b>	<b>(960)</b>	<b>(415)</b>	<b>(1 001)</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.

### 33.5.3 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:

	PRIBOR		EURIBOR		Other		Carrying amount	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024	31/12/2025	31/12/2024
<b>Financial assets</b>								
Cash pool	5 020	5	1 192	7	1 039	19	7 251	31
	<b>5 020</b>	<b>5</b>	<b>1 192</b>	<b>7</b>	<b>1 039</b>	<b>19</b>	<b>7 251</b>	<b>31</b>
<b>Financial liabilities</b>								
Bank loans	1	1	-	-	-	-	1	1
Borrowings	4 000	2 450	4 365	4 535	-	-	8 365	6 985
Cash pool	-	7 986	-	-	-	-	-	7 986
	<b>4 001</b>	<b>10 437</b>	<b>4 365</b>	<b>4 535</b>	<b>-</b>	<b>-</b>	<b>8 366</b>	<b>14 972</b>

### 33.5.3 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	
	31/12/2025	31/12/2024	2025	2024	2025	2024
PRIBOR	+0.5 pp	+0.5 pp	(16)	(52)	(16)	(52)
EURIBOR	+0.5 pp	+0.5 pp	5	(23)	5	(23)
OTHER	+0.5 pp	+0.5 pp	5	-	5	-
			<b>(6)</b>	<b>(75)</b>	<b>(6)</b>	<b>(75)</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 2025 and 31 December 2024. The influence of interest rates changes was presented on annual basis.

### 33.5.4 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	31/12/2025				Total	Carrying amount
		Up to 1 year	From 1 to 3 years	From 3 to 5 years	Above 5 years		
Bank loans	26.	1	-	-	-	1	1
Borrowings	26.	6 910	1 544	-	-	8 454	8 365
Trade liabilities	28.	11 958	-	-	-	11 958	11 958
Investment liabilities	28.	1 371	-	-	-	1 371	1 371
Derivatives	30.	75	-	-	-	75	75
Liabilities from settled financial derivatives	30.	91	-	-	-	91	91
Other	28.,30.	846	-	-	211	1 057	1 057
		<b>21 252</b>	<b>1 544</b>	<b>-</b>	<b>211</b>	<b>23 007</b>	<b>22 918</b>

	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	26.	1	-	-	-	1	1
Borrowings	26.	5 534	1 642	-	-	7 176	6 985
Cash pool	30.	7 986	-	-	-	7 986	7 986
Trade liabilities	28.	14 241	-	-	-	14 241	14 241
Investment liabilities	28.	1 654	-	-	-	1 654	1 654
Derivatives	30.	232	7	-	-	239	239
Liabilities from settled financial derivatives	30.	103	-	-	-	103	103
Other	28.,30.	1 482	-	-	227	1 698	1 698
		<b>31 233</b>	<b>1 649</b>	<b>-</b>	<b>227</b>	<b>33 096</b>	<b>32 907</b>

The maturity analysis of lease liabilities is presented in note 32.

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 2025 and 31 December 2024, the current liquidity indicator amounted to 1.07 and 0.86 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 2025 and 31 December 2024 the maximum possible indebtedness due to loans amounted to CZK 1 605 million and CZK 1 661 million respectively, of which as at 31 December 2025 and 31 December 2024 CZK 41 million and CZK 41 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 26 and 35.

### 33.5.4 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 2025, the Company has 1 customer out of the Group 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 2025

	Trade receivables, gross value	Expected credit loss (in horizon of whole life)	Weighted average rate of expected credit loss	Trade receivables, net value
Current	9 056	1	0.0001	9 055
from 1 to 30 days	174	-	0.0000	174
from 31 to 60 days	8	-	0.0000	8
from 61 to 90 days	4	-	0.0000	4
more than 90 days past due	133	85	0.6391	48
	<b>9 375</b>	<b>86</b>		<b>9 289</b>

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

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 12.

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 expense or income.

#### 33.5.5 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

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

The total value of investment expenditure with borrowing costs amounted to CZK 10 489 million to 31 December 2025 and CZK 9 949 million to 31 December 2024, including environmental expenditures of CZK 256 million and CZK 7 million and additions to right of use of CZK 2 029 million and CZK 794 million.

Future investment liabilities value from contracts signed till 31 December 2025 and 31 December 2024 amounted to CZK 5 061 million and CZK 3 844 million, respectively.

As at 31 December 2025 the major items related to gasification of T700 heating plant in Litvínov in the amount of CZK 2 740 million and optimalization of medium distillates production in the amount of CZK 393 million (31 December 2024: reconstruction of the road distribution station terminal in Litvínov in the amount of CZK 679 million and project Cold bitumen in the amount of CZK 651 million).

### 35 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 2025 (31 December 2024: CZK 3 million), obligation to customs office in amount of CZK 20 million, obligation to SAZKA a.s. in amount of CZK 5 million and obligation to Ministry of the Environment of the Czech Republic in the amount of CZK lower than 1 million.

Guarantees to ensure the excise tax at custom office were issued in total amount of CZK 100 million as at 31 December 2025 (31 December 2024: 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 150 million as at 31 December 2025 (31 December 2024: CZK 2 250 million), to ensure the payment term in the amount of CZK 3 150 million (31 December 2024: CZK 1 900 million) and in favour to the external contractors in the amount of CZK 40 million (31 December 2024: 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 31/12/2025	Unused funds as at 31/12/2025
ORLEN Unipetrol RPA s.r.o. – BENZINA, odštěpný závod	1 323	926	397
ORLEN Unipetrol RPA s.r.o. (Kolín)	1 907	1 905	2
	<b>3 230</b>	<b>2 831</b>	<b>399</b>

	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>

### 36 RELATED PARTY TRANSACTIONS

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

In 2025 and 2024 there were no transactions concluded by the Company with related parties on other than market terms.

#### 36.2 Transactions with key management personnel

In 2025 and 2024 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 2025 and 2024, there were no significant transactions concluded with members of statutory bodies or with their family members or other related parties.

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

In 2025 and 2024 the members of the key executive personnel, based on the submitted statements, did not conclude any transactions with their related parties.

### 36.4 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 2025 and 2024.

2025	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	2 037	9 265	11 119	11 407
Purchases	170	1 008	1 499	87 269	3 196
Other income	-	-	1	3 115	-
Other expenses	-	-	-	3 880	-
Finance income, including dividends	6	-	191	46	-
Finance costs	396	-	-	49	-

31/12/2025	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	-	-	-	323	-
Other current financial assets	5 033	-	-	3 859	-
Trade and other receivables	1	221	697	1 002	754
Other non-current liabilities	1 852	1	-	1 455	-
Trade and other liabilities, including borrowings	7 133	1 069	49	4 372	981
Other current financial liabilities	-	-	-	166	-

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 income	-	-	-	1 917	-
Other 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	-

### 37 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.

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

	31/12/2025	31/12/2024
Short term employee benefits	(249)	(269)
Termination benefits	(15)	(8)
	<b>(264)</b>	<b>(277)</b>

Further detailed information about benefits of the key personnel and statutory representatives are presented in note 10.4.

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

In 2025 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.

### 38 IMPACT OF MILITARY CONFLICTS ON THE COMPANY'S ECONOMIC PERFORMANCE

As part of its assessment of the Group's ability to continue its activities, management analyzed the risks associated with the conflict in the Middle East and Russia's invasion of Ukraine for the company's activities. Given that the Company uses oil extracted from areas not affected by the ongoing conflict in the Middle East for its production and no longer processes Russian oil transported through Ukrainian territory, the Company does not expect any disruption to its operations in any of its areas of activity.

However, the impact on the general economic situation may require a revision of certain assumptions and estimates. This may lead to significant adjustments to the carrying value of certain assets and liabilities, including non-current assets, during the next financial year. As events are constantly changing, management is unable to reliably estimate their impact at this stage.

A prolonged conflict in this area may also affect trade volumes, cash flows, costs, and prices of products sold, with a related impact on profitability.

### 39 EVENTS AFTER THE REPORTING PERIOD

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 2025.

### 40 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 28 April 2026.

Signature of statutory representative

Mariusz Marek Wnuk  
Executive

Mirosław Janusz Kastelik  
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 2025**

**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 2025 to 31 December 2025 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 36 of the Separate financial statements of ORLEN Unipetrol RPA s.r.o. for the year 2025.

#### 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.

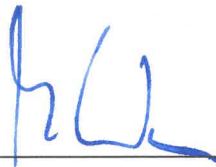
The conclusion

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.



---

Mariusz Marek Wnuk  
Executive



---

Mirosław Janusz Kastelik  
Executive

Appendix No. 1

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

1 January - 31 December 2025

Company controlled by ORLEN Unipetrol a.s.	Residence	Shares in directly and indirectly controlled company in %		Note
		as at 1.1.2025	as at 31.12.2025	
<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. Neumanna 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	--	0.12% of share owned by ORLEN Unipetrol a.s.by 1 October.2025 Effective from 1 October 2025, 100% of shares of ORLEN Unipetrol Doprava were transferred to ORLEN Kolej through an acquisition, and ORLEN Unipetrol Doprava thus became part of the logistics services of the ORLEN S.A. Group
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, Kalinčiaková 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, 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	--	0.63% of share owned by ORLEN UNIPETROL a.s. by 1 October 2025 Effective from 1 October 2025, 100% of shares of PETROTRANS were transferred to ORLEN Transport through an acquisition, and PETROTRANS thus became part of the logistics services of the ORLEN S.A. Group
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	
1.11 ORLEN Projekt Česká republika s.r.o. Reg. 19252013	O. Wichterleho 809, Lobečok, 278 01 Kralupy nad Vltavou, Czech Republic	40.09	40.09	59.91 % of share owned by ORLEN PROJEKT SPÓŁKA AKCYJNA Effective from 1 January 2025, ORLEN UniCRE a.s. was merged and integrated into the structures of ORLEN Unipetrol RPA s.r.o.
<b>2. ORLEN UniCRE a.s., Reg.622 43 136</b>	Ústí nad Labem, Revoluční 1521/ 84, Czech Republic	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>5. 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 ORLEN S.A.

**Appendix No. 2**  
**CAPITAL GROUP OF ORLEN S.A. – CONTROLLED COMPANIES**  
**1 January – 31 December 2025**

<b>Company</b>	<b>Country</b>	<b>Address</b>	<b>Share in directly and indirectly controlled companies in % as at 31.12.2025</b>	<b>Share in directly and indirectly controlled companies in % as at 1.1.2025</b>
<b>ORLEN S.A.</b>	Poland	Płock	n/d	n/d
<b>AB ORLEN Lietuva</b>	Lithuania	Juodeikiai	100,00%	100,00%
ORLEN Eesti OU	Estonia	Tallin	100,00%	100,00%
SIA ORLEN Latvija	Latvia	Riga	100,00%	100,00%
UAB Naftelf	Lithuania	Vilnius	34,00%	34,00%
UAB Biržų vandenys	Lithuania	Birže / Biržai	6,90%	6,90%
AB ORLEN Mockavos terminalas	Lithuania	Lazdijų r. sav	100,00%	100,00%
<b>AB ORLEN Baltics Retail</b>	Lithuania	Vilnius	100,00%	100,00%
<b>ANWIL S.A.</b>	Poland	Włocławek	100,00%	100,00%
Zakłady Przemysłu Ziemniaczanego w Pile "ZETPEZET" Sp. z o.o.	Poland	Piła	0,046%	0,046%
<b>Inowrocławskie Kopalnie Soli "SOLINO" S.A.</b>	Poland	Wrocław	100,00%	100,00%
<b>Kopalnia Soli Lubień sp. z o.o. w likwidacji</b>	Poland	Warsaw	100,00%	100,00%
<b>ORLEN Administracja Sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
<b>ORLEN Asfalt Sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
ORLEN Asfalt Ceska Republika s.r.o.	Czechia	Pardubice	100,00%	100,00%
<b>ORLEN Aviation Sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
<b>ORLEN Budonaft Sp. z o.o.</b>	Poland	Limanowa	100,00%	100,00%
<b>ORLEN Capital AB</b>	Sweden	Stockholm	100,00%	100,00%
<b>ORLEN Centrum Usług Korporacyjnych sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
Zakłady Mięsne "Pekpol Ostrolęka" S.A.	Poland	Ławy	1,96%	1,96%
<b>ORLEN Deutschland GmbH</b>	Germany	Elmshorn	100,00%	100,00%
ORLEN Deutschland Betriebsgesellschaft mbH	Germany	Elmshorn	100,00%	100,00%
ORLEN Deutschland Süd Betriebsgesellschaft mbH	Germany	Elmshorn	100,00%	100,00%
<b>ORLEN EKO Sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
ORLEN EkoUtylizacja Sp. z o.o.	Poland	Płock	100,00%	100,00%
<b>ORLEN Laboratorium S.A.</b>	Poland	Płock	100,00%	100,00%
<b>ORLEN Ochrona Sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
UAB ORLEN Apsauga	Lithuania	Juodeikiai	100,00%	100,00%
Polskie Centrum Brokerskie sp. z o.o.	Poland	Warsaw	100,00%	-
<b>ORLEN OIL Sp. z o.o.</b>	Poland	Gdansk	100,00%	100,00%
<b>ORLEN Paliwa Sp. z o.o.</b>	Poland	Wielka	100,00%	100,00%
Lubelski Rynek Hurtowy S.A.	Poland	Elizówka	0,03%	0,03%
<b>ORLEN Południe S.A.</b>	Poland	Trzebinia	100,00%	100,00%
Energomedia sp. z o.o.	Poland	Trzebinia	-	100,00%
KONSORCJUM OLEJÓW PRZEPRACOWANYCH - ORGANIZACJA ODZYSKU OPAKOWAŃ I OLEJÓW S.A.	Poland	Jedlicze	90,00%	90,00%
<b>ORLEN Energomedia Operator sp. z o.o.</b>	Poland	Trzebinia	100,00%	-
<b>ORLEN Projekt S.A.</b>	Poland	Płock	100,00%	100,00%
ORLEN Projekt Česká republika s.r.o.	Czechia	Kralupy nad Vltavou	100,00%	100,00%
ENERGOP Sp. z o.o.	Poland	Sochaczew	74,11%	74,11%
Energomontaż Północ S.A.	Poland	Gdynia	-	0,52%
<b>ORLEN Serwis S.A.</b>	Poland	Płock	100,00%	100,00%
ORLEN Service Česká republika s.r.o.	Czechia	Litvinov	100,00%	100,00%
UAB ORLEN Service Lietuva	Lithuania	Juodeikiai	100,00%	100,00%
<b>ORLEN Upstream Polska Sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%

Company	Country	Adress	Share in directly and indirectly controlled companies in % as at 31.12.2025	Share in directly and indirectly controlled companies in % as at 1.1.2025
ORLEN Upstream Canada Ltd.	Canada	Calgary	100,00%	100,00%
Pieridae Production GP Ltd.	Canada	Calgary	50,64%	51,17%
671519 N.B. Ltd. (New Brunswick)	Canada	Saint John	50,64%	51,17%
KCK Atlantic Holdings Ltd.	Canada	Calgary	100,00%	100,00%
Pieridae Production LP (Limited Partnership)	Canada	Calgary	80,25%	80,47%
Pieridae Energy Limited (Federal)	Canada	Calgary	-	2,31%
Cavvy Energy Ltd.	Canada	Calgary	1,27%	-
<b>ORLEN Usługi finansowe sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
<b>ORLEN Unipetrol a.s.</b>	Czechia	Prague	100,00%	100,00%
Butadien Kralupy a.s.	Czechia	Kralupy nad Vltavou	51,00%	51,00%
PARAMO, a.s.	Czechia	Pardubice	100,00%	100,00%
ORLEN Unipetrol RPA s.r.o.	Czechia	Litvinov	100,00%	100,00%
HC Verva Litvinov, a.s.	Czechia	Litvinov	70,95%	70,95%
SPOLANA s.r.o.	Czechia	Neratovice	100,00%	100,00%
TIÚ-PLAST a.s.	Czechia	Neratovice	15,27%	15,27%
ORLEN Unipetrol Deutschland GmbH	Deutschland	Langen	99,90%	99,90%
ORLEN Unipetrol Hungary Kft.	Hungary	Budapest	100,00%	100,00%
ORLEN Unipetrol Slovakia s.r.o.	Slovakia	Bratislava	86,96%	86,96%
ORLEN HUNGARY Kft.	Hungary	Budapest	100,00%	100,00%
REMAQ, s.r.o.	Czechia	Otrokovice	100,00%	100,00%
CHEMAPOL GROUP, a.s.	Czechia	Prague	0,004%	0,004%
ORLEN Unipetrol Doprava s.r.o.	Czechia	Litvínov	-	100,00%
PETROTRANS, s.r.o.	Czechia	Prague	-	100,00%
ORLEN UniCRE a.s.	Czechia	Ústí nad Labem	-	100,00%
<b>ORLEN Neptun sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
Świnoujście Offshore Terminal sp. z o.o.	Poland	Świnoujście	100,00%	-
ORLEN Neptun II sp. z o.o.	Poland	Warsaw	-	100,00%
ORLEN Neptun III sp. z o.o.	Poland	Warsaw	100,00%	100,00%
ORLEN Neptun IV sp. z o.o.	Poland	Warsaw	100,00%	100,00%
ORLEN Neptun V sp. z o.o.	Poland	Warsaw	100,00%	100,00%
ORLEN Neptun VI sp. z o.o.	Poland	Warsaw	100,00%	100,00%
ORLEN Neptun VII sp. z o.o.	Poland	Warsaw	100,00%	100,00%
ORLEN Neptun VIII sp. z o.o.	Poland	Warsaw	100,00%	100,00%
ORLEN Neptun IX sp. z o.o.	Poland	Warsaw	100,00%	100,00%
ORLEN Neptun X sp. z o.o.	Poland	Warsaw	100,00%	100,00%
ORLEN Neptun XI sp. z o.o.	Poland	Warsaw	100,00%	100,00%
UAB „ORLEN Neptūnas”	Lithuania	Juodeikiai	100,00%	100,00%
<b>ORLEN Energia sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
<b>ORLEN New Power sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
Livingstone sp. z o.o.	Poland	Warsaw	100,00%	100,00%
Nowotna Farma Wiatrowa sp. z o.o.	Poland	Warsaw	100,00%	100,00%
Ujazd Sp. z o.o.	Poland	Warsaw	100,00%	100,00%
EW Dobrzyca Sp. z o.o.	Poland	Warsaw	100,00%	100,00%
Wind Field Wielkopolska Sp. z .o.o.	Poland	Warsaw	100,00%	100,00%

