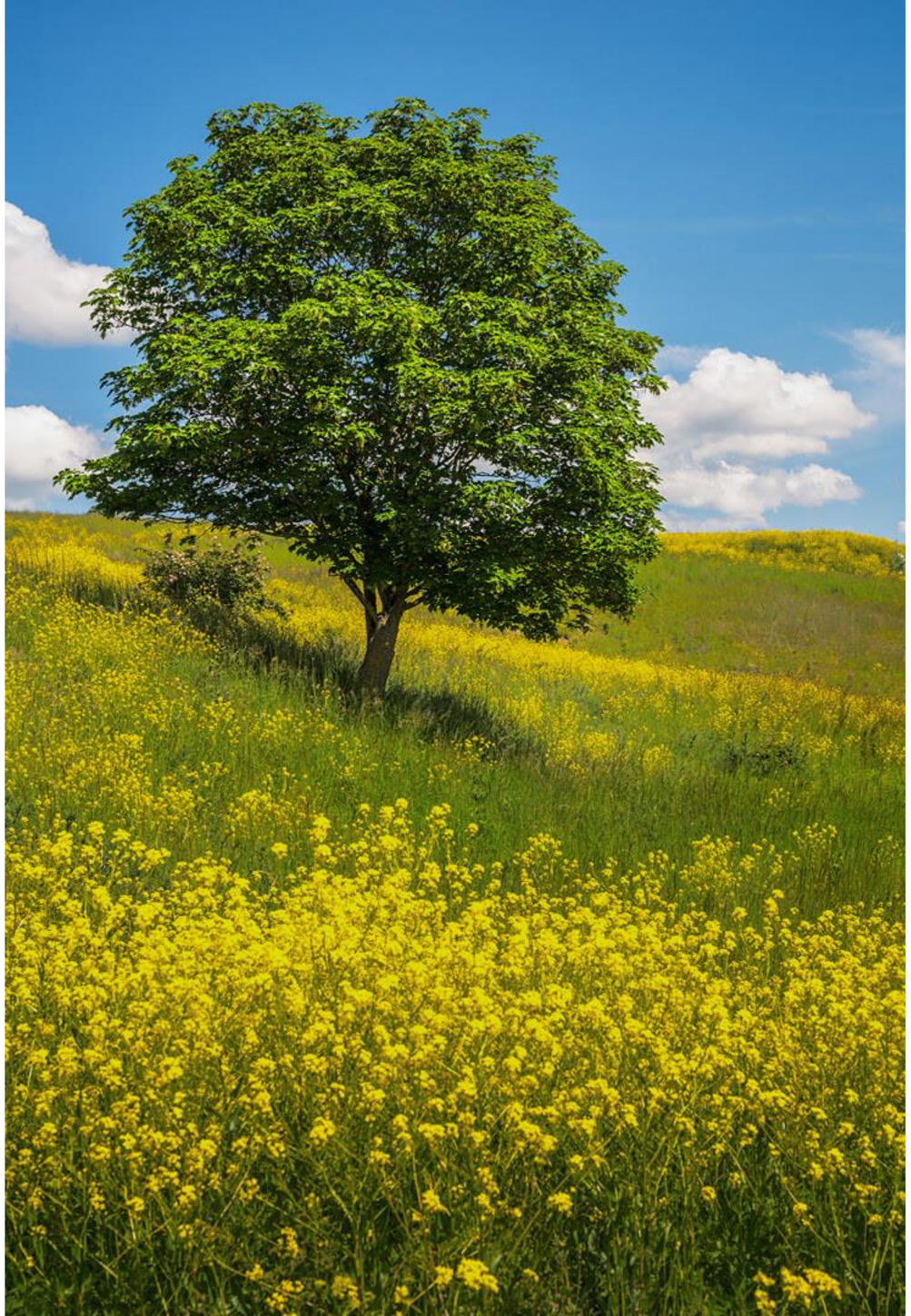
ORLEN Group Biodiversity Action Plan 2030

May 2026



Foreword

Ireneusz Fąfara
CEO ORLEN

Biodiversity and well-functioning ecosystems form the foundation of nature's resilience, as well as the stability of social and economic systems. For the ORLEN Group, environmental protection is not an issue separate from our business activities, but an integral part of them. The scale and diversity of our operations mean that we impact nature in many ways. Therefore, a key element of our approach is to accurately identify these impacts, manage them systematically, and consistently mitigate them wherever possible; and in the case of unavoidable impacts, to take measures to mitigate them and support the restoration of natural resources.

The Biodiversity Action Plan 2030 responds to these challenges and represents the next stage in the implementation of the ORLEN Group's Sustainability Strategy for 2025-2035 through the development of the Biodiversity Policy, based on European and global standards. The document sets out our approach to managing our impact on nature, based on a reliable analysis, a clearly defined mitigation hierarchy - from avoidance and minimisation, through restoration and compensation - and a long-term perspective on ecosystem resilience.

The Plan focuses on three interrelated directions of action that define the ORLEN Group's approach to biodiversity. These encompass the consideration of environmental aspects already at the planning stage and implementation of new investments, the systematic enhancement of natural value within existing operational areas and their surrounding environments, as well as the development of an organisational and social culture that supports nature conservation. This holistic approach enables the gradual integration of biodiversity considerations into the day-to-day operations of the organisation, making them a permanent element of decision-making, management, and operational processes.

Our ambition is to consistently build a mature approach to the relationship between business and nature. We aim to systematically manage biodiversity issues across the entire ORLEN Group, relying on analyses of risks, dependencies, and impacts, and on robust reporting. We believe that this approach supports better integration of environmental objectives with business strategy and fosters a coherent energy transition aligned with the needs of nature conservation.

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Introduction

Summary

The ORLEN Group presents its Biodiversity Action Plan (BAP) 2030, which sets out strategic directions for managing nature-related impacts and dependencies across the organisation. The document structures priorities, defines both long-term and operational objectives, and identifies biodiversity-related initiatives suitable for implementation within a multi-segment organisation.

Biodiversity loss and ecosystem degradation represent key global challenges, posing material economic risks. For a large, diversified company operating across multiple locations and ecosystems, addressing these challenges is essential. This includes identifying hotspots, understanding dependencies on ecosystem services, and assessing related risks to operational continuity.

The BAP responds to these challenges, as well as to stakeholder expectations and evolving regulatory and market requirements concerning the disclosure and management of nature-related issues.

Recognising that, given the nature and scale of its activities, not all biodiversity impacts can be fully eliminated, the ORLEN Group adopts a comprehensive and consistent approach aligned with the mitigation hierarchy: avoidance, minimisation, restoration, and, where appropriate, offsetting. The Plan also emphasises enhancing local ecosystem conditions and strengthening positive impacts. It supports solutions integrating environmental protection with operational safety and incorporates biodiversity criteria into investment and operational processes. This contributes to minimising adverse impacts while strengthening conservation and restoration efforts in areas surrounding the Group's assets.

The document is aligned with key international frameworks and initiatives, including the Global Biodiversity Framework (GBF), the EU Biodiversity Strategy for 2030, the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD), as well as reporting requirements under the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). These frameworks support effective risk management and preparation for structured disclosure of nature-related impacts, risks and opportunities.

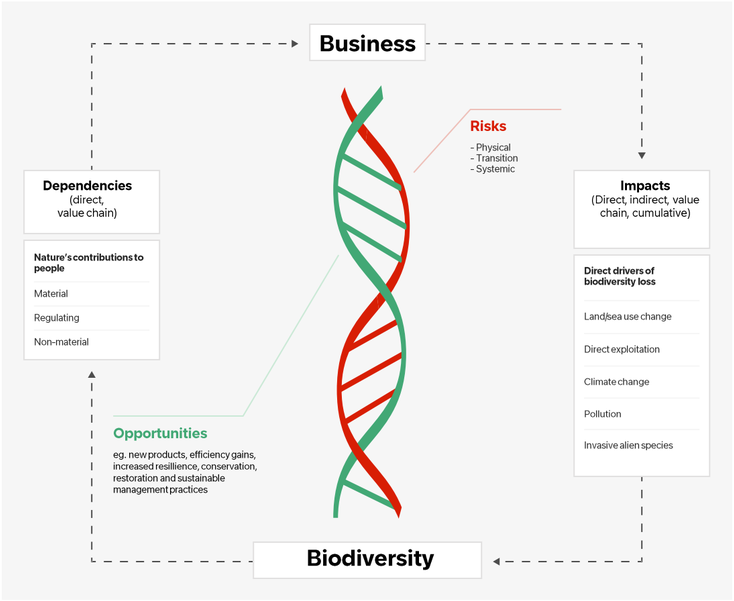
The BAP is based on an evidence-based approach and reflects the importance of environmental context and operational conditions. It prioritises actions in ecologically sensitive areas, takes into account operational scale and cumulative impacts, and supports the achievement of measurable outcomes. The Plan also defines performance indicators and monitoring tools to track progress.

