

**JUSTIFICATION for establishment of fixed remuneration  
for a Member of the Management Board (jednatel) ORLEN Service Česká republika  
s.r.o.**

Based on Article 4 (3) of the Act on the principles of setting remunerations for persons who manage certain companies (hereinafter referred to as the Act), a draft resolution on setting remunerations for members of management bodies may provide for an amount of the fixed part of remuneration for a member of the management body other than the one specified in the Act based on particular parameters (revenue, employment, assets) if exceptional circumstances support this, concerning a company or market on which it operates, in particular, if the company:

- 1) implements a program of consolidation of companies belonging to its capital group, resulting in a significant change of the structure of its assets or revenue,
- 2) implements an investment program which significantly exceeds the value of its fixed assets,
- 3) implements a restructuring program, with at least 3-year timeline, resulting in a significant change of the structure of assets or revenue of the company,
- 4) has its registered office outside the Republic of Poland or principles of its activity are determined by an international agreement binding on the Republic of Poland,
- 5) has been functioning for less than a year,
- 6) has been set up to implement a project, in particular, with the share of resources from the European Union budget or resources from aid, not subject to return, granted by Member States of the European Free Trade Association (EFTA) or resources from other foreign sources not subject to return.

With regard to the company: **ORLEN Service Česká republika s.r.o.** there are the rationales justifying establishment of the amount of fixed part of remuneration of a management board member (jednatela) of the company other than the one arising from the Act due to the fact that:

- the company has its registered office outside the Republic of Poland. For this reason, there may be a need to appoint an expat to the Management Board, which shall guarantee the exercise of the best practices, transfer of knowledge and implementation of corporate standards to the foreign company as well as an optimal, from the point of view of the ORLEN Group, information flow and communication between PKN ORLEN S.A. and the Company. One of the main tasks of expats is strategic and operational management in accordance with the rules of segment management based on the organisational culture and values applicable in the Group.
- the company has been functioning for less than a year.