Company	Country	Adress	Share in directly and indirectly controlled companies in % as at 31.12.2025	Share in directly and indirectly controlled companies in % as at 1.1.2025
Forthewind sp. z o.o.	Poland	Warsaw	100,00%	100,00%
Copernicus Windpark sp. z o.o.	Poland	Warsaw	100,00%	100,00%
PV WĄLCZ 01 Sp. z o.o.	Poland	Warsaw	100,00%	100,00%
Neo Solar Chotków sp. z o.o.	Poland	Warsaw	100,00%	100,00%
Neo Solar Farms sp. z o.o.	Poland	Warsaw	100,00%	100,00%
„FW WARTA” sp. z o.o.	Poland	Warsaw	100,00%	100,00%
<b>ORLEN Olefiny sp. z o.o. w likwidacji</b>	Poland	Płock	100,00%	100,00%
<b>ORLEN VC sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
ICsec S.A.	Poland	Poznań	28,40%	27,42%
ICsec service sp. z o.o.	Poland	Poznań	28,40%	27,42%
ICdiode sp. z o.o.	Poland	Poznań	28,40%	27,42%
ICaudit sp. z o.o.	Poland	Poznań	28,40%	27,42%
Emerald Industrial Innovation Fund LP	Great Britain	St Peter Port	n/d	n/d
Environmental Technologies Fund 4 LP	Great Britain	London	n/d	n/d
Invert Robotics Group Limited	Ireland	Dublin	18,15%	18,15%
Invert Robotics Global Solutions Limited	Ireland	Dublin	18,15%	18,15%
Invert Robotics Services Ltd	New Zealand	Christchurch	18,15%	18,15%
Invert Robotics Australia Pty Ltd	Australia	Melbourne	18,15%	18,15%
Invert Robotics Inc	USA	Houston	18,15%	18,15%
Invert Robotics Ltd	New Zealand	Christchurch	18,15%	18,15%
Invert Robotics Coöperatief U.A	Netherlands	Eindhoven	18,15%	18,15%
Invert Robotics Europe BV	Netherlands	Eindhoven	18,15%	18,15%
Invert Robotics Manufacturing BV	Netherlands	Eindhoven	18,15%	18,15%
Invert Robotics Germany GmbH	Germany	Meerbusch	18,15%	18,15%
Invert Robotics France SARL	France	Le Rheu	18,15%	18,15%
Eologix Sensor Technology GmbH	Austria	Graz	7,51%	7,15%
Apeirion Synthesis S.A.	Poland	Wrocław	6,69%	6,69%
Apeiron Synthesis Inc.	USA	Cambridge	6,69%	6,69%
Shippeo, S.A.S.	France	Paris	2,49%	2,60%
oPhone SA	France	Villeurbanne	2,49%	2,49%
Shippeo Inc.	USA	New York	2,49%	2,49%
Shippeo PTE Ltd.	Singapore	Oak Park	2,49%	2,49%
Enelion Sp. z o.o.	Poland	Gdansk	36,03%	36,03%
Reliability Solutions Sp. z o.o.	Poland	Krakow	10,93%	10,93%
ReliaSol Sp. z o.o.	Poland	Krakow	10,93%	10,93%
Reliability Solutions Holding B.V.	Netherlands	Rotterdam	10,93%	10,93%
CIRCUNOMICS	Germany	Mainz	18,39%	18,83%
CTHINGS.CO Sp. z o.o.	Poland	Warsaw	17,89%	17,29%
Euroloop sp. z o.o.	Poland	Nowy Sącz	25,64%	25,64%
Heimdall Power AS	Norway	Oslo	13,81%	13,81%
ReVentas Limited	Scotland	Livingston	7,49%	-
Hystar AS	Norway	Høvik	4,10%	-
EIP Flagship Found III	Luxembourg	Luxembourg	n/d	-
OxCCU	Great Britain	Oxford	4,43%	-

Company	Country	Adress	Share in directly and indirectly controlled companies in % as at 31.12.2025	Share in directly and indirectly controlled companies in % as at 1.1.2025
<b>ORLEN International Trading (Suzhou) Co., Ltd.</b>	China	Suzhou	100,00%	100,00%
<b>ORLEN Centrum Serwisowe Sp. z o.o.</b>	Poland	Opole	100,00%	100,00%
<b>ORLEN Transport Sp. z o.o.</b>	Poland	Płock	100,00%	100,00%
PETROTRANS, s.r.o.	Czechia	Prague	100,00%	-
Mostostal Zabrze S.A.	Poland	Gliwice	0,10%	0,10%
<b>Polska Press Sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
Pro Media Sp. z o.o.	Poland	Opole	53,00%	53,00%
Kościąńska Oficyna Wydawnicza Sp. z o.o.	Poland	Kościan	50,00%	50,00%
Południowa Oficyna Wydawnicza Sp. z o.o.	Poland	Jarocin	40,11%	40,11%
Polskie Badania Internetu Sp. z o.o.	Poland	Warsaw	5,30%	5,30%
KIOSK Sp. z o.o.	Poland	Siemianowice Śląskie	2,00%	2,00%
Tarnowska Agencja Rozwoju Regionalnego S.A.	Poland	Tarnów	0,11%	0,11%
Wielkopolska Telewizja Kablowa Sp. z o.o.	Poland	Poznań	-	10,72%
Gruper Sp. z o.o.	Poland	Warsaw	6,80%	6,80%
Garmond Press S.A.	Poland	Krakow	5,47%	5,47%
<b>ORLEN Austria GmbH</b>	Austria	Wels	100,00%	100,00%
Austrocard GmbH	Austria	Wels	100,00%	100,00%
Waldviertler Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Salzburger Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Salzkammergut Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Wiener Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Wr. Neustädter Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Linzer Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Welser Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Sattledter Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Turmöl Badener Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Mühlviertler Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Gmundner Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Trauner Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Halleiner Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Favoritner Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
FIDO GmbH	Austria	Wels	-	100,00%
Turmöl Korneuburger Handels GmbH	Austria	Wels	-	100,00%
Innviertler Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Turmöl Kärntner Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Puchenauer Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Turmöl Klagenfurter Tankstellenbetriebs GmbH	Austria	Wels	-	100,00%
Or+Tu Strom GmbH	Austria	Wels	-	100,00%
Turmöl GmbH	Austria	Wels	100,00%	100,00%
<b>ORLEN Trading Switzerland GmbH</b>	Switzerland	Baar, Zug	100,00%	100,00%
<b>Orlen Holding Malta Limited</b>	Malta	St. Julians	100,00%	100,00%
Orlen Insurance Ltd	Malta	St. Julians	100,00%	100,00%
<b>LOTOS Lab Sp. z o.o.</b>	Poland	Gdansk	-	100,00%
<b>LOTOS Straż Sp. z o.o.</b>	Poland	Gdansk	100,00%	100,00%
<b>LOTOS Gaz S.A. w likwidacji</b>	Poland	Krakow	100,00%	100,00%

Company	Country	Adress	Share in directly and indirectly controlled companies in % as at 31.12.2025	Share in directly and indirectly controlled companies in % as at 1.1.2025
<b>ORLEN Kolej sp. z o.o.</b>	Poland	Gdansk	100,00%	100,00%
ORLEN Unipetrol Doprava s.r.o.	Czechia	Litvinov	100,00%	-
<b>Rafineria Gdańska Sp. z o.o.</b>	Poland	Gdansk	70,00%	70,00%
<b>ORLEN Petrobaltic S.A.</b>	Poland	Gdansk	99,99%	99,99%
Energobaltic Sp. z o.o.	Poland	Wladyslawowo	99,99%	99,99%
B8 Sp. z o.o.	Poland	Gdansk	-	99,99%
B8 Sp. z o.o. BALTIC S.K.A.	Poland	Gdansk	-	99,99%
Miliana Shipholding Company Ltd	Cyprus	Nicosia	99,99%	99,99%
Miliana Shipmanagement Ltd	Cyprus	Nicosia	99,99%	99,99%
Kambr Navigation Company Ltd	Cyprus	Nicosia	99,99%	99,99%
Petro Aphrodite Company Ltd	Cyprus	Nicosia	99,99%	99,99%
Petro Icarus Company Ltd	Cyprus	Nicosia	99,99%	99,99%
St. Barbara Navigation Company Ltd	Cyprus	Nicosia	99,99%	99,99%
Granit Navigation Company Ltd	Cyprus	Nicosia	99,99%	99,99%
Bazalt Navigation Company Ltd	Cyprus	Nicosia	99,99%	99,99%
Technical Ship Management Sp. z o.o.	Poland	Gdansk	99,99%	99,99%
SPV Baltic Sp. z o.o.	Poland	Gdansk	99,99%	99,99%
SPV Petro Sp. z o.o.	Poland	Gdansk	99,99%	99,99%
<b>LOTOS Upstream sp. z o.o.</b>	Poland	Gdansk	100,00%	100,00%
LOTOS Exploration and Production Norge AS	Norway	Stavanger	-	100,00%
AB LOTOS Geonafta	Lithuania	Gargždai	100,00%	100,00%
UAB "Manifoldas"	Lithuania	Gargždai (Gorždy)	100,00%	100,00%
UAB "Genčių nafta"	Lithuania	Gargždai (Gorždy)	100,00%	100,00%
UAB "MINIJOS NAFTA"	Lithuania	Gargždai (Gorždy)	50,00%	50,00%
Baltic Gas Sp. z o.o.	Poland	Gdansk	100,00%	50,00%
Baltic Gas Sp. z o.o. i wspólnicy sp.k.	Poland	Gdansk	100,00%	46,05%
<b>LOTOS Green H2 Sp. z o.o.</b>	Poland	Gdansk	100,00%	100,00%
<b>LOTOS SPV 3 Sp. z o.o. w likwidacji</b>	Poland	Gdansk	100,00%	100,00%
<b>LOTOS SPV 4 Sp. z o.o. w likwidacji</b>	Poland	Gdansk	100,00%	100,00%
<b>LOTOS SPV 6 Sp. z o.o. w likwidacji</b>	Poland	Gdansk	100,00%	100,00%
<b>Exalo Drilling S.A.</b>	Poland	Piła	100,00%	100,00%
Zakład Gospodarki Mieszkaniowej Sp. z o.o.	Poland	Piła	100,00%	100,00%
EXALO DRILLING UKRAINE LLC	Ukraine	Kiev	100,00%	100,00%
Exalo Diament Sp. z o.o.	Poland	Zielona Góra	100,00%	100,00%
<b>GEOFIZYKA Kraków S.A. w likwidacji w upadłości</b>	Poland	Krakow	100,00%	100,00%
<b>GEOFIZYKA Toruń S.A.</b>	Poland	Toruń	100,00%	100,00%
<b>PGNiG Obrót Detaliczny Sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
Huta Łaziska S.A.	Poland	Łaziska Górne	0,020%	0,020%
<b>PGNiG Serwis sp. z o.o.</b>	Poland	Lublin	-	100,00%
Polskie Centrum Brokerskie sp. z o.o.	Poland	Warsaw	-	100,00%
<b>PGNiG SPV 10 Sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
<b>ORLEN SPV 6 sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
GAS-TRADING S.A.	Poland	Warsaw	79,58%	79,58%
<b>ORLEN Biometan sp. z o.o.</b>	Poland	Warsaw	100,00%	100,00%
CHP Energia sp. z o.o.	Poland	Szepietowo	100,00%	100,00%
Bioutil sp. z o.o.	Poland	Jeżewo	100,00%	100,00%

Company	Country	Adress	Share in directly and indirectly controlled companies in % as at 31.12.2025	Share in directly and indirectly controlled companies in % as at 1.1.2025
Bioenergy Project sp. z o.o.	Poland	Warsaw	100,00%	100,00%
BioEvolution Głubowo sp. z o.o.	Poland	Głubowo	100,00%	-
<b>ORLEN SPV 1 sp. z o.o. w likwidacji</b>	Poland	Warsaw	100,00%	100,00%
<b>ORLEN Nieruchomości sp. z o.o. w likwidacji</b>	Poland	Warsaw	100,00%	100,00%
<b>PGNiG Supply &amp; Trading GmbH</b>	Germany	Monachium	100,00%	100,00%
PST Europe Sales GmbH in liquidation	Germany	Monachium	-	100,00%
XOOL GmbH in liquidation	Germany	Monachium	-	100,00%
PGNiG Supply & Trading Polska Sp. z o.o. w likwidacji	Poland	Warsaw	100,00%	100,00%
ORLEN LNG SHIPPING LIMITED	Great Britain	London	100,00%	100,00%
ORLEN LNG TRADING LIMITED	Great Britain	London	100,00%	100,00%
<b>ORLEN Technologie S.A.</b>	Poland	Krosno	100,00%	100,00%
Polimex Mostostal S.A.	Poland	Warsaw	30,80%	31,18%
Polimex Energetyka Sp. z o.o.	Poland	Warsaw	30,80%	31,18%
Naftoremont- Naftobudowa Sp. z o.o.	Poland	Płock	30,80%	31,18%
Polimex Opole Sp. z o.o.	Poland	Warsaw	30,80%	31,18%
Polimex Opole Sp. z o.o. Sp.k.	Poland	Warsaw	30,74%	nd
Polimex Operator 1 Sp. z o.o.	Poland	Warsaw	30,80%	31,18%
Polimex Operator Sp. z o.o.	Poland	Warsaw	30,49%	nd
Polimex Budownictwo 1 Sp. z o.o.	Poland	Siedlce	30,80%	31,18%
Polimex Budownictwo Sp. z o.o.	Poland	Siedlce	30,80%	nd
Mostostal Siedlce 1 Sp.z o.o.	Poland	Siedlce	30,80%	31,18%
Mostostal Siedlce Sp. z o.o.	Poland	Siedlce	30,49%	nd
Polimex Infrastruktura Sp. z o.o.	Poland	Warsaw	30,80%	31,18%
Polimex-Mostostal ZUT Sp. z o.o.	Poland	Siedlce	30,80%	31,18%
Polimex SPV1 Sp. z o.o.	Poland	Warsaw	30,80%	31,18%
Polimex SPV 2 Sp. z o.o.	Poland	Warsaw	30,80%	31,18%
Stalfa Sp. z o.o.	Poland	Sokolów Podlaski	30,80%	31,18%
Polimex Kogeneracja Sp. z o.o.	Poland	Lublin	30,80%	31,18%
Energomontaż-Północ - Bełchatów S.A.	Poland	Rogowiec	30,69%	24,08%
Instal Lublin S.A.	Poland	Lublin	30,80%	31,18%
Polimex Centrum Usług Wspólnych Sp. z o.o. w likwidacji	Poland	Warsaw	-	31,18%
Polimex PV1 sp. z o.o.	Poland	Warsaw	30,80%	31,18%
Polimex Energo sp. z o.o.	Poland	Warsaw	-	15,59%
Polimex Prefabrykacja sp. z o.o.	Poland	Warsaw	30,80%	31,18%
Centrum Projektowe Polimex-Mostostal Sp. z o.o. w likwidacji	Poland	Gliwice	30,67%	31,04%
WBP Zabrze Sp. z o.o. w likwidacji	Poland	Gliwice	30,79%	31,17%
Przedsiębiorstwo Robót Inżynieryjnych PRInż-1 Sp. z o.o.	Poland	Sosnowiec	29,42%	29,78%
Czerwonogradski Zakład Konstrukcji Stalowych Sp. z d. o.	Ukraine	Czerwonograd	30,80%	31,18%
Polimex-Mostostal Wschód Sp. z o.o.	Rusko	Moscow	30,80%	31,18%
S.C. Coifer Impex SRL w upadłości likwidacyjnej	Romania	Bukurešť	30,80%	31,18%
Polimex Mostostal GmbH	Germany	Georgsmarienhütte	30,80%	31,18%
Polimex Mostostal B.V.	Netherlands	Haga	30,80%	31,18%
Polimex Arabia Co.Ltd.	Saudi Arabia	Riyadh	15,09%	15,28%
Sinopol Trade Center Sp. z o.o.	Poland	Płock	15,40%	15,59%

Company	Country	Adress	Share in directly and indirectly controlled companies in % as at 31.12.2025	Share in directly and indirectly controlled companies in % as at 1.1.2025
Przeds. Mont. Rem. Energetyki ZREMONT Sp. z o.o. w likwidacji	Poland	Wrocław	9,24%	9,35%
Laboratorium Ochrony Środowiska Pracy Sp. z o.o.	Poland	Siedlce	8,47%	8,57%
Gazobudowa Kraków Sp. z o.o. w upadłości likwidacyjnej	Poland	Krakow	-	47,17%
RFK Sp. z o.o.	Poland	Racibórz	10,27%	-
<b>ORLEN TERMIKA S.A.</b>	Poland	Warsaw	100,00%	100,00%
ORLEN Termika Rozproszona sp. z o.o.	Poland	Wrocław	100,00%	100,00%
ORLEN Termika Silesia S.A.	Poland	Jastrzębie-Zdrój	100,00%	100,00%
ORLEN Termika TechSerwis sp. z o.o.	Poland	Jastrzębie-Zdrój	100,00%	100,00%
Ciepłownia Rydułtowy Sp. z o.o.	Poland	Rydułtowy	9,63%	9,63%
Przedsiębiorstwo JAS-POL Sp. z o.o. w restrukturyzacji	Poland	Jastrzębie-Zdrój	2,00%	2,00%
Przedsiębiorstwo EKO-JAS Sp. z o.o.	Poland	Żory	2,25%	2,25%
ORLEN Termika Przemyśl sp. z o.o.	Poland	Warsaw	100,00%	100,00%
Zakład Separacji Popiołów Siekierki sp. z o.o.	Poland	Warsaw	70,00%	70,00%
Elektrociepłownia Stalowa Wola S.A.	Poland	Stalowa Wola	50,00%	50,00%
<b>PGNiG Upstream North Africa B.V.</b>	Netherlands	Amsterdam	100,00%	100,00%
<b>ORLEN Upstream Norway AS</b>	Norway	Stavanger	100,00%	100,00%
LOTOS Exploration and Production Norge AS	Norway	Stavanger	100,00%	-
Atlas EXL 011 ANS	Norway	Lysaker	20,00%	-
<b>Polska Spółka Gazownictwa Sp. z o.o.</b>	Poland	Tarnów	100,00%	100,00%
Gaz Sp. z o.o.	Poland	Błonie	100,00%	100,00%
PSG Inwestycje Sp. z o.o.	Poland	Warsaw	100,00%	100,00%
<b>ORLEN Gazoprojekt S.A.</b>	Poland	Wrocław	100,00%	95,17%
<b>LLC "Karpategazvydobuvannya"</b>	Ukraine	Kiev	100,00%	100,00%
<b>GAS-TRADING S.A.</b>	Poland	Warsaw	79,58%	79,58%
Gas-Trading Podkarpacie Sp. z o.o.	Poland	Dębica	78,82%	78,82%
<b>ENERGA S.A.</b>	Poland	Gdansk	92,03%	90,92%
Energa Informatyka i Technologie Sp. z o.o.	Poland	Gdansk	92,03%	90,92%
Energa Logistyka Sp. z o.o.	Poland	Płock	92,03%	90,92%
Centrum Badawczo-Rozwojowe im. M. Faradaya Sp. z o.o.	Poland	Gdansk	92,03%	90,92%
Energa Finance AB	Sweden	Stockholm	92,03%	90,92%
ENERGA-OBRÓT S.A.	Poland	Gdansk	92,03%	90,92%
Enspirion Sp. z o.o.	Poland	Gdansk	92,03%	90,92%
ENERGA Oświetlenie Sp. z o.o.	Poland	Sopot	92,03%	90,92%
ENERGA-OPERATOR SA	Poland	Gdansk	92,03%	90,92%
ENERGA-OPERATOR Wykonawstwo Elektroenergetyczne Sp. z o.o.	Poland	Słupsk	92,03%	90,92%
STOCZNIA REMONTOWA NAUTA S.A.	Poland	Gdynia	0,21%	0,19%
Energa Wytwarzanie S.A.	Poland	Gdansk	92,03%	90,92%
Energa Elektrownie Ostrołęka S.A.	Poland	Ostrołęka	82,50%	81,50%
ECARB Sp. z o.o.	Poland	Gdansk	82,50%	81,50%
Energa Serwis Sp. z o.o.	Poland	Ostrołęka	82,50%	81,50%
ENERGA MFW 1 Sp. z o.o.	Poland	Gdansk	92,03%	90,92%
ENERGA MFW 2 Sp. z o.o.	Poland	Gdansk	92,03%	90,92%
Energa Wind Service Sp. z o.o.	Poland	Gdansk	92,03%	90,92%
Baltic Offshore Service Solution Sp. z o.o.	Poland	Gdansk	46,02%	45,46%
Wena Projekt 2 sp. z o.o.	Poland	Warsaw	-	90,92%