Implementation of the BAP requires engagement across the entire organization - from corporate functions and decision-making processes to operational activities, supply chains and supplier relationships - as well as collaboration with local communities, universities and non-governmental organisations. The Plan identifies key areas for Group-wide alignment while allowing for adaptation to local conditions. As a living document, the BAP will be regularly updated, with further development of detailed mechanisms and continuous improvement in environmental risk management, investment practices, and reporting in the years ahead.

Biodiversity loss as a significant risk to environmental, social and economic stability

The term biodiversity refers to the diversity of life on Earth across three levels: ecosystems, species, and genetic diversity within and between species. It encompasses all forms of life, their habitats, and the relationships among them. Biodiversity underpins the functioning of ecosystems, which provide ecosystem services - benefits from which both societies and economies derive. As such, it constitutes a key component of natural capital - a stock of resources on which businesses depend and which they also directly and indirectly impact.

Dynamic and long-term economic development, urbanisation, and increasing demand for natural resources have led to growing pressure on biodiversity - both at the species level and across entire ecosystems. According to the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), biodiversity loss is driven by five direct factors: land and sea-use change, climate change, pollution, invasive alien species, and direct exploitation of natural resources. Phenomena such as intensive agriculture, habitat fragmentation, and environmental pollution are examples of pressures associated with these drivers.



Source: Business and Biodiversity Assessment, IPBES (2026).

Biodiversity loss represents one of the key systemic challenges of the modern world, with significant consequences for society, the economy, and the stability of food and health systems. The rate of species decline far exceeds safe thresholds - according to the WWF Living Planet Report 2024, the average abundance of monitored wild species populations declined by 73% between 1970 and 2020. The scale and pace of these changes mean that nature degradation is no longer solely an environmental issue but has become a material strategic risk factor.

This is further confirmed by the World Economic Forum's Global Risks Report 2026, which ranks biodiversity loss and ecosystem collapse as the second most severe long-term global risk. Societies and economies are fundamentally dependent on properly functioning ecosystems and biodiversity, which provide critical ecosystem services such as food production, access to clean air and water, climate regulation, and support for both physical and mental well-being.

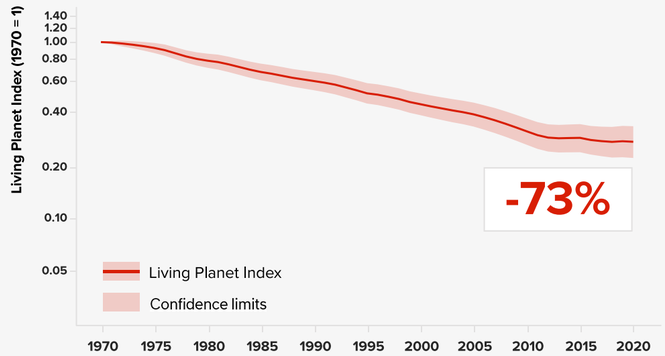
Land/sea use change

Pollution

Climate change

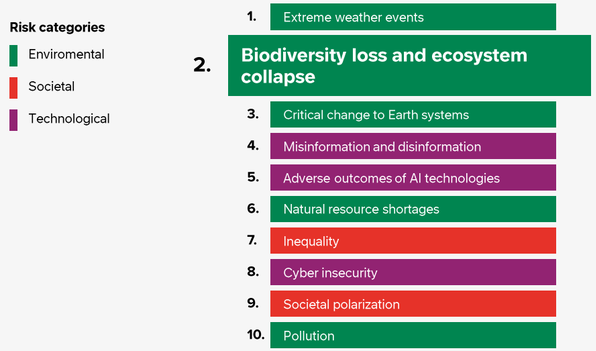
Invasive alien species

Direct exploitation



Source: Living Planet Report, WWF (2024).

The top 10 most severe global risks over a 10-year horizon



Source: Global Risk Report, WEF (2026).

Key guidelines and regulatory requirements as a reference framework for the ORLEN Group's biodiversity actions

Kunming-Montreal GLOBAL BIODIVERSITY FRAMEWORK

The Global Biodiversity Framework (GBF) sets an international direction for biodiversity protection and restoration, while clearly emphasising the role of businesses in achieving its objectives. The ORLEN Group is committed to implementing these assumptions in practice, in particular under Target 15, which focuses on the identification, assessment, and reporting of impacts, risks, and dependencies related to nature.

SUSTAINABLE DEVELOPMENT GOALS

The Sustainable Development Goals (SDGs) is a set of 17 global objectives adopted by the United Nations to address the challenges of sustainable social, economic, and environmental development by 2030. Goals related to biodiversity and ecosystem protection constitute a fundamental element of responsible corporate strategy. Their implementation is of critical importance for maintaining environmental balance and supporting the delivery of the ORLEN Group Sustainability Strategy 2025-2035.

Source: Azote for Stockholm Resilience Centre, Stockholm University CC BY-ND 3.0.

TNFD Taskforce on Nature-related Financial Disclosures

In 2025, the ORLEN Group joined the global initiative **Taskforce on Nature-related Financial Disclosures (TNFD)**, which supports organisations in managing nature-related risks and opportunities. TNFD provides a framework aligned with international standards, enabling companies to better understand and address the impact of their operations on natural capital.

SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE

The Science Based Targets for Nature (SBTN) initiative supports the development of science-based targets aimed at protecting and restoring nature. These targets are aligned with global environmental frameworks and assist companies in integrating nature-related considerations into strategic planning processes.

EU Biodiversity Strategy for 2030 and NRL

The EU Biodiversity Strategy for 2030 aims to halt biodiversity loss and restore ecosystems while supporting climate change mitigation and adaptation through nature-based solutions. It emphasises the need to reverse biodiversity decline and strengthen ecosystem resilience.

The EU Nature Restoration Law (NRL) establishes legally binding targets for ecosystem restoration across the European Union, supporting the implementation of the EU Biodiversity Strategy for 2030 and directing efforts towards the systemic regeneration of nature

EUDR

The EU Deforestation Regulation (EUDR) complements the EU Biodiversity Strategy 2030 by introducing obligations concerning the origin of commodities, including wood and agricultural products. The regulation aims to increase supply chain transparency and eliminate practices contributing to global ecosystem degradation.

CSRD /ESRS

The Corporate Sustainability Reporting Directive (CSRD) requires companies to disclose, on an annual basis, information relating, among other things, to biodiversity and ecosystems, in accordance with the ESRS standards. Under these regulations, companies are required to conduct a double materiality assessment involving key stakeholders, identifying material impacts from the perspectives of (i) their impact on the environment and (ii) the impact of environmental factors on their operations.

The most relevant standard in terms of biodiversity is ESRS E4.

ESRS E4 Biodiversity and ecosystems

CSDDD

The Corporate Sustainability Due Diligence Directive (CSDDD) introduces an obligation for companies to exercise due diligence in the areas of human rights and environmental protection across their entire value chain. Its objective is to identify, prevent, and mitigate adverse impacts of business activities, as well as to enhance corporate accountability for their impact on the environment and society.

EU Taxonomy

The EU Taxonomy requires disclosure of how and to what extent an economic activity can be considered environmentally sustainable. This is the case where the activity makes a substantial contribution to at least one environmental objective, does not cause significant harm to any of the other objectives (in accordance with the DNSH principle), is carried out in compliance with minimum safeguards, and meets the specified technical screening criteria.

The most relevant environmental objective in terms of biodiversity is Objective 6.

Objective 6. Protection and restoration of biodiversity and ecosystems

02

ORLEN Group's approach to Biodiversity

ORLEN Group's biodiversity approach responds to complex regulatory, market and social challenges

Biodiversity protection is not only a response to increasing regulatory requirements but also a key pillar of long-term risk management, reputation building, and business value development within the ORLEN Group. Growing pressure on natural resources (including water, ecosystems, and habitats), evolving financial and business institutions, and market expectations are driving companies to assess their nature-related impacts and dependencies, with an increasing focus on predictable processes and measurable outcomes.

