

C0. Introduction

C0.1

(C0.1) Give a general description and introduction to your organization.

ORLEN is an integrated multi-utility company, operating in Europe, North America and Asia, headquartered in Poland. In 2022 ORLEN Group employed 64 494 people and its revenues amounted to 278 509 bln PLN.

In 2020 ORLEN, as the first multi-energy company in Central Europe, declared the aspiration to become Net-Zero by 2050 in Scope 1, 2 and 3.

The ORLEN Group's core business consists in crude oil processing, production of fuels , generation and distribution of electricity and heat, production of petrochemical and chemical products, sale of the Group's products on the retail and wholesale markets, hydrocarbon exploration and production, supply and distribution of natural gas

- **Refining:** ORLEN Group operates 7 refineries located in Poland, Lithuania and the Czech Republic with a max. annual crude oil throughput of 42,6 mt/y.
- **Petrochemicals:** ORLEN is the largest petrochemical player in the CEE region with fully integrated petrochemicals assets with refining. ORLEN sells more than 40 types of petrochemical products sold in more than 60 countries.
- **Energy:** ORLEN is a key player in the Polish power and heat generation sector with an installed capacity of 5,1 GWe (electricity) and 13,5 GWt (heat). ORLEN significantly invests in low and zero carbon energy sources (renewable energy sources, small modular reactors and natural gas).
- **Retail:** ORLEN has the largest network of fuel stations in CEE with ~3100 stations located in 6 countries: Poland, Germany, Lithuania, the Czech Republic, Slovakia and Hungary.
- **Upstream:** ORLEN explores, develops and produces oil and gas in Poland, Norway, Canada, Pakistan and Lithuania with an average daily hydrocarbon production of 191 k boe/d.
- **Gas:** ORLEN produces, imports and provides natural gas to Polish consumers through its own production in Poland and Norway, long-term LNG contracts with various suppliers and other types of supply contracts.

C0.2

(C0.2) State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.

Reporting year

Start date

January 1 2022

End date

December 31 2022

Indicate if you are providing emissions data for past reporting years

Yes

Select the number of past reporting years you will be providing Scope 1 emissions data for

3 years

Select the number of past reporting years you will be providing Scope 2 emissions data for

3 years

Select the number of past reporting years you will be providing Scope 3 emissions data for

3 years

C0.3

(C0.3) Select the countries/areas in which you operate.

- Canada
- Czechia
- Germany
- Hungary
- Libya
- Lithuania
- Pakistan
- Poland
- Slovakia
- Ukraine
- United Arab Emirates

C0.4

(C0.4) Select the currency used for all financial information disclosed throughout your response.
PLN

C0.5

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.
Operational control

C-OG0.7

(C-OG0.7) Which part of the oil and gas value chain and other areas does your organization operate in?

Row 1

Oil and gas value chain

- Upstream
- Midstream
- Downstream
- Chemicals

Other divisions

- Biofuels
- Grid electricity supply from gas
- Grid electricity supply from coal
- Grid electricity supply from renewables
- Carbon capture and storage/utilization

C0.8

(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	PLPKN0000182

C1. Governance

C1.1

(C1.1) Is there board-level oversight of climate-related issues within your organization?
Yes

C1.1a

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Position of individual or committee	Responsibilities for climate-related issues
Director on board	Member of the Management Board responsible for Climate and Sustainability. Responsibilities: - Supervising sustainability and climate-related issues (identifies and mitigates risks related to climate and sustainability); - Taking measures and initiating the organisation's response to sustainability and climate-related issues, ensuring the measures are commensurate with the severity of a particular issue to the company; - Reporting annually on how frequently the management board and/or management board committees (audit, risk or other committees) are updated on and address at their meetings sustainability and climate-related issues; - Reporting annually on whether the management board and/or management committees consider sustainability and climate-related issues, problems identified during strategy reviews and management, key action plans, management policies, and annual budgets; - Reporting annually on how the management board monitors and oversees progress in achieving sustainability and climate-related objectives and tasks.
Board-level committee	Climate and Sustainability Council. Responsibilities: - Identifying and monitoring climate-related risks and opportunities; - Analysing financial and climate-related risks and their impact on the ORLEN Group's finances; - Publishing scenarios analysing resilience of the ORLEN Group's strategy to climate change; - Approving sustainability metrics for the ORLEN Group.
Other, please specify (Supervisory Board)	The Supervisory Board's Social and Environmental Responsibility Committee is responsible for supporting the Company in the pursuit of its strategic goals by incorporating social, ethical and environmental objectives in its activities and relations with stakeholders. The Committee's tasks include supervision of the implementation of the Sustainable Development Strategy and monitoring of the Company management with regard to climate risks and opportunities.

C1.1b

(C1.1b) Provide further details on the board's oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Scope of board-level oversight	Please explain
Scheduled – all meetings	Reviewing and guiding annual budgets Overseeing major capital expenditures Overseeing acquisitions, mergers, and divestitures Reviewing innovation/R&D priorities Overseeing and guiding employee incentives Reviewing and guiding strategy Overseeing and guiding the development of a transition plan Monitoring the implementation of a transition plan	<Not Applicable >	The ORLEN 2030 business strategy is closely integrated with the decarbonisation strategy and contains an ambitious agenda of sustainable investments that contribute to the achievement of the ORLEN Group's climate goals. Implementation of the strategy is reported quarterly to the company's Management Board, the Strategy Committee and the Supervisory Board.

C1.1d

(C1.1d) Does your organization have at least one board member with competence on climate-related issues?

	Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues	Primary reason for no board-level competence on climate-related issues	Explain why your organization does not have at least one board member with competence on climate-related issues and any plans to address board-level competence in the future
Row 1	Yes	At ORLEN, there is no documentation specifying how to assess the competence of board members in the climate area. It was assumed that the only board member with competence in the climate-related area is Iwona Waksmundzka-Olejniczak. The assessment used criteria modeled on the criteria for recognizing a board member as an expert in risk management described in MSCI's ESG assessment methodology. She fulfills these criteria by: - She has experience as Executive Director of Strategy and Innovation and Investor Relations. This includes oversight of the ESG area. - She is Board Member for Strategy and Sustainability, which is responsible for climate issues in the area of sustainability. - As President of Energa SA, she coordinated the implementation of the new Energa Group strategy with a particular focus on energy transition goals. - Has general knowledge in the area of sustainable development and climate issues.	<Not Applicable>	<Not Applicable>

C1.2

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

Position or committee

Other C-Suite Officer, please specify (Member of the Management Board for Strategy and Sustainable Development - Responsible for Climate and Sustainability)

Climate-related responsibilities of this position

Developing a climate transition plan
Implementing a climate transition plan
Integrating climate-related issues into the strategy
Conducting climate-related scenario analysis
Monitoring progress against climate-related corporate targets
Managing public policy engagement that may impact the climate
Managing value chain engagement on climate-related issues
Assessing climate-related risks and opportunities
Managing climate-related risks and opportunities

Coverage of responsibilities

<Not Applicable>

Reporting line

Reports to the board directly

Frequency of reporting to the board on climate-related issues via this reporting line

Half-yearly

Please explain

Management of risks and opportunities arising from climate change is the responsibility of the President of the Management Board and Member of the Management Board for Strategy and Sustainability, who acts as the Representative for Climate and Sustainability and chairs the Climate and Sustainability Council.

Position or committee

Sustainability committee

Climate-related responsibilities of this position

Developing a climate transition plan
Implementing a climate transition plan
Integrating climate-related issues into the strategy
Conducting climate-related scenario analysis
Monitoring progress against climate-related corporate targets
Managing public policy engagement that may impact the climate
Managing value chain engagement on climate-related issues
Assessing climate-related risks and opportunities
Managing climate-related risks and opportunities

Coverage of responsibilities

<Not Applicable>

Reporting line

Reports to the board directly

Frequency of reporting to the board on climate-related issues via this reporting line

Half-yearly

Please explain

The Climate and Sustainability Council reports directly to the Management Board through meetings of the Corporate Strategy Committee.

Position or committee

Other, please specify (Social and Environmental Responsibility Committee)

Climate-related responsibilities of this position

Monitoring progress against climate-related corporate targets
Assessing climate-related risks and opportunities

Coverage of responsibilities

<Not Applicable>

Reporting line

Other, please specify (Supervisor)

Frequency of reporting to the board on climate-related issues via this reporting line

Half-yearly

Please explain

The Social and Environmental Responsibility Committee is the dedicated committee of the Supervisory Board for CSR and Sustainability-related topics.

C1.3

(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

	Provide incentives for the management of climate-related issues	Comment
Row 1	Yes	The climate and sustainability targets have been incorporated into the MBO targets of senior managers reporting to the board. The amount of the bonus, which is part of the salary, depends on the achievement of the goals.

C1.3a

(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).

Entitled to incentive

Board/Executive board

Type of incentive

Monetary reward

Incentive(s)

Bonus - % of salary

Performance indicator(s)

Increased engagement with suppliers on climate-related issues
Increased supplier compliance with a climate-related requirement
Increased value chain visibility (traceability, mapping, transparency)
Implementation of employee awareness campaign or training program on climate-related issues

Incentive plan(s) this incentive is linked to

Both Short-Term and Long-Term Incentive Plan

Further details of incentive(s)

Long and medium term plans as the Net-Zero target by 2050 and the objectives of the ORLEN2030 Strategy are operationalised year by year in the Board and Management objectives of the ORLEN Group companies. Current MBOs are related among the others to the improvement of transparency in the company's reporting, analysis of climate risks and opportunities, ESG training for employees, etc.

Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan

Making managers remuneration dependent on the achievement of climate-related targets encourages them to take actions that contribute to the achievement of individual climate and environmental sustainability goals. They also contribute to fulfilling the medium- and long-term commitments set out in the Decarbonization Strategy, the Climate Policy and the ORLEN Group's 2030 Strategy. Managers with climate-related goals demonstrate an above-average understanding of the relevance of climate issues in the management of a modern company. With the presence of climate-related goals, they are motivated to further educate themselves in this area. This knowledge at the managerial level can result in greater support for innovative initiatives that contribute to improving energy efficiency and reducing greenhouse gas emissions. It is important that such targets are not only set for managers in ESG-related areas, but also among managers in other areas. Having climate goals and experience in achieving them is also a personal motivation, as such managers become more competitive in the labor market. Their actions can influence the creation of a company's competitive advantage in the area of climate and its double materiality. Setting measurable climate goals also makes it possible to assign responsibility to managers for their decisions and include them in the cyclical evaluation of the manager's work. This approach fosters responsible management, supports the implementation of international climate agreements and has a positive impact on the environment.

Entitled to incentive

Corporate executive team

Type of incentive

Monetary reward

Incentive(s)

Bonus - % of salary

Performance indicator(s)

Increased engagement with suppliers on climate-related issues
Increased supplier compliance with a climate-related requirement
Increased value chain visibility (traceability, mapping, transparency)
Implementation of employee awareness campaign or training program on climate-related issues

Incentive plan(s) this incentive is linked to

Both Short-Term and Long-Term Incentive Plan

Further details of incentive(s)

Long and medium term plans as the Net-Zero target by 2050 and the objectives of the ORLEN2030 Strategy are operationalised year by year in the Board and Management objectives of the ORLEN Group companies. Current MBOs are related among the others to the improvement of transparency in the company's reporting, analysis of climate risks and opportunities, ESG training for employees, etc.

Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan

Making managers remuneration dependent on the achievement of climate-related targets encourages them to take actions that contribute to the achievement of individual climate and environmental sustainability goals. They also contribute to fulfilling the medium- and long-term commitments set out in the Decarbonization Strategy, the Climate Policy and the ORLEN Group's 2030 Strategy. Managers with climate-related goals demonstrate an above-average understanding of the relevance of climate issues in the management of a modern company. With the presence of climate-related goals, they are motivated to further educate themselves in this area. This knowledge at the managerial level can result in greater support for innovative initiatives that contribute to improving energy efficiency and reducing greenhouse gas emissions. It is important that such targets are not only set for managers in ESG-related areas, but also among managers in other areas. Having climate goals and experience in achieving them is also a personal motivation, as such managers become more competitive in the labor market. Their actions can influence the creation of a company's competitive advantage in the area of climate and its double materiality. Setting measurable climate goals also makes it possible to assign responsibility to managers for their decisions and include them in the cyclical evaluation of the manager's work. This approach fosters responsible management, supports the implementation of international climate agreements and has a positive impact on the environment.

C2. Risks and opportunities

C2.1

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Yes

C2.1a

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

	From (years)	To (years)	Comment
Short-term	1	5	The ORLEN Group identifies, assesses and manages short- and medium-term risks of climate change, both physical and transition. The time perspective is closely related to the ORLEN2030 business strategy perspective, which includes an ambitious sustainable investment agenda that responds to the risks of transformation and builds the resilience of business models to physical climate change. Short- and medium-term risks are integrated with the corporate risk management system, in line with the TCFD recommendations.
Medium-term	5	10	The ORLEN Group identifies, assesses and manages short- and medium-term risks of climate change, both physical and transition risks. The time perspective is closely related to the ORLEN2030 business strategy perspective, which includes an ambitious sustainable investment agenda that responds to the risks of transformation and builds the resilience of business models to physical climate change. Short- and medium-term risks are integrated with the corporate risk management system, in line with the TCFD recommendations.
Long-term	10	30	The Orlen Group identifies, assesses and manages risks in the long-term perspective after 2030. Identification of physical risks of climate change after 2030 was made on the basis of the European Environment Agency and IPCC reports.

C2.1b

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

The Financial Control, Risk Management and Compliance Office has been established at ORLEN S.A. to coordinate the enterprise risk management (ERM) processes across all levels of the organisation. **The management boards of all ORLEN Group companies are responsible for risk management at their respective companies.**

The Enterprise Risk Management System is a tool used to support effective delivery of the ORLEN Group's strategic and operational objectives. It provides information on any identified risks and supports effective risk management.

Risks are assessed regularly by individual business segments of ORLEN S.A. and ORLEN Group as part of their self-assessment and risk controls testing. The key objective is to ensure that risk estimation is up to date, and that the risk controls are validated for adequacy and effectiveness. Process and risk owners are in charge of the assessment based on their positions and remits.

In the risk assessment, the materiality of each risk is determined under three scenarios:

- Where there are no risk-specific controls in place (gross risk assessment);
- Where the existing risk-specific controls are in place (net risk assessment). The net risk assessment requires testing relevant risk mitigating controls, in line with the guidelines adopted by the Company as part of the Enterprise Risk Management Procedure, prepared in accordance with the Enterprise Risk Management Policy adopted by the Company's Management Board;
- Where the risk is at a desired (acceptable) level – target risk assessment.

Once the risk assessment and risk controls testing processes are completed, the Company's Management Board and Supervisory Board receive a report highlighting risks assessed as key by the business segments. Risks at ORLEN S.A. and other ORLEN Group companies are defined based on a common model, and further detailed at the level of individual business processes or strategic objectives.

In evaluating every risk at ORLEN S.A. we apply 5 categories to determine the financial impact of each analysed risk. The current threshold used to determine a risk with a high or very high financial impact is of PLN 50 million impact the company's incomes during a financial year (probability of at least 30%). In addition to the financial impact, risks at ORLEN S.A. are evaluated in terms of their impact on health and security, company's reputation and social responsibility, impact on shareholders, environment and in the context of binding regulations and law.

C2.2

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Value chain stage(s) covered

Direct operations
Upstream
Downstream

Risk management process

A specific climate-related risk management process

Frequency of assessment

Annually

Time horizon(s) covered

Short-term
Medium-term
Long-term

Description of process

Based on its Enterprise Risk Management Policy and Procedure, the ORLEN Group monitors and assesses its risk exposures on an ongoing basis and takes steps to minimise their probability and impact.

As required by these regulations, the Financial Control, Risk Management and Compliance Office was established at ORLEN S.A. to coordinate the enterprise risk management (ERM) processes across all levels of the organisation. The Management Boards of all ORLEN Group companies are responsible for risk management at their respective companies.

The Enterprise Risk Management System is a tool used to support effective delivery of the ORLEN Group's strategic and operational objectives. It provides information on any identified risks and supports effective risk management.

