

Report on the Sustainable Development of the UNIMOT Capital Group for 2024

15 April 2025



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LETTER FROM THE PRESIDENT OF THE MANAGEMENT BOARD

Dear Sirs,

Sustainability is a cornerstone of our organisational culture and an integral part of operational processes of the UNIMOT Group. We have demonstrated this by including ESG commitments and objectives in the Strategy for 2024-2028 adopted in April 2024. The ESG standards have thus become a systemic element of our day-to-day operations.

In the past year, we consistently implemented the Group's Strategy for 2024-2028 and thus placed a strong focus on sustainability activities. For the first time, we calculated greenhouse gas emissions in all three scopes, which forms the basis for setting reduction objectives and planning the Group's decarbonisation activities. In parallel, we carried out a first analysis of the compliance of our operations with the EU Taxonomy. In doing so, we assessed the extent to which the projects concerned fit in with the EU's sustainable development goals and identified areas for improvement.

We paid considerable attention to formalising our sustainability management system. By analysing the impact of social, environmental and governance issues on our operations and business relationships, we implemented new ESG management mechanisms. In the past year, we also adapted the Group's existing policies to the new regulatory requirements ensuring that they comply with the latest standards and best market practices.

Over the past months, we have taken concrete steps in the area of energy transformation of our value chain, aiming to increase the share of renewables, biofuels and low-carbon fuels. We have signed contracts for photovoltaic installations with a total capacity of 10 MW - a threefold increase against 2023 - and we plan to reach 150 MW per year in new projects by 2028. We are also continuing work on the connection to the gas grid, a significant step towards renewable gas production.

We have consistently striven to diversify our fuel offering to support customers in their CO₂ reduction strategies. We have launched a fully sustainable synthetic fuel, HVO100, produced from waste feedstock and, in collaboration with an external partner, secured a supply of decarbonised aviation fuel for 2025. The above products significantly support the decarbonisation of transport.

Our energy transformation is not only an adaptation to regulatory requirements, but above all a real response to market needs and changing customer expectations. By developing the RES, biofuels and low-carbon fuels segments, we are helping our partners to reduce the environmental impact of their operations, while strengthening the competitiveness of the UNIMOT Group in the dynamically changing energy sector.

2024 was also a year of intensive efforts in favour of the Group's employees. We defined our corporate values and implemented a number of documents that support the creation of an open, inclusive working environment. We paid special attention to women, who make up almost 30% of our team. In the context of the challenges of employment in the energy industry, we are taking steps to create an environment that is conducive to their development.

Corporate social responsibility remains an important element of our Strategy. We actively engage in activities to support local communities and consistently implement a good neighbour policy, ensuring equality of access to our services. In the past year, we undertook specific initiatives to increase the accessibility of our own AVIA petrol stations for people with disabilities and customers with special needs. Within these measures, we have introduced 'quiet hours' for people on the autism spectrum, provided priority checkouts, enabling people with disabilities to be served more quickly and conveniently without having to wait in line, and provided the ability to call out service at selected fuel platforms, making refuelling easier for people who have difficulty moving independently.

The report presented here is the first ever Report of the UNIMOT Group prepared in accordance with the requirements of the CSRD (Corporate Sustainability Reporting Directive) and on the basis of the European Sustainability Reporting Standards (ESRS). In order to ensure the reliability and compliance of the Report with CSRD and ESRS requirements, its preparation was based on two key elements: stakeholder mapping and double materiality assessment.

For the UNIMOT Group, adapting to the new regulations means not only fulfilling its reporting obligations, but more importantly, further integrating its sustainability commitments and goals into its key business processes. I believe that this report will be a valuable source of information for all stakeholders and will further strengthen confidence in the UNIMOT Group as an organisation that is responsible and ready for the future.

We have further ambitious goals ahead of us to build our commitment to sustainable transformation of business and economic. I have no doubt that through the hard work and commitment of all employees, together we will achieve



further important goals that will translate into further secure growth of the UNIMOT Group for the benefit of our shareholders, partners, customers and employees.

Thank you for your trust and commitment.