Integrating biodiversity considerations also has a direct impact on the ORLEN Group's operational capacity and reputation. It supports the achievement of social acceptance and strengthens the licence to operate, particularly in the context of strategic infrastructure investments. At the same time, it enhances operational resilience and competitiveness by limiting both environmental and regulatory risks, reducing future costs (including those related to resource constraints and compensation requirements), and improving access to capital and new markets.

The implementation of the BAP structures the Group's approach to managing nature-related impacts and dependencies, strengthens consistency in investment and operational decision-making, and enables the prioritisation of actions based on risk and environmental sensitivity. Failure to act in this area increases the likelihood of unforeseen costs and may constrain access to financing.

Regulatory and financial risk	biodiversity is becoming an integral part of the regulatory environment, requiring systemic management at the Group level - disproportionate or insufficient action may translate into higher financing costs and potential regulatory sanctions
Access to capital and new markets	a responsible approach to biodiversity supports access to sustainable finance instruments and enables business development in markets with increasing environmental requirements
Market stakeholder expectations	investors, financial institutions, and business partners increasingly consider the maanagement of nature-related impacts as a key factor in assessing credibility, resilience, and long-term enterprise value
Group competitiveness	integrating biodiversity considerations into strategy and operational processes enhances the Group's resilience to regulatory and market changes, reduces transition risks, and supports long-term operational efficiency
Reputation and social licence to operate	a responsible approach to biodiversity limits reputational risk, strengthens stakeholder trust, and supports social acceptance of operations, particularly in the context of large infrastructure projects – at the same time, insufficient or unsubstantiated commitments may expose the organisation to greenwashing risks
Corporate commitments	biodiversity-related issues are embedded in the Group's strategy, policies, and management systems
Engagement in nature conservation	the implementation of concrete, planned biodiversity actions enables the achievement of measurable environmental outcomes and the gradual strengthening of natural capital across operational areas
Environmental and social responsibility	nature protection constitutes an integral element of the Group's responsible business model and long-term value creation

Biodiversity as a core pillar of the ORLEN Group's strategy

The ORLEN Group recognises biodiversity protection both as a necessity and, above all, as a prerequisite for sustainable development in the long term. Understanding nature dependencies and biodiversity is essential for simultaneously driving economic value creation while delivering environmental and social value, which constitute overarching principles underpinning all Group activities. In 2023, the Group adopted a Biodiversity Policy and established biodiversity as a distinct pillar within the ORLEN Group's 2024–2030 Sustainability Strategy. In the updated ORLEN Group Sustainability Strategy 2025–2035, this pillar has been further elaborated through the definition of specific strategic objectives to be achieved by 2035. In doing so, the Group ensures alignment between high-level strategic commitments and internal regulations, guidelines, and management systems* in which biodiversity considerations have been embedded.

Taking into account environmental challenges as well as the scale of the ORLEN Group's impacts on biodiversity, work has been undertaken on the Biodiversity Action Plan (BAP) 2030. The Plan establishes a systemic framework for limiting the Group's impacts on nature and for ensuring responsible biodiversity management.

Governance structure for biodiversity management within the ORLEN Group

ORLEN S.A.

Supervisory Board of ORLEN S.A.

Management Board of ORLEN S.A.
- Adoption of the Biodiversity Policy and BAP

Director of the Environment Area
- BAP owner
- Oversight of BAP implementation and monitoring

Biodiversity Coordination Team
- Implementation, oversight and monitoring of BAP

Sustainability Committee

Management Board Member
Chair of the Climate and Sustainable Development Committee

Climate and Sustainable Development Committee
- Monitoring the implementation of the Biodiversity Policy and BAP

ORLEN Group Companies

Functional Coordinators in subsidiaries
- Coordination of BAP implementation and delivery of specific initiatives

*In particular, as part of an environmental management system aligned with ISO 14001, as well as sustainability certification schemes for biomass, biofuels, and raw materials.

03

Assessment and management of nature-related risks and opportunities

Assessment and management of nature-related risks and opportunities within the ORLEN Group based on the TNFD's LEAP approach

L E A P

LOCATE

Areas of interaction with nature have been located

The value chains of all specific segments within the Group were analyzed, as well as the location of all assets (for which data was available) in relation to protected areas, ecological corridors, and Key Biodiversity Areas (KBAs).

EVALUATE

Dependencies and impacts have been evaluated

Nature-related dependencies and impacts associated with operations were assessed using:

- **GBS®** (Global Biodoversity Score®),
- **ENCORE** (Exploring Natural Capital Opportunities, Risks and Exposure),
- **WWF BRF** (WWF Biodiversity Risk Filter).

ASSESS

Material risks and opportunities have been assessed

Nature-related risks and opportunities were analysed using the WWF Biodiversity Risk Filter in alignment with the TNFD framework.

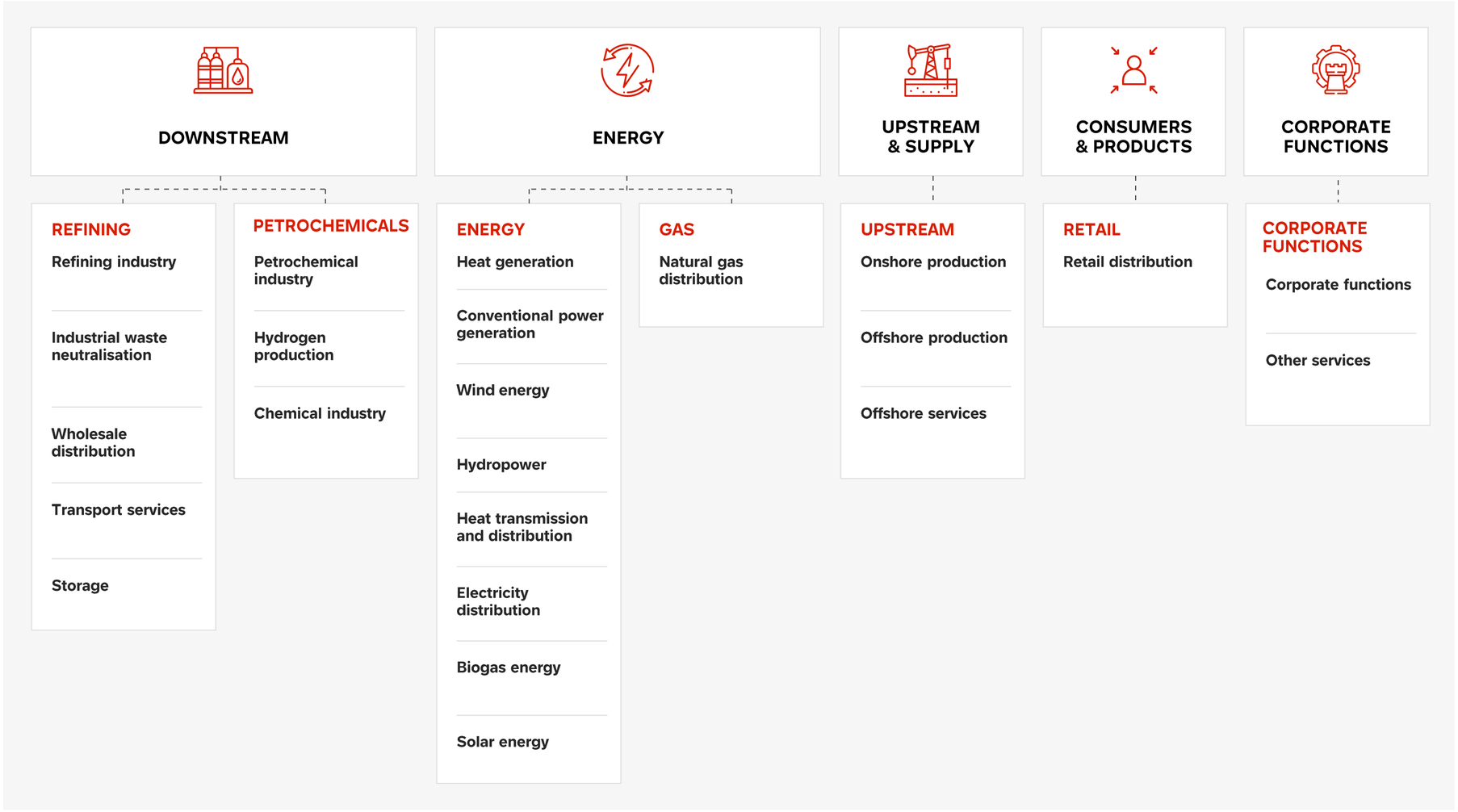
PREPARE

An appropriate strategy and disclosure plan have been prepared

The main and detailed targets have been defined, and a list of actions, a roadmap, and milestones through 2030 have been proposed.