C2.2a

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	Current regulation, in particular European Union's directives, is an essential element defining the ORLEN Group business strategy. Examples of these regulations are the EU Emissions Trading Scheme (ETS) and the availability of free allowances, the EU Taxonomy, the targets of the Renewable Energy Directive (RED), etc.
Emerging regulation	Relevant, always included	Emerging regulation are of key importance in the process of defining the organization's strategy. Most of the identified risks in the area of emerging regulations are related to the European Green Deal and the instruments promoted by the EU in order to achieve the climate neutrality (as the FitFor55 Package). Examples of the emerging directives and regulations that can potentially affect ORLEN Group are the changes in the EU ETS, the revision of the Renewable Energy Directive (RED) and the Energy Efficiency Directive (EED), the Methane regulation, the introduction of the Carbon Border Adjustment Mechanism (CBAM), the EU ban on the sale of petrol and diesel cars from 2035, etc.
Technology	Relevant, always included	ORLEN has identified several technological risks that can potentially affect its activity and operations. Among them there are infrastructural lacks that can prevent or hinder the development of renewable energy sources, a fast-rising demand for alternative fuels such as hydrogen and biomethane that can worsen the position of ORLEN as a provider of energy, a faster-than-expected technological change in e-mobility and power generation. On the other hand, problems could arise in relation to the insufficient and too expensive production of essential products for the energy transition (batteries, energy storage capacities) or problems with the scalability of new low-carbon technologies in which ORLEN Group is investing.
Legal	Not relevant, included	ORLEN Group works in order to comply with the legal obligations in the area of climate change. Failures in complying with energy efficiency minimum requirements or in delivering adequate amount of low and zero carbon energy can lead to fines and other negative consequences on ORLEN Group.
Market	Relevant, always included	Market can represent a risk in different manners for the ORLEN Group. Consumer behaviour are dynamic and changes in their preferences in relation, for instance, to the mobility habits can have a negative impact on ORLEN's business. Another type of market risk can be represented by the increased competition in the energy sector which is witnessing also an increased presence of prosumers. Moreover, energy and raw materials prices are increasingly unpredictable and this could be another risk for the stability of the organization.
Reputation	Relevant, sometimes included	Companies that rely on fossil fuels are exposed to reputational problems that can potentially hinder the implementation of energy transition plans. For example, the industry stigmatization can prevent access to financing. The accusation of being one of the main responsible of climate change can also lead to increased difficulties in hiring workforce and declining revenues.
Acute physical	Relevant, always included	Acute physical climate risks are thoroughly analysed by the organization periodically and also on a ad-hoc basis. The presence of physical risks is largely dependent on the location analysed. Among the risks identified by ORLEN Group there are: frequent heat waves, increased local floods, storms, strong winds, tornadoes, fires, etc. Acute physical risks can have consequences on operating costs, productivity of the company's assets as well as of the employees.
Chronic physical	Relevant, sometimes included	Chronic physical climate risks, such as sustained high temperatures or reduction of available water, are analysed and managed by ORLEN Group. The organization is already investing in technologies for a better water management system. Long-lasting changes in the world temperature will also have consequences on the whole energy sector in which the Group is present with more energy required for cooling and reduced consumption in the heating season.

C2.3

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Risk 1

Where in the value chain does the risk driver occur?

Direct operations

Risk type & Primary climate-related risk driver

Current regulation	Carbon pricing mechanisms
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Primary potential financial impact

Increased indirect (operating) costs

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

Rising prices for the EU ETS emission allowances and decreasing availability of free allowances will lead to an increase of expenditures in order to maintain the current productivity levels. ORLEN assesses the potential effects of current regulation in countries and markets where the company has business interests. Since most of the company's activity is located and carried out in the European Union, one of the main identified risks is the increase of the cost to purchase the EUAs (European Union Allowances) in the EU ETS. The EUA price is influenced by several factors, including the EU's ambition in reducing the GHG emissions by 2030 and to reach the climate neutrality by 2050 (FitFor55 package envisaging 55% reduction in 2030 compared to 1990).

Time horizon

Medium-term

Likelihood

Virtually certain

Magnitude of impact

High

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

70000000000

Potential financial impact figure – maximum (currency)

80000000000

Explanation of financial impact figure

The aforementioned amounts are calculated by estimating the EUA allowances that ORLEN Group will have to purchase in the short-term, that is in the years 2023-2026, and in the medium term, that is in the years 2027-2030. This amount is multiplied by the projected average cost of the EUAs in the period 2023-2026 and 2027-2030 and successively converted into PLN (PLN/EUR estimated exchange rate for the period 2023-2030 is 4,68)

Cost of response to risk

120000000000

Description of response and explanation of cost calculation

The aforementioned figure refers to the amount of CAPEX for the period 2023-2030 dedicated to the investments that are envisaged in the ORLEN2030 Strategy that will enable the energy transition in Central Europe. The scope of this amount is not limited to the mitigation of the risk related to the increased cost of EUAs, but is wider and it covers areas that are not subjected to the carbon pricing. Nevertheless, realization of part of these projects will result in a lower exposition to the rising EUAs prices.

Comment

More information on this are available in the ORLEN2030 Strategy.

C2.4

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.4a

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Opp1

Where in the value chain does the opportunity occur?

Direct operations

Opportunity type

Energy source

Primary climate-related opportunity driver

Use of new technologies

Primary potential financial impact

Increased revenues resulting from increased production capacity

Company-specific description

Given the progressive electrification of the economy and the switch towards low and zero carbon energy sources, ORLEN is finalising the process of transforming itself from a refining-petrochemical company into a multi-utility Group that will be lowering the carbon intensity of the energy provided to final consumers. Consequently, one of the ORLEN Group's key growth areas over the next decade will be power generation, based mainly on renewables and supported by gas-fired sources that will partially substitute coal-based power and heat generation assets. In addition, ORLEN has declared the ambition to significantly develop biogas capacity production as well as to deploy a fleet of small modular reactors in Poland.

Time horizon

Medium-term

Likelihood

Very likely

Magnitude of impact

High

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

15000000000

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

The aforementioned amount refers to expected annual EBITDA in 2030 from the segment "New Energy" that results from the development of renewable energy sources, small modular reactors and biogas production capacity.

Cost to realize opportunity

9100000000

Strategy to realize opportunity and explanation of cost calculation

The aforementioned amount refers to the average annual CAPEX to be spent in the period 2023-2030 in the segment "New Energy" which includes the development of renewable energy sources, small modular reactors and biogas production capacity.

Comment

More information on this is available in the ORLEN2030 Strategy.

C3. Business Strategy

C3.1

(C3.1) Does your organization's strategy include a climate transition plan that aligns with a 1.5°C world?

Row 1

Climate transition plan

Yes, we have a climate transition plan which aligns with a 1.5°C world

Publicly available climate transition plan

Yes

Mechanism by which feedback is collected from shareholders on your climate transition plan

Our climate transition plan is voted on at AGMs and we also have an additional feedback mechanism in place

Description of feedback mechanism

The status of the strategy implementation is reported quarterly to the Group's Strategy Committee, the Management Board and the Supervisory Board.

Frequency of feedback collection

More frequently than annually

Attach any relevant documents which detail your climate transition plan (optional)

ORLEN2030 Strategy, ORLEN Group Climate Policy
 ORLEN_Group_Strategy_update_2030_ENs.pdf
 ORLEN Group Climate Policy.pdf

Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world and any plans to develop one in the future

<Not Applicable>

Explain why climate-related risks and opportunities have not influenced your strategy

<Not Applicable>

C3.2

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

	Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future
Row 1	Yes, qualitative and quantitative	<Not Applicable>	<Not Applicable>

C3.2a

(C3.2a) Provide details of your organization's use of climate-related scenario analysis.

Climate-related scenario	Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Physical climate scenarios RCP 2.6	Company-wide	<Not Applicable>	Global warming limited to 2°C (SSP1-2.6 scenario), while pursuing efforts to limit the increase even further to 1.5°C by 2100 in relation to the pre-industrial era in line with the Paris Agreement. Assumptions: • Collaboration and coordinated effort of the public sector, businesses and consumers • Effective measures are defined and implemented to reduce greenhouse gas emissions Time horizon: The 2030 time horizon was adopted for the analysis, corresponding to the operational horizon of the ORLEN2030 business strategy, while the 2050 time horizon was adopted as the target year for achieving carbon neutrality.
Physical climate scenarios RCP 4.5	Company-wide	<Not Applicable>	Global temperature increase up to 4°C by 2100 (SSP5-8.5 scenario). Assumptions: • No coordinated effort; activities focus on maintaining existing business models • Emissions remain high, leading to global warming and other physical climate changes Time horizon: The 2030 time horizon was adopted for the analysis, corresponding to the operational horizon of the ORLEN2030 business strategy, while the 2050 time horizon was adopted as the target year for achieving carbon neutrality.

C3.2b

(C3.2b) Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.

Row 1

Focal questions

The ORLEN Group has conducted a scenario analyses of business model resilience to climate change, in line with TCFD recommendations, with the aim of define whether and to what extent the company is resilient to climate change in two different climate scenarios.

Results of the climate-related scenario analysis with respect to the focal questions

The climate-related scenario analyses conducted by ORLEN Group has clearly showed that a low-emissions scenario is much more convenient for the company. Physical climate risks will have a very limited impact on the activity in the SSP1-2.6 scenario, coordinated efforts in mitigating the climate change allows the realization of the company’s business strategy, and ORLEN’s efforts are recognized thus improving the company’s reputation. The most significant risks are related to the policy-legal area (e.g. carbon pricing). On the other hand we recognize that legal instruments are needed to facilitate energy transition investments (for examples CCUS) and disinvestments (coal assets). In the low-emissions scenario ORLEN finds himself in a better economic and financial position as the investments envisaged in the ORLEN2030 strategy are successfully realized. In the high-emissions scenario the exposition to carbon prices increases and the realization of the multi-utility company operating in new zero-carbon business streams is limited and hindered due to the uncoordinated efforts. Moreover, physical climate risks have a much bigger impact on ORLEN activities causing increased costs for damages and reparations.

C3.3

(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	ORLEN Group is fully aware that climate change and the consequent policies implemented globally, at the regional and national level are key drivers defining the development of the company and the products and services we provide to our consumers. The awareness and need to pursue a strategy enabling a real energy transition in our region has been the reason of the ORLEN transformation from an oil and gas company into a multi-utility one. In addition, ORLEN has been the first energy company in Central Europe to declare the ambition to become Net-Zero by 2050. We are already providing products that will be increasingly needed in the low-carbon future, as electricity generated by renewable energy sources, biofuels, and green chemical products like the propylene glycol. We are also already providing services for a sustainable mobility through our e-mobility charging points and hydrogen refuelling stations. Nevertheless, as an energy provider our strategic direction is to provide much more clean energy in the future than we do now. For this reason by 2030 we aim to develop our renewable energy sources up to >9 GW, to increase the capacity of the gas-fired power and head generation to 4 GW, and to invest in the Small Modular Reactor technology. We plan a 10x increase in our biofuel annual production, we aim to produce annually 1 bcm of biogas, >130 kt of renewable hydrogen and >70 kt of synthetic fuels. We also aim to develop our e-mobility network to 10 000 charging points and to continue the expansion of our hydrogen refuelling stations network. Moreover, by 2030 ORLEN plans to have 3 mt CO2 of annual CCUS capacity installed. Thanks to these initiatives, by 2030 ORLEN will be able to lower the Net Carbon Intensity, that is the average amount of greenhouse gases of the energy we sell, by 15%.
Supply chain and/or value chain	Yes	In February 2023 we published our updated ORLEN2030 Strategy with our new Net Carbon Intensity (NCI) target that includes of Scope 3 emissions. As more than 80% of our carbon footprint is generated by our value chain we are aware that our decarbonisation targets cannot be limited to our Scope 1 and 2 GHG emissions and this is why we decided to address the emissions generated in our value chain. As a provider of energy we focus on the use-phase of the product we sell, that is on Category 11 of Scope 3 GHG emissions. Therefore, in the NCI metric we calculate our direct emissions (Scope 1 and 2) and our Scope 3 Category 11 emissions in relation to the total amount of energy we provide – gCO2e/MJ. According to our strategy we will reduce the NCI by 15% by 2030 against the 2019 baseline.
Investment in R&D	Yes	ORLEN SA has launched a modern Research and Development Centre in Plock. Worth around PLN 184 m, the project is in line with the ORLEN 2030 business strategy objectives of increasing investment in research, development and innovation. For ORLEN SA, it is a major step towards more effective development of new technologies and products, building its own know-how, and obtaining patents for innovative solutions. Innovative projects developed by the Centre will fully rely on the potential of Polish scientific institutions. According to the ORLEN 2030 business strategy the Company is to allocate 10% of its total investment pool, i.e. at least PLN 3 billion, to investments in hydrogen technologies, advanced petrochemicals and new materials, and low-carbon products and technologies. In addition to that, ORLEN is actively pursuing strategic M&As of perspectives start-up that are implementing innovative solutions for a climate neutral future.
Operations	Yes	Operations realized by the ORLEN Group in all segments are significantly influenced by climate-related risks. Reduction of greenhouse gases emissions has been placed at the core of the ORLEN Group business strategy. Upstream segment has been included in our decarbonization strategy and methane emissions from the exploration and production activity have been addressed in our updated strategy with the Zero Routine Flaring and Zero Venting targets by 2030. In the refining and petrochemicals the ORLEN Group has been improving the efficiency of the production activity and further progress is to be done in the forthcoming years. Moreover, significant investments have been done to enhance the water management and ensure the availability of water at the production sites. In the energy segment (power and heat generation) the ORLEN Group will be phasing out coal in the next years in order to achieve a full phase-out by 2035. Coal-based assets will be substituted with new efficient gas-fired power plants and where it is possible with power generation capacities based on renewable energy sources or nuclear energy generated in the Small Modular Reactors. In the retail segment the goal is to develop a multi-energy offer that includes alternative fuels (EV chargers, hydrogen refuelling stations) and a larger non-energy offer (parcels, eco-friendly products).

C3.4

(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.

	Financial planning elements that have been influenced	Description of influence
Row 1	Direct costs Capital expenditures Capital allocation Acquisitions and divestments Access to capital	In the recent years ORLEN Group has realized several merger and acquisitions with the aim of building a multi-utility group, implementing the ambitious agenda under the ORLEN2030 Strategy and achieving the climate neutrality by 2050. The new business strategy is a response to the changes in our environment driven by the global climate crisis. It enhances resilience of our business models to climate change and its consequences across the value chain. ORLEN Group acknowledges the increasing costs resulting from the EU ETS and the need to have a clear and reliable strategy based on sustainable development in order to ensure the access to the needed capital. In addition, the company is aware that maximising the asset value connected with the carbon intensive activities is essential not only to maintain high returns, but also to finance the energy transition. By 2030 ORLEN will allocate approximately PLN 120 billion, that is around 40% of the total CapEx, to “green” projects as renewable energy sources, biogas production, biofuel production, EV charging points, renewable hydrogen, CCUS and Small Modular Reactors (SMR). ORLEN is also going to implement various projects increasing the energy efficiency of its existing downstream production and distribution assets. The refining and petrochemical projects will use the best and most emission-efficient technologies and the upstream assets will be upgraded in order to lower as much as possible GHG emissions, including methane. Moreover, ORLEN has to goal to finally phase-out coal by 2035.

C3.5

(C3.5) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
Row 1	Yes, we identify alignment with both our climate transition plan and a sustainable finance taxonomy	At both the company and activity level

C3.5a

(C3.5a) Quantify the percentage share of your spending/revenue that is aligned with your organization's climate transition.

Financial Metric

Revenue/Turnover

Type of alignment being reported for this financial metric

Alignment with a sustainable finance taxonomy

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Objective under which alignment is being reported

Climate change mitigation

Amount of selected financial metric that is aligned in the reporting year (unit currency as selected in C0.4)

2370430000

Percentage share of selected financial metric aligned in the reporting year (%)

0.85

Percentage share of selected financial metric planned to align in 2025 (%)

0

Percentage share of selected financial metric planned to align in 2030 (%)

0

Describe the methodology used to identify spending/revenue that is aligned

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activities of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

ORLEN is a multi-utility company that is involved in various activities that generate taxonomy-aligned revenues although vast majority of the revenues are still related to traditional carbon-intensive activities. In 2022 most of this aligned amount was generated by the transmission and distribution of electricity, followed by electricity generation from wind power and storage of electricity. We estimate that the amount of the taxonomy-aligned revenues will increase in the forthcoming years due to our significant investments in renewable energy sources.

At the moment, we are not able to provide a reliable estimation of alignment in 2025 and 2030. We plan to define such targets in the future.

