



**Report of  
ORLEN S.A.**

on entertainment expenses, legal expenses,  
marketing expenses, public relations and  
social communication expenses, and  
management consultancy fees in

**20 25**





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## A. INTRODUCTION

This report on entertainment expenses, legal expenses, marketing expenses, public relations and social communication expenses, and management consultancy fees (the "Expenses Report") has been prepared pursuant to Art. 9.11 of the Articles of Association of the Company.

This Expenses Report has been prepared on an accrual basis, with amounts given net of VAT. All amounts are stated in thousands of zloty (PLN '000).

## B. MARKETING EXPENSES

Category	2025	2024	% of revenue	
	PLN '000	PLN '000	2025	2024
<b>Marketing expenses</b>	<b>475,647</b>	<b>456,889</b>	<b>0.273%</b>	<b>0.227%</b>

The higher marketing expenses in 2025 reflect, in part, the conduct of key strategic initiatives and consistent efforts to strengthen the presence for the ORLEN brand in Poland and abroad. Marketing supported the business functions in meeting their commercial and strategic goals, delivered the strategic initiative to develop VITAY as a digital marketplace on plan, and ran key projects under the ORLEN brand strategy – including the "Róbmy" image building campaign, based on the brand's new positioning, and the rebranding of PGNiG as ORLEN. These projects were based on the ORLEN 2035 business strategy, and their delivery drew on synergies between functions and between Group companies under the segment oversight model (for example, myORLEN and Energa Obrót). The marketing activity carried out supported the business functions in delivering their sales plans and in maintaining the Company's leading market position, and was aimed at sustaining strong recognition of the ORLEN brand and a positive perception of the product brands (stop.cafe, VITAY, VERVA, EFECTA).

Marketing communications in 2025 contributed to the delivery of business and sales strategies in areas such as:

- supporting wholesale to key business customers;
- supporting sales in the Consumers & Products segment;
- building loyalty among ORLEN S.A.'s existing customers and acquiring new ones, including into the ORLEN VITAY loyalty programme;
- communicating the ORLEN brand's new positioning as a Polish multi-energy group operating internationally and a leader in Central Europe;
- the rebranding of PGNiG as ORLEN and the renaming of PGNiG Obrót Detaliczny as myORLEN;
- building and reinforcing the ORLEN Group's international standing and profile through participation in trade fairs and industry conventions.

including:

### B.1. SPONSORSHIP

Category	2025	2024	% of revenue	
	PLN '000	PLN '000	2025	2024
<b>Sponsorship expenses</b>	<b>332,859</b>	<b>376,649</b>	<b>0.191%</b>	<b>0.187%</b>

ORLEN's 2025 sponsorship activities were aimed at supporting the Company's business goals while remaining consistent with its principles of sustainability, social responsibility and long-term relationship-building with stakeholders. ORLEN's sponsorship in sport, culture and science delivered tangible results, both in strengthening the brand's image and in providing real support for community initiatives. In sport, backing for key disciplines and events helped promote physical activity and inspire young talent, and working with athletes and sports organisations boosted brand recognition and earned a positive public response. In culture, ORLEN actively supported artistic events, educational projects and local initiatives, broadening public access to a wide range of artistic and cultural forms, and the sponsorship helped raise the profile of worthwhile projects and strengthen public dialogue. In science, the focus was on supporting research, education and innovative initiatives, which helped build skills and promote science among the younger generation; partnerships with universities and research institutions enabled the delivery of projects of real social and educational value. Overall, 2025 showed that ORLEN's sponsorship across sport, culture and science effectively combines support for worthwhile initiatives with the building of a positive brand image, delivering benefits for the recipients and for ORLEN itself.

