

Justification
for the Determination of the Fixed Part of the Remuneration of Members of the Management Board of ORLEN Centrum Usług Korporacyjnych Sp. z o.o.

Pursuant to Article 4.3 of the Act on the Principles of Shaping the Remuneration of Managers of Certain Companies, the draft resolution on the principles of shaping the remuneration of members of governing bodies may provide for a different amount of the fixed part of the remuneration of a member of the governing body than that determined on the basis of the parameters set out in Article 4.2 of that Act (revenues, employment, assets) if it is justified by exceptional circumstances relating to the company or the market on which it operates, in particular if the company:

- 1) Carries out a programme of consolidation of companies belonging to its capital group, leading to a significant change in the structure of its assets or revenues;
- 2) Implements an investment programme that significantly exceeds the value of its fixed assets;
- 3) Implements a restructuring programme with a time horizon of at least 3 years, leading to a significant change in the structure of the company's assets or revenues;
- 4) Has its registered address outside the Republic of Poland or the rules of its activity are specified in an international agreement binding the Republic of Poland;
- 5) Has been in operation for less than a year;
- 6) Has been established in order to implement a project, in particular with contributions from the budget of the European Union or non-reimbursable aid granted by Member States of the European Free Trade Agreement (EFTA) or from other non-reimbursable foreign sources.

In the case of ORLEN Centrum Usług Korporacyjnych Sp. z o.o. (hereinafter "the Company"), there were premises specified in Article 4.3.1 and 4.3.3 of the above mentioned Act that justified the determination of a different amount of the fixed part of the remuneration of members of its Management Board, which are described in the business justification provided below.

The Company participates in strategic projects carried out at the initiative of PKN ORLEN S.A. which require increased involvement of the members of the Company Management Board.

A programme of consolidation of companies belonging to the ORLEN Capital Group is underway and that consolidation includes new acquisitions such as the purchase of Energa S.A. shares by PKN ORLEN S.A. Completed acquisitions and anticipated new takeovers will lead to a significant change in the structure of Company assets or revenues.

In 2019, the Company changed its organisational structure and reorganised the course of processes to ensure that it is prepared to take over additional workload from ORLEN CG companies, in particular in the area of debt collection, financial and statistical reporting and cost accounting. The Company is implementing the project of centralizing financial, accounting, personnel and payroll functions within the ORLEN Capital Group by taking over the management of these areas from ORLEN CG companies in order to ensure high quality of accounting-record keeping in ORLEN CG companies located in Poland and abroad.