Financial Metric

CAPEX

Type of alignment being reported for this financial metric

Alignment with a sustainable finance taxonomy

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Objective under which alignment is being reported

Climate change mitigation

Amount of selected financial metric that is aligned in the reporting year (unit currency as selected in C0.4)

4804920000

Percentage share of selected financial metric aligned in the reporting year (%)

5.32

Percentage share of selected financial metric planned to align in 2025 (%)

0

Percentage share of selected financial metric planned to align in 2030 (%)

0

Describe the methodology used to identify spending/revenue that is aligned

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

ORLEN is a multi-utility company that is investing in various taxonomy-aligned activities. In 2022 most of this aligned amount came from the manufacturing of organic basic materials, followed by the transmission and distribution of electricity and the manufacturing of biogas and biofuels. We estimate that the amount of the taxonomy-aligned CAPEX will increase in next years in line with the ORLEN2030 strategy.

At the moment, we are not able to provide a reliable estimation of alignment in 2025 and 2030. We plan to define such targets in the future.

Financial Metric

OPEX

Type of alignment being reported for this financial metric

Alignment with a sustainable finance taxonomy

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Objective under which alignment is being reported

Climate change mitigation

Amount of selected financial metric that is aligned in the reporting year (unit currency as selected in C0.4)

104960000

Percentage share of selected financial metric aligned in the reporting year (%)

2.94

Percentage share of selected financial metric planned to align in 2025 (%)

0

Percentage share of selected financial metric planned to align in 2030 (%)

0

Describe the methodology used to identify spending/revenue that is aligned

The OpEx KPI was calculated by dividing total operating expenditure associated with Taxonomy aligned economic activities by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

ORLEN is a multi-utility company that has several operational costs in taxonomy-aligned activities. In 2022 most of this aligned amount was related to the transmission and distribution of electricity followed by electricity generation from wind power. We estimate that the amount of the taxonomy-aligned OPEX as a result of the implementation of the ORLEN2030 strategy.

At the moment, we are not able to provide a reliable estimation of alignment in 2025 and 2030. We plan to define such targets in the future.

C3.5b**(C3.5b) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.****Economic activity**

Electricity generation using solar photovoltaic technology

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

20090000

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.01

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

57630000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.06

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

540000

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.02

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

100

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

For this specific activity we plan to increase the alignment considering our strategic goal of 9 GW of renewable energy sources installed by 2030 which includes photovoltaic energy.

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards the following activity: Electricity generation using solar photovoltaic technology (4.1), Regulation 2021/2139 has not introduced substantial contribution criteria, as the very conduct of such activities suffices for them to qualify. Hence, the ORLEN Group's activities such as electricity generation using solar photovoltaic technology (4.1), make a substantial contribution to climate change mitigation.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Electricity generation from wind power

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

Turnover
CAPEX
OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

416570000

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.15

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

6510000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.01

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

25590000

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.72

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

100

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

For this specific activity we plan to increase the alignment considering our strategic goal of 9 GW of renewable energy sources installed by 2030 which includes wind energy.

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards the following activity: electricity generation from wind power (4.3), Regulation 2021/2139 has not introduced substantial contribution criteria, as the very conduct of such activities suffices for them to qualify. Hence, the ORLEN Group's activities such as electricity generation from wind power (4.3), make a substantial contribution to climate change mitigation.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Transmission and distribution of electricity

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

1739040000

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.63

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

786720000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.87

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

71190000

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

2

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

100

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

For this specific activity we plan to increase the alignment considering our ORLEN2030 Strategy which envisages significant investments in modernization of the electricity distribution network.

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. Provisions of the Taxonomy regarding compliance with the substantial contribution criteria of activity 4.9 Transmission and distribution of electricity are not clearly formulated and require interpretation. The ORLEN Group has interpreted the substantial contribution criteria in respect of point 4.9 of Regulation 2021/2139 in light of the requirements under Article 3 and Article 10 of Regulation 2020/852, which stipulate that substantial contribution to climate change mitigation is made by activities associated, among other things, with the distribution of energy from renewable sources. On this basis, the ORLEN Group has assumed that the portion of revenue, capital expenditure and operating expenditure that is associated with the distribution of electricity from renewable sources is Taxonomy-aligned (information on the adopted allocation key is provided in the section concerning the key performance indicators and relevant accounting principles). In addition, as regards activity associated with the distribution of electricity, Regulation 2021/2139 specifies which infrastructure components can be considered aligned. Infrastructure directly associated with renewable energy sources (i.e. connections and network extensions), electric infrastructure for the electrification of transport, metering infrastructure and the installation of transmission and distribution transformers satisfy the substantial contribution criteria and so the key performance indicators for activity 4.9 include these infrastructure components. Given that some companies active in the energy sector have disclosed all their electricity distribution activities as Taxonomy-aligned, the European Commission should issue a relevant interpretation to ensure the comparability of sector disclosures. Such interpretation could affect the scope of future disclosures.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Storage of electricity

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

142160000

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.05

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

2790000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

3510000

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.1

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

100

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

For this specific activity we plan to increase the alignment considering our ORLEN2030 Strategy which envisages significant investments in modernization of the electricity distribution network.

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards the following activity: storage of electricity (4.10), Regulation 2021/2139 has not introduced substantial contribution criteria, as the very conduct of such activities suffices for them to qualify. Hence, the ORLEN Group's activities such as storage of electricity (4.10), make a substantial contribution to climate change mitigation.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH

criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

District heating/cooling distribution

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

18660000

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.01

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

2770000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

3540000

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.1

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

100

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

For this specific activity we plan to increase the alignment considering our strategic goal to modernize and decarbonize the district heating facilities that ORLEN Group companies operate.

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards activity 4.15. District heating/cooling distribution, Regulation 2021/2139 has introduced several alternative criteria. Some of the ORLEN Group's heat distribution activities meet the definition of an efficient district heating system and satisfy the substantial contribution criteria.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Infrastructure enabling low-carbon road transport and public transport

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

3790000

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

52470000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.06

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

590000

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.02

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

100

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

For this specific activity we plan to increase the alignment considering the ORLEN2030 Strategy which includes investments in the low-carbon mobility (e-mobility charging points and hydrogen refuelling stations).

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards the following activity: Infrastructure enabling low-carbon road transport and public transport (6.15), Regulation 2021/2139 has not introduced substantial contribution criteria, as the very conduct of such activities suffices for them to qualify. Hence, the ORLEN Group's activities such as Infrastructure enabling low-carbon road transport and public transport (6.15), make a substantial contribution to climate change mitigation.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Installation, maintenance and repair of renewable energy technologies

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

Turnover

CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

30130000

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.01

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

2510000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

For this specific activity we plan to increase the alignment considering our strategic goal of 9 GW of renewable energy sources installed by 2030.

The taxonomy-aligned turnover and CapEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards the following activity: Installation, maintenance and repair of renewable energy technologies (7.6), Regulation 2021/2139 has not introduced substantial contribution criteria, as the very conduct of such activities suffices for them to qualify. Hence, the ORLEN Group's activities such as Installation, maintenance and repair of renewable energy technologies (7.6), make a substantial contribution to climate change mitigation.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of hydrogen

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

700000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

30700000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.03

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

3100000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.01

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

We plan to align and increase the eligible and aligned amount of this specific activity considering our 2030 strategic goal of 130kt renewable hydrogen annual production.

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of carbon black

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

65150000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.02

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

39050000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.04

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

5620000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.16

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights

Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of organic basic chemicals

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

8080410000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

2.91

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

190160000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.21

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

133560000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

3.74

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research

and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards activity 3.14. Manufacture of organic basic chemicals, Regulation 2021/2139 has established GHG emission limits for the substantial contribution criterion. The Group's activities associated with the production of organic chemicals as part of the Olefins III complex (3.14) satisfy this criterion.

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of anhydrous ammonia

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

1209400000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.44

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

36520000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.04

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

22610000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.63

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis**Do no significant harm requirements met**

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of nitric acid

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

34750000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.01

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

18480000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.02

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

8610000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.24

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of plastics in primary form

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

6290510000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

2.49

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

68970000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.08

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

134880000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

3.78

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and

equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned. The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

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Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

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Economic activity

Electricity generation from hydropower

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover
CAPEX
OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

359920000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.13

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

6300000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.01

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

26900000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.75

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CAPEX and OPEX of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

Hydropower plants met substantial contribution criteria, but they were put into operation decades ago and thus were not considered Taxonomy-aligned as it was impossible to confirm their compliance with the DNSH criteria.

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Electricity generation from bioenergy

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

74110000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.03

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

98980000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.11

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

5710000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.16

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards activity 4.8. Electricity generation from bioenergy, the Regulation has established different requirements for assessing substantial contribution depending on the total thermal input of an installation. Activities meeting these criteria include electricity generating installations with a total rated thermal input below 2 MW and using gaseous biomass fuels.

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all

activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Transmission and distribution of electricity

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

2538400000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.91

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

1043210000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

1.16

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

115240000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

3.23

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. Provisions of the Taxonomy regarding compliance with the substantial contribution criteria of activity 4.9 Transmission and distribution of electricity are not clearly formulated and require interpretation. The ORLEN Group has interpreted the substantial contribution criteria in respect of point 4.9 of Regulation 2021/2139 in light of the requirements under Article 3 and Article 10 of Regulation 2020/852, which stipulate that substantial contribution to climate change mitigation is made by activities associated, among other things, with the distribution of energy from renewable sources. On this basis, the ORLEN Group has assumed that the portion of revenue, capital expenditure and operating expenditure that is associated with the distribution of electricity from renewable sources is Taxonomy-aligned (information on the adopted allocation key is provided in the section concerning the key performance indicators and relevant accounting principles). In addition, as regards activity associated with the distribution of electricity, Regulation 2021/2139 specifies which infrastructure components can be considered aligned. Infrastructure directly associated with renewable energy sources (i.e. connections and network extensions), electric infrastructure for the electrification of transport, metering infrastructure and the installation of transmission and distribution transformers satisfy the substantial contribution criteria and so the key performance indicators for activity 4.9 include these infrastructure components. Given that some companies active in the energy sector have disclosed all their electricity distribution activities as Taxonomy-aligned, the European Commission should issue a relevant interpretation to ensure the comparability of sector disclosures. Such interpretation could affect the scope of future disclosures.

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of biogas and biofuels for use in transport and of bioliquids

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

2495750000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.9

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

225510000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.25

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

4820000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.14

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

We plan to align and increase the eligible and aligned amount of this specific activity considering our 2030 strategic goal of 3 mln tons of biofuel annual production.

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards activity 4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids, Regulation 2021/2139 has established a number of substantial contribution criteria, including GHG emission limits. Some of the ORLEN Group's projects associated with the production of advanced biofuels satisfy the substantial contribution criteria.

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

District heating/cooling distribution

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

17280000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.01

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

12430000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.01

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

1890000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.05

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and

equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned. The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards activity 4.15. District heating/cooling distribution, Regulation 2021/2139 has introduced several alternative criteria. Some of the ORLEN Group's heat distribution activities meet the definition of an efficient district heating system and satisfy the substantial contribution criteria.

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Cogeneration of heat/cool and power from bioenergy

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

116630000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.04

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

4890000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.01

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

340000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.01

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards activity 4.8. Electricity generation from bioenergy, the Regulation has established different requirements for assessing substantial contribution depending on the total thermal input of an installation. Activities meeting these criteria include electricity generating installations with a total rated thermal input below 2 MW and using gaseous biomass fuels.

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

High-efficiency co-generation of heat/cool and power from fossil gaseous fuels

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover
CAPEX
OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

1443290000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.52

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

1911750000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

2.12

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

36450000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

1.02

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

Given significant investments in this specific activity envisaged in the ORLEN2030 Strategy, we aim to align our Revenues, CAPEX, OPEX if this will be possible in the next years.

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

For new gas-fired power plant projects, it has not been possible at the current stage to document their alignment with the Technical Screening Criteria, so such activities are disclosed as Taxonomy-eligible but not Taxonomy-aligned, which may change in the future.

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

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Economic activity

Construction, extension and operation of water collection, treatment and supply systems

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

2760000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

500000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.01

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis**Do no significant harm requirements met**

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Anaerobic digestion of bio-waste

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

Turnover

CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

540000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
5400000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
0.01

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover and CapEx of the aforementioned activity was calculated following the EU Commission's guidance. The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities. The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

Technical screening criteria met
No

Details of technical screening criteria analysis

Do no significant harm requirements met
No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities). The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met
Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022. In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity
Freight rail transport

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-eligible but not aligned

Financial metric(s)
Turnover
CAPEX
OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

23570000

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.01

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

169600000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.19

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

2980000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.08

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned turnover, CapEx and OpEx of the aforementioned activity was calculated following the EU Commission's guidance.

The turnover KPI was determined by dividing net revenue from sale of products or provision of services associated with Taxonomy-aligned economic activity of the ORLEN Group by the ORLEN Group's consolidated revenue. The turnover KPI was calculated using financial data on external sales of products and services associated with environmentally sustainable economic activities.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group's operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis**Do no significant harm requirements met**

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of chlorine

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

CAPEX

OPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

12470000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.01

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

9350000

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.26

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned CAPEX and OPEX of the aforementioned activity was calculated following the EU Commission's guidance.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the

“CapEx Plan”) aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned. The OpEx KPI was calculated by dividing total operating expenditure associated with the Taxonomy aligned economic activity by total operating expenditure. With respect to operating expenditure, the basis for calculating the KPI was the ORLEN Group’s operating expenditure, which includes direct non-capitalised costs related to research and development, building renovation activities, short-term leases, maintenance and repairs, and any other direct costs related to the day-to-day operation of property, plant and equipment. In calculating direct costs related to the day-to-day operation of property, plant and equipment, maintenance costs were taken into account, in particular cost of maintenance and repair of machinery, maintenance materials cost, and IT cost dedicated to plant maintenance and service cost. The OpEx amount includes the cost of maintenance and repair services provided also within the ORLEN.

Technical screening criteria met

No

Details of technical screening criteria analysis

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group’s compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the “Platform”), taking into account the ORLEN Group’s procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group’s organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group’s main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company’s opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD’s National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Storage of thermal energy

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

24980000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.03

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned CapEx of the aforementioned activity was calculated following the EU Commission's guidance.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

Technical screening criteria met

No

Details of technical screening criteria analysis**Do no significant harm requirements met**

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Electricity generation from fossil gaseous fuels

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

1389840000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

1.54

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

Given significant investments in this specific activity envisaged in the ORLEN2030 Strategy, we aim to align our Revenues, CAPEX, OPEX if this will be possible in the next years.

The taxonomy-aligned CapEx of the aforementioned activity was calculated following the EU Commission's guidance.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

Technical screening criteria met

No

Details of technical screening criteria analysis

For new gas-fired power plant projects, it has not been possible at the current stage to document their alignment with the Technical Screening Criteria, so such activities are disclosed as Taxonomy-eligible but not Taxonomy-aligned, which may change in the future.

Do no significant harm requirements met

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Renewal of water collection, treatment and supply systems

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-eligible but not aligned

Financial metric(s)

CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

9160000

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.01

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

<Not Applicable>

Calculation methodology and supporting information

The taxonomy-aligned CapEx of the aforementioned activity was calculated following the EU Commission's guidance.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

Technical screening criteria met

No

Details of technical screening criteria analysis**Do no significant harm requirements met**

No

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to

the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of organic basic chemicals

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

3505100000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

3.88

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

The taxonomy-aligned CapEx of the aforementioned activity was calculated following the EU Commission's guidance.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards activity 3.14. Manufacture of organic basic chemicals, Regulation

2021/2139 has established GHG emission limits for the substantial contribution criterion. The Group's activities associated with the production of organic chemicals as part of the Olefins III complex (3.14) satisfy this criterion.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Electricity generation from bioenergy

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

36480000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.48

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

The taxonomy-aligned CapEx of the aforementioned activity was calculated following the EU Commission's guidance.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards activity 4.8. Electricity generation from bioenergy, the Regulation has established different requirements for assessing substantial contribution depending on the total thermal input of an installation. Activities meeting these criteria include electricity generating installations with a total rated thermal input below 2 MW and using gaseous biomass fuels.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

Economic activity

Manufacture of biogas and biofuels for use in transport and of bioliquids

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment

Taxonomy-aligned

Financial metric(s)

CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)

351940000

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.39

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information

We plan to increase the eligible and aligned amount of this specific activity considering our 2030 strategic goal of 3 mln tons of biofuel annual production.