Adam Sikorski PhD

President of the Management Board of UNIMOT S.A.

1. GENERAL INFORMATION

1.1. Basis for the preparation of the Report

BP-1 BP-2

The presented UNIMOT Group Sustainability Report for 2024 (hereinafter: Report, Statement, Document) has been prepared in accordance with Article 63x of the Accounting Act of 29 September 1994. The report has been prepared on the basis of the ESRS standards (introduced by Commission Delegated Regulation (EU) 2023/2772), which are mandatory for the UNIMOT Group as from the 2024 financial year.

In addition, the Report has been prepared in accordance with the following additional guidelines and regulations:

- "WSE Guidelines for ESG Reporting",
- AA1000 Stakeholder Engagement Standard - 2015 Edition (the so-called AA1000 SES standard),
- TCFD (Task Force on Climate-related Financial Disclosures) recommendations for reporting climate-related issues,
- ICMM (International Council on Mining & Metals), Stakeholder Research Toolkit, based substantively on the Johnson and Scholes methodology to illustrate the impact and involvement of different stakeholder groups.

The information, data, ratios and descriptions contained in the Report relate to the parent entity UNIMOT S.A. (the Company, UNIMOT) with its registered office in Zawadzkie, 2A Świerkłańska Street, 47-120 Zawadzkie, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court in Opole, 8th Business Division of the National Court Register under KRS no.: 0000382244, NIP: 7561967341, REGON: 160384226 and the UNIMOT Capital Group (hereinafter: UNIMOT CG, the UNIMOT Group, the Group), unless indicated otherwise.

The report includes sustainability information (ESG) on UNIMOT S.A. and the UNIMOT Group for the period from 1 January 2024 to 31 December 2024. This is the same period as the Group's financial year.

For the purposes of the data presentation, three time horizons have been adopted:

- in the short-term perspective: the period of one year from the end of the period covered by this Sustainability Report ;
- for the medium-term time horizon: 5 years calculated from the end of the short-term reporting period, i.e. 1 January 2026 to 31 December 2030;
- in the long term horizon: from 1 January 2031.

The above time frames for the short, medium and long-term horizons are in line with the requirements set out in Appendix C to the ESRS 1 standard 'General Requirements', which specifies the definitions of time horizons used in the sustainability reporting process in accordance with the CSRD directive.

The Group prepares consolidated sustainability reporting in accordance with Article 29a of Directive 2013/34/EU.

The scope of consolidation in the Report is in principle the same as for the consolidated financial statements for the last financial year. However, in order to maintain the transparency and reliability of the reporting, some the UNIMOT Group Companies were excluded from the data reporting process. The rationale for these exclusions is as follows:

- The companies UNIMOT B1 Sp. z o.o., UNIMOT SA (UNIMOT LTD) and UNIMOT Centrum Usług Wspólnych Sp. z o.o. are characterised by a marginal impact on the Group's overall business, both financially and operationally. Their activities are not significant in terms of the implementation of the sustainable development strategy and their impact on the social, environmental and economic environment,
- UNIMOT Energy LLC and MOT LLC had no operations in 2024.

As at 31.12.2024 and as at the date of approval for publication of the Report, the UNIMOT Capital Group consisted of the parent entity UNIMOT S.A. and the following directly and indirectly consolidated subsidiaries:

Name of unit	Headquarters	Scope of the unit's core business	Shares held and voting rights	Date of obtaining control
UNIMOT S.A.	Warsaw, Poland	Controlling and managing other companies in the fuel and energy industry and related industries, strategic and organisational planning and decision-making processes; Running the commercial activities of the petrol stations under the AVIA brand; Trading in natural gas	not applicable	Parent Entity
UNIMOT SYSTEM Sp. z o.o.	Zawadzkie, Poland	Sale and distribution of gaseous fuels through mains	100%	20.01.2014
UNIMOT PALIWA Sp. z o.o.	Częstochowa, Poland	Wholesale of fuels and related products	100%	16.11.2015
UNIMOT ENERGIA I GAZ Sp. z o.o.	Warsaw, Poland	Trading in electricity and gaseous fuels	100%	30.12.2015
TRADEA Sp. z o.o.	Częstochowa, Poland	Electricity trading	100%	23.05.2016
UNIMOT UKRAINE LLC	Kyiv, Ukraine	Distribution of liquid fuels	100%	19.04.2018
UNIMOT ASIA LLC	Shanghai, China	Distribution of petroleum products	100%	04.09.2018
UNIMOT ENERGY LLC	Kyiv, Ukraine	Distribution of electricity	100%	02.04.2019
ENERGY CLAST OPERATOR Ltd.	Zywiec, Poland	Planning, generation and coordination of energy distribution, consulting, advisory activities	80%	15.02.2021
UNIMOT CENTRUM USŁUG WSPÓLNYCH Sp. z o.o.*	Warsaw, Poland	Non-operating special purpose vehicle	100%	20.10.2021
UNIMOT B1 Sp. z o.o.	Warsaw, Poland	Non-operating special purpose vehicle	100%	20.10.2021
UNIMOT SA (UNIMOT LTD)	Geneva, Switzerland	Distribution of liquid fuels	100%	17.05.2022
ŻYWIEC OZE-1 Sp. z o.o.	Żywiec, Poland	Electricity generation	100%	13.02.2023
OLAVION Sp. z o.o.	Gdansk, Poland	Rail transport and forwarding services	90%	07.03.2023

UNIMOT TERMINALE Sp. z o.o. (on 11.12.2024 the company UNIMOT Infrastruktura was incorporated)*.	Czechowice-Dziedzice, Poland	Storage and distribution of fuels	100%	07.04.2023
UNIMOT BITUMEN Sp. z o.o.	Gdansk, Poland	Bitumen production	100%	07.04.2023
RCKOENERGIA Sp. z o.o.	Czechowice-Dziedzice, Poland	Generation, transmission, distribution and trading of energy utilities	100%	07.04.2023
UNIMOT AVIATION Sp. z o.o.	Warsaw, Poland	Trading in aviation fuel	75%	28.04.2023
UNIMOT COMMODITIES Sp. z o.o.	Katowice, Poland	Logistics and trading activities in the energy raw materials industry (coal)	80%	4.07.2023
UNIMOT AVIATION SERVICES Sp. z o.o.	Warsaw, Poland	Support activities for air transport	75%	20.07.2023
UNIMOT LLC	Kyiv, Ukraine	Construction and use of industrial facilities	74,6%	

* In the Sustainability Report, the UNIMOT Group refers to the activities of UNIMOT Infrastruktura, which was merged with UNIMOT Terminale on 11 December 2024 and has operated under its name since then. However, as UNIMOT Infrastruktura (Jaslo, Poland, date of taking control: 07.04.2023) operated as a separate entity for most of the reported period, its activities are described separately in the Report in appropriate places. This approach allows for a more complete and transparent presentation of the Company's results and activities during the reporting period.

Table 1-1. Structure of the UNIMOT Group including companies consolidated as at 31.12.2024 and as at the date of approval for publication of the Report.

In accordance with ESRS 1, 9.1 "Incorporation by reference", the Group has chosen to incorporate information by reference in the Report and indicates each time where such required information is included.

The table below presents the places in the Report where the UNIMOT Group applied 'inclusion by reference'.

Subchapter in Report/ Issue	ESRS	The document referred to
1.2./ Information on the experience and skills of the management and supervisory persons	GOV-1	Report on the activities of the Management Board of the UNIMOT Group and UNIMOT S.A. for 2024.
1.3.2. / Factors influencing the financial and operating results and commentary on the results	-	Report on the activities of the Management Board of the UNIMOT Group and UNIMOT S.A. for 2024.
1.2. / Information on the remuneration of the Supervisory Board and Management Board	GOV-3 E-1	Supervisory Board report on the remuneration of the Management Board and the Supervisory Board of the Company for 2024.
3.1.4/ Information on the remuneration of the Supervisory Board and Management Board members	S1-10	Supervisory Board report on the remuneration of the Management Board and the Supervisory Board of the Company for 2024.
2.1.6./ Taxonomy of the European Union	-	Consolidated Financial Statements of the UNIMOT Capital Group for the financial year ended 31 December 2024, part 4.2. Costs by type
2.1.6./ Taxonomy of the European Union	-	Consolidated Financial Statements of the UNIMOT Capital Group for the financial year