Company	Country	Address	Share in directly and indirectly controlled companies in % as at 31.12.2025	Share in directly and indirectly controlled companies in % as at 1.1.2025
PVE 28 sp. z o.o.	Poland	Gdansk	-	90,92%
VRS 14 sp. z o.o.	Poland	Gdansk	-	90,92%
E&G sp. z o.o.	Poland	Gdansk	92,03%	90,92%
VRW 11 Sp. z o.o.	Poland	Gdansk	92,03%	-
Energa Kogeneracja Sp. z o.o.	Poland	Elbląg	92,03%	90,92%
Energa Ciepło Kaliskie Sp. z o.o.	Poland	Kalisz	83,97%	82,96%
Energa Ciepło Ostrołęka Sp. z o.o.	Poland	Ostrołęka	92,03%	90,92%
Zakłady Pomiarowo-Badawcze Energetyki ENERGOPIOMAR Sp. z o.o.	Poland	Gliwice	3,57%	3,53%
Energa Prowis Sp. z o.o.	Poland	Gdansk	92,03%	90,92%
CCGT Gdańsk Sp. z o.o.	Poland	Gdansk	92,03%	90,92%
CCGT Grudziądz Sp. z o.o.	Poland	Grudziądz	92,03%	90,92%
CCGT Ostrołęka Sp. z o.o.	Poland	Ostrołęka	96,01%	95,46%
Energa Green Development Sp. z o.o.	Poland	Gdansk	92,03%	90,92%
Helios Polska Energia sp. z o.o.	Poland	Konin	92,03%	90,92%
Farma Wiatrowa Szybowice Sp. z o.o.	Poland	Warsaw	92,03%	90,92%
Solar Serby Sp. z o.o.	Poland	Warsaw	92,03%	-
Energa Storage sp. z o.o.	Poland	Gdansk	92,03%	90,92%
Polimex Mostostal S.A.	Poland	Warsaw	30,80%	31,18%
ElectroMobility Poland S.A.	Poland	Warsaw	2,12%	2,09%
Rafako S.A. w upadłości	Poland	Racibórz	0,58%	0,57%
<b>re58 S.A.</b>	Poland	Warsaw	66,00%	66,00%
Towarzystwo Ubezpieczeń Wzajemnych Polski Zakład Ubezpieczeń Wzajemnych	Poland	Warsaw	0,66%	0,66%
<b>S 54 Sp. z o.o.</b>	Poland	Oświęcim	100,00%	-
<b>Usługi Logistyczne S.A. w likwidacji</b>	Poland	Warsaw	65,00%	65,00%
Fincores Business Solutions Sp. z o. o. w likwidacji	Poland	Warsaw	65,00%	65,00%
<b>ORLEN Paczka sp. z o.o.</b>	Poland	Warsaw	100,00%	65,00%
<b>Baltic Power Sp. z o.o.</b>	Poland	Warsaw	51,00%	51,00%
<b>SOLGEN Sp. z o.o.</b>	Poland	Krakow	100,00%	100,00%
<b>System Gazociągów Tranzytowych EUROPOL GAZ S.A.</b>	Poland	Warsaw	100,00%	100,00%
<b>Basell Orlen Polyolefins Sp. z o.o.</b>	Poland	Płock	50,00%	50,00%
Basell ORLEN Polyolefins Sprzedaż Sp. z o.o.	Poland	Płock	50,00%	50,00%
<b>Płocki Park Przemysłowo-Technologiczny S.A.</b>	Poland	Płock	50,00%	50,00%
Centrum Edukacji Sp. z o.o.	Poland	Płock	34,72%	34,72%
<b>Orlen Synthos Green Energy sp. z o.o.</b>	Poland	Warsaw	50,00%	50,00%
BWRX-300 Bełchatów sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Dąbrowa Górnicza sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Grudziądz sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Kozienice sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Kujawy sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Łaziska sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Łódź sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Nowa Huta sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Ostrołęka sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Polaniec sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Pomorze sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Poznań sp. z o.o.	Poland	Warsaw	50,00%	50,00%

Company	Country	Adress	Share in directly and indirectly controlled companies in % as at 31.12.2025	Share in directly and indirectly controlled companies in % as at 1.1.2025
BWRX-300 Rybnik sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Stalowa Wola sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Stawy Monowskie sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Tarnobrzeg sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Warszawa sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Warta sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX-300 Włocławek sp. z o.o.	Poland	Warsaw	50,00%	50,00%
Green Energy Wall sp. z o.o.	Poland	Warsaw	50,00%	50,00%
BWRX Limited	Great Britain	Bristol	50,00%	50,00%
BWRX CZ s.r.o.	Czechia	Prague	50,00%	50,00%
<b>CCGT Ostrołęka Sp. z o.o.</b>	Poland	Ostrołęka	96,01%	95,46%
<b>PFK GASKON S.A.</b>	Poland	Warsaw	45,94%	45,94%
ALFA-CENTER Sp. z o.o.	Poland	Warsaw	45,94%	45,94%
<b>"GAZOMONTAŻ" S.A. w upadłości likwidacyjnej</b>	Poland	Ząbki	45,18%	45,18%
<b>Zakład Wytwórczy Urządzeń Gazowniczych "INTERGAZ" Sp. z o.o.</b>	Poland	Tarnowskie Góry	38,30%	38,30%
<b>"Dewon" PSA</b>	Ukraine	Kiev	36,38%	36,38%
INTERNAFTA INVEST Ltd.	Ukraine	Kiev	36,38%	36,38%
<b>Naftoport Sp. z o.o.</b>	Poland	Gdansk	26,92%	26,92%
<b>Grupa Azoty Polyolefins S.A.</b>	Poland	Police	17,30%	17,30%
<b>Walcownia Rur Jedność Sp. z o.o. w likwidacji</b>	Poland	Siemianowice Śląskie	11,53%	11,53%
<b>Agencja Rynku Energii S.A.</b>	Poland	Warsaw	7,27%	7,27%
<b>WODKAN S.A.</b>	Poland	Ostrów Wielkopolski	2,68%	2,68%
<b>Bank Ochrony Środowiska S.A.</b>	Poland	Warsaw	4,82%	4,82%
<b>Ideon S.A.</b>	Poland	Katowice	0,10%	0,10%
<b>Huta Ostrowiec S.A. w upadłości</b>	Poland	Ostrowiec Świętokrzyski	3,563%	3,563%
<b>Stocznia Gdynia SA w upadłości likwidacyjnej</b>	Poland	Gdynia	0,0905%	0,0905%
<b>Daewoo Motor Polska Sp. z o.o. w upadłości</b>	Poland	Lubin	-	0,09%
<b>Huta Stalowa Wola S.A.</b>	Poland	Stalowa Wola	0,693%	0,693%
<b>Autostrada Wielkopolska S.A.</b>	Poland	Poznań	0,042%	0,042%
<b>INWESTSTAR S.A.</b>	Poland	Starachowice	0,10%	0,10%
<b>CFI HOLDING S.A.</b>	Poland	Wrocław	0,0004%	0,0004%

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
220387983	469-2011 rev. 0 dod. 0	Agreement on the terms and conditions of physical security of property and persons and on the terms and conditions of the provision of other services	ORLEN Ochrana Sp. z o. o.,	2011-07-01	not stated	2011-08-24
297281933	0469-2011 D13	"ADDENDUM NO. 13 TO THE AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND ON THE TERMS AND CONDITIONS FOR THE PROVISION OF OTHER SERVICES"	ORLEN Ochrana Sp. z o. o.,	2024-01-01	not stated	2024-03-26
297278558	469-2011 D12	ADDENDUM NO. 12 TO THE AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND ON THE TERMS AND CONDITIONS FOR THE PROVISION OF OTHER SERVICES	ORLEN Ochrana Sp. z o. o.,	2023-11-01	not stated	2024-04-08
220388822	0469 - 2011 rev. 0 dod. 10	Addendum No. 10 to the AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND FOR THE PROVISION OF OTHER SERVICES	ORLEN Ochrana Sp. z o. o.,	2021-01-01	not stated	2021-04-20
220388741	0469 - 2011 rev. 0 dod. 9	Addendum No. 9 to the AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND FOR THE PROVISION OF OTHER SERVICES	ORLEN Ochrana Sp. z o. o.,	2020-01-01	not stated	2021-01-05
220388649	0469 - 2011 rev. 0 dod. 8	Addendum No. 8 to the AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND FOR THE PROVISION OF OTHER SERVICES	ORLEN Ochrana Sp. z o. o.,	2020-01-01	not stated	2020-01-08
220388572	0469 - 2011 rev. 0 dod. 7	Addendum No. 7 to the AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND FOR THE PROVISION OF OTHER SERVICES	ORLEN Ochrana Sp. z o. o.,	2019-01-01	not stated	2019-08-01
220388475	0469 - 2011 rev. 0 dod. 6	Addendum No. 6 to the AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND FOR THE PROVISION OF OTHER SERVICES	ORLEN Ochrana Sp. z o. o.,	2018-01-01	not stated	2018-04-03
220388410	0469 - 2011 rev. 0 dod. 5	Addendum No. 5 to the AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND FOR THE PROVISION OF OTHER SERVICES	ORLEN Ochrana Sp. z o. o.,	2017-01-01	not stated	2017-07-04
220388323	0469 - 2011 rev. 0 dod. 4	Addendum No. 4 to the AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND FOR THE PROVISION OF OTHER SERVICES	ORLEN Ochrana Sp. z o. o.,	2017-01-01	not stated	2017-04-27
220388262	0469 - 2011 rev. 0 dod. 3	Addendum No. 3 to the AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND FOR THE PROVISION OF OTHER SERVICES	ORLEN Ochrana Sp. z o. o.,	2011-07-01	not stated	2016-03-31
220388183	0469 - 2011 rev. 0 dod. 2	Addendum No. 2 to the AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND ON THE TERMS AND CONDITIONS FOR THE PROVISION OF OTHER SERVICES"	ORLEN Ochrana Sp. z o. o.,	2011-07-01	not stated	2014-06-30
170896651	170896651	"ADDENDUM NO. 11 TO THE AGREEMENT ON THE TERMS AND CONDITIONS FOR THE PROVISION OF PHYSICAL SECURITY SERVICES FOR PROPERTY AND PERSONS AND ON THE TERMS AND CONDITIONS FOR THE PROVISION OF OTHER SERVICES"	ORLEN Ochrana Sp. z o. o.,	2022-01-01	not stated	2022-09-08
154082746	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	154083085	Agreement on sublease of premises in Neratovice	SPOLANA s.r.o.	2021-09-01	indefinite	2022-01-19
155494312	0097/2022/EN	Poolled electricity supply	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
155496373	0098/2022/EN	Collection of industrial gases	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
155497945	0099/2022/EN	Thermal energy supply and consumption	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
155501418	0100/2022/EN	Supply of energy services	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
155694641	0129/2022/EN	Energy services supply	ORLEN Service Česká republika	2021-12-01	indefinite	2022-08-18
156053377	0130/2022/EN	Poolled electricity supply	ORLEN Service Česká republika	2022-01-01	indefinite	2022-08-18
156120276	0151/2022/EN	Electricity supply + distribution recalculation	ORLEN Service Česká republika	2022-01-01	indefinite	2022-08-18
156137649	0150/2022/EN	Recalculation of heat energy supply - Kralupy RAFINERIE	ORLEN Service Česká republika	2022-01-01	indefinite	2022-08-18
156148037	0160/2022/EN	Supply of energy services	PETROTRANS s.r.o.	2022-01-01	indefinite	2022-02-04
156206325	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
156227705	2022-0001	confidentiality agreement	ORLEN UniCRE a.s. / Greiner Packaging International	2022-03-14	2025-03-13	2022-03-14
156263071	0152/2022/EN	Electricity supply, electricity distribution recharging - Kralupy RAFINERIE	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-07
156650703	0073 - 2017 rev. 0 dod. 4	Amendment No. 4 to the sales contract	PKN ORLEN S.A.	2022-02-01	indefinite	2022-03-07
157550557	0187/2022/EN	Energy Services Supply Contract	ORLEN Ochrana Sp. z o. o.	2022-01-01	indefinite	2022-02-17
158075499	0003/2022/EN	Electricity supply	SPOLANA s.r.o.	2022-01-01	indefinite	2022-04-13
158076210	0004/2022/EN	Sale of electricity	PARAMO a.s.	2022-01-01	indefinite	2022-03-22
158133847	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
159127085	0175/2022/EN	Electricity supply in Kralupy	ORLEN Unipetrol Doprava s.r.o.	2022-01-01	indefinite	2022-02-25
160465639	121-2012 rev. 0 dod. 0 / Dodatek č.9	Agreement 121-2012 rev. 0 dod. 0 about provision of services - access card center and reception, according to amendment No.9	ORLEN Ochrana Sp. z o. o.	2022-01-01	indefinite	2022-01-01
160790361	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	160806413	Service level agreement - Amendment no. 9 (SLA) BUTADIEN	Butadien Kralupy a.s.	2022-01-01	indefinite	2022-04-11
161047332	161047332	Financial donation to UniCRE, that will be used to financing activities of Student Research Assistants (POMVÉDs) in 2021	ORLEN UniCRE a.s.	2022-09-09	indefinite	2022-09-09
163214389	163214389	Donation contract	Nadace ORLEN Unipetrol	2022-03-07	indefinite	2022-04-20
163701651	163701651	Rental and Service Contract.				
163701651	163701651	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	163913874	Contract for lease and provision of services - lease of premises in st.no. 2825	ORLEN Ochrana Sp. z o. o.	2022-05-01	indefinite	2022-03-24
164627772	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	not stated	2022-05-25
165076472	0762-2021 rev. 0 dod. 1	Adjustment of transport rates with effect from 1/1/2022.				
165076472	0762-2021 rev. 0 dod. 1	Addition of Annex No. 1A – Financial Agreement to the Agreement on the Provision of Road Transport Services No. 0762-2022 with a new article.				
166267714	Dodatek 6	PETROTRANS s.r.o.	PETROTRANS s.r.o.	2022-01-01	indefinite	2022-05-23
166281472	0081 - 2016 rev. 0 dod. 9	Service level agreement - Amendment no. 6 (SLA) HC VERVA	HC VERVA Litvínov, a.s.	2022-01-01	indefinite	2022-06-20
166290544	Dodatek 7	Service level agreement - Amendment no. 9 (SLA) Petrotans	PETROTRANS s.r.o.	2022-01-01	indefinite	2022-06-23
166300577	0561 - 2020 Dodatek 3	Service level agreement - Amendment no. 7 (SLA) Orlen Asfalt	ORLEN Asfalt Česká republika s.r.o.	2022-01-01	indefinite	2022-05-06
166411167	0856 - 2018 rev. 0 dod. 5	Daily maintenance of unit PE3	ORLEN SERWIS S.A.	2022-03-31	2026-03-31	2022-04-14
166774231	166774231	Service level agreement - Amendment no. 5	ORLEN Unipetrol Deutschland GmbH	2022-01-01	indefinite	2022-01-01
170035492	0129/2022/EN_D1	Donation contract	Nadace ORLEN Unipetrol	2022-06-15	indefinite	2022-06-17
170923530	170923530	Energy services supply	ORLEN Service Česká republika	2022-04-01	indefinite	2022-08-18
170923530	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 Ochrana Sp. z o. o.	2022-01-01	indefinite	2022-04-29
171577175	Dodatek 4	Service level agreement - amendment no. 4	ORLEN Service Česká republika	2022-01-01	indefinite	2022-06-23
173757634	173757634	Framework contract for the carriage of goods	PETROTRANS s.r.o.	2022-05-17	indefinite	2022-05-23
174261140	174261140	Amendment No. 9 to the Agreement on provision of support site services	ORLEN Ochrana Sp. z o. o.	2022-04-01	indefinite	2022-06-06
174405278	0084-2016 dodatek 8	Supplement to the service agreement.	ORLEN Unipetrol Slovakia s. r. o.	2022-01-01	indefinite	2022-07-26
174410693	0307 - 2017 rev. 0 dod. 4	Service level agreement - Amendment no. 4_NADACE UNIPETROL	Nadace ORLEN Unipetrol	2022-01-01	indefinite	2022-06-22
175461835	0473-2019	Daily maintenance of unit PE3	ORLEN Service Česká republika	2022-01-01	not stated	2022-10-21
180703590	180703590	FRAMEWORK CONTRACT FOR THE CARRIAGE OF GOODS	PETROTRANS s.r.o.	2022-06-01	indefinite	2022-06-01
181205895	181205895	Amendment No.4				
181205895	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
187760106	178776466	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	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
190744154	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
191112428	0222 - 2019 rev. 0 dod. 1	Amendment No. 1 to the contract on the use of Benzina tankaret	PETROTRANS s.r.o.	není uvedeno/not stated	indefinite	not stated
192427585	212-2016	Cooperation agreement on the provision of services - natural gas trading	PKN ORLEN S.A.	2022-01-01	indefinite	2022-10-13
194316394	194316394	Mediation of sales of Orlen Oil products at ČS Orlen Benzina	ORLEN OIL Sp. z o. o.	2022-09-01	2025-06-30	2022-10-26
199255197	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	199631410	Contract of lease of premises - offices in st.no. 6911	PETROTRANS s.r.o.	2022-10-01	indefinite	2022-10-18
199807960	0013/2022/UVHO	Contract for the supply and abstraction of drinking water	PETROTRANS s.r.o.	2022-10-01	indefinite	2022-10-20
203971284	0129/2022/EN_D2	Energy services supply	ORLEN Service Česká republika	2022-09-01	indefinite	not stated
206813684	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