## C. PUBLIC RELATIONS AND SOCIAL COMMUNICATION EXPENSES

Category	2025	2024	% of revenue	
	PLN '000	PLN '000	2025	2024
<b>Public relations and social communication expenses</b>	<b>55,724</b>	<b>27,800</b>	<b>0.032%</b>	<b>0.014%</b>

The higher spend on public relations and social communications services in 2025 reflects, in part, the announcement and communication of the 2035 Strategy "The Energy of Tomorrow Starts Today" – the largest investment programme in the history of Poland's energy sector. Public relations expenses included internal and external communication regarding events and projects that were important or relevant for ORLEN S.A. and the ORLEN Group, particularly around themes related to energy transition and energy security.

These initiatives aimed to strengthen relations with the market, including the capital market, and to build trust in the ORLEN brand among investors in Poland and abroad. They included events featuring members of the ORLEN S.A. Management Board, such as earnings calls, press briefings, and meetings with journalists, covering extensive communication of new business ventures, including expanding the Group's own upstream asset base; modernising the power generation business and building a sustainable energy mix; developing trading capabilities;



and growing the renewables business. The activities also included sponsorship of economic and industry events, including the European Economic Congress, Impact, the European Forum for New Ideas and the Open Eyes Economy Summit. Expenditure encompassed media communication through the press, television, radio, industry-specific portals, and online platforms.

#### D. MANAGEMENT CONSULTANCY FEES

Category	2025 PLN '000	2024 PLN '000	% of revenue	
			2025	2024
<b>Management consultancy fees</b>	<b>71,234</b>	<b>79,584</b>	<b>0.041%</b>	<b>0.040%</b>

Expenditure on management consultancy primarily related to transition and strategic projects, M&As, regulatory advisory, and project support costs across the ORLEN Group's entire value chain. The spend was incurred in the Corporate Functions segment and on projects implementing the ORLEN Group strategy across the Upstream, Downstream, Consumers & Products and Energy segments.

#### E. LEGAL EXPENSES

Category	2025 PLN '000	2024 PLN '000	% of revenue	
			2025	2024
<b>Legal expenses</b>	<b>56,886</b>	<b>47,221</b>	<b>0.033%</b>	<b>0.023%</b>

Legal expenses covered the cost of legal services and legal advice provided on an ongoing basis to ORLEN and the costs of conducting proceedings before courts and other authorities. Services of legal advisers were used specifically for legal and regulatory matters, and in cases where knowledge of foreign legal systems was required. A significant portion of these expenses related to legal support requested by various business areas in connection with strategic projects.

#### F. ENTERTAINMENT EXPENSES

Category	2025 PLN '000	2024 PLN '000	% of revenue	
			2025	2024
<b>Entertainment expenses</b>	<b>945</b>	<b>1,477</b>	<b>0.001%</b>	<b>0.001%</b>

Entertainment expenses were mainly related to activities involving ORLEN S.A. representatives at industry events in Poland and abroad, which were focused on promoting the Company's position on regional challenges relating to energy security and the energy transition in Central and Eastern Europe, showcasing investment projects, and fostering both new and existing business relation.

#### G. TOTAL

Category	2025 PLN '000	2024 PLN '000	% of revenue	
			2025	2024
Marketing expenses	475,647	456,889	0.273%	0.227%
<i>including sports, culture, and media sponsorship</i>	<i>332,859</i>	<i>376,649</i>	<i>0.191%</i>	<i>0.187%</i>
Public relations and social communication expenses	55,724	27,800	0.032%	0.014%
Management consultancy fees	71,234	79,584	0.041%	0.040%
Legal expenses	56,886	47,221	0.033%	0.023%
Entertainment expenses	945	1,477	0.001%	0.001%
<b>TOTAL</b>	<b>660,436</b>	<b>612,971</b>	<b>0.375%</b>	<b>0.304%</b>



This report on expenses was signed by the Management Board of ORLEN S.A.

.....  
Ireneusz Fąfara  
President of the Management Board

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Marek Balawejder  
Member of the Management Board

.....  
Sławomir Jędrzejczyk  
Vice President of the Management Board

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Witold Literacki  
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Robert Soszyński  
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Sławomir Staszak  
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Marcin Wasilewski  
Member of the Management Board

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Paweł Wojtunik  
Member of the Management Board