The taxonomy-aligned CapEx of the aforementioned activity was calculated following the EU Commission's guidance.

The CapEx KPI was calculated by dividing total capital expenditure associated with the environmentally sustainable economic activity by total capital expenditure of the ORLEN Group. With regard to capital expenditure, the basis for calculating the KPI was the ORLEN Group's capital expenditure including an increase in property, plant and equipment, intangible assets, investment property and right-of-use assets, together with capitalisation of borrowing costs, and decrease due to liquidated damages received or receivable for delayed contract performance, recognised in the consolidated financial statements. The CapEx KPI reflects capital expenditure incurred under a plan (the "CapEx Plan") aimed to expand the Taxonomy-eligible economic activity or upgrade Taxonomy-eligible economic activity to render them Taxonomy-aligned.

Technical screening criteria met

Yes

Details of technical screening criteria analysis

The Taxonomy has established various substantial contribution criteria for eligible activities. As regards activity 4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids, Regulation 2021/2139 has established a number of substantial contribution criteria, including GHG emission limits. Some of the ORLEN Group's projects associated with the production of advanced biofuels satisfy the substantial contribution criteria.

Do no significant harm requirements met

Yes

Details of do no significant harm analysis

The DNSH criteria for activities contributing to climate change mitigation include specific requirements relating to climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The DNSH criteria vary from activity to activity (except for those DNSH criteria that apply to climate change adaptation, where the assessment approach is substantially the same for all activities).

The ORLEN Group has analysed compliance with the DNSH criteria for all economic activities meeting the substantial contribution criteria. The analysis included an assessment of the location where a given economic activity is carried out, the specificities of the economic activity concerned and the applicable DNSH criteria.

Minimum safeguards compliance requirements met

Yes

Details of minimum safeguards compliance analysis

The assessment of the ORLEN Group's compliance with minimum safeguards was made on the basis of recommendations contained in the Final Report on Minimum Safeguards, prepared by the Platform On Sustainable Finance, an advisory body to the European Commission (the "Platform"), taking into account the ORLEN Group's procedures and processes. The assessment was made in relation to four core topics, i.e. human rights, corruption and bribery, fair competition and taxation. Adherence to the standards of responsible conduct is embedded in the ORLEN Group's organisational culture. The standards find their reflection in a number of internal procedures and processes. The Group's main policies for this area include the ORLEN Group Code of Ethics, ORLEN Group Supplier Code of Conduct and ORLEN Group Human Rights Policy, implemented in 2022.

In its recommendation concerning assessment of compliance with the minimum safeguards, the Platform refers to violations identified for individual topics. During the period under review, a final judgment in anti-trust proceedings was issued against one of the subsidiaries, but it relates to behaviour from more than five years ago which, in the Company's opinion, can in no way affect the assessment of compliance in 2022. Other than that, no notifications were found in the registers of the OECD's National Contact Point or the Business and Human Rights Resource Centre (BHRRC).

C3.5c

(C3.5c) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

The disclosures for 2022 for the first time fulfil the obligation to present the extent to which the ORLEN Group's economic activities are environmentally sustainable, i.e. contribute substantially to at least one of the environmental objectives set out in Regulation 2020/852, do no harm to the other environmental objectives, are conducted in compliance with minimum safeguards, and meet the requirements of the Technical Screening Criteria.

In accordance with Regulation 2021/2178, an economic activity described in relevant delegated acts qualifies as Taxonomy-eligible irrespective of whether that economic activity meets any or all of the Technical Screening Criteria.

The ORLEN Group has determined which of its activities qualify as Taxonomy-eligible and Taxonomy non-eligible based on the description of activities contained in the Technical Screening Criteria, and using the NACE codes provided there as ancillary information.

The ORLEN Group's economic activities that qualify as Taxonomy-eligible are associated primarily with the environmental objective of climate change mitigation. The activities listed at the end of this section of the Report are associated with the ORLEN Group's revenue generating activities, and activities in which capital expenditure or operating expenditure is incurred.

Activities with which no revenues and no capital or operating expenditures are associated are not subject to the disclosure obligations. Also, early-stage research and development projects do not constitute Taxonomy-eligible activities. The ORLEN Group has not qualified as Taxonomy eligible its activities related directly to refining processes and based on fossil fuels, as the Taxonomy does not cover activities related to the production and sale of fuels. In the ORLEN Group's opinion, processes related directly to the production of fuels are not subject to disclosure either, as such activities make no contribution and do not have the potential to make a contribution to any of the environmental objectives, as specified in the Taxonomy. Examples include assets associated with integrated hydrogen installations, as well as other facilities and assets used for refining processes.

We expect that the Taxonomy eligible and aligned Revenues, CapEx and Opex will increase in the next years given the significant investments in the aforementioned activities envisaged in the ORLEN2030 Strategy. The list of Taxonomy-eligible activities will be expanded by the European Union. At present, work is under way on the Technical Screening Criteria for the next four environmental objectives, namely sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, protection and restoration of biodiversity and ecosystems, which may result in more environmental objectives being contributed to by the ORLEN Group's existing Taxonomy-eligible activities or in more ORLEN Group's activities qualifying as Taxonomy-eligible.

The ORLEN Group 2022 disclosures regarding the EU Taxonomy were not verified by an external auditor. External verification will become obligatory when the Corporate Sustainability Directive (CSRD) will enter into force, that is starting from 2024 reporting.

The disclosures published this year are the result of ORLEN Group calculations done with the support of an external consultant.

C4. Targets and performance

C4.1

(C4.1) Did you have an emissions target that was active in the reporting year?

Absolute target
Intensity target

C4.1a

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

Target reference number

Abs 1

Is this a science-based target?

No, and we do not anticipate setting one in the next two years

Target ambition

<Not Applicable>

Year target was set

2023

Target coverage

Business division

Scope(s)

Scope 1
Scope 2

Scope 2 accounting method

Market-based

Scope 3 category(ies)

<Not Applicable>

Base year

2019

Base year Scope 1 emissions covered by target (metric tons CO2e)

16200000

Base year Scope 2 emissions covered by target (metric tons CO2e)

300000

Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 14: Franchises emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Other (upstream) emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Other (downstream) emissions covered by target (metric tons CO2e)

<Not Applicable>

Base year total Scope 3 emissions covered by target (metric tons CO2e)

<Not Applicable>

Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

16500000

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1:

Purchased goods and services (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 14: Franchises emissions covered by target as % of total base year emissions in Scope 3, Category 14: Franchises (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Other (upstream) emissions covered by target as % of total base year emissions in Scope 3, Other (upstream) (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Other (downstream) emissions covered by target as % of total base year emissions in Scope 3, Other (downstream) (metric tons CO2e)

<Not Applicable>

Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

<Not Applicable>

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

Target year

2030

Targeted reduction from base year (%)

25

Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]

12375000

Scope 1 emissions in reporting year covered by target (metric tons CO2e)

Scope 2 emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 14: Franchises emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Other (upstream) emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Other (downstream) emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**Does this target cover any land-related emissions?**

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

% of target achieved relative to base year [auto-calculated]

<Calculated field>

Target status in reporting year

Revised

Please explain target coverage and identify any exclusions

The -25% target refers to GHG emissions in Scope 1 and 2 in absolute terms from our refining, petrochemical and upstream segment. The target was revised this year: the reduction ambition was increased from -20% to 25% and the upstream segment was integrated. The scope of the metric has also changed and now it includes all the old assets and new projects, while before it was limited to the existing projects back in 2019.

The -25% target does not include GHG emissions from the energy segment (power and heat generation).

Plan for achieving target, and progress made to the end of the reporting year

The identified levers to achieve this target are: Reduction of methane emissions from hydrocarbon extraction. In this regard we aim to achieve Zero Routine Flaring and Zero Venting by 2030 in all our upstream operated assets, implement solutions improving energy efficiency in our downstream business, install carbon dioxide capture technology (CCUS) installed at ORLEN downstream business, and utilize low carbon-energy sources in ORLEN refinery and petrochemical production plants.

At the moment we are not able to provide a report on the progress made so far in achieving the target due to the ongoing calculation of the ORLEN Group carbon footprint.

List the emissions reduction initiatives which contributed most to achieving this target

<Not Applicable>

C4.1b**(C4.1b) Provide details of your emissions intensity target(s) and progress made against those target(s).****Target reference number**

Int 1

Is this a science-based target?

No, and we do not anticipate setting one in the next two years

Target ambition

<Not Applicable>

Year target was set

2023

Target coverage

Business activity

Scope(s)

Scope 1

Scope 2 accounting method

<Not Applicable>

Scope 3 category(ies)

<Not Applicable>

Intensity metric

Metric tons CO2e per megawatt hour (MWh)

Base year

2019

Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)

370

Intensity figure in base year for Scope 2 (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 1: Purchased goods and services (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 2: Capital goods (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 5: Waste generated in operations (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 6: Business travel (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 7: Employee commuting (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 8: Upstream leased assets (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 10: Processing of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 11: Use of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 13: Downstream leased assets (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 14: Franchises (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 15: Investments (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Other (upstream) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Other (downstream) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for total Scope 3 (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

370

% of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

% of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 1: Purchased goods and services covered by this Scope 3, Category 1: Purchased goods and services intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 2: Capital goods covered by this Scope 3, Category 2: Capital goods intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) covered by this Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution covered by this Scope 3, Category 4: Upstream transportation and distribution intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 5: Waste generated in operations covered by this Scope 3, Category 5: Waste generated in operations intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 6: Business travel covered by this Scope 3, Category 6: Business travel intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 7: Employee commuting covered by this Scope 3, Category 7: Employee commuting intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 8: Upstream leased assets covered by this Scope 3, Category 8: Upstream leased assets intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution covered by this Scope 3, Category 9: Downstream transportation and distribution intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 10: Processing of sold products covered by this Scope 3, Category 10: Processing of sold products intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 11: Use of sold products covered by this Scope 3, Category 11: Use of sold products intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products covered by this Scope 3, Category 12: End-of-life treatment of sold products intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 13: Downstream leased assets covered by this Scope 3, Category 13: Downstream leased assets intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 14: Franchises covered by this Scope 3, Category 14: Franchises intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 15: Investments covered by this Scope 3, Category 15: Investments intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Other (upstream) covered by this Scope 3, Other (upstream) intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Other (downstream) covered by this Scope 3, Other (downstream) intensity figure

<Not Applicable>

% of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure

<Not Applicable>

% of total base year emissions in all selected Scopes covered by this intensity figure

Target year

2030

Targeted reduction from base year (%)

40

Intensity figure in target year for all selected Scopes (metric tons CO2e per unit of activity) [auto-calculated]

222

% change anticipated in absolute Scope 1+2 emissions

% change anticipated in absolute Scope 3 emissions

Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)

Intensity figure in reporting year for Scope 2 (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 1: Purchased goods and services (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 2: Capital goods (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 5: Waste generated in operations (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 6: Business travel (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 7: Employee commuting (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 8: Upstream leased assets (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 10: Processing of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 11: Use of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 13: Downstream leased assets (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 14: Franchises (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 15: Investments (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Other (upstream) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Other (downstream) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for total Scope 3 (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)**Does this target cover any land-related emissions?**

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

% of target achieved relative to base year [auto-calculated]

<Calculated field>

Target status in reporting year

Revised

Please explain target coverage and identify any exclusions

ORLEN Group will decrease by 40% the carbon intensity of power and heat operations by 2030 (kgCO2e/MWh). The target was revised this year: the previous projected reduction of 33% was increased to 40%.

The target refers to the energy segment, that is to the power and heat generation carbon intensity of the ORLEN Group.

Plan for achieving target, and progress made to the end of the reporting year

The identified levers to achieve this target are: Increase of renewable energy sources capacities (offshore wind, onshore wind, solar PV and hydropower), increase of gas-fired power plants capacities, deployment of the first Small Modular Reactor (SMR). To achieve the target, ORLEN Group will phase out coal power and generation significantly by 2030 and fully by 2035.

At the moment we are not able to provide a report on the progress made so far in achieving the target due to the ongoing calculation of the ORLEN Group carbon footprint.

List the emissions reduction initiatives which contributed most to achieving this target

<Not Applicable>

Target reference number

Int 2

Is this a science-based target?

No, and we do not anticipate setting one in the next two years

Target ambition

<Not Applicable>

Year target was set

2023

Target coverage

Company-wide

Scope(s)

Scope 1

Scope 2

Scope 3

Scope 2 accounting method

Market-based

Scope 3 category(ies)

Category 11: Use of sold products

Intensity metric

Metric tons CO2e per unit of production

Base year

2019

Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)**Intensity figure in base year for Scope 2 (metric tons CO2e per unit of activity)****Intensity figure in base year for Scope 3, Category 1: Purchased goods and services (metric tons CO2e per unit of activity)**

<Not Applicable>

Intensity figure in base year for Scope 3, Category 2: Capital goods (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 5: Waste generated in operations (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 6: Business travel (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 7: Employee commuting (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 8: Upstream leased assets (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 10: Processing of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 11: Use of sold products (metric tons CO2e per unit of activity)

Intensity figure in base year for Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 13: Downstream leased assets (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 14: Franchises (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Category 15: Investments (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Other (upstream) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for Scope 3, Other (downstream) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in base year for total Scope 3 (metric tons CO2e per unit of activity)

Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

76

% of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

% of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

% of total base year emissions in Scope 3, Category 1: Purchased goods and services covered by this Scope 3, Category 1: Purchased goods and services intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 2: Capital goods covered by this Scope 3, Category 2: Capital goods intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) covered by this Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution covered by this Scope 3, Category 4: Upstream transportation and distribution intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 5: Waste generated in operations covered by this Scope 3, Category 5: Waste generated in operations intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 6: Business travel covered by this Scope 3, Category 6: Business travel intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 7: Employee commuting covered by this Scope 3, Category 7: Employee commuting intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 8: Upstream leased assets covered by this Scope 3, Category 8: Upstream leased assets intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution covered by this Scope 3, Category 9: Downstream transportation and distribution intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 10: Processing of sold products covered by this Scope 3, Category 10: Processing of sold products intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 11: Use of sold products covered by this Scope 3, Category 11: Use of sold products intensity figure

% of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products covered by this Scope 3, Category 12: End-of-life treatment of sold products intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 13: Downstream leased assets covered by this Scope 3, Category 13: Downstream leased assets intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 14: Franchises covered by this Scope 3, Category 14: Franchises intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Category 15: Investments covered by this Scope 3, Category 15: Investments intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Other (upstream) covered by this Scope 3, Other (upstream) intensity figure

<Not Applicable>

% of total base year emissions in Scope 3, Other (downstream) covered by this Scope 3, Other (downstream) intensity figure
<Not Applicable>

% of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure

% of total base year emissions in all selected Scopes covered by this intensity figure

Target year

2030

Targeted reduction from base year (%)

15

Intensity figure in target year for all selected Scopes (metric tons CO2e per unit of activity) [auto-calculated]

64.6

% change anticipated in absolute Scope 1+2 emissions

% change anticipated in absolute Scope 3 emissions

Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)

Intensity figure in reporting year for Scope 2 (metric tons CO2e per unit of activity)

Intensity figure in reporting year for Scope 3, Category 1: Purchased goods and services (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 2: Capital goods (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 5: Waste generated in operations (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 6: Business travel (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 7: Employee commuting (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 8: Upstream leased assets (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 10: Processing of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 11: Use of sold products (metric tons CO2e per unit of activity)

Intensity figure in reporting year for Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 13: Downstream leased assets (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 14: Franchises (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Category 15: Investments (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Other (upstream) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for Scope 3, Other (downstream) (metric tons CO2e per unit of activity)

<Not Applicable>

Intensity figure in reporting year for total Scope 3 (metric tons CO2e per unit of activity)

Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)

Does this target cover any land-related emissions?

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

% of target achieved relative to base year [auto-calculated]

<Calculated field>

Target status in reporting year

New

Please explain target coverage and identify any exclusions

Net carbon intensity (NCI) measures GHG emissions per unit of energy sold (gCO₂e/MJ). Its calculation accounts for all direct emissions (Scope 1), emissions related to the purchase of energy and heat for own use (Scope 2), and indirect emissions resulting from the use of sold products (Scope 3, Category 11). The numerator excludes volumes of carbon dioxide captured using CCUS technologies as part of services provided to third parties. Energy content of products sold comprises sales of traditional fuels (diesel oil, gasoline, gas, etc.), low- and zero-carbon fuels (biofuels, hydrogen, biogas, etc.), electricity and heat. Emissions from the production of petrochemicals

(non-energy products) are not included in the calculation of NCI.