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
207287186	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	208660773	INTRAGROUP LOAN AGREEMENT	PKN ORLEN S.A.	2022-11-18	indefinite	2022-12-15
212733349	212733349	Mediation of sales of Orlen Oil products at CS Orlen Benzina, amendment No.1	ORLEN OIL Sp. z o.o.	2022-12-01	indefinite	not stated
212767835	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
212782709	0134 - 2018 rev. 0 dod. 0	PARAMO a.s. - Collection of goods 2018	PARAMO a.s.	2018-01-01	indefinite	2018-01-01
212788041	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
212790338	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
212791944	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
212792497	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
212792908	0151 - 2015 rev. 0 dod. 0	Výzkumný ústav anorganické chemie - framework agreement on the use of a payment car Benzina	ORLEN UniCRE a.s.	2015-04-01	indefinite	2015-09-23
212807638	0173 - 2017 rev. 0 dod. 0	BENZINA TANKARTY	SPOLANA s.r.o.	2017-05-23	indefinite	2017-07-28
212926972	0194 - 2020 rev. 0 dod. 0	HC VERVA - Contract for brokering the purchase of goods	HC VERVA Litvínov, a.s.	2020-03-19	indefinite	2020-12-03
212942998	0221 - 2014 rev. 0 dod. 0	Cooperation Level Agreement (CLA) + amendments	ORLEN Unipetrol a.s.	2008-11-25	indefinite	2008-11-25
212944454	0222 - 2019 rev. 0 dod. 0	Petrotrans s.r.o. Framework agreement	PETROTRANS s.r.o.	2019-03-20	indefinite	2019-04-15
213028361	0396 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	indefinite	not stated
213158663	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
213163236	0907 - 2018 rev. 0 dod. 0	Shipments and cash handling	ORLEN Ochrana Sp. z o.o.	2019-01-01	indefinite	2019-08-01
215401550	0103 - 2020 rev. 0 dod. 0	Cooperation contract	PKN ORLEN S.A.	2021-01-01	indefinite	2021-03-03
215409892	109-2006 rev. 0 dod. 0	Agreement on Procedures - Sweet Crude Supplies	PKN ORLEN S.A.	Neuvvedeno	indefinite	2006-02-22
215410720	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
215419556	0115 - 2019 rev. 0 dod. 0	Storage of HVO	PARAMO a.s.	2019-10-15	indefinite	2019-11-29
215427778	0001 - 2005 rev. 0 dod. 0	Contract on Druzba Supplies	PKN ORLEN S.A.	2005-09-29	indefinite	2005-09-29
215427846	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
215427901	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
215427970	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
215428026	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
215494246	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
216177304	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
216177392	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.	2013-03-28	indefinite	2017-03-30
216345050	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
216346092	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
216355138	0073 - 2017 rev. 0 dod. 0	sale contract for Jet	PKN ORLEN S.A.	2017-04-01	indefinite	2017-03-20
216355233	0073 - 2017 rev. 0 dod. 1	Addendum No. 1 - Change price calculation	PKN ORLEN S.A.	2019-07-23	indefinite	2019-07-23
216355286	0073 - 2017 rev. 0 dod. 2	Addendum No. 2 - Change price calculation - PKN	PKN ORLEN S.A.	2020-06-01	indefinite	2020-07-29
216355341	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
218016189	0302 - 2020 rev. 0 dod. 0	Agreement on the provision of access to Unipetrol Group's IT assets	HC VERVA Litvínov, a.s.	2019-12-30	indefinite	2019-12-30
218024532	0307 - 2017 rev. 0 dod. 0	Service Level Agreement to NADACE UNIPETROL (SLA Fix)	Nadace ORLEN Unipetrol	2017-01-01	indefinite	2017-03-27
218024594	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
218024657	0307 - 2017 rev. 0 dod. 2	Service level agreement - Amendment no. 2 NADACE UNIPETROL	Nadace ORLEN Unipetrol	2020-01-01	indefinite	2020-04-30
218024727	0307 - 2017 rev. 0 dod. 3	Service level agreement - Amendment no. 3 NADACE UNIPETROL	Nadace ORLEN Unipetrol	2021-01-01	indefinite	2021-03-03
218033893	312-2014	Agreement of confidentiality, information protection and abuse prohibition	SPOLANA s.r.o.	2014-03-12	indefinite	2014-03-12
218039195	0314 - 2019 rev. 0 dod. 0	CONTRACT PROVIDING PROCESSING OF PERSONAL DATA PARAMO	PARAMO a.s.	2019-01-01	indefinite	2019-09-17
218063134	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
218091598	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
218092021	0345 - 2020 rev. 0 dod. 0	Partial assignment agreement of rental contract	SPOLANA s.r.o.	2020-01-01	indefinite	2020-07-21
218092836	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
218103759	0353 - 2015 rev. 0 dod. 0	Railway siding lease agreement	ORLEN Unipetrol Doprava s.r.o.	2015-06-26	indefinite	2015-06-23
218122368	0366 - 2015 rev. 0 dod. 0	Mandate contract	ORLEN Unipetrol Doprava s.r.o.	2015-06-23	indefinite	2015-06-27
218124503	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
218124566	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
218124628	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
218124688	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
218135904	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
218136378	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
218138634	378-2012 rev. 0 dod. 0	Mandate agreement	ORLEN Ochrana Sp. z o.o.	2012-06-27	indefinite	2012-08-22
218155284	0388 - 2017 rev. 0 dod. 0	Contract on easement	ORLEN Unipetrol a.s.	2017-04-10	indefinite	2017-07-18
218156436	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
218163469	0393 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	indefinite	2021-06-23
218164749	0394 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	2031-04-30	not stated
218174630	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
218214408	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
218214554	424-2009 rev. 0 dod. 3	Amendment 3 - Contract on property management no. 5400/250/99	ORLEN Unipetrol a.s.	2009-01-01	indefinite	2009-03-04
218215894	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
218216162	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
218216608	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
218755800	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
218766922	1016 - 2019 rev. 0 dod. 0	Personal data protection agreement	ORLEN Asfalt Česká republika s.r.o.	2019-12-01	indefinite	2019-12-01
218789300	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
218789516	1026 - 2019 rev. 0 dod. 0	Donation contract	Nadace ORLEN Unipetrol	2019-12-05	indefinite	2020-07-09
218793552	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
218793661	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
218793761	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
218801081	1038 - 2020 rev. 0 dod. 0	Service level agreement	PKN ORLEN S.A.	2020-12-01	indefinite	2021-01-20
218801145	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
218828648	1056 - 2020 rev. 0 dod. 0	Donation contract	Nadace ORLEN Unipetrol	2020-12-03	indefinite	2021-07-27
218829729	1057 - 2021 rev. 0 dod. 0	Letter of intent	PKN ORLEN S.A.	2021-10-01	indefinite	not stated
218840519	1064 - 2019	Confidentiality Statement (NEC-TAURON) (1064-2019)	SPOLANA s.r.o.	2019-03-08	indefinite	2019-03-12
218846048	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
218848875	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
218858167	1084 - 2016 rev. 0 dod. 0	Lease agreement	PARAMO a.s.	2012-01-01	indefinite	2012-09-21
218888683	1125 - 2017 rev. 0 dod. 0	NDA - nondisclosure agreement	PETROTRANS s.r.o.	2017-07-19	indefinite	2017-07-19
218895811	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
218895873	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
218895930	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
218911053	0117 - 2018 rev. 0 dod. 0	Assignment of contract to UNIPETROL RPA	ORLEN Unipetrol a.s.	2016-05-01	indefinite	2016-06-21
218926550	0120 - 2016 rev. 0 dod. 0	Contract for the supply of energy services	PETROTRANS s.r.o.	2016-01-01	indefinite	2016-02-29
218926765	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
218926820	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
218926932	0120 - 2016 rev. 0 dod. 7	Price amendment for 2021	PETROTRANS s.r.o.	2021-01-01	indefinite	2021-02-23
218934760	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
218934814	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
218934866	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
218934916	1219 - 2016 rev. 0 dod. 3	Service level agreement - Amendment no. 3	Butadien Kralupy a.s.	2017-01-01	indefinite	2017-12-13
218934973	1219 - 2016 rev. 0 dod. 4	Service level agreement - Amendment no. 4 BID	Butadien Kralupy a.s.	2018-01-01	indefinite	2018-04-10
218935029	1219 - 2016 rev. 0 dod. 5	Service level agreement - Amendment no. 5 BID	Butadien Kralupy a.s.	2018-06-01	indefinite	2018-07-17
218935086	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
218935142	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
218935201	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
218952164	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
218972824	1295 - 2016 rev. 0 dod. 0	COOPERATION AGREEMENT No PSH/01/2016	PKN ORLEN S.A. / SPOLANA	2016-03-04	indefinite	2016-03-04
218992663	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
219039025	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
219526110	158-2009 rev. 0 dod. 0	Contract for the supply of energy services	ORLEN Unipetrol a.s.	2009-01-01	indefinite	2008-12-30
219542024	0016 - 2016					

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
219674065	0211 - 2018 rev. 0 dod. 1	Amendment to the company agreement due to legislative changes	PARAMO a.s.	2020-04-20	indefinite	2020-05-05
219678368	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
219682438	216-2014 rev. 0 dod. 0	Heat energy supply contract	ORLEN Unipetrol Doprava s.r.o.	2014-01-01	indefinite	2014-02-13
219701266	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
219719858	0233 - 2021 rev. 0 dod. 0	Contract on combined power supply service - Úžice	ORLEN Service Česká republika	2021-01-01	indefinite	2021-03-17
219722476	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
219724061	0236 - 2019 rev. 0 dod. 0	Confidentiality agreement	ORLEN UniCRE a.s.	2019-03-01	indefinite	2019-05-24
219725996	0237 - 2019 rev. 0 dod. 0	Confidentiality agreement	ORLEN UniCRE a.s.	2017-03-01	indefinite	2017-04-07
219731387	0240 - 2021 rev. 0 dod. 0	Contract - redistribution thermal energy	ORLEN Service Česká republika	2021-01-01	indefinite	2021-03-24
219773966	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
220308677	0436 - 2017 rev. 0 dod. 0	SERVICE LEVEL AGREEMENT	PKN ORLEN S.A.	2017-02-01	indefinite	2017-11-24
220353616	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
220355928	0455 - 2019 rev. 0 dod. 0	CONTRACT ON PERSONAL DATA PROCESSING - MPP services	ORLEN Ochrana Sp. z o. o.	2019-05-29	not stated	2019-07-15
220359940	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
220361997	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
220362079	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
220362143	0458 - 2020 rev. 0 dod. 2	Price amendment for 2021	ORLEN Service Česká republika	2021-01-01	indefinite	2021-05-21
220362218	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
220374945	0463 - 2017 rev. 0 dod. 0	Service level agreement (SLA)	ORLEN Ochrana Sp. z o. o.	2014-01-01	indefinite	2014-07-01
220375026	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
220375098	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
220375251	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
220375319	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
220375403	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
220375483	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
220375548	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
220375662	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
220399933	0473 - 2019 rev. 0 dod. 0	Daily maintenance of unit PE3	ORLEN SERWIS S.A.	2019-06-01	not stated	2019-07-01
220426376	0486 - 2020 rev. 0 dod. 0	Service level agreement	ORLEN Service Česká republika	2020-04-01	indefinite	2020-05-28
220426504	0486 - 2020 rev. 0 dod. 1	Service level agreement - amendment no.1	ORLEN Service Česká republika	2020-04-01	indefinite	2021-06-07
220426587	0486 - 2020 rev. 0 dod. 2	Service level agreement - amendment no. 2	ORLEN Service Česká republika	2021-01-01	indefinite	2021-06-15
220435967	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
220445110	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
220446628	0498 - 2018 rev. 0 dod. 0	DATA PROCESSING AGREEMENT	PKN ORLEN S.A.	2018-06-07	indefinite	2019-03-21
220448329	0499 - 2018 rev. 0 dod. 0	DATA PROCESSING AGREEMENT - Connect	PKN ORLEN S.A.	2019-02-25	indefinite	2019-04-08
220498043	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
220506335	0512 - 2018 rev. 0 dod. 0	Service Level Agreement to HC VŘERVA (SLA Fix)	HC VŘERVA Litvínov, a.s.	2018-06-01	indefinite	2018-07-17
220506390	0512 - 2018 rev. 0 dod. 1	Service level agreement - Amendment no. 1 (SLA) HC VŘERVA	HC VŘERVA Litvínov, a.s.	2019-01-01	indefinite	2019-01-29
220506446	0512 - 2018 rev. 0 dod. 2	Service level agreement - Amendment no. 2 (SLA) HC VŘERVA	HC VŘERVA Litvínov, a.s.	2020-01-01	indefinite	2020-04-30
220506503	0512 - 2018 rev. 0 dod. 3	Service level agreement - Amendment no. 3 (SLA) HC VŘERVA	HC VŘERVA Litvínov, a.s.	2020-07-01	indefinite	2021-01-21
220506558	0512 - 2018 rev. 0 dod. 4	Service level agreement - Amendment no. 4 (SLA) HC VŘERVA	HC VŘERVA Litvínov, a.s.	2021-01-01	indefinite	2021-04-13
220506614	0512 - 2018 rev. 0 dod. 5	Service level agreement - Amendment no. 5 (SLA) HC VŘERVA	HC VŘERVA Litvínov, a.s.	2021-04-01	indefinite	2021-07-27
220522128	516-2010 rev. 0 dod. 0	Contract on easement	ORLEN Unipetrol a.s.	2010-08-27	indefinite	2010-11-11
220523084	5164 - 2017 rev. 0 dod. 0	Common use of the meter	Butadien Kralupy a.s.	2016-11-24	indefinite	2016-11-24
220531595	5-2008 rev. 0 dod. 0	Contract on commission-based business	ORLEN Unipetrol Deutschland GmbH	2007-12-27	indefinite	2007-10-18
220531645	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
220531698	5-2008 rev. 0 dod. 2	Cooperation to optimize customer and product portfolio	ORLEN Unipetrol Deutschland GmbH	2009-06-25	indefinite	2009-06-24
220531755	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
220531807	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
220589231	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
220589280	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
220622643	S 400/020/03	Establishment of an easement and termination of an easement	ORLEN Unipetrol a.s.	2003-03-11	indefinite	2003-03-11
220622696	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
220697181	0558 - 2015 rev. 0 dod. 0	Contract on supply of energy services	ORLEN Unipetrol a.s.	2015-08-01	indefinite	2016-10-23
220839457	0573 - 2019 rev. 0 dod. 0	Donation contract	Nadace ORLEN Unipetrol	2019-07-08	indefinite	not stated
220844076	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
220849897	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
220854315	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
220854376	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
220854467	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
220854566	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
220854698	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
220854769	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
220874902	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
220875321	0589 - 2014 rev. 0 dod. 0	Contract about planning services	PKN ORLEN S.A.	2014-08-01	indefinite	2014-08-12
220875410	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
220876390	0589 - 2020 rev. 0 dod. 0	Contract on combined power supply service - provisional	ORLEN Service Česká republika	2020-05-01	indefinite	2020-06-17
220876447	0589 - 2020 rev. 0 dod. 1	Price supplement for 2021	ORLEN Service Česká republika	2021-01-01	indefinite	2021-01-27
220897996	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
220898061	0597 - 2020 rev. 0 dod. 1	Extension OM No. 0211	ORLEN Service Česká republika	2021-01-01	indefinite	2021-01-27
220898123	0597 - 2020 rev. 0 dod. 2	Extension OM No. 0211	ORLEN Service Česká republika	2021-01-01	indefinite	2021-07-02
220900060	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
220900154	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
220900222	0598 - 2020 rev. 0 dod. 2	Extension OM No. 0211	ORLEN Service Česká republika	2021-01-01	indefinite	2021-07-02
220901356	0599 - 2014 rev. 0 dod. 4	evaluation of drivers	PETROTRANS s.r.o.	2017-12-01	indefinite	2018-02-06
220912469	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
220959166	627-2009 rev. 0 dod. 0	SAP licensing + amendments	ORLEN Unipetrol a.s.	2009-05-01	indefinite	2009-06-30
220998439	0651 - 2019 rev. 0 dod. 0	CONTRACT ON PERSONAL DATA PROCESSING - area services Litvínov	ORLEN Ochrana Sp. z o. o.	2019-08-12	indefinite	2019-09-06
221022392	0661 - 2016 rev. 0 dod. 0	Service level agreement	ORLEN Unipetrol Hungary Kft.	2016-08-01	indefinite	2016-08-23
221022453	0661 - 2016 rev. 0 dod. 1	Service level agreement - Amendment no. 1	ORLEN Unipetrol Hungary Kft.	2017-01-01	indefinite	2017-08-23
221022509	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
221022565	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
221022621	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
221022681	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
221067703	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
221081590	0704 - 2018 rev. 0 dod. 0	Cooperation Agreement	PKN ORLEN S.A.	2018-09-07	indefinite	2018-10-26
221082652	0705 - 2016 rev. 0 dod. 0	Trade secret protection	PARAMO a.s.	2007-06-01	indefinite	2007-07-20
221084007	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
221084238	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
221085314	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
221099897	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
221099963	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
221109677	0721 - 2016 rev. 0 dod. 0	Microsoft License Agreement	PKN ORLEN S.A.	2008-11-05	indefinite	2008-11-12
221125978	0733 - 2020 rev. 0 dod. 0	KS 18048 Process camera system revitalisation at Kralupy refinery	ORLEN Ochrana Sp. z o. o.	2020-07-31	indefinite	2020-12-16
221126056	0733 - 2020 rev. 0 dod. 1	KS 18048 Process camera system revitalisation at Kralupy refinery ZL2	ORLEN Ochrana Sp. z o. o.	2021-03-22	indefinite	2021-04-19
221126116	0733 - 2020 rev. 0 dod. 2	KS 18048 Process camera system revitalisation at Kralupy refinery CHR 2	ORLEN Ochrana Sp. z o. o.	2021-06-18	indefinite	2021-06-28
221205963	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
221210410	0746 - 2019 rev. 0 dod. 0	Contract for the supply of energy services	ORLEN SERWIS S.A.	2019-07-01	indefinite	2019-10-09