Identification of the ORLEN Group's main business sectors and priority locations in the context of environmental protection

LOCATE EVALUATE ASSES PREPARE



To better understand the ORLEN Group's impact on biodiversity, 23 detailed segments were identified within the 7 main operational segments*, and individual companies were subsequently assigned to each segment.

Each segment was analysed regarding its key operational activities and their potential impacts on biodiversity. The first step involved assessing the interactions between individual locations and the natural environment, including the identification of potential overlaps with protected areas and Key Biodiversity Areas (KBAs).

* The analysis was based on seven operational segments applicable at the time it was conducted; the transition to a five-segment business model, in line with the ORLEN Group Strategy to 2035, does not affect the presented results.

Assessment of dependencies and impacts on biodiversity within the ORLEN Group, taking into account the value chain, operational specifics, and location factors

LOCATE | **EVALUATE** | ASSES | PREPARE

GBS

Assesses the impact of economic activities on biodiversity across the value chain, taking into account sectoral dependencies on ecosystem services and their potential impacts on natural capital.

ENCORE

Provides insights into an organisation's impacts and dependencies on natural capital, including ecosystem services, at the level of detailed segments.

Biodiversity Risk Filter

Estimates biodiversity-related risks for specific Group assets based on sectoral pressures and local ecosystem sensitivity.

Leverages financial data to assess impacts	Evaluates current and historical impacts across the value chain	Assesses current biodiversity impacts	Links impacts to key drivers of biodiversity loss (IPBES framework)	Supports site-level assessments of operational locations
GBS®	GBS®	GBS®	GBS®	WWF BRF
		ENCORE	ENCORE	
		WWF BRF	WWF BRF	

The Group's main environmental pressures on biodiversity include climate change, pollution, and land use change.

LOCATE | **EVALUATE** | ASSES | PREPARE

The assessment of the ORLEN Group's impacts and dependencies on biodiversity confirmed the existence of both direct and indirect interactions between the Group's activities and nature - across both operational activities and the broader value chain.

An analysis conducted using ENCORE, GBS®, and the WWF Biodiversity Risk Filter identified key environmental pressures, including emissions of greenhouse gases. Significant impacts also arise from water pollution, land use changes, and soil degradation, which translate into pressures on ecosystems, including through habitat loss. Additionally, operational activities generate pressures such as noise, vibration, and light emissions, which may negatively affect the surrounding environment.

The assessment of selected assets also identified interactions with protected areas, Key Biodiversity Areas (KBAs), internationally designated areas, and other locations of high ecological value.

Impacts

Land/sea use change

- Area of freshwater use
- Area of seabed use
- Area of land use

Direct exploitation

- Volume of water use
- Other biotic resource extraction

Climate change

- Emissions of GHG

Pollution

- Emissions of toxic pollutants to water and soil
- Emissions of nutrient pollutants to water and soil
- Emissions of non-GHG air pollutants
- Generation and release of solid waste
- Disturbances (e.g. noise, light)

Dependencies

Provisioning services

- Water supply
- Biomass provisioning services

Regulating and maintenance services

- Water purification services
- Water flow regulation services
- Solid waste remediation services
- Storm mitigation services
- Flood mitigation services
- Soil erosion control services
- Global climate regulation services

Key nature-related risks for the ORLEN Group, identified in line with the WWF Biodiversity Risk Filter and the TNFD framework

LOCATE | EVALUATE | ASSES | PREPARE

The identification of risks was based on the results of the assessment of the ORLEN Group's impacts and dependencies on biodiversity, enabling the identification of areas where changes in environmental conditions may affect the organisation's performance.

Nature-related risks occur across all ORLEN Group business segments. Although their scale varies depending on the nature of operations, each may result in financial consequences. Key risks include regulatory risks (including the potential restriction of regulations), technological risks related to the need to adapt installations and processes to new requirements, risks arising from dependencies on natural resources, and reputational risks linked to the perception of the organisation's environmental impact.

At the same time, actions supporting biodiversity may deliver measurable benefits, including improved access to financing, reduced future costs, the creation of new business opportunities, and enhanced corporate reputation.

Risks

Physical

- Ecosystem degradation (terrestrial, aquatic, and marine)
- Deterioration of water and air quality
- Water shortages
- Increased risk of floods, landslides, wildfires, and extreme heat

Transition

- Restrictive environmental regulations
- New reporting requirements
- Rising costs of adapting technologies and processes
- Changing expectations of customers and business partners
- Competition for access to ecosystem services
- Rising raw material costs

Reputational

- Collision of assets with areas of high natural value, including protected areas
- Collision of assets with wetlands of international importance
- Reputational damage and/or loss of customers due to inadequate measures

Opportunities

New business opportunities

- Development of new business models and projects with limited environmental impact
- Increasing corporate value through better management of environmental impact

Access to capital and financing

- Easier access to green funds, bonds, and financial instruments
- Higher attractiveness for investors and financial institutions

Nature conservation and restoration

- Restoration and protection of ecosystems and habitats
- Protection of native and endangered species
- Implementation of nature-based solutions (NbS)

Sustainable use of resources

- Efficient use of water, land, and raw materials
- Development of a circular economy
- Reduced environmental impact in operational processes
- Independent certification of products and services to enhance credibility
- Cost reduction resulting from adaptation to threats affecting ecosystem services

Strengthening reputation and stakeholder relationships

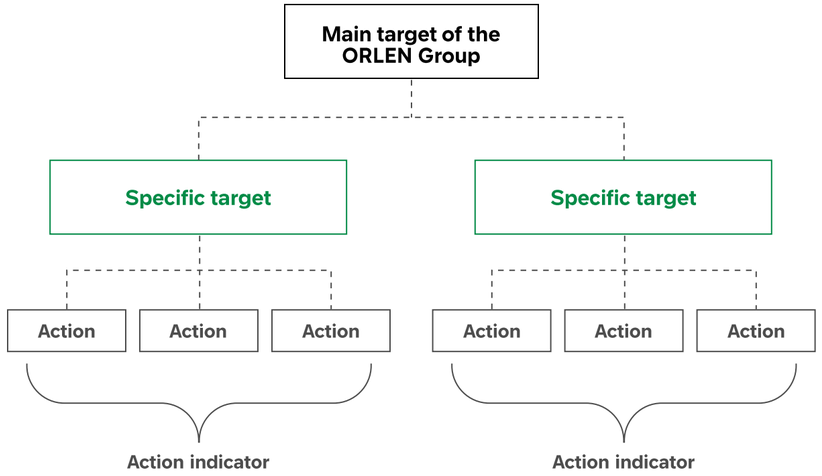
- Improving the Group's image
- Building stakeholder trust through transparent actions to protect nature
- Stronger relationships with partners, local communities, and institutions

04

Strategic targets and directions for action in biodiversity management

Targets and actions based on a consistent framework, addressing the identified impacts, dependencies, risks and opportunities of the ORLEN Group

LOCATE | EVALUATE | ASSES | PREPARE



Main targets are strategic and long-term in nature; their achievement cannot be delivered through a single action. They apply across the entire ORLEN Group and are based on the mitigation hierarchy.

Specific targets indicate how to achieve the main targets and refer to shorter time frames.

Actions are a key components in the process of achieving specific targets. An action is assigned to specific segments and selected assets.