Plan for achieving target, and progress made to the end of the reporting year

The identified levers to achieve this target are: Increase of renewable energy sources capacities (offshore wind, onshore wind, solar PV and hydropower), increase of gas-fired power plants capacities, deployment of the first Small Modular Reactor (SMR), increase of biofuels production, increase of renewable hydrogen production, increase of synthetic fuels production, expansion of the e-Mobility charging points network, installation of CCUS both at ORLEN production sites and as a service for third-parties. At the moment we are not able to provide a report on the progress made so far in achieving the target due to the ongoing calculation of the ORLEN Group carbon footprint. Similarly, emissions volume in the base year will be subject to final verification after the merged ORLEN Group companies are fully consolidated.

List the emissions reduction initiatives which contributed most to achieving this target

<Not Applicable>

C4.2

(C4.2) Did you have any other climate-related targets that were active in the reporting year?

Target(s) to reduce methane emissions
Net-zero target(s)

C4.2b

(C4.2b) Provide details of any other climate-related targets, including methane reduction targets.

Target reference number

Oth 1

Year target was set

2019

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

Methane reduction target	cubic meters of methane flared
--------------------------	--------------------------------

Target denominator (intensity targets only)

<Not Applicable>

Base year

2019

Figure or percentage in base year

Target year

2030

Figure or percentage in target year

0

Figure or percentage in reporting year

% of target achieved relative to base year [auto-calculated]

<Calculated field>

Target status in reporting year

New

Is this target part of an emissions target?

Yes, the methane emissions reduction targets (Zero Routine Flaring and Zero Venting) are included in the -25% GHG emission target for refining, petrochemicals and upstream segments.

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Please explain target coverage and identify any exclusions

The Zero Routine Flaring target covers all exploration and production of hydrocarbons sites where ORLEN operates.

Plan for achieving target, and progress made to the end of the reporting year

At the moment we are not able to provide a report on the progress made so far in achieving the target due to the ongoing calculation of the ORLEN Group carbon footprint.

List the actions which contributed most to achieving this target

<Not Applicable>

Target reference number

Oth 2

Year target was set

2019

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

Methane reduction target	cubic meters of methane vented
--------------------------	--------------------------------

Target denominator (intensity targets only)

<Not Applicable>

Base year

2019

Figure or percentage in base year

Target year

2030

Figure or percentage in target year

0

Figure or percentage in reporting year

% of target achieved relative to base year [auto-calculated]

<Calculated field>

Target status in reporting year

New

Is this target part of an emissions target?

Yes, the methane emissions reduction targets (Zero Routine Flaring and Zero Venting) are included in the -25% GHG emission target for refining, petrochemicals and upstream segments.

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Please explain target coverage and identify any exclusions

The Zero Venting target covers all exploration and production of hydrocarbons sites where ORLEN operates.

Plan for achieving target, and progress made to the end of the reporting year

At the moment we are not able to provide a report on the progress made so far in achieving the target due to the ongoing calculation of the ORLEN Group carbon footprint. Similarly, emissions volume in the base year will be subject to final verification after the merged ORLEN Group companies are fully consolidated.

List the actions which contributed most to achieving this target

<Not Applicable>

Target reference number

Oth 3

Year target was set

2023

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

Fossil fuel reduction target	Other, please specify (Power and heat generation from coal)
------------------------------	---

Target denominator (intensity targets only)

<Not Applicable>

Base year

2019

Figure or percentage in base year

20

Target year

2035

Figure or percentage in target year

0

Figure or percentage in reporting year

% of target achieved relative to base year [auto-calculated]

<Calculated field>

Target status in reporting year

New

Is this target part of an emissions target?

Yes, the coal phase-out target is integrant part of the -40% intensity target for the energy segment.

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Please explain target coverage and identify any exclusions

The coal phase-out target covers all power and heat assets based on coal in the ORLEN Group.

Plan for achieving target, and progress made to the end of the reporting year

The target will be achieved with the substitution of the current coal-based power and heat generation assets with new ones based on natural gas or other energy sources with a low carbon footprint. As a part of the process some assets based on coal, as in the case of the Ostrołęka B power plant, will be transferred to NABE – the Polish National Agency for Energy Security. Nevertheless, most of the coal assets that are currently in the ORLEN Group are cogeneration assets that will undergo a process of decarbonization realized by the company.

At the moment we are not able to provide a report on the progress made so far in achieving the target due to the ongoing calculation of the ORLEN Group carbon footprint. Similarly, emissions volume in the base year will be subject to final verification after the merged ORLEN Group companies are fully consolidated.

List the actions which contributed most to achieving this target

<Not Applicable>

C4.2c

(C4.2c) Provide details of your net-zero target(s).

Target reference number

NZ1

Target coverage

Company-wide

Absolute/intensity emission target(s) linked to this net-zero target

Abs1

Int1

Int2

Target year for achieving net zero

2050

Is this a science-based target?

No, and we do not anticipate setting one in the next two years

Please explain target coverage and identify any exclusions

ORLEN Group long-term target is to be Net Zero in 2050 in all three GHG emissions scopes in accordance with the goal of the Paris Agreement of limiting the increase of the global temperature to below 2 degrees while pursuing efforts to limit to 1,5 degrees.

Do you intend to neutralize any unabated emissions with permanent carbon removals at the target year?

Unsure

Planned milestones and/or near-term investments for neutralization at target year

<Not Applicable>

Planned actions to mitigate emissions beyond your value chain (optional)

C4.3

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Yes

C4.3a

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	29	
To be implemented*	38	271000
Implementation commenced*	20	20000
Implemented*	25	72230
Not to be implemented	0	

C4.3b

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category & Initiative type

Energy efficiency in production processes	Process optimization
---	----------------------

Estimated annual CO2e savings (metric tonnes CO2e)

72230

Scope(s) or Scope 3 category(ies) where emissions savings occur

Scope 1

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

135947391

Investment required (unit currency – as specified in C0.4)

53600000

Payback period

1-3 years

Estimated lifetime of the initiative

11-15 years

Comment

Between 2020 and 2023, 25 energy efficiency measures were carried out in the area of refinery and petrochemical production. Such measures, among others, as the optimisation of process furnaces, waste heat recovery, energy integration of installations, optimal heat distribution, as well as the optimal use of refinery gases, allowed CO2e emissions to be reduced by 72,300 t. As an example of optimisation measures in the area of refinery production, a new type of spiral exchanger was used at the Plock refinery in the process of heating raw material in the Catalytic Cracking process, which allowed savings of approximately 1 t/h of fuel gas. This translated into heat energy savings of 5,958.488 toe/year and thus avoided emissions of 13,428.83 tCO2/year into the atmosphere.

C4.3c

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Compliance with regulatory requirements/standards	Compliance with the regularity framework, especially the one promoted at the level of the EU with the European Green Deal, the FitFor55 Package and the RePowerEU plan (EU ETS, EU Taxonomy, RED, Methane Regulation, CBAM, IED, EED etc.), is undoubtedly a driving force for our strategic planning that foresees ORLEN as the leader of energy transition in the Region.
Dedicated budget for energy efficiency	We consider energy efficiency as an fundamental lever to decrease our direct GHG emissions, especially in the downstream (refining-petrochemical assets). Energy efficiency will play a key role in the -25% GHG absolute reduction target that refers to our GHG emissions in upstream, refining and petrochemicals. The efficient and optimized use of energy sources in the production processes is the main priority listed in the ORLEN S.A. Energy Policy adopted by the company in 2019. The document defines the Management Energy System which is compliant with the Standard PN-EN ISO 50001.
Dedicated budget for low-carbon product R&D	According to the ORLEN2030 Strategy, the Group will invest around 3 bln PLN in R&D in the next years. The ORLEN Group is aware that the achievement of climate neutrality will be dependent on the development of the needed technologies that today are not ready for the deployment. Therefore, we aim to contribute to the research and development that will enable the energy transition.
Dedicated budget for other emissions reduction activities	According to the ORLEN2030 Strategy, the ORLEN Group will invest by 2030 around 120 bln PLN in project that will enable the energy transition and will lower our direct GHG emissions as well as the GHG emission in our value chain.

C4.5

(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?

Yes

C4.5a

(C4.5a) Provide details of your products and/or services that you classify as low-carbon products.

Level of aggregation

Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon

The EU Taxonomy for environmentally sustainable economic activities

Type of product(s) or service(s)

Power	Solar PV
-------	----------

Description of product(s) or service(s)

Electricity generation using solar photovoltaic technology.

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

No

Methodology used to calculate avoided emissions

<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

<Not Applicable>

Functional unit used

<Not Applicable>

Reference product/service or baseline scenario used

<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario

<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions

<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.01

Level of aggregation

Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon

The EU Taxonomy for environmentally sustainable economic activities

Type of product(s) or service(s)

Power	Onshore wind
-------	--------------

Description of product(s) or service(s)

Electricity generation from wind power

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

No

Methodology used to calculate avoided emissions

<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

<Not Applicable>

Functional unit used

<Not Applicable>

Reference product/service or baseline scenario used

<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario

<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions

<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.15

Level of aggregation

Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon

The EU Taxonomy for environmentally sustainable economic activities

Type of product(s) or service(s)

Power	Other, please specify (Transmission and distribution of electricity)
-------	--

Description of product(s) or service(s)

Transmission and distribution of electricity

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

No

Methodology used to calculate avoided emissions

<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

<Not Applicable>

Functional unit used

<Not Applicable>

Reference product/service or baseline scenario used

<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario

<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions

<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.63

Level of aggregation

Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon

The EU Taxonomy for environmentally sustainable economic activities

Type of product(s) or service(s)

Power	Other, please specify (Storage of electricity)
-------	--

Description of product(s) or service(s)

Storage of electricity

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

No

Methodology used to calculate avoided emissions

<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

<Not Applicable>

Functional unit used

<Not Applicable>

Reference product/service or baseline scenario used

<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario

<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions

<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.05

Level of aggregation

Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon

Please select

Type of product(s) or service(s)

Heating and cooling	Other, please specify (District heating and cooling)
---------------------	--

Description of product(s) or service(s)

District heating and cooling

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

No

Methodology used to calculate avoided emissions

<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

<Not Applicable>

Functional unit used

<Not Applicable>

Reference product/service or baseline scenario used

<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario

<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions

<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.01

Level of aggregation

Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon

The EU Taxonomy for environmentally sustainable economic activities

Type of product(s) or service(s)

Other	Other, please specify (Infrastructure enabling low-carbon road transport and public transport)
-------	--

Description of product(s) or service(s)

Infrastructure enabling low-carbon road transport and public transport

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

No

Methodology used to calculate avoided emissions

<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

<Not Applicable>

Functional unit used

<Not Applicable>

Reference product/service or baseline scenario used

<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario

<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions

<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

Level of aggregation

Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon

The EU Taxonomy for environmentally sustainable economic activities

Type of product(s) or service(s)

Power	Other, please specify (Installation, maintenance and repair of renewable energy technologies)
-------	---

Description of product(s) or service(s)

Installation, maintenance and repair of renewable energy technologies

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

No

Methodology used to calculate avoided emissions

<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

<Not Applicable>

Functional unit used

<Not Applicable>

Reference product/service or baseline scenario used

<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario

<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions

<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

Level of aggregation

Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon

The EU Taxonomy for environmentally sustainable economic activities

Type of product(s) or service(s)

Chemicals and plastics	Other, please specify (Manufacture of organic basic chemicals)
------------------------	--

Description of product(s) or service(s)

Manufacture of organic basic chemicals

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

No

Methodology used to calculate avoided emissions

<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

<Not Applicable>

Functional unit used

<Not Applicable>

Reference product/service or baseline scenario used

<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario

<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions

<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

3.88

C-OG4.6

(C-OG4.6) Describe your organization's efforts to reduce methane emissions from your activities.

In February 2023 ORLEN Group published the updated ORLEN2030 Strategy in which methane emissions have been addressed. In particular, the company has delivered Zero Routine Flaring and Zero Venting targets by 2030. According to these targets, the company will eliminate methane venting and routine flaring from all operated assets by 2030.

C-OG4.7

(C-OG4.7) Does your organization conduct leak detection and repair (LDAR) or use other methods to find and fix fugitive methane emissions from oil and gas production activities?

Yes

C-OG4.7a

(C-OG4.7a) Describe the protocol through which methane leak detection and repair or other leak detection methods, are conducted for oil and gas production activities, including predominant frequency of inspections, estimates of assets covered, and methodologies employed.

In relation to the planned entry into force of the Regulation of the European Parliament and of the Council (EU) on the reduction of methane emissions in the energy sector, OLEN S.A. and the companies of the OLEN Group, have taken preparatory steps to implement the provisions of the aforementioned regulation, including the deployment of Leak Detection and Repair (LDAR) Programme. For this purpose, a working team was appointed, which was assigned a task related to the development of the LDAR Programme, which is then to be submitted to the administration authority for approval.

The scope of the task covers all facilities, equipment and installations operated in the Branches and Companies (including onshore and offshore) where methane is or may be emitted into the atmosphere in the course of production processes, repair and maintenance activities and emergencies.

At that moment it is assumed that the Programme in its general part will be common for all Branches and Companies, while it is possible that dedicated substantive or technical details to certain assets will be described in separate documents (e.g. instructions).

The current shape of the draft version of the Programme "Leak Detection and Repair (LDAR)" includes the following elements:

- Identification of methane emission sources,
- Taking measurements based on accepted methods and techniques,
- Documentation of measurements,
- Dealing with detected leaks (repairs),
- Reporting to the competent authorities,
- Periodic verification of the activities carried out.

In all Branches and Companies covered by the LDAR Programme, an inventory of equipment and components constituting a potential source of methane emissions was launched, which will be measured in the future in order to identify methane leaks and plan repair work to meet the LDAR requirements. The above action was preceded by a pilot project on several selected technological facilities.

The final version of the Programme will be developed after the entry into force of the Regulation of the European Parliament and of the Council (EU) on methane emission reduction in the energy sector, then approved after consultations and finally implemented in all selected locations.

C-OG4.8

(C-OG4.8) If flaring is relevant to your oil and gas production activities, describe your organization's efforts to reduce flaring, including any flaring reduction targets.

Flaring is a relevant source of GHG emissions in the OLEN upstream segment, which has become much more relevant after the acquisition of LOTOS and PGNiG. To reduce flaring emissions, OLEN has set the Zero Routine Flaring target by 2030.

C5. Emissions methodology

C5.1

(C5.1) Is this your first year of reporting emissions data to CDP?

No

C5.1a

(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

Row 1

Has there been a structural change?

Yes, a merger

Name of organization(s) acquired, divested from, or merged with

LOTOS Group, Polskie Górnictwo Naftowe i Gazownictwo (PGNiG) Group

Details of structural change(s), including completion dates

The merger with LOTOS Group was completed on August 1st, 2022, while the merger with PGNiG Group was completed on November 2nd, 2022.

C5.1b

(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
Row 1	No	<Not Applicable>

C5.1c

(C5.1c) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in C5.1a and/or C5.1b?

	Base year recalculation	Scope(s) recalculated	Base year emissions recalculation policy, including significance threshold	Past years' recalculation
Row 1	No, because we do not have the data yet and plan to recalculate next year	<Not Applicable>	We are in the process of calculating the carbon footprint for the reporting year (2022) and re-calculating the carbon footprint of the past years, including 2019 as the base year, taking into account the merged companies.	Yes

C5.2

(C5.2) Provide your base year and base year emissions.