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
221210549	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
221210646	0746 - 2019 rev. 0 dod. 3	Change in payment for energy services	ORLEN SERWIS S.A.	2020-07-01	indefinite	2020-08-04
221210711	0746 - 2019 rev. 0 dod. 4	Change in payment for energy services	ORLEN SERWIS S.A.	2020-10-01	indefinite	2020-12-23
221210772	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
221210832	0746 - 2019 rev. 0 dod. 6	Change in payment for energy services	ORLEN SERWIS S.A.	2021-06-01	indefinite	2021-08-24
221210904	0746 - 2019 rev. 0 dod. 7	Change in payment for energy services	ORLEN SERWIS S.A.	2021-09-01	indefinite	not stated
221210967	0746 - 2019 rev. 0 dod. 8	Change in payment for energy services	ORLEN SERWIS S.A.	2021-12-01	indefinite	not stated
221372840	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
221373574	763-2008 rev. 0 dod. 0	Credit agreement - CZK 9.75 billion + amendments	ORLEN Unipetrol a.s.	2008-06-25	indefinite	2008-06-25
221394444	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
221405505	0781 - 2018 rev. 0 dod. 0	KRALUPY - Contract for the supply and collection of drinking water	ORLEN Ochrana Sp. z o. o.	2018-07-01	indefinite	2018-10-16
221422128	0079 - 2016 rev. 0 dod. 0	Service level agreement	ORLEN Asfalt Česká republika s.r.o.	2016-01-01	indefinite	2016-03-29
221422199	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
221422273	0079 - 2016 rev. 0 dod. 2	Service level agreement - Amendment no. 2	ORLEN Asfalt Česká republika s.r.o.	2018-01-01	indefinite	2018-10-10
221422353	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
221422422	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
221422509	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
221422680	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
221438921	0080 - 2016 rev. 0 dod. 0	Service level agreement	PARAMO a.s.	2016-01-01	indefinite	2016-03-08
221456862	0081 - 2016 rev. 0 dod. 0	Service level agreement	PETROTRANS s.r.o.	2016-01-01	indefinite	2016-04-28
221456968	0081 - 2016 rev. 0 dod. 1	Service level agreement - Amendment no. 1	PETROTRANS s.r.o.	2017-01-01	indefinite	2017-08-23
221457050	0081 - 2016 rev. 0 dod. 2	Service level agreement - Amendment no. 2	PETROTRANS s.r.o.	2017-09-01	indefinite	2017-12-06
221457129	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
221457204	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
221457274	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
221457342	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
221457414	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
221457495	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
221470997	0082 - 2016 rev. 0 dod. 0	Service level agreement	SPOLANA s.r.o.	2016-01-01	indefinite	2016-01-19
221472826	0822 - 2018 rev. 0 dod. 0	Contract on provision of support site services	ORLEN Ochrana Sp. z o. o.	2018-10-01	2026-11-30	2019-02-11
221495519	0084 - 2016 rev. 0 dod. 0	Service level agreement	ORLEN Unipetrol Slovakia s. r. o.	2016-01-01	indefinite	2016-02-19
221495580	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
221495651	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
221495711	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
221495771	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
221495829	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
221495885	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
221495945	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
221509670	0856 - 2018 rev. 0 dod. 0	Service level agreement (SLA FIX)	ORLEN Unipetrol Deutschland GmbH	2014-01-01	indefinite	2018-04-17
221509721	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
221509774	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
221509830	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
221509889	0856 - 2018 rev. 0 dod. 4	Service level agreement - Amendment no. 4	ORLEN Unipetrol Deutschland GmbH	2021-01-01	indefinite	2021-12-07
221516187	0086 - 2016 rev. 0 dod. 0	Service level agreement	ORLEN Unipetrol Doprava s.r.o.	2016-01-01	indefinite	2016-02-25
221517483	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
221517535	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
221517589	0862 - 2018 rev. 0 dod. 2	The contract of lease and services - extension of the rent by a cloakroom in no. bulding 0625/1, offices and locker rooms in No. Building 7211	ORLEN SERWIS S.A.	2019-07-01	indefinite	2019-09-27
221517642	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
221517696	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
221517749	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
221517803	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
221517860	0862 - 2018 rev. 0 dod. 7	The contract of lease and services - extension of lease in no. building 7522,7723,7302,1123,1144,1233,1428,2442,2424,1131,1131/1	ORLEN Service Česká republika	2020-10-01	indefinite	2020-11-10
221517914	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
221517972	0862 - 2018 rev. 0 dod. 9	Lease and service agreement - rent reduction in no. building 4415,1347,2859,7211,ACHVK1504	ORLEN SERWIS S.A.	2021-06-01	indefinite	2021-09-02
221518028	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
221518083	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
221518139	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
221518202	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
221569535	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
221570190	0909 - 2021 rev. 0 dod. 0	Letter of intent	PKN ORLEN S.A.	2021-10-01	indefinite	not stated
221570870	0910 - 2021 rev. 0 dod. 0	Letter of intent	PKN ORLEN S.A.	2021-10-01	indefinite	not stated
221571579	0911 - 2021 rev. 0 dod. 0	Letter of intent	PKN ORLEN S.A.	2021-10-01	indefinite	not stated
221577130	0917 - 2018 rev. 0 dod. 0	NDA	HC VERRA Litvínov, a.s.	2018-10-16	indefinite	2018-10-16
221578310	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
221582042	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
221591146	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
221591199	0929 - 2020 rev. 0 dod. 1	Price amendment for 2020	ORLEN Service Česká republika	2021-01-01	indefinite	2021-05-21
221591254	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
221608028	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
221613804	0955 - 2020 rev. 0 dod. 0	Contract on combined power supply service, redistribution of distribution - Ůžice	ORLEN Unipetrol Doprava s.r.o.	2020-08-01	indefinite	2021-12-15
221613858	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
221627541	0097 - 2021 rev. 0 dod. 0	PKN Corporate frame agreement IT services	PKN ORLEN S.A.	2021-01-01	indefinite	2021-09-04
221628909	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
221628979	0974 - 2017 rev. 0 dod. 1	Amendment No. 1 to the contract on ensuring telecommunication and low-current systems maintenance	ORLEN Ochrana Sp. z o. o.	2019-01-01	indefinite	2019-04-01
221629044	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
221629105	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
221629168	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
222709976	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
222782150	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
není v DOK	0007-2019 rev. 0 dod. 0	Confidentiality agreement	ANWIL S.A.	2019-01-30	2029-01-29	2019-01-06
není v DOK	98-2011	Agreement on provision of loans (contocurrent)	ORLEN Unipetrol a.s.	2011-10-01	indefinite	2011-09-22
není v DOK	81-2009	Agreement on licensing (sublicense) on usage of SAP software and support provision	ORLEN Unipetrol a.s.	2009-05-15	indefinite	not stated
není v DOK	97-2011	Agreement on provision of loans	ORLEN Unipetrol a.s.	2011-10-01	indefinite	2011-09-22
není v DOK	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
není v DOK	SSN 2016 138 00	Contract on provision of services for fencing, protection and guarding of the SKP Ůžice complex	ORLEN Unipetrol Doprava s.r.o.	2016-08-15	indefinite	2016-10-21
není v DOK	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
není v DOK	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
212995317	2008-351	Framework supply contract - deliveries of fuel to petrol stations no. 2/03/040	ORLEN Unipetrol Doprava s.r.o.	2008-10-15	indefinite	2003-10-15
není v DOK		Storage of PHM, additives and bio-components at Paramo, a.s.	PARAMO a.s.	2022-07-01	indefinite	2022-08-01
není v DOK	43-2011-03	Lease of non-residential premises in the PARAMO, a.s.	PARAMO a.s.	2022-01-01	indefinite	2022-05-30
není v DOK	0395 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	indefinite	not stated
není v DOK	0398 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	indefinite	not stated
není v DOK	0399 - 2021 rev. 0 dod. 0	INFORMATION PROTECTION AGREEMENT	PKN ORLEN S.A.	2021-05-01	indefinite	not stated
není v DOK	16-2017 rev. 0 dod. 0	Loan agreement A	SPOLANA s.r.o.		indefinite	2016-07-11
není v DOK	17-2017 rev. 0 dod. 0	Loan agreement B	SPOLANA s.r.o.		indefinite	2016-07-11
není v DOK		Framework agreement on the provision of certain information and access to information systems	SPOLANA s.r.o.		indefinite	2017-08-08
není v DOK		Sales of sulphur	SPOLANA s.r.o.	2012-08-02	indefinite	2012-08-02
není v DOK		Contract on arrangement and re-invoicing of electricity supplies	SPOLANA s.r.o.		indefinite	2016-12-09
není v DOK	210-2016 rev. 0 dod. 0	Contract on gas supply service	SPOLANA s.r.o.	2017-01-01	indefinite	2016-12-29
není v DOK		Agreement on the method of issuing and delivering tax documents	SPOLANA s.r.o.	2022-09-23	indefinite	2022-09-23
není v DOK		Lease assignment agreement - apartment Mr. Konrad Szykula.	PARAMO a.s.	2022-07-29	indefinite	2022-07-29

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
	54-2014 rev. 0 dod. 0	RKS 946/2014 for the supply of fuel on a wholesale basis (122-2014)	SPOLANA s.r.o.	není uvedeno/not stated	indefinite	2014-03-21
		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				
210185964	210185964		PARAMO, a.s.	2023-04-13	indefinite	2023-04-13
221216721	221216721	AMENDMENT NO. 5 TO THE CONTRACT FOR THE PROVISION OF SECURITY SERVICES	ORLEN Ochrana Sp. z o. o.,	2023-01-01	not stated	not stated
222806337		Purchase of oils and lubricants.	ORLEN OIL SPÓLKA Z OGRANICZONA	2023-01-01	indefinite	not stated
222842836	222842836/22	Command contract for the handling and operation of electrical equipment	ORLEN Service Česká republika	2023-01-01	not stated	2023-02-16
224395580	223969151	ORLEN Unipetrol Doprava s.r.o., Appendix No. 4 to the RS on the use of BENZINA Tank Cards	ORLEN Unipetrol Doprava s.r.o.	2023-03-01	indefinite	2023-02-15
226054988	2023-20-UDEKA	NON-DISCLOSURE AGREEMENT	ORLEN Unipetrol Slovakia s.r.o.	2023-05-02	2028-05-01	2023-05-02
226336161	0160/2022/EN_D2	Price Supplement for 2023	PETROTRANS, s.r.o.	2023-01-01	indefinite	2023-02-21
226799619	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
227648663	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
227826701	0003/2022/EN_D1	Electricity supply.	SPOLANA s.r.o.	2023-01-01	indefinite	2023-03-13
227830286	0004/2022/EN_D1	Electricity supply.	PARAMO, a.s.	2023-01-01	indefinite	2023-05-16
227845009	227845009	UIC DECLARATION (hereinafter referred to as the "Declaration")	SPOLANA s.r.o.	2023-02-01	2025-01-31	2023-01-31
228332495	175/2022/EN_D1	Electricity supply.	ORLEN Unipetrol Doprava s.r.o.	2023-01-01	indefinite	2023-02-15
228672627	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
228873173	228873173/2023	Lease agreement - lease of the area for the construction of the fencing of the premises	ORLEN Service Česká republika	2023-02-01	2025-12-31	2023-03-02
233011781	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	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	233024303	Contract for the purchase of CO2 emission allowances	ORLEN S.A.	2023-03-01	indefinite	2023-02-23
233079078	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
234747956	0762-2021 rev. 0 dod. 2	Adjustment of transport rates effective from 1 January 2023.	PETROTRANS, s.r.o.	2023-01-01	not stated	2023-04-18
235634933	81-2023	Modification of the definition of HSSE indicator No. 3 Delivery claims - quantity.	SPOLANA s.r.o.	2023-03-07	indefinite	2023-03-14
		Agreement on contribution to other capital funds of the company				
236488990	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
		Project Participation Agreement				
236853553	236853553	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 THÉTA, 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
239984968	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
		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
240262367	240262367	Contract for the supply and abstraction of drinking water	PETROTRANS, s.r.o.	2023-02-01	indefinite	2023-03-20
240298762	0004/2023/UVHO	REMAQ, s.r.o., ZAME contract	REMAQ, s.r.o.	2023-04-28	indefinite	2023-04-28
243183156	243183156	MUTUAL CONFIDENTIALITY AND NONDISCLOSURE AGREEMENT	ORLEN UniCRE a.s.	2023-05-21	2033-05-20	2023-05-24
243422392	2023-021-UDEKA	Purchase of sodium hydroxide	ANWIL SA	2023-12-31	2025-12-31	2023-01-01
244260686		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
248518955	248518955	REMAQ, s.r.o.; RS on the use of TANKARET Business	REMAQ, s.r.o.	2023-05-31	indefinite	2023-05-31
250650746	250650746	Contract for the lease of premises in st. no. 5630	ORLEN Unipetrol Doprava s.r.o.	2023-05-01	indefinite	2023-10-24
252825406	252825406/2023	Spot purchase Nev fraction (LR)	Orlen Poludnie S.A.	2023-05-05	indefinite	2023-05-01
252863656	SM/D/2023/340/1	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
253419026	253419026	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
253767886	0175/2022/EN_D2	Spot purchase NEV Fraction	Orlen Poludnie S.A.	2023-05-01	indefinite	2023-05-04
254417028	SM/D/2023/340/2	Spot purchase NEV Fraction	Orlen Poludnie S.A.	2023-05-01	indefinite	2023-05-01
254437138	SM/D/2023/340/3	Spot purchase NEV Fraction	Orlen Poludnie S.A.	2023-05-01	indefinite	2023-05-01
254725107	0020/2023/EN	Electricity supply, electricity distribution recharging and heat supply	PETROTRANS, s.r.o.	2023-02-01	indefinite	2023-06-01
254854151	254854151	Withdrawal of a party from the contract	Orlen UniCRE a.s.	2023-07-27	indefinite	2023-05-30
254920810	SM/D/2023/384	Spot purchase NEV Fraction	Orlen Poludnie S.A.	2023-05-25	indefinite	2023-05-25
256003817	SM/D/2023/384	Spot purchase NEV Fraction	Orlen Poludnie S.A.	2023-06-01	indefinite	2023-06-01
256619379	0227/2022/EN_D1	QM Extension	ORLEN Service Česká republika	2023-06-01	indefinite	not stated
256655733	2023-023-UDEKA	NON-DISCLOSURE AGREEMENT	ORLEN Unipetrol Slovakia s.r.o.	2023-07-13	indefinite	2023-07-13
256664443	0228/2022/EN_D1	Extension of OM No 0221	ORLEN Service Česká republika	2023-06-01	indefinite	not stated
257180509	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
259270493	259270493	Agreement on contribution to other capital funds of the company	SPOLANA s.r.o.	2023-07-01	indefinite	2023-06-27
260656250	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
263610520	0100/2022/EN_D2	Change of payment for energy services	ORLEN Unipetrol Doprava s.r.o.	2023-06-01	not stated	2023-10-09
264102719	0129/2022/EN_D4	Change of payment for energy services	ORLEN Service Česká republika	2023-06-01	indefinite	not stated
272079509		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	272767017	Agreement for the provision of services during the FAKUMA 2023 in Friedrichshafen between 17 and 21 October 2023	ANWIL SPÓLKA AKCYJNA	2023-10-21	indefinite	2023-09-05
273527272		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
273532696	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
273538529	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
273558172	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
273567077	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
273738456	Dodatek č. 6	The addendum covers tax, mediation and HR services.	ORLEN Unipetrol Deutschland GmbH	2023-01-01	indefinite	not stated
274217574	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
274242998		The contract covers mediation, data protection and internal audit services.	REMAQ, s.r.o.	2023-01-01	indefinite	not stated
277155297	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
277789792		The addendum covers: Financial accounting services. Financial management services. Tax services. Information technology services. Human resources services. Mediation services. Facility management services	Orlen Asfalt Česká	2023-01-01	indefinite	not stated
279215045	Dodatek č. 10	The addendum covers IT services.	ORLEN Ochrana Spolka	2023-01-01	indefinite	not stated
280211898	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