		ended 31 December 2024, part 3.2. Statements of total revenues by operating segment
2.1.6./ Taxonomy of the European Union	-	Consolidated Financial Statements of the UNIMOT Capital Group for the financial year ended 31 December 2024, part 4.1. Sales revenue

Table 1-2. Places in the Report and topics in which the UNIMOT Group applied 'inclusion by reference'.

The UNIMOT Group does not provide information on intellectual property, know-how or innovation effects.

In the Report, the Group made use of the exemption under Article 19a(3) and Article 29a(3) of Directive 2013/34/EU) in accordance with Article 63x (7) of the Law on Accounting.

Details of the range of data presented in the value chain, their sources and impact, are set out for each indicator. Where data were not available, an estimation method was used or data were based on indirect sources (e.g. declarations by partners). This information is disclosed with each ESRS thematic scope. The UNIMOT Group shall make every effort to base the data presented in subsequent Reports on direct sources. Whenever the data in the Report are based on estimates or indirect sources, the Group shall disclose such information together with the methodology of approximations and possible judgements used in the measurement.

The document is the first UNIMOT Group Report prepared on the basis of ESRS standards and, as such, the Group does not report any changes in the preparation or presentation of sustainability data or errors from previous periods

The Group has adopted 2024 as the base year for sustainability disclosure. For this reason, and given that 2024 is the first year in which the UNIMOT Group is required to present sustainability data, the Group does not disclose comparative data from previous years in the Document.

The report was externally verified. The attestation was carried out by the audit firm Forvis Mazars Audyt Sp. z o.o. in accordance with the National Standard on Assurance Engagements 3000 Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (KSUA 3000) and National Standard on Assurance Services 3002 Assurance service providing limited assurance on sustainability reporting..

1.2. Governance structure with particular focus on the role of sustainability

GOV-1

In this section of the Report, the Group presents information on the bodies of UNIMOT S.A. because it is the parent entity that consolidates the UNIMOT Group and its governing bodies have a determining influence on the Group's strategy and operation, including in terms of sustainable development.

The Management Board of UNIMOT S.A.

The general principles of the Company's Management Board operations are set out in the Company's Articles of Association. The detailed course of action of the Management Board and the description of its competences are set out in the Rules of Procedure of the Management Board and the Organisational Rules of the Company.

The scope of the Management Board's activities includes managing the Company's overall operations in accordance with the adopted Strategy, representing the Company externally and managing its assets.

Since the beginning of 2024, the Management Board of UNIMOT S.A. has operated with the following 5-member composition:

1. Adam Sikorski - President of the Management Board
2. Robert Brzozowski - Vice-President of the Management Board for Commercial Affairs
3. Filip Kuropatwa - Vice-President of the Management Board for Finance

4. Aneta Szczesna-Kowalska – Vice-President of the Management Board for HR
5. Michał Hojowski – Vice-President of the Management Board for Energy Transformation

There were no changes in the composition of the Management Board during the reporting period. Throughout the reporting period, 20% of the Company's Management Board members were women. Four members of the Management Board belong to the age group of 30-50 years, one person to the age group of over 50 years.

The Management Board is an executive body and all its members have this status. The Board does not include a representative of employees and other persons providing services, as well as independent members.

Information on Board's diversity is presented in section 3.1.3 of the Report (ESRS indicator S1-9).