The process of setting targets involved the use of:

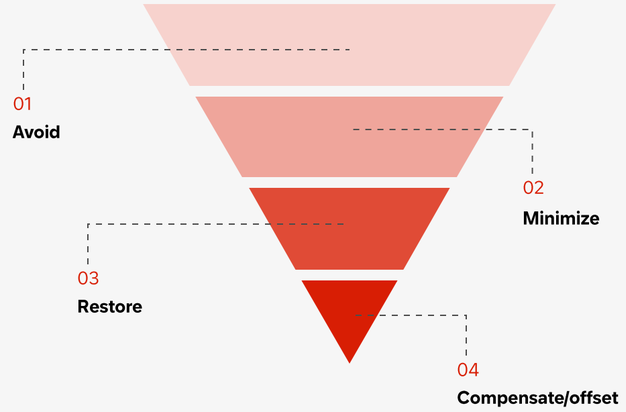
DNSH

The DNSH principle set out in the EU Taxonomy has been used to ensure that the targets and recommended actions do not cause significant harm to environmental objectives:

- **Climate change mitigation**
- **Climate change adaptation**
- **Protection and restoration of biodiversity & ecosystems**
- **Sustainable use & protection of water & marine resources**
- **Pollution prevention & control**
- **Circular economy**

Mitigation hierarchy

The mitigation hierarchy, in accordance with EU regulatory requirements, allows for the setting of targets and recommended actions in a way that minimizes pressure on ecosystems:



The SMART method was used in the process of formulating the recommended actions:

Specific	clearly describes the expected outcome
Measurable	has indicators or metrics to track progress toward achieving the goal
Achievable	achievable with available resources (financial, technological, human) and capabilities
Realistic	consistent with the biodiversity strategy, contributes to the enhancement and conservation of biodiversity
Time-based	with a clear timeline that allows for progress tracking and schedule management

Strategic targets of the ORLEN Group for the comprehensive management of biodiversity across the organisation

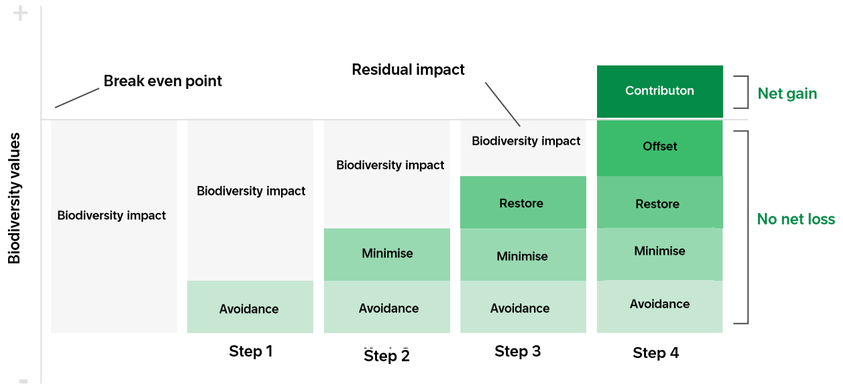
LOCATE EVALUATE ASSES PREPARE

Global priorities in biodiversity conservation, along with the associated expectations towards business, have evolved from a focus on limiting losses to an approach aimed at halting biodiversity loss by 2030 and achieving a state of "living in harmony with nature" by 2050.

For the ORLEN Group, it is essential that the scale of pressures on nature be largely determined at the earliest stages of the investment cycle – through the selection of location, design variants, and project standards. At this stage, it is possible to most effectively prevent biodiversity loss and reduce the risk of delays, conflicts, and costly project modifications at later stages of implementation. In response to these challenges, an ambition has been adopted to achieve, for new activities, a positive net impact on biodiversity ("net positive") by 2050.

*based on: Kunming-Montreal Global Biodiversity Framework, Convention on Biological Diversity (2022).

Mitigation hierarchy



Source: Performance Standard 6 (PS6), IFC (2012).

In a "no net loss" approach, the aim is to reduce environmental impacts to a level that, through the application of the mitigation hierarchy – avoidance, minimisation, restoration, and offsetting – leaves only limited, residual impacts that can be compensated for as a last resort. A "net gain" approach goes a step further, aiming to achieve positive outcomes for nature. In practice, this requires designing investments in a way that maximises impact avoidance at the planning stage (e.g. by avoiding high-value areas), reduces operational impacts, and actively supports biodiversity conservation. Offsetting should be used only as a final mechanism, subject to clearly defined quality and durability standards.

Biodiversity offsetting projects should, as a priority, relate to the same types of habitats, species, and ecosystem functions affected by the impact. Only in justified cases – where consistent with nature conservation objectives – is it acceptable to direct offsetting measures towards other biodiversity components, in order to achieve greater overall nature value. Offsetting projects should be designed based on the best available knowledge and current good practices.

Target I

Conservation and protection of biodiversity to achieve net positive biodiversity by 2050 for new assets.

Target I.1

Integrating biodiversity conservation into the ORLEN Group's internal strategic and decision-making processes

Target I.2

Applying the mitigation hierarchy: avoidance, minimization, restoration, and offsetting, across all stages of strategic infrastructure projects.

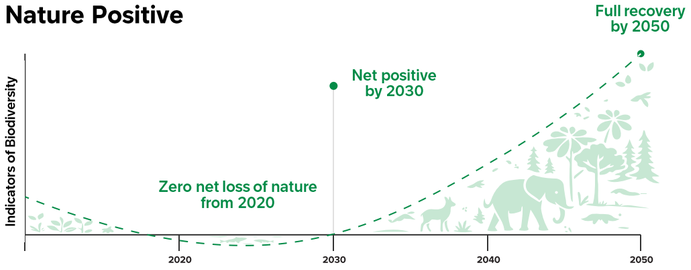
Target I.3

Avoiding the siting of new infrastructure projects in protected areas.

LOCATE | EVALUATE | ASSES | PREPARE

In the case of existing assets, the focus shifts from one-off remediation actions to the systematic enhancement of nature in locations where operations are already conducted. This direction is consistent with global ecosystem restoration commitments, does not treat remediation as a justification for further degradation, and aligns with the Nature Positive objective, defined as halting and reversing nature loss by 2030 (compared to 2020 levels) and achieving full restoration by 2050.

Nature Positive



Source: Call to Action for "An equitable, carbon-neutral, nature-positive world", Post-2020 Pavilion Partnership (2020).

For the ORLEN Group, this means translating the Nature Positive ambition into the day-to-day management of existing locations, including actions such as water retention, resilience to extreme weather events, habitat quality, and ecological connectivity, which directly influence operational stability, infrastructure maintenance costs, and social acceptance.

The achievement of Target II is based on two pillars. The first is the integration of biodiversity into management mechanisms in a manner comparable to other key issues (e.g. environment), in line with recognised frameworks for managing nature-related risks. The second pillar focuses on the restoration and enhancement of ecosystems within operational areas and in their immediate surroundings. The expected outcome is an improvement in the quality of the local environment: increased biodiversity, improved habitat quality, a greater share of biologically active areas, improved habitat connectivity, and, consequently, greater resilience to droughts, heatwaves, or intense rainfall events.

*based on: Kunming-Montreal Global Biodiversity Framework, Convention on Biological Diversity (2022).

Target II

Undertaking actions that support biodiversity in areas of existing operations and in their immediate surroundings.

Target II.1

Adding biodiversity to the list of environmental aspects analyzed within the ORLEN Group's environmental management systems

Target II.2

Actions aimed at ecosystem restoration in the areas of the ORLEN Group's operations and in their immediate surroundings

Target II.3

Protection of species and natural habitats through the application of proactive management measures, implementation of dedicated actions, and conducting research on their occurrence sites

Target II.4

Undertaking actions for biodiversity to strengthen its resilience to climate change, including using digital tools

Target II.5

Implementing Nature-based Solutions and carrying out nature-based projects

Target II.6

Participation in research projects on biodiversity and the valuation of ecosystem services, in cooperation with external experts

Target II.7

Calculating the biodiversity footprint within the ORLEN Group

LOCATE EVALUATE ASSES PREPARE

The effectiveness of biodiversity-related actions is determined not only by the regulatory and business environment, but also by the everyday decisions of our stakeholders. Global nature conservation frameworks recognise that achieving the 2030 targets requires a lasting shift in behaviour; therefore, communication, education, and awareness-building are essential for translating ambition into concrete action.

For the ORLEN Group, this means the gradual integration of biodiversity considerations into management systems and operational decision-making, ensuring that they are embedded in day-to-day business practices, rather than addressed solely in response to regulatory requirements.

Target III focuses on strengthening the competencies and awareness of employees and business partners to ensure that nature considerations are consistently reflected in routine decision-making across the organisation. In parallel, cooperation is being developed with scientific institutions, public bodies, and social organisations to enhance substantive quality and increase transparency.

Target III

Promoting social culture and raising awareness about biodiversity conservation

Target III.1

Raising awareness and engaging employees of the ORLEN Group and cooperating entities in biodiversity-related activities.

Target III.2

Co-developing educational projects and cooperating with government agencies, non-governmental organizations, local communities, and other stakeholders on biodiversity-related issues.

05

Action catalogue and BAP implementation framework

Dedicated actions supporting the achievement of strategic objectives aimed at reducing impacts on nature

LOCATE | EVALUATE | ASSES | PREPARE

Target I Conservation and protection of biodiversity to achieve net positive biodiversity by 2050 for new assets.

Target II Undertaking actions that support biodiversity in areas of existing operations and in their immediate surroundings.

Target III Promoting social culture and raising awareness about biodiversity conservation

ORLEN S.A.