Scope 1

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

18623537

Comment

Scope 1 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 2 (location-based)

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

1485970

Comment

Scope 2 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 2 (market-based)

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

1666685

Comment

Scope 2 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 3 category 1: Purchased goods and services

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

13504490

Comment

Scope 3 Category 1 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 3 category 2: Capital goods

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

0

Comment

Scope 3 Category 2 is considered not relevant for the ORLEN Group

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

3643416

Comment

Scope 3 Category 3 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 3 category 4: Upstream transportation and distribution

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

562448

Comment

Scope 3 Category 4 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 3 category 5: Waste generated in operations

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

13382

Comment

Scope 3 Category 5 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 3 category 6: Business travel

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

631

Comment

Scope 3 Category 6 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 3 category 7: Employee commuting

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

0

Comment

Scope 3 Category 7 is considered not relevant for the ORLEN Group

Scope 3 category 8: Upstream leased assets

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

0

Comment

Scope 3 Category 8 is considered not relevant for the ORLEN Group

Scope 3 category 9: Downstream transportation and distribution

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

277079

Comment

Scope 3 Category 9 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 3 category 10: Processing of sold products

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

1586136

Comment

Scope 3 Category 10 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 3 category 11: Use of sold products

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

67272950

Comment

Scope 3 Category 11 emissions of the ORLEN Group without LOTOS and PGNiG

Scope 3 category 12: End of life treatment of sold products

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

0

Comment

Scope 3 Category 12 is considered not relevant for the ORLEN Group

Scope 3 category 13: Downstream leased assets

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

0

Comment

Scope 3 Category 13 is considered not relevant for the ORLEN Group

Scope 3 category 14: Franchises

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

0

Comment

Scope 3 Category 14 is considered not relevant for the ORLEN Group

Scope 3 category 15: Investments

Base year start

January 1 2019

Base year end

December 31 2019

Base year emissions (metric tons CO2e)

0

Comment

Scope 3 Category 15 is considered not relevant for the ORLEN Group

Scope 3: Other (upstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (downstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

C5.3

(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

C6. Emissions data

C6.1

(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

Gross global Scope 1 emissions (metric tons CO2e)

20643083

Start date

January 1 2022

End date

December 31 2022

Comment

The amount reported here covers the companies of the former PGNiG Group and the former LOTOS Group incorporated into the ORLEN Group for the periods from the date of their incorporation into ORLEN Group, that is five months for the former LOTOS Group and two months for the former PGNiG Group.

Taking separately the emissions of the companies are:

ORLEN Group 18,550,045;

LOTOS Group 2,130,820;

PGNiG Group 7,321,177.

The total direct emissions of the companies taken together are 27,912,042.

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

The amount of the emissions reported here is broadly equivalent but not equal to Scope 1 emissions as defined by the GHG Protocol.

Past year 1

Gross global Scope 1 emissions (metric tons CO2e)

18102614

Start date

January 1 2021

End date

December 31 2021

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

Past year 2

Gross global Scope 1 emissions (metric tons CO2e)

17715216

Start date

January 1 2020

End date

December 31 2020

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

Past year 3

Gross global Scope 1 emissions (metric tons CO2e)

18623537

Start date

January 1 2019

End date

December 31 2019

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

C6.2

(C6.2) Describe your organization's approach to reporting Scope 2 emissions.

Row 1

Scope 2, location-based

We are reporting a Scope 2, location-based figure

Scope 2, market-based

We are reporting a Scope 2, market-based figure

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023. At the moment Scope 2 emissions are available for the years 2019-2021 without the integrated assets of the former LOTOS Group and PGNiG Group.

C6.3

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO₂e?

Reporting year

Scope 2, location-based

Scope 2, market-based (if applicable)

Start date

January 1 2022

End date

December 31 2022

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

Past year 1

Scope 2, location-based

1019200

Scope 2, market-based (if applicable)

1134975

Start date

January 1 2021

End date

December 31 2021

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

Past year 2

Scope 2, location-based

1146660

Scope 2, market-based (if applicable)

1259736

Start date

January 1 2020

End date

December 31 2020

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

Past year 3

Scope 2, location-based

1485970

Scope 2, market-based (if applicable)

1666685

Start date

January 1 2019

End date

December 31 2019

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

C6.4

(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

No

C6.5

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Capital goods

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Upstream transportation and distribution

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Waste generated in operations

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Business travel**Evaluation status**

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Employee commuting**Evaluation status**

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Upstream leased assets**Evaluation status**

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Downstream transportation and distribution**Evaluation status**

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Processing of sold products**Evaluation status**

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Use of sold products

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

End of life treatment of sold products

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Downstream leased assets

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Franchises

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Investments

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Scope 3 emissions are being calculated and will be available by the end of 2023.

Other (upstream)

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Other (downstream)

Evaluation status

Not evaluated

Emissions in reporting year (metric tons CO2e)

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

C6.5a

(C6.5a) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

Start date

January 1 2021

End date

December 31 2021

Scope 3: Purchased goods and services (metric tons CO2e)

12448292

Scope 3: Capital goods (metric tons CO2e)

0

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

1905907

Scope 3: Upstream transportation and distribution (metric tons CO2e)

531447

Scope 3: Waste generated in operations (metric tons CO2e)

4265

Scope 3: Business travel (metric tons CO2e)

577

Scope 3: Employee commuting (metric tons CO2e)

0

Scope 3: Upstream leased assets (metric tons CO2e)

0

Scope 3: Downstream transportation and distribution (metric tons CO2e)

239567

Scope 3: Processing of sold products (metric tons CO2e)

1259508

Scope 3: Use of sold products (metric tons CO2e)

65958028

Scope 3: End of life treatment of sold products (metric tons CO2e)

0

Scope 3: Downstream leased assets (metric tons CO2e)

0

Scope 3: Franchises (metric tons CO2e)

0

Scope 3: Investments (metric tons CO2e)

0

Scope 3: Other (upstream) (metric tons CO2e)

0

Scope 3: Other (downstream) (metric tons CO2e)

0

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

Past year 2

Start date

January 1 2020

End date

December 31 2020

Scope 3: Purchased goods and services (metric tons CO2e)

12555505

Scope 3: Capital goods (metric tons CO2e)

0

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

3312008

Scope 3: Upstream transportation and distribution (metric tons CO2e)

414513

Scope 3: Waste generated in operations (metric tons CO2e)

10555

Scope 3: Business travel (metric tons CO2e)

316

Scope 3: Employee commuting (metric tons CO2e)

0

Scope 3: Upstream leased assets (metric tons CO2e)

0

Scope 3: Downstream transportation and distribution (metric tons CO2e)

229090

Scope 3: Processing of sold products (metric tons CO2e)

1588208

Scope 3: Use of sold products (metric tons CO2e)

63013377

Scope 3: End of life treatment of sold products (metric tons CO2e)

0

Scope 3: Downstream leased assets (metric tons CO2e)

0

Scope 3: Franchises (metric tons CO2e)

0

Scope 3: Investments (metric tons CO2e)

0

Scope 3: Other (upstream) (metric tons CO2e)

0

Scope 3: Other (downstream) (metric tons CO2e)

0

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

Past year 3

Start date

January 1 2019

End date

December 31 2019

Scope 3: Purchased goods and services (metric tons CO2e)

13504490

Scope 3: Capital goods (metric tons CO2e)

0

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

3643416

Scope 3: Upstream transportation and distribution (metric tons CO2e)

562448

Scope 3: Waste generated in operations (metric tons CO2e)

13382

Scope 3: Business travel (metric tons CO2e)

631

Scope 3: Employee commuting (metric tons CO2e)

0

Scope 3: Upstream leased assets (metric tons CO2e)

0

Scope 3: Downstream transportation and distribution (metric tons CO2e)

277079

Scope 3: Processing of sold products (metric tons CO2e)

1586136

Scope 3: Use of sold products (metric tons CO2e)

67272950

Scope 3: End of life treatment of sold products (metric tons CO2e)

0

Scope 3: Downstream leased assets (metric tons CO2e)

0

Scope 3: Franchises (metric tons CO2e)

0

Scope 3: Investments (metric tons CO2e)

0

Scope 3: Other (upstream) (metric tons CO2e)

0

Scope 3: Other (downstream) (metric tons CO2e)

0

Comment

The full report of the recalculated ORLEN Group carbon footprint in accordance with the GHG Protocol for the years 2019-2022 is being done and will be available by the end of 2023.

C6.7

(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

No

C6.10

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

C-OG6.12

(C-OG6.12) Provide the intensity figures for Scope 1 emissions (metric tons CO2e) per unit of hydrocarbon category.

C-OG6.13

(C-OG6.13) Report your methane emissions as percentages of natural gas and hydrocarbon production or throughput.

C7. Emissions breakdowns

C7.1

(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Yes

C7.1a

(C7.1a) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used greenhouse warming potential (GWP).

Greenhouse gas	Scope 1 emissions (metric tons of CO2e)	GWP Reference
CO2	20230972	IPCC Fifth Assessment Report (AR5 – 100 year)
CH4	11934	IPCC Fifth Assessment Report (AR5 – 100 year)
SF6	0	IPCC Fifth Assessment Report (AR5 – 100 year)
N2O	292	IPCC Fourth Assessment Report (AR4 - 100 year)
HFCs	0.3	IPCC Fifth Assessment Report (AR5 – 100 year)

C-OG7.1b

(C-OG7.1b) Break down your total gross global Scope 1 emissions from oil and gas value chain production activities by greenhouse gas type.

Emissions category

Please select

Value chain

Upstream

Product

Unable to disaggregate

Gross Scope 1 CO2 emissions (metric tons CO2)

Gross Scope 1 methane emissions (metric tons CH4)

Total gross Scope 1 emissions (metric tons CO2e)

Comment

C7.2

(C7.2) Break down your total gross global Scope 1 emissions by country/area/region.

Country/area/region	Scope 1 emissions (metric tons CO2e)
Poland <i>At the present day, the ORLEN Group does not publish the amount of emissions divided by geographical area.</i>	
Czechia	
Lithuania	

C7.3

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By business division

C7.3a

(C7.3a) Break down your total gross global Scope 1 emissions by business division.

Business division	Scope 1 emissions (metric ton CO2e)
Energy (Power and Heat) (only CO2)	10157237
Refining (only CO2)	6943221
Petrochemicals (only CO2)	2940860
Gas (Distribution) (only CO2)	95707
Upstream (only CO2)	92076
Retail (only CO2)	205
Corporate functions (only CO2)	1666

C-CE7.4/C-CH7.4/C-CO7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4

(C-CE7.4/C-CH7.4/C-CO7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Net Scope 1 emissions, metric tons CO2e	Comment
Cement production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Chemicals production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Coal production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Electric utility activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Metals and mining production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Oil and gas production activities (upstream)	92076	<Not Applicable>	The amount reported here covers the companies of the former PGNiG Group and the former LOTOS Group incorporated into the ORLEN Group for the periods from the date of their incorporation into ORLEN Group, that is five months for the former LOTOS Group and two months for the former PGNiG Group. Only carbon dioxide (CO2) emissions reported here.
Oil and gas production activities (midstream)	95707	<Not Applicable>	The amount reported here covers the companies of the former PGNiG Group and the former LOTOS Group incorporated into the ORLEN Group for the periods from the date of their incorporation into ORLEN Group, that is five months for the former LOTOS Group and two months for the former PGNiG Group. Only carbon dioxide (CO2) emissions reported here.
Oil and gas production activities (downstream)	9884081	<Not Applicable>	The amount reported here covers the companies of the former PGNiG Group and the former LOTOS Group incorporated into the ORLEN Group for the periods from the date of their incorporation into ORLEN Group, that is five months for the former LOTOS Group and two months for the former PGNiG Group. Downstream is defined as Refining + Petrochemicals. Only carbon dioxide (CO2) emissions reported here.
Steel production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Transport OEM activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Transport services activities	<Not Applicable>	<Not Applicable>	<Not Applicable>

C7.5

(C7.5) Break down your total gross global Scope 2 emissions by country/area/region.

Country/area/region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Please select <i>At the present day, the ORLEN Group does not publish the amount of emissions divided by geographical area.</i>		

C7.6

(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Please select

C7.7

(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Yes

C7.7a

(C7.7a) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7

(C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO₂e.

	Scope 2, location-based, metric tons CO ₂ e	Scope 2, market-based (if applicable), metric tons CO ₂ e	Comment
Cement production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Chemicals production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Coal production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Metals and mining production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Oil and gas production activities (upstream)			
Oil and gas production activities (midstream)			
Oil and gas production activities (downstream)			
Steel production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Transport OEM activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Transport services activities	<Not Applicable>	<Not Applicable>	<Not Applicable>

C7.9

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

We don't have any emissions data

C8. Energy

C8.1

(C8.1) What percentage of your total operational spend in the reporting year was on energy?

Don't know

C8.2

(C8.2) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	Yes
Consumption of purchased or acquired steam	Yes
Consumption of purchased or acquired cooling	Yes
Generation of electricity, heat, steam, or cooling	Yes

C8.2a

(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)	520984	40534920	41055904
Consumption of purchased or acquired electricity	<Not Applicable>			4535239
Consumption of purchased or acquired heat	<Not Applicable>			456999
Consumption of purchased or acquired steam	<Not Applicable>			
Consumption of purchased or acquired cooling	<Not Applicable>			418
Consumption of self-generated non-fuel renewable energy	<Not Applicable>		<Not Applicable>	1588050
Total energy consumption	<Not Applicable>			38902245

C8.2b

(C8.2b) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Yes
Consumption of fuel for the generation of heat	Yes
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	Yes
Consumption of fuel for co-generation or tri-generation	Yes

C8.2c

(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

Heating value

LHV

Total fuel MWh consumed by the organization

518792

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

MWh fuel consumed for self- cogeneration or self-trigeneration

Comment

Other biomass

Heating value

LHV

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

MWh fuel consumed for self- cogeneration or self-trigeneration

Comment

Other renewable fuels (e.g. renewable hydrogen)

Heating value

LHV

Total fuel MWh consumed by the organization

2282

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

MWh fuel consumed for self- cogeneration or self-trigeneration

Comment

Data refers to the consumption of biogas

Coal**Heating value**

LHV

Total fuel MWh consumed by the organization

16344426

MWh fuel consumed for self-generation of electricity**MWh fuel consumed for self-generation of heat****MWh fuel consumed for self-generation of steam**

<Not Applicable>

MWh fuel consumed for self-generation of cooling**MWh fuel consumed for self- cogeneration or self-trigeneration****Comment****Oil****Heating value**

LHV

Total fuel MWh consumed by the organization

10560708

MWh fuel consumed for self-generation of electricity**MWh fuel consumed for self-generation of heat****MWh fuel consumed for self-generation of steam**

<Not Applicable>

MWh fuel consumed for self-generation of cooling**MWh fuel consumed for self- cogeneration or self-trigeneration****Comment**

Data refers to the consumption of heating oil

Gas**Heating value**

LHV

Total fuel MWh consumed by the organization

13443058

MWh fuel consumed for self-generation of electricity**MWh fuel consumed for self-generation of heat****MWh fuel consumed for self-generation of steam**

<Not Applicable>

MWh fuel consumed for self-generation of cooling**MWh fuel consumed for self- cogeneration or self-trigeneration****Comment****Other non-renewable fuels (e.g. non-renewable hydrogen)****Heating value**

LHV

Total fuel MWh consumed by the organization

186729

MWh fuel consumed for self-generation of electricity**MWh fuel consumed for self-generation of heat****MWh fuel consumed for self-generation of steam**

<Not Applicable>

MWh fuel consumed for self-generation of cooling**MWh fuel consumed for self- cogeneration or self-trigeneration****Comment**

Data refers to the consumption of diesel

Total fuel

Heating value
LHV

Total fuel MWh consumed by the organization
41055904

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling

MWh fuel consumed for self- cogeneration or self-trigeneration

Comment

C8.2d

(C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	13408701	9287962	1672570	
Heat	16971486	12365828	320116	
Steam				
Cooling	7968	0	0	

C8.2e

(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.

C8.2g

(C8.2g) Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.

Country/area

Poland

Consumption of purchased electricity (MWh)

3112561

Consumption of self-generated electricity (MWh)

8269906

Is this electricity consumption excluded from your RE100 commitment?

<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)

435044

Consumption of self-generated heat, steam, and cooling (MWh)

9669932

Total non-fuel energy consumption (MWh) [Auto-calculated]

21487443

Country/area

Czechia

Consumption of purchased electricity (MWh)

800930

Consumption of self-generated electricity (MWh)

686943

Is this electricity consumption excluded from your RE100 commitment?

<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)

22373

Consumption of self-generated heat, steam, and cooling (MWh)

1985890

Total non-fuel energy consumption (MWh) [Auto-calculated]

3496136

Country/area

Lithuania

Consumption of purchased electricity (MWh)

621748

Consumption of self-generated electricity (MWh)

331114

Is this electricity consumption excluded from your RE100 commitment?