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
281240744	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
285423748	0004/2022/EN_D2	Electricity supply	PARAMO, a.s.	2023-11-01	indefinite	not stated
286967065	0129/2022/D5	Change of payment for energy services	ORLEN Service Česká republika	2023-09-01	indefinite	not stated
287379498	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
288233429	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
288249174	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
289034872	0043/2023/EN	Electricity supply, electricity distribution and heat supply contract	ORLEN Service Česká republika	2023-11-01	indefinite	15.01.2024
290848512	0130/2022/EN_D1	Contract price supplement from 1.1.2023	ORLEN Service Česká republika	2023-01-01	indefinite	not stated
291153584	291496860	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
291496860	291496860	Purchase agreement - purchase of land within the Spin off project	PARAMO, a.s.	2023-12-18	indefinite	2023-12-18
291562449	Dodatek č. 5	The addendum covers: Financial management services. Public relations services. GDPR services	Nadace ORLEN Unipetrol	2023-01-01	indefinite	not stated
292622226	292622226	Orlen Oil - Annex 3 to the CONTRACTOR MEDIATION OF SUPPLIES OF GOODS	ORLEN OIL	2023-12-31	2025-06-30	not stated
293275468		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
310624109		Property insurance and business interruption insurance	ORLEN INSURANCE LTD	2024-12-01	2025-11-30	not stated
309782523	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
309781108	24-2196	Purchase of 82kt Azeri Light oil in 10/2024 Aqualagacy	ORLEN S.A.	2024-09-19	2025-05-08	2024-09-19
309774288	24-2192	Purchase of 90kt Azeri Light oil in 10/2024 RAVA	ORLEN S.A.	2024-09-11	2025-04-19	2024-09-11
309653625	24-2188	Purchase of 97kt Azeri Light oil in 10/2024 Seajewel	ORLEN S.A.	2024-08-27	2025-04-10	2024-08-27
309652262	24-2182	Purchase 90kt Azeri Light oil in 09/2024 Sealoyalty	ORLEN S.A.	2024-08-20	2025-03-28	2024-08-20
309631242	24-2178	Purchase 90kt Azeri Light oil in 09/2024 Sealoyalty	ORLEN S.A.	2024-08-13	2025-04-08	2024-08-13
309544418	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
309541232	24-2158	Purchase of 86kt Azeri Light oil in 09/2024 Ypapanti	ORLEN S.A.	2024-07-19	2025-03-04	2024-07-19
309437776	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
309435860	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
309288793	309288793	Raffinate 1 price adjustment for 2024 ID 309288793	ORLEN Unipetrol a.s.	2024-12-02	other	2024-12-20
308909350	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
308891785	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
308551923	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
308488972		Amendment to Orlen Skylight Acceleration agreement concerning remuneration changes	ORLEN S.A.	2024-06-21	other	2024-12-19
308061092	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
307928646	24-2139	Purchase 92kt of Azeri Light oil in 08/2024 Sealoyalty	ORLEN S.A.	2024-06-27	2025-02-09	2024-06-27
307927181	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
307910073	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
307556488	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
307555484	24-2105	Purchase of 90kt Azeri Light oil in 07/2024 Aylarmouk	ORLEN S.A.	2024-05-16	2025-01-05	2024-05-16
307553268	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
307538182	307538182	KD 21024 GOHT_EPC_LOI optimization	ORLEN Projekt Česká republika	2024-12-09	2025-01-13	2024-12-09
307364828	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
306921707	306921707	FRAMEWORK CONTRACTS FOR EPC PROJECTS	ORLEN Projekt Česká republika	2024-12-03	other	2024-12-03
306846594	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	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
306481381	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
305914628	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
305805119	Dodatek č. 1	The contract covers accounting, reporting, financial management, tax, PR, 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	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
305328849	305328849	Modernization of reactors R201 and R251 (CZ-URP-IPE-2024-004736)	ORLEN Service Česká republika	2024-10-03	other	2024-10-03
305278467	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
305102709	305102709	HC VERVA advertising contract	HC VERVA Litvínov, a.s.	2024-05-01	2025-04-30	not stated
304991632	0129/2022/EN_D7	Change of payment for energy services	ORLEN Service Česká republika	2024-04-01	indefinite	not stated
304981992		Adjustment of transport rates effective from 1.12.2024.	PETROTRANS, s.r.o.	2024-10-01	not stated	2024-10-10
304703210	0227/2022/EN_D2	Connection of new PM to OM No. 0221	ORLEN Service Česká republika	2024-04-01	indefinite	not stated
304662809	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
304604834	0228/2022/EN_D3	Extension of OM No 0221	ORLEN Service Česká republika	2024-04-01	indefinite	not stated
304503619	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	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
303725923	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
303519735	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
303270897	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
303204905	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	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
303147168	bez smlouvy	LoI: CCTV system PE2, PP2 AFTER FIRE	ORLEN Ochrana Sp. z o. o.,	2024-08-06	other	2024-08-06

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
303078154	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
302887733	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
302741146	302741146/2024	Lease agreement - part of the land with paved area at st.no. 9511	ORLEN Service Česká republika	2024-07-19	2025-05-31	2024-08-21
302537492	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	302526384	Framework contract for engineering and design activities	ORLEN Projekt Česká republika	2024-08-12	other	2024-08-12
302514640	0034/2024/EN	Connecting to the	ORLEN Unipetrol Doprava s.r.o.	2024-04-01	indefinite	2024-08-06
302506966	0097/2022/EN_D3	Extension of OM 0147	ORLEN Unipetrol Doprava s.r.o.	2024-04-01	indefinite	2024-08-06
302463999	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
302216083	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
301839505	0151/2022/EN_D3	Extension of OM No 0224	ORLEN Service Česká republika	2024-04-01	indefinite	2024-09-12
301781333	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	301627818	Settlement agreement - provision of a bank guarantee	HC VERVA Litvínov, a.s.	2024-06-18	2025-07-31	2024-06-18
301348879	Oznámení č. 1 ke smlouvě č. 0004/2023/UVHO	Price announcement for 2024	PETROTRANS, s.r.o.	2024-01-01	indefinite	2024-06-13
301179958	Dodatek č. 7 ke smlouvě č. 235/2017	Price Supplement for 2024	ORLEN UnicRE a.s.	2024-01-01	indefinite	2024-06-10
301172040	Dodatek č. 10 ke smlouvě č. 707/2015	Price Supplement for 2024	ORLEN UnicRE a.s.	2024-01-01	indefinite	2024-06-25
301100640	Dodatek č. 5 ke smlouvě č. 781/2018	Price Supplement for 2024	ORLEN Ochrana Spořka	2024-01-01	indefinite	2024-08-13
301099808	Dodatek č. 8 ke smlouvě č. 206/2016	Price Supplement for 2024	ORLEN Ochrana Spořka	2024-01-01	indefinite	2024-08-13
300940287	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 KORLÁTOLT	2024-01-01	indefinite	2024-07-16
300868898	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 Litvínov, a.s.	2024-01-01	indefinite	2024-07-16
300832387	300832387/2024	Provision of ongoing operational maintenance services	ORLEN Service Česká	2024-06-12	2029-06-12	2024-06-12
300319257	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
300301664	25PTOA22401	25PTOA22401_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	300136269/2024	Lease agreement - Lease of building no. p. 1035 in the cadastral area of Komin, municipality of Brno , including land.	ORLEN Projekt Česká republika s.r.o	2024-05-02	indefinite	2024-09-04
300087536	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
299844877	Dodatek č. 1 ke smlouvě č. 0039/2023/UVHO	Changes in domestic water consumption from 1.4.2024	ORLEN Service Česká republika	2024-04-01	not stated	2024-04-25
299843525	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	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
299314166	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
299049627	žádné	capital increase by surcharge	ORLEN Projekt Česká republika s.r.o	2024-04-23	indefinite	2024-04-23
298983410	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
298863423	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	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
298767245	0100/2022/EN_D4	Change of payment for energy services	ORLEN Unipetrol Doprava s.r.o.	2024-04-01	indefinite	2024-06-06
298713969	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
298709605	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
298651275	0129/2022/EN_D6	Price Annex for 2024	ORLEN Service Česká republika	2024-04-01	indefinite	2024-06-18
298208994	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
297896441	2024-017-UDEKA	LETTER OF INTENT	ORLEN UnicRE a.s.	2024-03-25	indefinite	2024-03-25
297889179	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	297663136	Framework contract for natural gas trading	PGNIG Supply & Trading GmbH	2024-04-05	indefinite	2024-04-22
297661177	1038 - 2020 rev. 0 dod. 4	The annex covers human resources services, financial accounting services, reporting services, financial management services and tax services.	ORLEN SPÓLKA AKCYJNA	2024-01-01	indefinite	2024-04-15
297611810	0004/2022/EN_D3	Electricity supply.	PARAMO, a.s.	2024-01-01	indefinite	
297602814	0003/2022/EN_D2	Electricity supply.	SPOLANA s.r.o.	2024-01-01	indefinite	2024-05-03
297437924	0561-2020/A6	Annex 6 - Daily maintenance of Orlen Serwis SA	ORLEN SERWIS SPÓLKA AKCYJNA,	2024-02-01	2025-04-01	2024-06-06
297319022	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
297283346	Dodatek č. 8 ke smlouvě č. 213/2016	Price Annex for 2024	PETROTRANS, s.r.o.	2024-01-01	indefinite	2024-03-18
297275989	0822-2018 D5	Annex No.5 to the contract for support services - reception, card centre, security, shredding, mail transport - MPP building	ORLEN Ochrana Sp. z o. o.,	2024-01-01	indefinite	2024-03-26
296162521	0079 - 2016 rev. 0 dod. 9	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
296162089	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

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
296161530	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
296160970	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
296160120	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
296156636	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
296154078	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	296070678	PURCHASE AGREEMENT 2024 - 2025 - supply of NM without BIO	PARAMO, a.s.	2024-02-01	2025-12-31	not stated
295925799	Oznámení č. 1 ke smlouvě č. 0039/2023/ÚVHO	Price announcement for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-03-04
295835753	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
295778300	Dodatek č. 9 ke smlouvě č. 458/2020	Price Supplement for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-03-04
295775008	Dodatek č. 8 ke smlouvě č. 929/2020	Price Supplement for 2024	ORLEN Service Česká republika	2024-01-01	indefinite	2024-03-04
295606699	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
295567380		Adjustment of contact information (e-mail for billing), Increase in unit prices for services provided	SPOLANA s.r.o.	2024-01-01	not stated	not stated
295549159	295549159	HC VERVA Litvínov, a.s. - Framework Purchase Agreement 2024	HC VERVA Litvínov, a.s.	2024-01-01	2025-12-31	2024-03-04
295408369	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
295133870	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
294990951	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
294914937	0463 - 2017 rev. 0 dod. 11	The addendum covers purchasing services	ORLEN Ochrana Spolka	2024-01-01	indefinite	2024-03-25
294764120	2024-025-UDEKA	CONFIDENTIALITY AGREEMENT	ORLEN UniCRE a.s.	2024-05-24	2026-05-23	2024-05-24
294761496	294761496	Annex No. 1 - Contract for the handling and operation of electrical equipment	ORLEN S.A.	2024-03-13	not stated	2024-03-13
294543244	294543244	Annex No 21 to the Treasury Cooperation Agreement	PETROTRANS, s.r.o.	2024-01-01	indefinite	2024-01-01
294381504	0020/2023/EN_D1	Price Annex for 2024	ORLEN Ochrana Sp. z o. o.,	2024-01-01	indefinite	2024-04-18
294276335	ID 294276335	OHS training in Litvínov and Kralupy n. Vitavou - ORLEN Ochrana	ORLEN Ochrana Sp. z o. o.,	2024-01-01	2026-12-31	2024-03-05
293949380	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
291701089		Project "Mzdový benchmarking"	ORLEN S.A.	2024-01-01	indefinite	2023-12-08
289040322	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	287157089	Joining the Orlen Skylight Accelerator Program	ORLEN S.A.	2024-03-04	other	2024-03-04
218767223	1017-2008 rev. 0 dod. 0	Agreement on termination and establishment of easement	ORLEN Unipetrol a.s.	2008-05-12	indefinite	2008-08-26
221493542	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	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
328589706	328589706	Anex 3 to frame contract No. 307829246	ORLEN Unipetrol Slovakia s. r. o.	2025-01-01	2025-12-31	not stated
327833523	Policy Number: OIL/ALL/02/2024 Endorsement Number: 1	Extension of the current property insurance and business interruption insurance contract until December 18, 2025.	ORLEN INSURANCE LTD	2025-12-01	2025-12-18	not stated
327475656	25-2256	Purchase of 139kt of Johan Sverdrup crude oil in 11/2025 Patriotic	ORLEN S.A.	2025-09-26	2026-05-13	2025-09-26
327469876	327469876	Deal for October - based on RS 2025	ORLEN SPOLKA AKCYJNA	2025-10-01	2025-10-31	2025-10-16
326866363	25-2252	Purchase of 105 kt of Arab Light crude oil in 09/2025 Saga	ORLEN S.A.	2025-09-24	2026-03-30	2025-09-24
326722562	Spot purchase based on Corporate plan 11/2025 and SCM decision	Spot emergency purchase of 1.25 kt of NEV fraction as the third part of the total agreed 5.9 kt for the refinery in Kralupy in November 2025 based on KP 11/2025 and according to the SCM requirement for the purpose of optimizing refining processes.	Orlen Poludnie S.A.	2025-11-01	2025-11-30	2025-11-01
326721751	Spot purchase based on the corporate plan 11/2025 and SCM decision	Spot emergency purchase of 1.25 kt of NEV fraction as the second part of the total agreed 5.9 kt for the refinery in Kralupy in November 2025 based on KP 11/2025 and according to the SCM requirement for the purpose of optimizing refining processes.	Orlen Poludnie S.A.	2025-11-01	2025-11-30	2025-11-01
326718421	Spot purchase based on SCM decision. Recap DC/S/R/2025/10/HCV/D/KJ/01 Frame agreement No. 2/2025	Spot emergency purchase of 1.4 kt HCVD as the second part of the total agreed 3 kt for the Kralupy refinery, to be delivered in November 2025 as requested by SCM for the purpose of optimizing refining processes.	ORLEN S.A.	2025-10-01	2025-11-30	2025-10-01
326717572	Spot purchase based on SCM decision. Recap DC/S/R/2025/10/HCV/D/KJ/01 Frame agreement No. 2/2025	Spot emergency purchase of 1.4 kt HCVD as the first part of a total agreed 3 kt for the Kralupy refinery, to be delivered in November 2025 as requested by SCM for the purpose of optimizing refining processes.	ORLEN S.A.	2025-10-01	2025-11-30	2025-10-01
326653509	Spot purchase based on SCM decision	Spot emergency purchase of 1.3 kt of NEV fraction as the first part of a total agreed 6 kt for the refinery in Kralupy in November 2025, as requested by SCM for the purpose of optimizing refining processes.	Orlen Poludnie S.A.	2025-11-01	2025-11-30	2025-11-01
326503776	326503776	AMENDMENT NO. 19 TO FRAMEWORK AGREEMENT ON SUPPLY AND OFF-TAKE OF C4 FRACTION DATED 09.07.2007	Butadien Kralupy a.s.	2025-12-18	2038-12-31	2025-12-18
326395584	Spot purchase based on SCM decision. Recap DC/S/R/2025/10/HCV/D/KJ/01 Frame agreement No. 2/2025	"Spot emergency purchase of 1.4 kt HCVD as the third part of the agreed 4.5 kt based on the SCM request as a component for specific refining processes for the Kralupy refinery in October 2025."	ORLEN S.A.	2025-10-24	2025-10-31	2025-10-24
326360404	Spot purchase based on SCM decision. Recap DC/S/R/2025/10/HCV/D/KJ/01 Frame agreement No. 2/2025	"Spot emergency purchase of 1.4 kt HCVD as the second part of the agreed 4.5 kt based on SCM's request as a component for specific refining processes for the Kralupy refinery in October 2025."	ORLEN S.A.	2025-10-24	2025-10-31	2025-10-24
326353104	Spot purchase based on SCM decision. Recap DC/S/R/2025/10/HCV/D/KJ/01 Frame agreement No. 2/2025	"Spot emergency purchase of 1.4 kt HCVD as the first delivery of a total agreed 4.5 kt based on SCM's request as a component for specific refining processes for the Kralupy refinery in October 2025."	ORLEN S.A.	2025-11-24	2025-10-31	2025-10-24
326220808	D3	Maintenance of barrier, door, and gate restraint systems - FM	ORLEN Ochrana Sp. z o. o.,	2025-12-01	not stated	2025-11-12
326220536	Spot purchase based on Corporate plan 10/2025	Spot emergency purchase of 1,205 kt of NEV fraction as the fourth part of the total agreed 7.2 kt for the refinery in Kralupy in October 2025, as requested by SCM for the purpose of optimizing refining processes.	Orlen Poludnie S.A.	2025-10-01	2025-11-01	2025-10-01
325284710	1	Purchase agreement – sale of training bus 6AL 0092	ORLEN Unipetrol Slovakia s. r. o.	2025-11-19	not stated	2025-11-19