- **Implementation of guidelines for the selection and execution of new investments**
- **Implementation of guidelines for landscape management**
- **Adoption of a "zero net deforestation" policy**
- **Adoption of procedures for invasive species control**
- **Extension of the ORLEN Supplier Code of Conduct with biodiversity requirements**
- **Development of an environmental database**

Recommended actions for the ORLEN Group

- Development of educational infrastructure
- Raising awareness and educating employees on biodiversity
- Environmental education for society
- Cooperation with biodiversity platforms
- Communication with stakeholders
- Calculation of the biodiversity footprint
- Monitoring of impacts in selected locations
- Control of invasive alien species (IAS)
- Scientific and research collaboration

Mandatory implementation of procedures and guidelines resulting from ORLEN S.A. actions

Recommended actions for segments and locations with a significant impact

- Reducing light pollution
- Remediation of degraded land
- Support for urban wildlife ("fourth nature")
- Revitalization of green areas
- Development of infrastructure enabling fish migration
- Development of infrastructure for the protection of avifauna at wind farms
- Stormwater retention
- Restoration of permeable pavements
- Reduction of noise and vibration impacts
- Establishment of buffer greenery
- Species conservation and reintroduction and habitat restoration
- Initiatives for wildlife conservation and the improvement of their living conditions

The actions have been divided into those carried out directly by ORLEN S.A. (management and organizational measures) and initiatives involving the entire ORLEN Group. Group companies will be responsible for implementing specific measures in accordance with the subsequent operationalization of the BAP and for implementing the solutions developed by ORLEN S.A.

Thematic categories of recommended actions

General

Stormwater retention

This measure involves implementing micro- and nature-based solutions aimed at retaining rainwater, including maximising the use of runoff from sealed surfaces, for example to support vegetation maintenance.

Initiatives for wildlife conservation and the improvement of their living conditions

This measure involves the creation and protection of microhabitats (e.g. shelters, breeding and nesting sites) in both existing and new locations of the ORLEN Group.

Support for "fourth nature"

This measure focuses on supporting spontaneous vegetation and semi-natural habitats, as well as establishing flower meadows using native plant species, with limited intensive maintenance.

Establishment of buffer greenery

This measure involves the introduction and densification of green buffer zones, including those aimed at reducing noise and improving air quality.

Minimisation

Reducing light pollution

This measure involves the assessment of external lighting and the implementation of solutions to reduce emissions (e.g. directional lighting, reduced intensity, adjusted colour spectrum, and time-based controls), particularly in the vicinity of protected areas and habitats of nocturnal species.

Reduction of noise and vibration impacts

This measure includes analysing noise and vibration sources and implementing mitigation measures (organisational and technical) to reduce pressure on species and habitats.

Development of infrastructure enabling fish migration

This measure involves identifying priority locations and constructing or upgrading infrastructure that enables fish migration (e.g. fish passes), along with monitoring its effectiveness.

Development of infrastructure for the protection of avifauna at wind farms

This measure includes the implementation of solutions limiting the risk of bird collisions, taking into account sensitive habitats and migration and activity periods.

Restoration of permeable pavements

This measure involves removing or reducing sealed surfaces and applying permeable materials in new and modernised investments (e.g. roads, pavements, parking areas) to improve water infiltration and reduce the urban heat island effect.

Restoration

Revitalization of green areas

This measure includes inventory and assessment of degraded green areas, identification of restoration directions, and selection of methods appropriate to local conditions.

Species conservation and reintroduction and habitat restoration

This measure involves acting as a patron for selected key species or ecosystems, supporting conservation programmes (including reintroduction and habitat restoration), as well as informational and educational activities.

Remediation of degraded land

This measure includes assessing the condition of degraded areas, developing biodiversity management plans, and implementing restoration or remediation actions to reinstate the ecological functions and increase the natural value of post-industrial sites.

Monitoring

Control of invasive alien species (IAS)

This measure involves implementing procedures for monitoring, detecting, and responding to IAS across the ORLEN Group's sites, including regular monitoring and training of employees responsible for site maintenance.

Monitoring of impacts in selected locations

This measure involves monitoring the environmental impacts of the ORLEN Group's operations at selected locations, based on the results of periodic biodiversity surveys.

Calculation of the biodiversity footprint

This measure involves further refining the calculation of the biodiversity footprint from a general level to specific projects and locations, enabling effective impact management and prioritisation of mitigation actions.

Education

Environmental education for society

This measure involves engaging employees in biodiversity-related educational initiatives targeted at external stakeholders, such as schools and local communities.

Raising awareness and educating employees on biodiversity

This measure includes training programmes and awareness campaigns aimed at building the competencies and increasing the knowledge and awareness of ORLEN Group employees regarding biodiversity.

Development of educational infrastructure

This measure includes the design of ecological paths and educational points, as well as the marking of blue and green infrastructure elements, to build ecological awareness among local communities.

Communication with stakeholders

This measure involves consistent communication of actions and their outcomes (e.g. through websites, intranet, newsletters, reports, and educational materials), ensuring transparency of the ORLEN Group's approach to biodiversity and sustainable development.

Partnership

Scientific and research collaboration

This measure involves partnerships with scientific institutions and public authorities in the field of research, methodologies, and nature conservation programmes, including the co-financing of projects.

Cooperation with biodiversity platforms

This measure includes participation in partnerships and business initiatives focused on biodiversity, aimed at knowledge exchange, access to good practices, and strengthening employee competencies.

Biodiversity footprint as a tool for assessing an organisation's impact on ecosystems

The biodiversity footprint is a tool that enables the quantitative assessment of an organisation's impact on ecosystem condition, both within its own operations and across the value chain. It makes it possible to identify sources of measurable biodiversity-related pressures at an early stage, based on historical data, technologies, and business decisions driving those pressures, and to prioritise actions limiting such impacts. Calculating the biodiversity footprint provides a reference point for monitoring changes over time, assessing the effectiveness of initiatives, identifying areas requiring intervention, and guiding impact reduction and restoration actions.

Unlike the carbon footprint, the biodiversity footprint does not have a single, universal method of measurement. Biodiversity is complex and highly context-dependent, and its loss results from multiple interacting factors; therefore, an effective assessment requires the use of complementary analytical approaches.

To calculate the biodiversity footprint at ORLEN S.A., two methods are used:

1. **Global Biodiversity Score® (GBS®)**
2. **Biodiversity Footprint Methodology (BFM)**

The process of determining the biodiversity footprint at ORLEN S.A. has been designed as a sequence of steps enabling the identification of key pressures in the first stage, followed by establishing a baseline year for further monitoring of changes.

Stage I – Identification of „hotspots" and key pressures

At the first stage, the Global Biodiversity Score (GBS®) tool is applied, enabling the estimation of the corporate biodiversity footprint in situations where full location-specific data for the entire asset portfolio is not available. GBS® allows for visualising impacts at the organisational level as well as identifying segments and elements of the value chain that generate the highest pressures on nature. The results are model-based estimates derived from operational data and are primarily used to identify hotspots rather than for precise terrain-level measurement.

Stage II – Quantitative assessment of the biodiversity footprint and determination of the baseline year

The second stage involves the application of the Biodiversity Footprint Methodology (BFM), which enables a detailed assessment based on company data provided by the organisation. The use of the BFM method is based on the findings of the GBS® analysis, which identifies key impact areas influencing biodiversity. The biodiversity footprint is therefore calculated on the basis of data on greenhouse gas emissions. The BFM tool makes it possible to establish a baseline value for a reference year, enabling the monitoring of future changes and the setting of targets.

Next step – assessment of biodiversity footprint with regard to land use

The application of the GBS® and BFM methods enables the determination of the biodiversity footprint at ORLEN S.A. In subsequent stages, measurement will be expanded to include the impacts associated with land use*. A pilot study is planned for selected locations, using the Biodiversity Net Gain Calculator (BNGC)**, which will serve as a basis for further development of a dedicated methodology for the ORLEN Group.

As a result, the entire process has been designed as a coherent pathway, leading from the identification of areas with the highest impact to the determination of a biodiversity footprint baseline that supports ongoing biodiversity impact management.

*At the time of the preparation of this document, no other reliable tools or methodologies were available for calculating the biodiversity footprint based on the other drivers of biodiversity loss identified by IPBES.
** A proprietary methodology developed by Arcadis.

