

**JUSTIFICATION**  
**for determining the fixed remuneration of the Management Board members of**  
**ORLEN Unipetrol Deutschland GmbH**

Pursuant to Article 4(3) of the Act on the principles of determining the remuneration of persons managing certain companies, a resolution on the determination of the remuneration of members of management bodies may provide for a different amount of the fixed remuneration of a member of a management body than that determined on the basis of specific parameters (revenue, employment, assets), if this is justified by exceptional circumstances relating to the company or the market in which it operates, in particular if the company:

- 1) is implementing a program of consolidation of companies belonging to its capital group, leading to a significant change in the structure of its assets or revenues,
- 2) is implementing an investment program significantly exceeding the value of its fixed assets,
- 3) is implementing a restructuring program with a time horizon of at least 3 years, leading to a significant change in the structure of the company's assets or revenues,
- 4) has its registered office outside the Republic of Poland or its rules of operation are defined in an international agreement binding on the Republic of Poland,
- 5) has been operating for less than one year,
- 6) was established for the purpose of implementing a project, in particular with the participation of funds from the budget of the European Union or non-repayable funds from aid granted by member states of the European Free Trade Agreement (EFTA) or funds from other foreign sources that are not repayable.

In the case of ORLEN Unipetrol Deutschland GmbH, there were grounds for determining a different amount of the fixed remuneration of the members of the company's management board, i.e.:

- the company has its registered office outside the Republic of Poland; it sells ORLEN Unipetrol Group's petrochemical products in German-speaking countries (Germany, Austria, Switzerland), where it is the appointed representative of Spolana s.r.o. and Orlen Oil sp. z o.o.
- There is a real risk of losing unique competencies and, consequently, a threat to the Company's operations, as the level and market practice of remuneration differ significantly from the proposed terms and conditions, which also makes it difficult to attract candidates from the local market.