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
325152845	D12	This is Annex No. 12 to Contract No. Sharepoint 376-2012 - Support Services - Secure Shredding, Mailroom, On-Call Drivers, Car Wash, Coffee Machine Operation, Drivers for the General Directorate.	ORLEN Ochrana Sp. z o. o.,	2025-11-01	not stated	2025-11-07
324993555	22215063	Purchase 1500 kt of Virgin Naphtha from Orlen S.A (Gdańsk location) in October 2025. DAP Litvnov in sellers RTC's.	ORLEN S.A.	2025-10-01	2025-10-31	2025-10-01
324947529	0248/2025/EN	AGREEMENT ON ATTORNEY CUSTODY	ORLEN Unipetrol a.s	2025-10-14	not stated	2025-10-14
324946460	0245/2025/EN	Settlement agreement	ORLEN Unipetrol a.s	2025-10-14	not stated	2025-10-14
324847713	Spot purchase based on the corporate plan 10/2025	Spot emergency purchase of 1.3 kt of NEV fraction as the second part of the total agreed 7.2 kt for the refinery in Kralupy in October 2025, as requested by SCM for the purpose of optimizing refining processes.	Orlen Poludnie S.A.	2025-10-03	2025-10-31	2025-10-03
324840510	Spot purchase based on the corporate plan 10/2025	Spot emergency purchase of 1.3 kt of NEV fraction as the first part of a total agreed 7.2 kt for the refinery in Kralupy in October 2025, as requested by SCM for the purpose of optimizing refining processes.	Orlen Poludnie S.A.	2025-10-03	2025-10-31	2025-10-03
324772539	324772539	ORLEN Asphalt Annex No. 2 to Agreement 0066-2020	ORLEN Asphalt Česká republika s.r.o.	2025-09-01	not stated	2025-10-09
324681388	324681388	AGREEMENT ON COOPERATION IN THE INTEGRATION OF THE SLK SYSTEM INTO THE CZECH ENVIRONMENT	ORLEN Unipetrol Doprava s.r.o., ORLEN KOLEJ SPÓŁKA Z OGRANICZONĄ	2025-10-01	not stated	2025-10-01
324528401	22215035	Purchase of 1.5 kt of Reforming Feed as Naphtha from Plock for the SC installation in LTV. DAP Litvnov in sellers RTC's.	ORLEN S.A.	2025-09-01	2025-10-31	
324348534	22215041 4,5 kt reforming feed from Plock	Purchase of 4.5 kt of Reforming Feed as Naphtha from Plock for the SC installation in LTV. DAP Litvnov in sellers RTC's.	ORLEN S.A.	2025-09-01	2025-09-30	2025-09-01
324336248	22214948	Purchase 3,0 kt of Virgin Naphtha from Orlen S.A (Gdańsk location) in September 2025.	ORLEN S.A.	2025-09-01	2025-09-30	2025-09-01
324114787	neuvedeno	"Cooperation agreement covering conditions for: - ongoing regular hydrochemical monitoring of groundwater and monitoring of groundwater levels - implementation of NPS reclamation work - possibility of supplying soil and clay materials from SD for technical reclamation"	ORLEN Unipetrol a.s.	2025-11-10	not stated	2025-11-10
324087972	25-2243	Purchase of 100kt of Arab Light crude oil in 09/2025 Eagle Bintulu	ORLEN S.A.	2025-09-12	2026-03-12	2025-09-12
323917566	0181/2025/EN	Energy Services Supply Agreement	ORLEN Service Česká republika	2025-01-01		
323815296	323815296	Purchase of CO2 emission allowances	PARAMO, a.s.	2025-09-25	2025-09-25	2025-09-25
323814476	323814476	Sale of emission allowances	SPOLANA s.r.o.	2025-09-24	2025-09-24	2025-09-24
323576959	323576959	Contract for the purchase of CO2 emission allowances	ORLEN S.A.	2025-09-22	2025-09-22	2025-09-22
323565951	323565951	Deal for September - based on RS 2025	ORLEN SPÓŁKA AKCYJNA	2025-09-01	2025-09-30	2025-09-11
323466745	25-2235	Purchase of 80 to 125 kt of Ukrainian Crude Oil in 09/2024	ORLEN S.A.	2025-09-04	2025-10-31	2025-09-04
323374704	0081 - 2016 rev. 0 dod. 13	The annex covers services in the areas of the environment, process safety and planning, reporting, taxes, mediation, personal data protection, assistance with EU funds, facility management, IT, decarbonization, financial management, internal audit, PR, and security.	PETROTRANS, s.r.o.	2025-10-01	not stated	2025-11-13
323317672	323317672	Modernization of reactors R-201 and R-251- TA2025_ZL02	ORLEN Service Česká republika	2025-09-15	not stated	2025-09-15
323099403	323099403	PCI DSS Audit for ORLEN in the Czech Republic and Slovakia	ORLEN Unipetrol Slovakia s. r. o.	2025-10-27	not stated	2025-10-27
323059776	323059776	Reallocation of the proportional part of the liability insurance premium - 2nd layer.	SPOLANA s.r.o.	2025-05-01	2026-04-30	2025-10-23
323055261	323055261	Reallocation of the proportional part of the liability insurance premium - 2nd layer.	Butadien Kralupy a.s.	2025-05-01	2026-04-30	2025-10-21
323010397	323010397	Delivery of PINs and plastic cards	ORLEN Unipetrol Slovakia s. r. o.	2025-10-01	not stated	2025-09-02
322677381	322677381	Frame Contract for the import of 2025	ORLEN S.A.	2025-01-01	2025-12-31	2025-06-09
322610414	322610414	Deal for August - based on RS 2025	ORLEN SPÓŁKA AKCYJNA	2025-08-01	2025-08-31	2025-08-08
322609923	322609923	Deal for July - based on RS 2025	ORLEN SPÓŁKA AKCYJNA	2025-07-01	2025-07-31	2025-08-08
322609404	322609404	Deal for June - based on RS 2025	ORLEN SPÓŁKA AKCYJNA	2025-06-01	2025-06-30	2025-08-08
322463877	Dodatek 8, Sml. 841-2018	Annex No. 8 to the Framework Agreement on the Provision of Certain Information and Access to Information Systems	ORLEN Unipetrol a.s.	2025-01-01	not stated	not stated
322260424	322260424	Supply of pins and plastic cards.	ORLEN Unipetrol Slovakia s. r. o.	2025-08-27	not stated	2025-08-27
322093865	322093865	Sale of a 100% stake in ORLEN Unipetrol Doprava s.r.o. to ORLEN Kolej	ORLEN KOLEJ SPÓŁKA Z OGRANICZONĄ	2025-10-01	not stated	2025-10-01
322080277	22214923	Purchase 1,5kt of Virgin Naphtha from Orlen S.A (Gdańsk location) in august 2025.	ORLEN S.A.	2025-08-01	2025-08-31	2025-08-01
321989043	321989043	Orlen shall provide the Company with access to the Aurora Energy Research Bespoke scenario of the Czech power market „Report“ as specified in Appendix No. 1 to this Agreement. Orlen is entitled to use or provide access to the above-mentioned report based on the Framework Agreement dated 17.04.2025, concluded between Orlen and the service provider Aurora Energy Research (hereinafter referred to as the "Service Provider").	ORLEN S.A.	2025-09-29	2025-12-31	2025-09-29
321636542	321636542	Deal for May - based on RS 2025	ORLEN SPÓŁKA AKCYJNA	2025-05-01	2025-05-31	2025-05-08
321195285	FRAME AGREEMENT No 2/2025 - DCSR/25/07/ALKYLATE/MF01	Spot emergency purchase of 1.25 kt of alkylate from ORLEN S.A. for the refinery in Kralupy in July 2025 based on a request from SCM as a component for specific refining processes.	ORLEN S.A.	2025-07-23	2025-07-31	2025-07-23
321114216		Insurance against terrorism and sabotage.	ORLEN INSURANCE LTD	2025-07-01	2026-07-01	
321065287	22214902	Agreement for benzene purchase from Orlen S.A. in August 2025, SALE CONTRACT NO. 22214902	ORLEN S.A.	2025-08-01	2025-08-31	2025-08-01
320582135	22214802	SALE of Benzene in July 2025 / 22214802	ORLEN S.A.	2025-07-01	2025-07-31	2025-07-01
320487520	320487520	SALE CONTRACT NO. 22214759 - PROPYLENE CN 2901 22 00, JULY 2025	ORLEN S.A.	2025-07-01	2025-07-31	2025-07-01
320485805	22214758	SALE CONTRACT NO. 22214758 - PROPYLENE CN 2901 22 00, JULY 2025	ORLEN S.A.	2025-07-01	2025-07-31	2025-07-01
320299836	OIL/TER/02/2025	Cover sheet No. OIL/TER/02/2025 insurance against terrorism, sabotage, and intentional damage Annex Nr 11 (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 INSURANCE LTD	2025-07-01	2027-06-30	2025-07-18
319493909	319493909		ORLEN S. A.	2025-05-07	not stated	2025-07-07
319273454	319273454	Modernization of reactors R201 and R251 (CZ-URP-IP-2024-004736)_ZL01	ORLEN Service Česká republika	2025-07-18	not stated	2025-07-18
319253507	25-2104	Purchase of 104kt of Arab Light crude oil in 05/2024 Itlaki DF	ORLEN S.A.	2025-04-29	not stated	2025-04-29
319251404	25-2013	Purchase of 85kt of Azeri Light crude oil in 03/2025 Cobalt Sun	ORLEN S.A.	2025-01-21	2025-09-13	2025-01-21
319250353	25-2006	Purchase of 139kt of Azeri Light crude oil in 02/2025 Folegandros	ORLEN S.A.	2025-01-09	2025-08-16	2025-01-09
319019549	0862-2018	Annex No. 16 to the Lease Agreement and Provision of Services Agreement – termination of lease in building no. 7211	ORLEN Service Česká republika	2025-03-01	not stated	2025-06-24
318988699	Spotová smlouva PB z LTV + Butan z KPY květen 2025 ID 318988699	Spot contract PB from LTV + Butane from KPY May 2025 ID 318988699	ORLEN Paliwa Sp. z o.o.	2025-05-01	2025-05-31	2025-05-01
318978324	318978324	Agreement for benzene purchase from Orlen S.A. in June 2025 SALE CONTRACT NO. 22214732	ORLEN S.A.	2025-06-01	2025-06-30	2025-06-01
318975131	22214744	SALES AGREEMENT NO. 22214732	ORLEN S.A.	2025-06-01	2025-06-30	2025-06-01
318907491	32015689		ORLEN SPÓŁKA AKCYJNA	2025-06-01	2025-06-30	2025-06-01
318757924	318757924	Settlement agreement - provision of a bank guarantee	HC VERVA Litvínov, a.s.	2025-08-01	2026-07-31	

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
318714257	Offer SM/D/2025/281	Spot purchase of 1.15 kt A2 from ORLEN Poludnie for ORLEN Unipetrol RPA as components for specific refining processes	Orlen Poludnie S.A.	2025-06-03	2025-06-30	2025-06-03
318491698	318491698	ORLEN OIL Sp. z o.o. - Dodatek 5 ke SMLOUVĚ 2022/09/00368 O ZPROSTŘEDKOVÁNÍ DODÁVEK ZBOŽÍ	ORLEN OIL SPÓŁKA Z OGRANICZONĄ ZBOŻI	2025-06-30	not stated	2025-06-30
318424014	318399959	Insurance and management agreement – liability insurance and property insurance for SK petrol stations (insurance premium recharging)	ORLEN Unipetrol Slovakia s. r. o.	2025-05-01	2026-04-30	2025-06-23
318414041	0084 - 2016 rev. 0 dod. 11	The annex covers services in the areas of financial accounting, reporting, financial management, taxes, human resources, purchasing, marketing, strategic projects, GDPR, security and control, internal audit, assistance with EU funds, controlling, facility management, IT, network development, fuels, retail, shop and gastro, IT CAPEX, OPEX, and decarbonization.	ORLEN Unipetrol Slovakia s. r. o.	2025-01-01	not stated	2025-09-05
318346203	318346203	The Supplier hereby undertakes to provide the Customer with advertising services to the extent and under the conditions specified in this Agreement, and the Customer undertakes to pay the Supplier the remuneration agreed by the Contracting Parties.	HC VERVA Litvínov, a.s.	2025-05-01	2026-04-30	2025-06-18
318179379	Dodatek č. 2	The annex covers services in the areas of CAPEX, reporting, financial management, brokerage, strategic projects, personal data protection, controlling, IT, network development, fuels, sales and retail support, and decarbonization.	ORLEN HUNGARY KORLÁTOLT	2025-01-01	not stated	not stated
318018973	318018973	Sales of 5 kt virgin naphtha from KPY to OTS via Gdynia Port	ORLEN Trading Switzerland GmbH	2025-05-21	2025-05-22	2025-05-19
317969680	317969680	Annex Nr 10 (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.	2025-04-01	not stated	2025-06-11
317969536	Spotová smlouva Butan duben 2025 ID 317969536	Spot contract Butane April 2025 ID 317969536	ORLEN Paliwa Sp. z o.o.	2025-04-01	2025-04-30	2025-04-01
317855723	Spotová smlouva PB březen 2025 ID 317855723	Spot contract PB March 2025 ID 317855723	ORLEN Paliwa Sp. z o.o.	2025-03-01	2025-03-31	2025-03-01
317819604	0856 - 2018 rev. 0 dod. 8	The annex covers services in the areas of HR, taxes, purchasing, internal audit, and decarbonization.	ORLEN Unipetrol Deutschland GmbH	2025-01-01	not stated	2025-09-01
317646616	25-2078	Purchase of 104kt of Arab Light crude oil in 04/2025 Orca Pearl	ORLEN S.A.	2025-04-02	2025-10-21	2025-04-02
317486960	Dodatek č. 12 ke smlouvě č. 929/2020	Changes in utility water consumption from April 1, 2025	ORLEN Service Česká republika	2025-04-01	not stated	2025-06-11
317410843	317410843	BONUS CONTRACT RELATED TO OPTIPACK GMBH	ORLEN Unipetrol Deutschland GmbH	2025-01-01	2025-12-31	2025-06-17
317307248	32014844	Sale of Virgin Naphtha in may from KPY and LTV - ca. 26kt.	ORLEN Trading Switzerland GmbH	2025-05-01	2025-05-31	2025-05-01
317191315	naphtha may OTS 05-07	Sales of 5 kt virgin naphtha from KPY to OTS via Gdynia Port.	ORLEN Trading Switzerland GmbH	2025-05-01	2025-10-06	2025-05-01
317092998	708-2008	Annex No. 4 to the Agreement on the Provision of Facility Services (use of premises, security, and internal passenger transport) – removal of internal passenger transport services from the Agreement	ORLEN Unipetrol Doprava s.r.o.	2025-04-01	not stated	2025-05-23
317040701	318381484	Annex No. 1 to the agreement on participation in the project "Hydrogen synthesis from secondary raw materials" addresses a change in the project participant. ORLEN Unipetrol RPA s.r.o. becomes the main contractor, taking over all rights and obligations of the original main beneficiary, ORLEN UniCRE a.s., from the grant agreement.	ORLEN UniCRE a.s.	2025-01-01	not stated	2025-06-12
317010563	317010563	Annex No. 1 to PURCHASE AGREEMENT 2024–2025 dated May 9, 2024	PARAMO, a.s.	2025-05-01	2025-12-31	2025-06-18
316651391	316651391	Purchase of advisory services (or rather re-invoicing of advisory services)	ORLEN Kolej SPÓŁKA Z OGRANICZONĄ	2025-06-17	not stated	2025-06-17
316404974	Dodatek č. 13 ke smlouvě č. 458/2020	Reduction in drinking water consumption from May 1, 2025	ORLEN Service Česká republika	2025-05-01	not stated	2025-05-13
316242209	žádné	Agreement on the provision of a voluntary supplement outside the share capital	SPOLANA s.r.o.	2025-04-22	not stated	2025-04-22
316067855	316067855	Purchase of advisory services (or rather re-invoicing of advisory services)	ORLEN Transport Plock Sp z o.o.	2025-05-15	not stated	2025-05-15
315984306	Spot purchase based on the corporate plan 04/2025	Spot emergency purchase of 1.15 kt of A2/A3 cut from ORLEN Poludnie for the Litvinov refinery based on a request from SCM and in accordance with KP 04/2025 as components for specific refining processes.	Orlen Poludnie S.A.	2025-04-15	2025-04-30	2025-04-15
315981010	Spot purchase based on the corporate plan 04/2025	Spot purchase of 1.15 kt of A2/A3 cut, components for specific refining processes, second deliveries from the corporately agreed 4.7 kt from ORLEN Poludnie for the Litvinov refinery in April 2025	Orlen Poludnie S.A.	2025-04-15	2025-04-30	2025-04-15
315817538	315817538	Deal for April - based on RS 2025	ORLEN SPÓŁKA AKCYJNA	2025-04-01	2025-04-30	2025-04-10
315817291	315817291	March deal - based on RS 2025	ORLEN SPÓŁKA AKCYJNA	2025-03-01	2025-03-31	2025-03-04
315816810	315816810	Deal for February - based on RS 2025	ORLEN SPÓŁKA AKCYJNA	2025-02-01	2025-02-28	2025-03-04
315811157	315811157	Deal for January - based on RS 2025	ORLEN SPÓŁKA AKCYJNA	2025-01-01	2025-01-31	2024-12-30
315659667	Dodatek č. 11 ke smlouvě č. 929/2020	Price annex for 2025	ORLEN Service Česká republika	2025-01-01	not stated	2025-05-13
315659079	FRAME AGREEMENT No 2/2025 - DCSR/25/04/ALKYLATE/MF03	Spot purchase of 1.2 kt of alkylate from ORLEN in April 2025 for refineries in Litvinov and Kralupy as components for specific refining processes	ORLEN S.A.	2025-03-31	2025-04-30	2025-03-31
315656806	Dodatek č. 12 ke smlouvě č. 458/2020	Price annex for 2025	ORLEN Service Česká republika	2025-01-01	not stated	2025-05-13
315436884	241-2010	Termination of the Service Agreement - Entrances	PARAMO, a.s.	2025-04-04	2025-05-31	2025-04-16
315433226	Contract SM/D/2025/166	Emergency spot purchase of 1.2 kt of A2/A3 cut according to corporate plan 04/2025 and based on SCM request as a component for specific refining processes	Orlen Poludnie S.A.	2025-04-30	2025-04-30	2025-04-01
315364032	0561-2020/A7	Daily maintenance of the PE3 unit	ORLEN Austria GmbH	2025-04-01	not stated	2025-06-03
315202169	315202169	Sale Contract 2025	ORLEN UniCRE a.s.	2025-01-01	2025-12-31	2025-04-07
315082081	25005	Addendum to the agreement on the provision of support	ORLEN UniCRE a.s.	2025-04-08	not stated	2025-04-08
315006135	Contract SM/D/2025/155	Spot emergency purchase of 1.15 kt of A2/A3 cut based on SCM request and in accordance with KP 03/2025 as components for specific refining processes	Orlen Poludnie S.A.	2025-03-26	2025-03-31	2025-03-26
314917055	Dodatek č. 9 ke smlouvě č. 206/2016	Price annex for 2025	ORLEN Ochrona Spółka	2025-01-01	not stated	2025-06-01
314859544	314859544	ANNEX NO. 2 TO THE AGREEMENT ON THE PROVISION OF PROTECTED TRANSPORT AND PROCESSING OF CASH to/from ORLEN petrol stations	ORLEN Ochrona Sp. z o. o.,	2025-04-01	not stated	2025-04-01
314734570	Dodatek č. 9 ke smlouvě č. 213/2016	Price annex for 2025	PETROTRANS, s.r.o.	2025-01-01	not stated	2025-06-03
314732968	Oznámení č. 3 ke smlouvě č. 0013/2022/ÚVHO	Price announcement for 2025	PETROTRANS, s.r.o.	2025-01-01	not stated	2025-04-11
314671610	0079 - 2016 rev. 0 dod. 10	The annex covers services in the areas of financial accounting, financial management, taxation, human resources, brokerage, facility management, and IT.	Orlen Asfalt Česká republika	2025-01-01	not stated	2025-07-25
314664034	0016 - 2016 rev. 0 dod. 10	The addendum covers services in the areas of environment, process safety and planning, CAPEX, financial accounting, reporting, financial management, taxes, human resources, mediation, personal data protection, security and control, controlling, facility management, IT decarbonization, and strategic projects.	ORLEN Unipetrol a.s.	2025-01-01	not stated	2025-06-15
314454145	314454145/2025	Lease agreement for TA 2025 PCH	ORLEN Service Česká republika	2025-04-01	2025-05-31	2025-03-25
314313535	314629719	Annex No. 1 to the Agreement on Participation in the Project and Use of Results No. VŠB: S14/22-040-01	ORLEN UniCRE a.s.,	2025-04-02	not stated	2025-04-02
314235345		ADDENDUM NO. 4 TO THE SERVICE PROVISION AGREEMENT – TELECOMMUNICATIONS	ORLEN Ochrona Sp. z o. o.,	2025-04-01	not stated	not stated
314106094	Spot purchase based on the corporate plan 03/2025	Emergency spot purchase of 1,150 mt of A2/A3 cut from ORLEN Poludnie as components for specific refining processes	Orlen Poludnie S.A.	2025-03-31	2025-03-31	2025-03-17
313811596	313811596	Agreement on the supply and acceptance of natural gas	ORLEN S.A.	2025-04-03	not stated	2025-04-03
313809991	313809991	AMENDMENT No. 18 to the AGREEMENT ON SUPPLY AND OFF-TAKE OF C4 FRACTION	Butadien Kralupy a.s.	2025-12-31	2025-12-31	2025-05-01
313784278	22214526	Agreement for propylene purchase from Orlen S.A. for March 2025 SALE CONTRACT NO. 22214526	ORLEN S.A.	2025-03-01	2025-03-31	2025-05-29