ORLEN S.A. Biodiversity Footprint

Global Biodiversity Score®

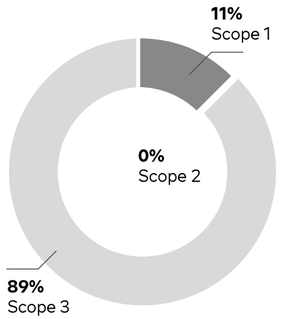
The GBS® tool identifies pressures on biodiversity depending on the type of activities conducted, both in direct operations and across the value chain. It takes into account both static (historical, cumulative) and dynamic (periodic) impacts. The analysis is based on the organisation's greenhouse gas (GHG) emissions as well as its financial data.

Dynamic impacts on land
The main factor contributing to biodiversity loss associated with ORLEN S.A.'s operations is climate change related to greenhouse gas emissions.

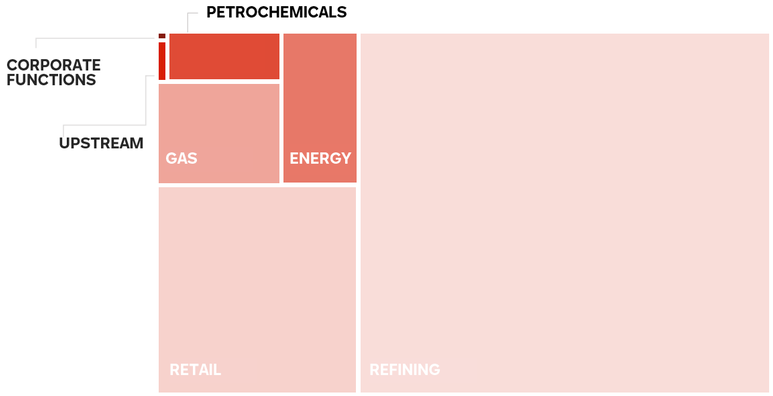
In the case of direct operations, the segment with the highest dynamics of impact on biodiversity is the energy segment (5–10% of total impact).

In the case of the value chain (upstream), dynamic impacts related to the effects of climate change on terrestrial ecosystems are greatest in the refining segment (>50% of total impact) and retail (10–50% of total impact).

Split by scopes



Breakdown by segments in the value chain (upstream)



GBS® is a tool based on data modelling and aggregation; therefore, the results should not be interpreted as equivalent to outcomes derived from detailed analyses of primary data.

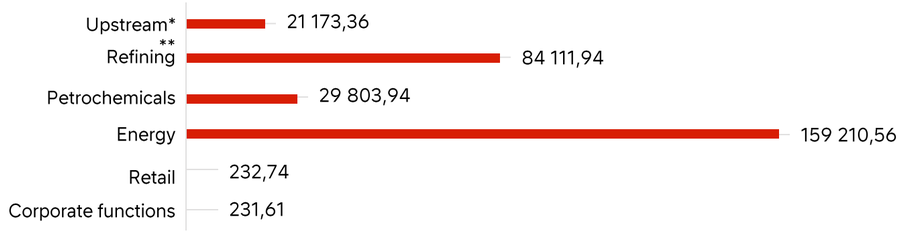
*The analysis was conducted by a certified GBS® Assessor.

Biodiversity Footprint Methodology

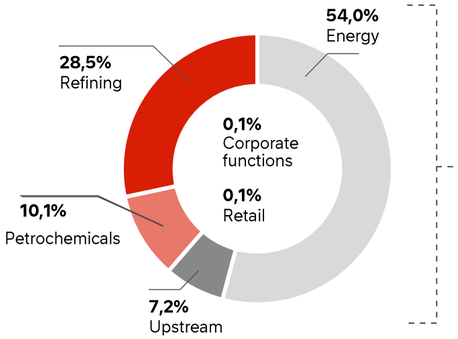
The BFM methodology enables the calculation of the biodiversity footprint associated with the impact of climate change on biodiversity, based on greenhouse gas (GHG) emissions.

Total GHG emissions of 8,964,573.32 tonnes of CO_2e, based on 2024 data, correspond to a negative impact on biodiversity amounting to 294,764.14 MSA·ha.**

Biodiversity footprint (MSA.ha)



Percentage share of key segments in the biodiversity footprint



The results indicate a clear concentration of pressures in several key areas of operations. The largest contribution is attributable to the Energy segment, accounting for approximately 159 thousand MSA·ha, making it the dominant category. Other significant segments include Refining (approx. 84 thousand MSA·ha) and Petrochemicals (approx. 30 thousand MSA·ha).

The presented biodiversity footprint results should not be interpreted as a complete and exhaustive assessment of the actual impact of individual segments on biodiversity. The analysis is indicative in nature and primarily supports the identification of relative differences between segments and the management of nature-related impacts.

** MSA·ha – Mean Species Abundance expressed in hectares, an indicator used to quantify ecosystem condition.** Due to the aggregation of emissions data, gas and upstream segments have been combined and are presented jointly as "Upstream."

Documents defining the framework for effective biodiversity management within the ORLEN Group

LOCATE | EVALUATE | ASSES | PREPARE

For certain types of impacts, such as pollution, climate change, or overexploitation of natural resources, reducing impacts on biodiversity can be achieved through the implementation of actions under documents already adopted by the ORLEN Group, such as the **Environmental Protection Policy, Climate Policy, Circular Economy Policy,** and the **ORLEN Transition Plan.**

Documents planned for adoption by 2030

Guidelines for the selection and execution of new investments

"Zero net deforestation" policy

ORLEN Supplier Code of Conduct with biodiversity requirements

Procedure for invasive species control

Guidelines for landscape management

Recommendations on biodiversity actions

Pollution management policy

Water and wasterwater policy

Nature-based solutions as a key feature of the recommended actions

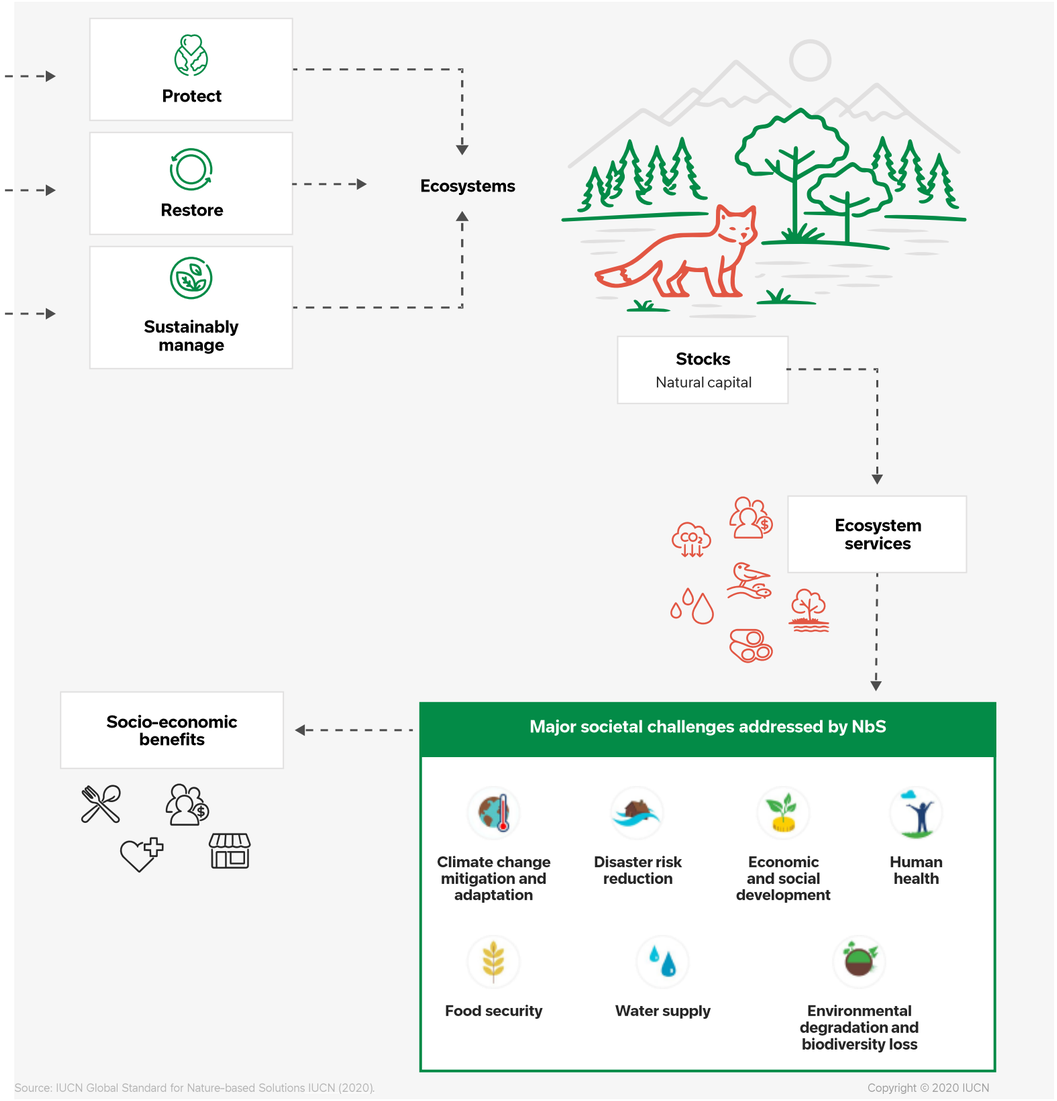
Nature-based Solutions

IUCN defines Nature-based Solutions* as actions to protect, sustainably manage, and restore natural or modified ecosystems, that address societal challenges effectively and adaptively, simultaneously providing human well-being and biodiversity benefits.