<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)

0

Consumption of self-generated heat, steam, and cooling (MWh)

710005

Total non-fuel energy consumption (MWh) [Auto-calculated]

1662867

C9. Additional metrics

C9.1

(C9.1) Provide any additional climate-related metrics relevant to your business.

Description

Waste

Metric value

373000

Metric numerator

Mg (t)

Metric denominator (intensity metric only)

% change from previous year

26

Direction of change

Increased

Please explain

Merger with LOTOS and PGNiG.

C-OG9.2a

(C-OG9.2a) Disclose your net liquid and gas hydrocarbon production (total of subsidiaries and equity-accounted entities).

	In-year net production	Comment
Crude oil and condensate, million barrels	18.1	ORLEN Group average daily production of hydrocarbons in 2022 was 191,2k boe/d. 26% of the production was crude oil and natural gas liquids (NGL). ORLEN Group does not report crude oil and NGL separately.
Natural gas liquids, million barrels		
Oil sands, million barrels (includes bitumen and synthetic crude)	0	
Natural gas, billion cubic feet	310	ORLEN Group average daily production of hydrocarbons in 2022 was 191,2k boe/d. 74% of the production was natural gas. The applied conversion factors from barrel oil equivalent (boe) to billion cubic feet is 6.003.

C-OG9.2b

(C-OG9.2b) Explain which listing requirements or other methodologies you use to report reserves data. If your organization cannot provide data due to legal restrictions on reporting reserves figures in certain countries/areas, please explain this.

Oil and gas resources (2P - provable and probable) are estimated at 1,278 mln boe.

C-OG9.2c

(C-OG9.2c) Disclose your estimated total net reserves and resource base (million boe), including the total associated with subsidiaries and equity-accounted entities.

	Estimated total net proved + probable reserves (2P) (million BOE)	Estimated total net proved + probable + possible reserves (3P) (million BOE)	Estimated net total resource base (million BOE)	Comment
Row 1	1278		1278	

C-OG9.2d

(C-OG9.2d) Provide an indicative percentage split for 2P, 3P reserves, and total resource base by hydrocarbon categories.

	Net proved + probable reserves (2P) (%)	Net proved + probable + possible reserves (3P) (%)	Net total resource base (%)	Comment
Crude oil/ condensate/ natural gas liquids	26			
Natural gas	74			
Oil sands (includes bitumen and synthetic crude)	0			

C-OG9.2e

(C-OG9.2e) Provide an indicative percentage split for production, 1P, 2P, 3P reserves, and total resource base by development types.

C-OG9.3a

(C-OG9.3a) Disclose your total refinery throughput capacity in the reporting year in thousand barrels per day.

Total refinery throughput capacity (Thousand barrels per day)	
Capacity	843.5

C-OG9.3b

(C-OG9.3b) Disclose feedstocks processed in the reporting year in million barrels per year.

	Throughput (Million barrels)	Comment
Oil	271.9	In 2022 the ORLEN Group processed 37,090,000 tons of crude oil which is equal to 271,869,700 barrels of oil (conversion factor 7.33).
Other feedstocks		
Total		

C-OG9.3c

(C-OG9.3c) Are you able to break down your refinery products and net production?

Yes

C-OG9.3d

(C-OG9.3d) Disclose your refinery products and net production in the reporting year in million barrels per year.

Product produced	Refinery net production (Million barrels) *not including products used/consumed on site
Other, please specify (Light distillates)	38.6
Other, please specify (Middle distillates)	120.8
Other, please specify (Heavy fractions)	31.7
Other, please specify (Other)	32.2

C-OG9.3e

(C-OG9.3e) Please disclose your chemicals production in the reporting year in thousand metric tons.

Product	Production, Thousand metric tons	Capacity, Thousand metric tons
High value chemicals (Steam cracking)	5013	

C-OG9.5a/C-CO9.5a

(C-OG9.5a/C-CO9.5a) Break down, by fossil fuel expansion activity, your organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.

	CAPEX in the reporting year for this expansion activity (unit currency as selected in C0.4)	CAPEX in the reporting year for this expansion activity as % of total CAPEX in the reporting year	CAPEX planned over the next 5 years for this expansion activity as % of total CAPEX planned over the next 5 years	Explain your CAPEX calculations, including any assumptions
Exploration of new oil fields				
Exploration of new natural gas fields				
Expansion of existing oil fields				
Expansion of existing natural gas fields				
Development of new coal mines	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Expansion of existing coal mines	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>

(C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
Row 1	Yes	

C-CO9.6a/C-EU9.6a/C-OG9.6a

(C-CO9.6a/C-EU9.6a/C-OG9.6a) Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.

Technology area	Stage of development in the reporting year	Average % of total R&D investment over the last 3 years	R&D investment figure in the reporting year (unit currency as selected in C0.4) (optional)	Average % of total R&D investment planned over the next 5 years	Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan
Please select	<Not Applicable>				

C-OG9.7

(C-OG9.7) Disclose the breakeven price (US\$/BOE) required for cash neutrality during the reporting year, i.e. where cash flow from operations covers CAPEX and dividends paid/ share buybacks.

C-OG9.8

(C-OG9.8) Is your organization involved in the sequestration of CO2?

No

C10. Verification

C10.1

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

C10.1a

(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year – previous statement of process attached

Type of verification or assurance

Third party verification/assurance underway

Attach the statement

ORLEN Group GHG emissions 2019-2021.pdf

Page/ section reference

Page 2: Emissions for 2019-2020 have been performed by an independent consultant, while emissions for 2021 have been performed by Orlen and subsequently verified by an independent party, in accordance with PN-EN ISO 14064-3

Relevant standard

ISO14064-3

Proportion of reported emissions verified (%)

100

C10.1b

(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Scope 2 approach

Scope 2 location-based

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year – previous statement of process attached

Type of verification or assurance

Third party verification/assurance underway

Attach the statement

ORLEN Group GHG emissions 2019-2021.pdf

Page/ section reference

Page 2: Emissions for 2019-2020 have been performed by an independent consultant, while emissions for 2021 have been performed by Orlen and subsequently verified by an independent party, in accordance with PN-EN ISO 14064-3

Relevant standard

ISO14064-3

Proportion of reported emissions verified (%)

100

Scope 2 approach

Scope 2 market-based

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year – previous statement of process attached

Type of verification or assurance

Third party verification/assurance underway

Attach the statement

ORLEN Group GHG emissions 2019-2021.pdf

Page/ section reference

Page 2: Emissions for 2019-2020 have been performed by an independent consultant, while emissions for 2021 have been performed by Orlen and subsequently verified by an independent party, in accordance with PN-EN ISO 14064-3

Relevant standard

ISO14064-3

Proportion of reported emissions verified (%)

100

C10.1c

(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Scope 3 category

- Scope 3: Purchased goods and services
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Upstream transportation and distribution
- Scope 3: Waste generated in operations
- Scope 3: Business travel
- Scope 3: Downstream transportation and distribution
- Scope 3: Processing of sold products
- Scope 3: Use of sold products

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year – previous statement of process attached

Type of verification or assurance

Third party verification/ assurance underway

Attach the statement

ORLEN Group GHG emissions 2019-2021.pdf

Page/section reference

Page 2: Emissions for 2019-2020 have been performed by an independent consultant, while emissions for 2021 have been performed by Orlen and subsequently verified by an independent party, in accordance with PN-EN ISO 14064-3

Relevant standard

ISO14064-3

Proportion of reported emissions verified (%)

100

C10.2

(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?

In progress

C11. Carbon pricing

C11.1

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Yes

C11.1a

(C11.1a) Select the carbon pricing regulation(s) which impacts your operations.

- Alberta TIER - ETS
- EU ETS

C11.1b

(C11.1b) Complete the following table for each of the emissions trading schemes you are regulated by.

Alberta TIER - ETS

% of Scope 1 emissions covered by the ETS
0.7

% of Scope 2 emissions covered by the ETS
0

Period start date
January 1 2022

Period end date
December 31 2022

Allowances allocated
110740

Allowances purchased
7996

Verified Scope 1 emissions in metric tons CO2e
192160

Verified Scope 2 emissions in metric tons CO2e
0

Details of ownership
Facilities we own and operate

Comment
Emissions volume will be subject to final review after the merged ORLEN Group companies are fully consolidated.

EU ETS

% of Scope 1 emissions covered by the ETS
93.7

% of Scope 2 emissions covered by the ETS
0

Period start date
January 1 2022

Period end date
December 31 2022

Allowances allocated
9973279

Allowances purchased
16179762

Verified Scope 1 emissions in metric tons CO2e
27912042

Verified Scope 2 emissions in metric tons CO2e
0

Details of ownership
Facilities we own and operate

Comment
Emissions volume will be subject to final review after the merged ORLEN Group companies are fully consolidated.

C11.1d

(C11.1d) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

To reduce the ORLEN Group's exposure to EUAs prices ORLEN Group updated its strategy with more ambitious GHG emission reduction targets and investments in low and zero carbon energy sources and business models.

C11.2

(C11.2) Has your organization canceled any project-based carbon credits within the reporting year?

No

C11.3

(C11.3) Does your organization use an internal price on carbon?

Yes

C11.3a

(C11.3a) Provide details of how your organization uses an internal price on carbon.

Type of internal carbon price

Implicit price

How the price is determined

Alignment with the price of allowances under an Emissions Trading Scheme

Objective(s) for implementing this internal carbon price

Drive energy efficiency
Drive low-carbon investment
Identify and seize low-carbon opportunities
Navigate GHG regulations
Stakeholder expectations
Stress test investments
Reduce supply chain emissions

Scope(s) covered

Scope 1
Scope 2
Scope 3 (upstream)
Scope 3 (downstream)

Pricing approach used – spatial variance

Differentiated

Pricing approach used – temporal variance

Evolutionary

Indicate how you expect the price to change over time

We expect rising prices for the carbon emissions allowances in the short and medium term, that is by 2030. We have estimated that the average EUA prices in the 2023-2026 period will be 98 EUR/tCO_{2e} and in the 2027-2030 period will be 118 EUR/tCO_{2e}. The amounts reported below are converted into PLN.

Actual price(s) used – minimum (currency as specified in C0.4 per metric ton CO_{2e})

400

Actual price(s) used – maximum (currency as specified in C0.4 per metric ton CO_{2e})

600

Business decision-making processes this internal carbon price is applied to

Capital expenditure

Mandatory enforcement of this internal carbon price within these business decision-making processes

Yes, for all decision-making processes

Explain how this internal carbon price has contributed to the implementation of your organization's climate commitments and/or climate transition plan

The cost of carbon allowances is one of the main factor defining ORLEN's GHG emissions reduction investments that will impact on our Scope 1 (direct), Scope 2 (indirect), and Scope 3 (value chain) emissions. Estimating future carbon allowances prices allow us to invest in zero and low carbon technologies that currently are not supported by a business rationale.

C12. Engagement

C12.1

(C12.1) Do you engage with your value chain on climate-related issues?

Yes, our suppliers
Yes, our customers/clients

C12.1a

(C12.1a) Provide details of your climate-related supplier engagement strategy.

Type of engagement

Engagement & incentivization (changing supplier behavior)

Details of engagement

Run an engagement campaign to educate suppliers about climate change

% of suppliers by number

100

% total procurement spend (direct and indirect)

100

% of supplier-related Scope 3 emissions as reported in C6.5

100

Rationale for the coverage of your engagement

Minimisation of GHG emissions in the ORLEN Group Code of Conduct for Suppliers

Impact of engagement, including measures of success

Comment

C12.1b

(C12.1b) Give details of your climate-related engagement strategy with your customers.

Type of engagement & Details of engagement

Collaboration & innovation	Other, please specify (Development and offer of low-carbon energy and products to our customers)
----------------------------	--

% of customers by number

100

% of customer - related Scope 3 emissions as reported in C6.5

100

Please explain the rationale for selecting this group of customers and scope of engagement

The ORLEN Group treats its commitment to reach climate neutrality by 2050 very seriously. Energy transition will not take place if consumers do not change the form of energy they use. Therefore, as a company whose main activity is providing energy to final consumers, we aim to gradually reduce the carbon intensity of the energy we provide. Our aim is to reduce by 15% the Net Carbon Intensity. The levers of our target are essentially related to the increased production of zero-carbon energy from renewables, increase production of low-carbon energy from gas, increased amounts of produced biofuels, biogas, renewable hydrogen and synthetic fuels. ORLEN's aim is to develop the network of e-mobility charging points. To lower global GHG emissions, ORLEN plans to develop CCUS capacities and utilize them also as a service for third-parties.

Impact of engagement, including measures of success

Although most of the measures to reduce the carbon intensity of the energy we provide to final consumers will be implemented in the next years, ORLEN Group has managed so far to develop several low-carbon solutions for our customers. At the present day ORLEN has 0.7 of RES capacity installed, 275 of biofuel (FAME) capacity production, more than 600 e-mobility charging points, and 3 functioning biogas plants.

C12.2

(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?

Yes, climate-related requirements are included in our supplier contracts

C12.2a

(C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization's purchasing process and the compliance mechanisms in place.

Climate-related requirement

Implementation of emissions reduction initiatives

Description of this climate related requirement

Minimisation of greenhouse gas emissions is listed among the expectations of Supplier of Conduct of ORLEN Group Suppliers. According to this clause, all ORLEN Group suppliers seek to minimise emissions of greenhouse gases, including carbon dioxide, arising directly or indirectly from the supplier's activity within the scope adequate to a scale and type of activity carried out by the supplier

% suppliers by procurement spend that have to comply with this climate-related requirement

100

% suppliers by procurement spend in compliance with this climate-related requirement

100

Mechanisms for monitoring compliance with this climate-related requirement

Supplier self-assessment

First-party verification

Second-party verification

Response to supplier non-compliance with this climate-related requirement

Retain and engage

ORLEN Group - Supplier Code of Conduct.pdf

C12.3

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

Row 1

External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate

Yes, we engage directly with policy makers

Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may impact the climate

Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?

Yes

Attach commitment or position statement(s)

Pages: 4-5, 15-35, 65

ORLEN Group Climate Policy.pdf

Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan

The ORLEN Group Climate Policy is the key document ensuring the consistency of the activities with the climate goals and defining the control mechanisms for its implementation.

According to the Climate Policy the ORLEN Climate and Sustainability Council is responsible for managing the Climate Policy and monitoring its application across ORLEN Group through ongoing supervision of the Policy implementation.

In the performance of its supervision duties, the Council uses the Integrated Management System controls. The Climate and Sustainability Council is required to update as well as to minimise and rectify inconsistencies in the application of the Climate Policy. To control the implementation of the Climate Policy, the Climate and Sustainability Council may require the Group companies to provide it with all information about the implementation and delivery of the Policy. ORLEN Group companies must report on the delivery of the Climate Policy to the Climate and Sustainability Council.

Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate

<Not Applicable>

Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate

<Not Applicable>

C12.3a

(C12.3a) On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?

Specify the policy, law, or regulation on which your organization is engaging with policy makers

Industrial Emissions Directive (IED)

Category of policy, law, or regulation that may impact the climate

Climate change mitigation

Focus area of policy, law, or regulation that may impact the climate

Emissions – CO2

Emissions – other GHGs

Policy, law, or regulation geographic coverage

Regional

Country/area/region the policy, law, or regulation applies to

Europe

Your organization's position on the policy, law, or regulation

Support with minor exceptions

Description of engagement with policy makers

ORLEN SA responded to the public consultation launched by the European Commission and actively participates in the legislative process.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation

ORLEN SA is committed to the energy transition. Our strategy envisages full climate neutrality by 2050 and we are making efforts to reduce GHG and pollutants emissions along whole value chain. However, ORLEN SA is against adding onshore and offshore oil and fossil gas to the scope of IED, as proposed by the European Parliament. Oil and gas sector is already highly regulated and its emissions are closely monitored. Furthermore, new regulations (i.a. in the targeted methane pledge) are in the pipeline, introducing new requirements on O&G companies. Sector is already undertaking a number of costly and demanding projects leading to its gradual decarbonisation and environmental protection. Excessive regulation, leading to the introduction of further regulatory and economic strains will be counterproductive. Instead of gradual transformation based on economic rationale, sector will be forced to implement rapid and often both technologically and economically unjustifiable reforms, having little positive environmental influence but negative socio-economic impact. More step-by-step approach to the decarbonisation and standard-setting for Oil and Gas Sector would be more effective and economically reasonable.

Have you evaluated whether your organization's engagement on this policy, law, or regulation is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how?