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
313619165	313619165-2025	TA2025 - Monomery-Polyolefiny	ORLEN Service Česká republika	2025-04-24	not stated	2025-04-24
313619135	313619135-2025	TA2025 - Monomery-Kotelny, Pece, Demi, MZP	ORLEN Service Česká republika	2025-02-19	not stated	2025-03-26
313607475	0080 - 2016 rev. 0 dod. 11	The annex covers services in the areas of financial accounting, CAPEX, reporting, financial management, taxes, logistics, human resources, mediation, strategic projects, personal data protection, security and control, assistance with EU funds, facility management, IT, natural gas, and decarbonization.	PARAMO, a.s.	2025-01-01	not stated	2025-07-22
313512910	D11	Annex No. 11 to Contract No. Sharepoint 376-2012 - Support Services - Secure Shredding, Mailroom, On-Call Drivers, Car Wash, Coffee Machine Operation, Drivers for the General Directorate.	ORLEN Ochrana Sp. z o. o.,	2025-02-01	not stated	2025-03-12
313366301	0081 - 2016 rev. 0 dod. 12	The annex covers services in the areas of the environment, process safety and planning, reporting, taxes, mediation, personal data protection, assistance with EU funds, facility management, IT, decarbonization, financial management, and internal auditing.	PETROTRANS, s.r.o.	2025-01-01	not stated	2025-08-06
313331726	313331726	NDA	ORLEN Kolej SPÓŁKA Z OGRANICZONĄ	2025-02-24	2030-02-24	2025-02-24
313255195	SML/10068/2022	Annex No. 6 to Agreement No. SML/10068/2022 entitled: AGREEMENT ON THE ESTABLISHMENT OF A NATIONAL HYDROGEN MOBILITY CENTER AND PARTICIPATION IN THE PROJECT	ORLEN UnicRE a.s.	2025-05-19	not stated	2025-03-17
313246429	Dodatek č. 3	The annex covers services in the areas of process security and planning, reporting, financial management, mediation, strategic projects, personal data protection, security and control, assistance with EU funds, facility management, IT, taxes, and decarbonization.	REMAQ, s.r.o.	2025-01-01	not stated	2025-04-28
313242957	Dodatek č. 2	The annex covers services in the areas of accounting, reporting, financial management, taxes, PR, HR, purchasing, strategic projects, security, facility management, marketing, IT, GDPR, and internal audit.	ORLEN Projekt Česká republika s.r.o	2025-01-01	not stated	2025-04-14
313241102	302741146/2024	Annex No. 3 to the Lease Agreement – extension of the lease of part of the land with a paved area at building no. 9511	ORLEN Service Česká republika	2025-03-01	2025-05-31	2025-03-18
313238726	0512 - 2018 rev. 0 dod. 9	The annex covers services in the areas of financial accounting, reporting, financial management, taxes, brokerage, personal data protection, security and control, facility management, IT, decarbonization, and internal audit.	HC VERVA Litvínov, a.s.	2025-01-01	not stated	2025-07-28
313235565	Dodatek č. 9	The annex covers services in the areas of reporting, financial management, IT, procurement, internal audit, personal data protection, strategic projects, decarbonization, and security.	ORLEN Unipetrol Hungary Kft.	2025-01-01	not stated	2025-04-28
313027458	313027458	FLEXIBLE DECLARATION OF QUANTITIES AND PRICES 2025	ORLEN Unipetrol Doprava s.r.o.	2025-03-01	2027-02-28	2025-02-28
313021825	086 - 2016 rev. 0 dod. 12	The annex covers services in the areas of process safety and planning, environment, human resources, mediation, PR, security and control, CAPEX, research and development, financial management, taxes, IT, financial accounting, reporting, facility management, personal data protection, decarbonization, subsidy support services, and internal audit.	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-07-28
312955715	1219 - 2016 rev. 0 dod. 12	The annex covers services in the areas of financial accounting, reporting, financial management, taxes, personal data protection, facility management, IT, decarbonization, and internal auditing.	Butadien Kralupy a.s.	2025-01-01	not stated	2025-04-14
312822101	0082 - 2016 rev. 0 dod. 12	The annex covers services in the areas of financial accounting, reporting, financial management, taxes, logistics, PR, human resources, mediation, research and development, strategic projects, personal data protection, security and control, assistance with EU funds, facility management, IT, natural gas, and the decarbonization process.	SPOLANA s.r.o.	2025-01-01	not stated	2025-05-05
312791198	0463 - 2017 rev. 0 dod. 12	The annex covers services in the area of purchasing.	ORLEN Ochrana Spolka	2025-01-01	not stated	
312790154	312790154	Contract for the provision of tax services.	ORLEN DEUTSCHLAND GmbH	2025-01-01	not stated	2025-05-20
312767923	Offer SM/D/2025/50	Emergency spot purchase of 1.1 kt of A/A3 cut as a component for specific refining processes	Orlen Poludnie S.A.	2025-01-30	2025-02-28	2025-01-30
312676492	4100001035	Letter of Intent - Monomery-Polyolefiny	ORLEN Service Česká republika	2025-03-06	2025-05-01	2025-03-06
312676475	4100001031	Letter of Intent - Monomery-Kotelny, Pece, Demi, MZP	ORLEN Service Česká republika	2025-03-06	2025-05-01	2025-03-06
312665021	0043/2023/EN_D4	Price supplement for 2025	ORLEN Service Česká republika	2025-01-01	not stated	2025-01-01
312612733	0004/2022/EN_D4	Electricity sales	PARAMO, a.s.	2025-01-01	not stated	2025-05-28
312550720	313542674	Agreement on the company for the purpose of fulfilling obligations in reporting greenhouse gas emission reductions and mandatory blending of advanced biofuels in accordance with the Air Protection Act, Amendment No. 6 - Affidavit and Table Overview for 2024	PARAMO, a.s.	2025-03-25	not stated	2025-03-25
312415884	0020/2023/EN_D2	Price supplement for 2025	PETROTRANS, s.r.o.	2025-01-01	not stated	2025-02-18
312411934	805-2014, dodatek č. 8	Addendum to the contract providing for the cleaning of railway tankers for ORLEN Unipetrol RPA s.r.o. The addendum also cancels ammonia filling services.	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2024-12-31
312372681	312372681	Sulphur sale in 2025	ORLEN DEUTSCHLAND GmbH	2025-01-01	2025-12-31	2025-01-01
312360936	0307 - 2017 rev. 0 dod. 7	The annex covers services in the areas of financial management, PR, and GDPR.	Nadace ORLEN Unipetrol	2025-01-01	not stated	2025-05-15
312343693	312343693	Agreement for propylene purchase from Orlen S.A. on 11.02.2025 SALE CONTRACT NO. 22214427	ORLEN S.A.	2025-02-01	2025-02-28	2025-05-29
312278987	0069/2025/EN	Contract for combined electricity supply services	ORLEN Service Česká republika	2025-01-01	not stated	2025-01-01
312278499	0068/2025/EN	General template of the General Terms and Conditions (GTC) for contracts for the sale of energy and services concluded by the JESL Energy Trading and Balancing Section for use in 2025 and subsequent years. Also attached are template forms for related types of contracts and their amendments, which will be governed by these GTC. The amendments themselves were approved once again as templates after formal editing, under ID 313627775.	ORLEN Service Česká republika	2025-01-01	not stated	2025-01-01
312216962	0191/2025/EN	Contract for combined electricity supply services	ORLEN Service Česká republika	2025-01-01	not stated	2025-01-01
312216422	0190/2025/EN	Customer Connection Agreement to LDS, provisional	ORLEN Service Česká republika	2025-01-01	not stated	2025-01-01
312214501	0151/2022/EN_D4	Price supplement for 2025	ORLEN Service Česká republika	2025-01-01	not stated	2025-01-01
312165582	312165582	Agreement on the use of project results Research and development of technology for the purification and recycling of used cooking oils, including a collection system	ORLEN UnicRE a.s.	2025-02-12	2027-12-31	2025-02-12
312157429	312157429	Annex No. 1	PARAMO, a.s.	2025-02-01	not stated	2025-03-20
312156922	312156922	Agreement on the use of the results of the project "Research and development project on the technology of material utilization of waste plastics and tires in the refining and petrochemical industry in the Czech Republic"	ORLEN UnicRE a.s.	2025-04-15	not stated	2026-02-12
312126293	1038 - 2020 rev. 0 dod. 5	The annex covers human resources services, financial accounting services, reporting services, financial management services, and tax services.	ORLEN SPÓŁKA AKCYJNA	2025-01-01	not stated	2025-05-26
312077976	0336 - 2015 rev. 0 dod. 10	Implementation of the current transfer pricing methodology between the Provider and the Company.	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	2025-12-31	2025-01-01
312066333	22214417	Agreement for propylene purchase from Orlen S.A. on 27.01.2025 SALE CONTRACT NO. 22214417	ORLEN S.A.	2025-01-27	2025-01-31	2025-01-27
311987839	311987839	Guarding and protecting a non-military facility important for national defense – location: Kralupy nad Vltavou, guarding to be carried out by the Czech Armed Forces in 2025	ORLEN Unipetrol RPA s.r.o.	2025-01-01	not stated	2025-02-28
311915717	311915717	Annex No.3 to FRAME CONTRACT No. 307830692- 2025	ORLEN Unipetrol Hungary Kft.	2025-02-01	2025-12-31	2025-08-14
311857496	0175/2022/EN_D4	Price annex for 2025	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-04-08
311857409	0152/2022/EN_D3	Price annex for 2025	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-04-08
311857335	0046/2025/EN	Contract for combined electricity supply services	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-04-08
311857260	0045/2025/EN	Customer Connection Agreement to LDS	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-04-08
311857165	0098/2022/EN_D3	Price annex for 2025	ORLEN Unipetrol Doprava s.r.o.	2025-02-03	not stated	2025-04-08
311856998	0108/2025/EN	Energy Services Agreement	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-04-08
311820721	0099/2022/EN_D3	Price annex for 2025	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-04-08

DOK ID	Contract/amendment number	Subject of the document	Company	Valid from	Valid till	Contract conclusion date
311817134	0153/2022/EN_D3	Price annex for 2025	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-04-08
311806330	0119/2025/EN	Energy Services Agreement	ORLEN Ochrana Spolka	2025-01-01	not stated	
311801462	0151/2025/EN	Supply of energy services	PETROTRANS, s.r.o.	2025-01-01	not stated	2025-02-12
311798719	311798719	Framework contract for work – production and delivery of QR codes for CS ORLEN Benzina CZ and SK	ORLEN Unipetrol Slovakia s. r. o.	2025-04-14	2028-04-13	2025-04-14
311792831	311792831	Annex No. 1 to the PETROTRANS lease agreement, effective from January 1, 2025. Oslavice complex. Cancellation of energy deposits, therefore the monthly rent changes to CZK 8,065, i.e. CZK 96,780 per year.	PETROTRANS, s.r.o.	2025-01-01	not stated	2025-03-11
311792219	302741146/2024	Annex No. 2 to the Lease Agreement – extension of the lease of part of the land with a paved area at building no. 9511	ORLEN Service Česká republika	2025-02-01	2025-02-28	2025-02-18
311763953	0025/2025/EN	Energy Services Agreement	ORLEN Unipetrol a.s.	2025-01-01	not stated	2025-02-21
311686257	311686257	Framework agreement for 2025 - ORP Agreement for propylene purchase from Orlen S.A.	ORLEN SPOLKA AKCYJNA	2025-01-01	2025-12-31	2025-04-16
311586102	22214402	SALE CONTRACT NO. 22214402	ORLEN S.A.	2025-01-20	2025-01-31	2025-01-20
311440072	Dodatek č. 8 ke smlouvě č. 346/2017	Price annex for 2025	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-01-24
311438952	Dodatek č. 11 ke smlouvě č. 224/2016	Price annex for 2026	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-02-21
311149279	0003/2022/EN_D3	Electricity supply	SPOLANA s.r.o.	2025-01-01	not stated	2025-02-06
311138454	311138454	The subject of the agreement is the provision of a donation by the donor up to the amount of CZK 3,832,000.	Nadace ORLEN Unipetrol	2025-01-20	2025-12-31	not stated
310922055	Dodatek č. 8 ke smlouvě č. 345/2017	Price annex for 2025	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	not stated	2025-02-21
310902989	Spot purchase based on the corporate plan 01/2025	Spot sale/purchase of 1.2 kt NEV Fractions (atm. zb.) from OPD for OUNP as components for specific refining processes	Orlen Poludnie S.A.	2025-01-06	2025-01-31	2025-01-06
310900496	Spot purchase based on the corporate plan 01/2025	Emergency spot purchase of NEV fractions as components for specific refining processes	Orlen Poludnie S.A.	2025-01-06	2025-01-31	2025-01-06
310862096	Spot purchase based on the corporate plan 01/2025	Spot purchase of NEV fraction according to the current version of KP 01/2025 for the refinery in Kralupy for the purpose of optimizing refining processes	Orlen Poludnie S.A.	2025-01-06	2025-01-31	2025-01-06
310833082	310833082	UNIDO workshop services. The contract is concluded for the purpose of performing custom modifications on railway cars.	ORLEN Unipetrol Doprava s.r.o.	2025-06-05	not stated	2025-06-05
310760005	0044/2023/EN_D2	Cooperation between ORLEN ENERGIA Sp. z o.o. and ORLEN S.A. with ORLEN Unipetrol RPA in the following areas: market analysis, optimization of the electricity supply portfolio for GAHE members, recommendations and conclusion of transactions on the electricity market in order to balance the total consumption of ORLEN Unipetrol RPA and GAHE members. This Addendum No. 2 regulates the price for services for 2025.	ORLEN S.A.	2025-01-01	not stated	2025-03-26
310566609	6	Annex No. 6 - changes the validity of the contract, now from January 1, 2015, to December 31, 2025.	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	2025-12-31	2025-01-01
310443725	310443725	COMMISSION AGREEMENT 2025 Slovakia	ORLEN Unipetrol Slovakia s. r. o.	2025-01-01	2025-12-31	2025-01-31
310333991	228873173/2023	Annex No. 2 to the Lease Agreement – extension of validity (lease of space for the construction of fencing around the premises)	ORLEN Service Česká republika	2025-01-01	2025-12-31	2025-02-12
310162558	310162558	Purchase of Virgin Nafta for whole 2025 year. Same conditions as in 2024 year.	Orlen Poludnie S.A.	2025-01-01	2025-12-31	2025-01-01
310152610	1032 - 2021 D2	Maintenance of barrier, door, and gate restraint systems - FM	ORLEN Ochrana Sp. z o. o.,	2025-01-28	not stated	2025-01-28
309860335		Annex No. 6 – confirmation of transfer pricing methodology	ORLEN Unipetrol Doprava s.r.o.	2025-01-01	2025-12-31	2025-01-01
309313713	24-070	Research testing of upgrading of waste tire pyrolysis oil to rubber process oil.	ORLEN OIL Sp. z o.o.	2025-05-12	2024-12-31	2024-12-20
308981888	308981888	Modernization of reactors R-201 and R-251- TA2025	ORLEN Service Česká republika	2025-03-21	not stated	2025-03-21
308806093	308806093	KD 21024 GOHT Optimization	ORLEN Projekt Česká republika	2025-01-16	2026-09-30	2025-01-16
308531461	308531461	Agreement on the transfer of part of the employer's activities	ORLEN UnicRE a.s.	2025-01-01	not stated	2024-12-20
308075030	dodatek č. 11	The subject of the agreement is the lease of railway tankers from ORLEN Unipetrol Doprava s.r.o. for the calendar year 2025.	ORLEN Unipetrol Doprava s.r.o.	2025-12-31	not stated	2025-01-01
308054539	308054539	Annex Nr 6 (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.	2025-01-01	2025-04-05	2025-06-12
307990836	308342010	Sale and delivery of natural gas.	SPOLANA s.r.o.	2025-01-01	not stated	2024-12-19
307831950	307831950	Frame Contract 2026	ORLEN DEUTSCHLAND GmbH	2025-01-01	2025-12-31	2025-02-04
307830692	307830692	Frame Contract 2026	ORLEN Unipetrol Hungary Kft.	2025-01-01	2025-12-31	2025-01-21
307829246	307829246	Frame Contract 2026	ORLEN Unipetrol Slovakia s. r. o.	2025-01-01	2025-12-31	2025-02-03
307816211	n/a	Provision of hydrogen road transport services.	PETROTRANS, s.r.o.	2025-01-01	not stated	2024-12-17
307736796	307736796	Provision of hydrogen road transport services.	ORLEN SPOLKA AKCYJNA	2025-01-01	2025-12-31	2025-04-07
306322184	1127 - 2021 D2	ANNEX 2 to Contract 1127 - 2021 - Service contract for maintenance, repairs, servicing, and fault reporting for ACS ACCARD technical security components, camera and detention systems, and EZS components	ORLEN Ochrana Sp. z o. o.,	2025-01-01	not stated	2024-11-06
305200769	308336664	Sale and delivery of natural gas.	SPOLANA s.r.o.	2025-01-01	not stated	2024-12-19
303079126	303079126	Sale and delivery of natural gas.	PARAMO, a.s.	2025-01-01	not stated	2025-01-02
240677557	240677557	COMMISSION AGREEMENT 2025 - Hungary	ORLEN Unipetrol Hungary Kft.	2025-01-01	2025-12-31	2025-02-10
215427287	1-2004 rev. 0 dod. 1	Common information environment for monitoring the holding's surroundings	ORLEN Unipetrol a.s.	2025-08-08	not stated	2025-08-08
215427237	1-2004 rev. 0 dod. 0	Common information environment for monitoring the holding's surroundings	ORLEN Unipetrol a.s.	2025-08-08	not stated	2025-08-08
156227705	2022-0001	Non-disclosure agreement	Orlen UnicRE a.s.,	2025-03-13	not stated	2022-03-14