The core of NbS actions is to achieve a net positive impact on biodiversity, reflected in the improvement of its condition and the functioning of ecosystems.

According to IUCN guidelines, actions can be classified as NbS when:**

- NbS effectively address societal challenges,
- Design of NbS is informed by scale,
- NbS result in a net gain to biodiversity and ecosystem integrity,
- NbS are economically viable,
- NbS are based on inclusive, transparent and empowering governance processes,
- NbS equitably balance trade-offs between achievement of their primary goal(s) and the continued provision of multiple benefits,
- NbS are managed adaptively, based on evidence,
- NbS are sustainable and mainstreamed within an appropriate jurisdictional context.



Source: IUCN Global Standard for Nature-based Solutions IUCN (2020).

The application of nature-based solutions enables simultaneous support for biodiversity and enhancement of infrastructure resilience to climate change. This translates into reduced environmental and financial risks, as well as improved operational stability over the long term.

Nature-based solutions generate measurable business benefits: they increase water retention, reduce costs associated with extreme weather events, improve the quality of operational environments, and enhance microclimatic conditions. This contributes to greater user comfort and lower maintenance costs. In practice, such solutions often outperform traditional technical approaches in terms of effectiveness.

The action catalogue includes the following nature-based solutions***:

- **Support for "fourth nature"**
- **Remediation of degraded land**
- **Stormwater retention**
- **Establishment of buffer greenery**
- **Restoration of permeable pavements**

*Resolution 69 on Defining Nature-based Solutions (WCC-2016-Res-069), IUCN (2016).
**IUCN Global Standard for Nature-based Solutions, IUCN (2020).

*** Nature-based solutions will be individually evaluated based on expert judgment and verified against IUCN guidelines.

06

Expected Outcomes of the BAP

Expected outcomes of implementing the ORLEN Group Biodiversity Action Plan

Reduction of pressures on nature to enhance operational continuity of assets

Reducing key environmental pressures, including emissions, pollution, land-use change, and disturbances such as noise and vibrations, decreases the risk of ecosystem degradation and negative impacts on sensitive species. This lowers the likelihood of operational constraints, disruptions, and the need for costly corrective actions during both implementation and operational phases.

Strengthening asset resilience to climate change and reducing physical risk

Actions tailored to local climate risks (e.g. extreme precipitation and flooding, erosion, heatwaves, droughts) reduce the risk of failures, infrastructure damage, operational downtime, and environmental incidents. Implementing nature-based solutions (e.g. water retention, improvement of land permeability, soil stabilisation, or reduction of surface overheating) supports operational continuity and lowers the cost of extreme weather impacts.

Building a culture of environmental responsibility as an element of operational safety and brand trust

Enhancing employee competencies in recognising environmental situations and responding appropriately (including incidents) supports the rapid detection of anomalies, reduces repair costs and environmental risk. At the same time, targeted education of local communities and stakeholders strengthens trust in the company and reinforces its perception as an organisation that responsibly manages its environmental impact.

Systematic improvement of ecosystem condition in the vicinity of assets

The implementation of dedicated nature-based measures mitigating infrastructure impacts on biodiversity, including solutions supporting species, habitat restoration, and the enhancement of existing ecosystems, enables a systematic improvement in environmental quality around assets, leading to increased natural value of these areas.

Focusing actions on key pressures and areas of highest risk

The BAP directs actions towards pressures and locations with the highest materiality, effectively supporting their reduction and prioritisation. This approach increases the efficiency of resource allocation, as priority is given to solutions aligned with the specific impact and sensitivity profile.

Alignment of the ORLEN Group's approach with global and international nature conservation frameworks

The adoption of best practices and participation in leading international initiatives ensure alignment of the Group's actions with global biodiversity conservation goals.

Strengthening stakeholder relationships to reduce the risk of delays and social conflicts

The implementation of the BAP structures stakeholder dialogue based on data, enabling the early identification of sensitive areas and alignment of project design before implementation at the planning stage. This facilitates the application of the mitigation hierarchy (avoidance and minimisation) and supports substantive justification, streamlining administrative approval processes and fostering social acceptance. As a result, the risk of disputes, protests, design changes, and disproportionate compensation measures is reduced, thereby limiting delays and cost increases.

Integration of impact management into corporate and financial risk management

The implementation of the BAP strengthens the identification and assessment of biodiversity-related risks at early stages of planning and operations, limiting the likelihood of unplanned events, repair costs, and regulatory and reputational risks. This enhances the predictability of investment and operational decisions and contributes to more effective management of the Group's exposure to nature-related risks.

The document is strategic and directional in nature. The objectives and ambitions set out herein do not constitute a guarantee of achieving specific environmental outcomes and are subject to regulatory, technological, financial factors, as well as data availability.

07

Initiatives supporting biodiversity

The ORLEN Group's initiatives to protect and promote biodiversity

Restoration of the peregrine falcon population

Since 1999, the ORLEN Group has been actively supporting the restoration of the domestic peregrine falcon population. At the Płock Production Plant, between 2002 and 2025, a pair of falcons raised 68 chicks, including 4 that were adopted. Care for this predatory species is also provided by ANWIL S.A., ORLEN TERMIKA S.A., and ORLEN Unipetrol a.s.

Support for the white stork population

For nearly 30 years, the ENERGA Group has been carrying out activities to protect the white stork. These include installing nesting platforms, banding chicks, operating a hotline, and running educational initiatives. It is estimated that approximately one-quarter of the entire Polish population of this species nests on ENERGA-OPERATOR S.A. poles.

Stocking

For nearly 10 years, ANWIL S.A. has been running the "Mr. Carp Stocking the Vistula" campaign—an initiative that combines efforts to protect the natural environment and water quality in the Kuyavian-Pomeranian Voivodeship with environmental education for children. Other companies in the Group also engage in fish stocking, including ORLEN S.A., ORLEN Unipetrol a.s., ORLEN TERMIKA S.A.,and companies from the ENERGA Group.

Biodiversity initiatives launched at ORLEN in 2025

Baltic Biodiversity Grant

Protection of the Golden Eagle in Magura National Park

"Helping the Clawed" Program

Vistula Biodiversity Grant

Antarctica under ORLEN's wing

Conservation actions in the Wolin National Park

08

Attachments

List of selected abbreviations, acronyms, and units in the BAP

Term	Explanation
BAP	Biodiversity Action Plan
CO_2e	Greenhouse gas emissions expressed as CO_2 equivalent
CSDDD	Corporate Sustainability Due Diligence Directive
CSRD	Corporate Sustainability Reporting Directive
DNSH	Do no significant harm
ESRS	European Sustainability Reporting Standards
EUDR	European Union Deforestation Regulation
GBF	Global Biodiversity Framework
GBS®	Global Biodiversity Score
GHG	Greenhouse Gases
IAS	Invasive alien species
IFC	International Finance Corporation
IPBES	The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services
IUCN	International Union for Conservation of Nature
KBA	Key Biodiversity Areas
LEAP	Locate, Evaluate, Assess, Prepare
MSA	Mean Species Abundance
NbS	Nature-based Solutions
NRL	Nature Restoration Law
PS6	IFC's Performance Standard 6. Biodiversity Conservation and Sustainable Management of Living Natural Resources
SBTN	Science Based Targets for Nature
SDGs	Sustainable Development Goals
TNFD	The Taskforce on Nature-related Financial Disclosures
WEF	World Economic Forum
WWF	World Wide Fund for Nature
WWF BRF	WWF Biodiversity Risk Filter

Energia jutra zaczyna się dziś.