Specify the policy, law, or regulation on which your organization is engaging with policy makers

EU Methane Regulation

Category of policy, law, or regulation that may impact the climate

Climate change mitigation

Focus area of policy, law, or regulation that may impact the climate

Emissions – methane

Policy, law, or regulation geographic coverage

Regional

Country/area/region the policy, law, or regulation applies to

Europe

Your organization's position on the policy, law, or regulation

Support with minor exceptions

Description of engagement with policy makers

ORLEN SA responded to the public consultation launched by the European Commission and actively participates in the legislative process.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation

ORLEN SA is committed to the energy transition. Our strategy envisages full climate neutrality by 2050 and we are making efforts to reduce GHG and pollutants emissions along whole value chain. ORLEN SA advocates for the sustainable and cost-effective reduction of methane emissions, without creating any additional and excessive burdens for industry or residential sector, without risk of overlapping obligations as well as allowing uninterrupted functioning of the EU energy market, including fossil energy supplies from third countries. Consideration needs to be given also to challenges by all operators that will have to fulfill the obligations set out in the regulation proposal.

Have you evaluated whether your organization's engagement on this policy, law, or regulation is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how?

Specify the policy, law, or regulation on which your organization is engaging with policy makers

Directive on common rules for the internal markets in renewable and natural gases and in hydrogen

Category of policy, law, or regulation that may impact the climate

Climate change mitigation

Focus area of policy, law, or regulation that may impact the climate

Climate-related targets

Policy, law, or regulation geographic coverage

Regional

Country/area/region the policy, law, or regulation applies to

Europe

Your organization's position on the policy, law, or regulation

Support with minor exceptions

Description of engagement with policy makers

ORLEN SA responded to the public consultation launched by the European Commission.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation

ORLEN SA is committed to the energy transition. Our strategy envisages full climate neutrality by 2050 and we are making efforts to reduce GHG and pollutants emissions along whole value chain. ORLEN SA supports development of the low-emission and renewable gas market. Decarbonisation of gas sector should focus on promoting production of biomethane and hydrogen and development of their respective markets.

Natural gas plays an important role as a transitional fuel – confirmed by taxonomy regulation - on a pathway to climate neutrality by allowing to reduce emissions from solid fossil fuels. In view of the Russian invasion on Ukraine and dramatic changes in the gas market the key issue is ensuring diversified and secure supplies. Poland, with the support of the European Union, has put much effort into diversifying natural gas supplies. For this reason, natural gas will remain an important factor supporting the energy transition.

Have you evaluated whether your organization's engagement on this policy, law, or regulation is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how?

Specify the policy, law, or regulation on which your organization is engaging with policy makers

Directive on the energy performance of buildings

Category of policy, law, or regulation that may impact the climate

Climate change mitigation

Focus area of policy, law, or regulation that may impact the climate

Climate-related targets

Policy, law, or regulation geographic coverage

Regional

Country/area/region the policy, law, or regulation applies to

Europe

Your organization's position on the policy, law, or regulation

Support with minor exceptions

Description of engagement with policy makers

ORLEN SA responded to the public consultation launched by the European Commission and actively participates in the legislative process.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation

ORLEN SA is committed to the energy transition. Our strategy envisages full climate neutrality by 2050 and we are making efforts to reduce GHG and pollutants emissions along whole value chain.

ORLEN SA advocates for reduction of emissions in building in the most cost-effective and technically feasible way possible, without excessive socio-economic burden. It should be ensured that the process of buildings' renovation takes into account the needs and interests of groups vulnerable to energy poverty, each Member State's (MS) development level as well as existing infrastructure. This is even more important as the EU economy still struggles with the effects of the COVID-19 pandemic, aggravated by turmoil resulting from Russian invasion of Ukraine. Well-developed and widely available solutions, such as natural gas from credible sources should be considered as key in the transition to a more efficient and low-carbon building stock in the EU. In the environment of tight energy supplies, natural gas has an essential role in the energy mix as a flexible and non-intermittent source of energy supplying continuously and reliably households, industry and the power generation. Member States should be able to take advantage of the opportunities for green transition offered by this low emission resource. National policy frameworks should enable Member States to plan renovations of their building infrastructure according to their specific needs and in line with the overall climate neutrality objective. Given the varying nature of obstacles across Member States, a largely one-size-fits-all approach based solely on renewable energy sources would be too prescriptive. Even if zero emission solutions are binding for 2050, MS should be free to implement appropriate measures to reach this goal, taking into account their starting points and local conditions.

Have you evaluated whether your organization's engagement on this policy, law, or regulation is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how?

C12.3b

(C12.3b) Provide details of the trade associations your organization is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate.**Trade association**

European Chemical Industry Council (CEFIC)

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

Cefic is devoted to promoting a thriving chemical industry that is broadly recognised to: provide sustainable, safe and resource efficient solutions, foster prosperity, growth and investments in Europe, provide safe and resource efficient solutions to meet the challenges for future generations.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

International Air Transport Association

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

ORLEN is an important supplier of aviation fuels. ORLEN Group's long term objectives are consistent with the IATA's goals and vision, since among the priorities of the latter there is developing a roadmap and tracking tools to net zero carbon emissions by 2050 and facilitating the transition to Sustainable Aviation Fuel (SAF) for member airlines.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

International Association of Oil and Gas Producers (IOGP)

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

In order to help the industry decarbonize, a dedicated Energy Transition Directorate has been created. IOGP's role in the Energy Transition is a key element of our strategy. We will accelerate efforts towards decarbonization solutions and facilitate industry alignment on emissions. The prioritized themes and opportunities for the industry have been identified as: Carbon Capture and Storage; Electrification; Energy Efficiency; and Flares and venting reduction.

The Association aims to drive widespread implementation of technologies to reduce greenhouse gases across these four themes for existing and new offshore and onshore oil and gas facilities through shared knowledge, expertise, and standards.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

Other, please specify (CO2 Value Europe)

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

The mission of CO2 Value Europe is to promote the development and market deployment of sustainable industrial solutions that convert CO2 into valuable products, in order to contribute to the net reduction of global CO2 emissions and to substitute fossil carbon with CO2 as feedstock.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

Other, please specify (Hydrogen Europe)

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

Hydrogen Europe is the European association representing the interest of the hydrogen industry and its stakeholders and promoting hydrogen as an enabler of a zero-emission society. The association's aim is to propel global carbon neutrality by accelerating European hydrogen industry.

Hydrogen Europe's mission is to: enable the adoption of clean hydrogen as an abundant and reliable energy carrier and feedstock which efficiently fuels Europe's net-zero economy; bring together diverse industry players, large enterprises and small and medium-sized enterprises, national hydrogen associations, non-governmental organisations, regional public authorities and other relevant organisations which support the delivery of clean hydrogen and fuel cells technologies in line with the vision and mission of Hydrogen Europe; Promote national, European and international policies and initiatives that strengthen the full development of European and global hydrogen technologies and clean hydrogen markets; Promote and coordinate research, development and innovation of clean hydrogen technologies; Be the sole and united voice of the European hydrogen industry through the joint efforts of its Members at European level; Be the driving force for the future direction of the hydrogen sector.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

Other, please specify (European Clean Hydrogen Alliance)

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

The alliance aims to promote investments and stimulate clean hydrogen production and use. It is part of the EU's efforts to ensure industrial leadership and accelerate the decarbonisation of industry in line with climate change objectives.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

Other, please specify (Renewable and Low-Carbon Fuels Value Chain Industrial Alliance)

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

The ultimate objective of the Alliance is to ensure that aviation and waterborne transport have sufficient access to renewable and low carbon fuels, while taking into account the future use of these fuels in road transport, and thus contributing to a reduction in the transport sector's greenhouse gas (GHG) emissions by 90% by 2050. For this to happen, effective exchange and coordination of actors across the value chain is needed to ensure that opportunities and barriers to market action are clearly identified, and a pipeline of suitable projects can be generated.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

Other, please specify (Polish Alternative Fuels Association (PSPA))

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

PSPA is a non-governmental organization established in 2016 by a group of experts interested in implementing economically efficient and low-emission energy technologies in transport. The statutory activity of PSPA is based on the distribution of knowledge, industry dialogue, involvement in the legislative process, sector integration and promotion. The organization represents Polish and foreign companies.

Since its inception, in cooperation with the administration, industry and society, PSPA has been carrying out research, technical and educational projects, which support the participants of the e-mobility market in Poland and contribute to increasing the use of alternative fuels in transport. Market participants reach agreement on the positions and activities of PSPA.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

Other, please specify (Polish Chamber for the Development of Electromobility)

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

The Polish Chamber for the Development of Electromobility is a non-governmental organization associating entities operating in the e-mobility industry. Its main goal is to develop electromobility in Polish cities. Together with local governments and companies, it creates the right conditions so that current users of internal combustion vehicles can safely and comfortably switch to electric equivalents.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

FuelsEurope

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly opposed their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

FuelsEurope represents the EU fuels & industrial value chains products manufacturing industry in the policy debate with EU Institutions and other stakeholders, providing an expert opinion on the production process, distribution and use of our industry's products, in order to contribute to a regulatory framework that: promotes EU excellence in technologies contributing to the energy transition towards society's climate goal; boosts sustainable development through supporting a competitive EU industry; establishes effective, technically feasible and sustainable requirements to protect human health and the environment.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

Other, please specify (European Energy Forum)

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

The European Energy Forum provides Members of the European Parliament (MEPs) with data necessary to understand the energy issues discussed in their legislative work. As they get an overall comprehension of energy-related topics, including climate and transport, they are able to form their opinion autonomously and make informed decisions when shaping political solutions for a successful sustainable transition.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Trade association

Other, please specify (European Biogas Association (EBA))

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

The EBA advocates for the recognition of biomethane and other renewable gases as sustainable, on demand and flexible energy sources that provide multiple knock on socio-economic and environmental benefits. We represent today near 8,000 stakeholders from the whole biogas and biomethane value chain. Supported by its members, the EBA is committed to work with European institutions, industry, agricultural partners, NGOs and academia to develop policies which can enable the large-scale deployment of renewable gases and organic fertilisers throughout Europe. This expansion needs to be supported by transparent, well established sustainability certification bodies to ensure sustainability remains at the core of the industry.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

0

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

C12.4

(C12.4) Have you published information about your organization’s response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Publication

In voluntary communications

Status

Complete

Attach the document

ORLEN Group Climate Policy.pdf

Page/Section reference

Whole document

Content elements

- Governance
- Strategy
- Risks & opportunities
- Emissions figures
- Emission targets

Comment

Publication

In mainstream reports, incorporating the TCFD recommendations

Status

Complete

Attach the document

Non-financial Statement of the ORLEN Group and PKN ORLEN S.A. for 2022.pdf

Page/Section reference

32-34, 49-70, 173-238

Content elements

- Governance
- Strategy
- Risks & opportunities
- Emissions figures
- Emission targets

Comment

C12.5

(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.

	Environmental collaborative framework, initiative and/or commitment	Describe your organization’s role within each framework, initiative and/or commitment
Row 1	We are not a signatory/member of any collaborative framework, initiative and/or commitment related to environmental issues	<Not Applicable>

C15. Biodiversity

C15.1

(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?

	Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity	Scope of board-level oversight
Row 1	Yes, both board-level oversight and executive management-level responsibility	The Climate and Sustainability Council is responsible for the management of biodiversity-related topics. One of the main responsibilities of the Council is approving sustainability metrics (KPIs) related to biodiversity among the others. The Council is headed by the Member of the Management Board – Representative for Climate and Sustainability.	<Not Applicable>

C15.2

(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

	Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Biodiversity-related public commitments	Initiatives endorsed
Row 1	Yes, we have made public commitments and publicly endorsed initiatives related to biodiversity	Adoption of the mitigation hierarchy approach Commitment to not explore or develop in legally designated protected areas Commitment to respect legally designated protected areas Commitment to avoidance of negative impacts on threatened and protected species Commitment to no conversion of High Conservation Value areas	Please select

C15.3

(C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity?

Impacts on biodiversity

Indicate whether your organization undertakes this type of assessment

No, but we plan to within the next two years

Value chain stage(s) covered

<Not Applicable>

Portfolio activity

<Not Applicable>

Tools and methods to assess impacts and/or dependencies on biodiversity

<Not Applicable>

Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)

<Not Applicable>

Dependencies on biodiversity

Indicate whether your organization undertakes this type of assessment

No, but we plan to within the next two years

Value chain stage(s) covered

<Not Applicable>

Portfolio activity

<Not Applicable>

Tools and methods to assess impacts and/or dependencies on biodiversity

<Not Applicable>

Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)

<Not Applicable>

C15.4

(C15.4) Does your organization have activities located in or near to biodiversity- sensitive areas in the reporting year?

No

C15.5

(C15.5) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity- related commitments
Row 1	Yes, we are taking actions to progress our biodiversity-related commitments	Land/water protection Land/water management Species management Education & awareness Law & policy

C15.6

(C15.6) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Row 1	No, we do not use indicators, but plan to within the next two years	Please select

C15.7

(C15.7) Have you published information about your organization’s response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
In other regulatory filings	Content of biodiversity-related policies or commitments Governance Impacts on biodiversity Details on biodiversity indicators	Pages: 173-238 Non-financial Statement of the ORLEN Group and PKN ORLEN S.A. for 2022.pdf
In voluntary sustainability report or other voluntary communications	Content of biodiversity-related policies or commitments Governance Impacts on biodiversity Biodiversity strategy	Pages: 33-35, 53-65 ORLEN Group Climate Policy.pdf

C16. Signoff

C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

Due to the significant merger and acquisitions completed in the second-half of the last year, at the moment ORLEN S.A. and the ORLEN Group is not able to provide information regarding the 2022 full carbon footprint. The calculation of 2019, 2020, 2021 and 2022 Scope 1, 2 and 3 GHG emissions of the ORLEN Group with the former LOTOS Group and PGNiG Group is ongoing and the full results will be available by the end of 2023. GHG emissions for the former ORLEN Group and LOTOS Group without the former PGNiG Group will be published in August 2023 in the ORLEN Group Integrated Report.

C16.1

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	Director of the Sustainability and Energy Transition Office	Environment/Sustainability manager

SC. Supply chain module

SC0.0

(SC0.0) If you would like to do so, please provide a separate introduction to this module.

Due to the significant merger and acquisitions completed in the second-half of the last year, at the moment ORLEN S.A. and the ORLEN Group is not able to provide information regarding the 2022 full carbon footprint. The calculation of 2019, 2020, 2021 and 2022 Scope 1, 2 and 3 GHG emissions of the ORLEN Group with the former LOTOS Group and PGNiG Group is ongoing and the full results will be available by the end of 2023. GHG emissions for the former ORLEN Group and LOTOS Group without the former PGNiG Group will be published in August 2023 in the ORLEN Group Integrated Report. As a consequence, because of the lack of data, we are not able at the moment to allocate the emissions of the reporting period (2022) to any of our customers.

SC0.1

(SC0.1) What is your company’s annual revenue for the stated reporting period?

	Annual Revenue
Row 1	277564000000

SC1.1

(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

SC1.2

(SC1.2) Where published information has been used in completing SC1.1, please provide a reference(s).

We first need to finalize the integration process with LOTOS and PGNiG in the area of sustainability reporting, including the calculation of ORLEN Group GHG emissions in Scope 1, 2 and 3.

SC1.3

(SC1.3) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Allocation challenges	Please explain what would help you overcome these challenges
Diversity of product lines makes accurately accounting for each product/product line cost ineffective	We first need to finalize the integration process with LOTOS and PGNiG in the area of sustainability reporting, including the calculation of ORLEN Group GHG emissions in Scope 1, 2 and 3.
Customer base is too large and diverse to accurately track emissions to the customer level	We first need to finalize the integration process with LOTOS and PGNiG in the area of sustainability reporting, including the calculation of ORLEN Group GHG emissions in Scope 1, 2 and 3.

SC1.4

(SC1.4) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Yes

SC1.4a

(SC1.4a) Describe how you plan to develop your capabilities.

Operationalising the process of calculating the carbon footprint and cooperating with our customers in reducing GHG emissions.

SC2.1

(SC2.1) Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.

SC2.2

(SC2.2) Have requests or initiatives by CDP Supply Chain members prompted your organization to take organizational-level emissions reduction initiatives?

No

SC4.1

(SC4.1) Are you providing product level data for your organization's goods or services?

No, I am not providing data

Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please confirm below

I have read and accept the applicable Terms