A Member of the Management Board shall inform the Management Board of any conflict of interest in relation to the function held or of the possibility of its occurrence, and shall refrain from taking part in the discussion and from voting on the resolution on the matter in which the conflict of interest has arisen. In cases where a conflict of interest arises, the Board Member of the Company is obliged to act in accordance with the Regulations for the Identification, Management and Prevention of Conflicts of Interest of Members of UNIMOT S.A. Company Bodies, adopted by Resolution No. 27 of the Ordinary General Meeting of UNIMOT S.A. of 2 June 2016, amended by Resolution No. 23 of the Ordinary General Meeting of UNIMOT S.A. of 3 June 2020, the content of which is available on the Company's website: <https://www.unimot.pl/wp-content/uploads/2020/06/regulamin-konflikt-interesow-2.pdf>

Detailed professional CVs of the individual members of the Management Board, including information on experience related to sectors, products and services, can be found in the Statement of the Management Board of UNIMOT S.A. on the application of Corporate Governance 2024, published on the same date as the Report.

Division of duties of the Management Board members

The following table presents a division of the roles and the resulting duties and responsibilities of each member of the Management Board in terms of overseeing the impacts, risks and opportunities in the separated issues.

Adam Sikorski President of the Management Board	<ul style="list-style-type: none"> • Supervising the work of the Board • Sustainability (ESG) • Risk management • Investor relations • Legal area of the CG • Internal audit • Communication • Protection of classified information; • Relations with public administration; • Data protection • Supervision of companies: UNIMOT Ukraine LLC, UNIMOT Asia LLC, UNIMOT Energy LLC, UNIMOT System sp. z o.o., UNIMOT Commodities sp. z o.o., UNIMOT Aviation sp. z o.o..
Robert Brzozowski Vice-President of the Management Board for Commercial Affairs	<ul style="list-style-type: none"> • Sales • Supervision of the companies: UNIMOT Paliwa Sp. z o.o., Olavion sp. z o.o., UNIMOT S.A. (UNIMOT Ltd, Geneva)
Filip Kuropatwa Vice-President of the Management Board for Finance	<ul style="list-style-type: none"> • Finance and accounting • Accounting and reporting • IT • Controlling • Optimisation of margins and financial risks • Supervision of the company UNIMOT Centrum Usług Wspólnych sp. z o.o.

Aneta Szczesna-Kowalska Vice-President of the Management Board for HR	<ul style="list-style-type: none"> • Human resources management • Health and safety at work • Fleet management • Administration
Michał Hojowski Vice-President of the Management Board for Energy Transformation	<ul style="list-style-type: none"> • Marketing • Energy transition - RES market • AVIA stations • Customer relations • Supervision of the companies: Tradea sp. z o.o., UNIMOT Energia i Gaz sp. z o.o., Operator Klastra Energii sp. z o.o.

Table 1-3. Division of duties and responsibilities of the members of the UNIMOT S.A. Management Board.

Individual Board members are also responsible for the policies in place for their subordinate issues, setting objectives and monitoring progress against them.

GOV-2

The issues of sustainability and impact management are integrated into the UNIMOT Group Strategy for 2024-2028. Sustainability topics are therefore addressed together with the other strategic issues and through the same channels, i.e. through ongoing analysis and thematic meetings (cyclical as Business Review and dedicated to specific issues, e.g. financial materiality assessment), Management Board's meetings, project reviews and the risk register.

The Management Board oversees the aforementioned issues in the context of achieving strategic objectives and requires staff, in line with the business area, to keep informed of significant influences, risks and opportunities, implement due diligence procedures and report on performance.

During the reported period, the Management Board addressed, among other things, the following ESG topics in its scope of activities:

- Adoption of the UNIMOT Group Strategy for 2024-2028, which integrates the ESG area into the Group's activities;
- Adoption of the Sustainability Management and ESG Data Reporting Procedure;
- adopting or updating policies and procedures in ESG areas:
 - Update of the Procedure for reporting and following up on infringements of the law at UNIMOT S.A. (Resolution No. 02/08/2024 of the Management Board of UNIMOT S.A. of 5 August 2024);
 - the UNIMOT Group Human Rights Respect Policy (Resolution of the UNIMOT S.A. Management Board No. 2/12/2024 of 3 December 2024);
 - the UNIMOT Group Diversity Policy (Resolution of the UNIMOT S.A. Management Board No. 5/12/2024 of 16 December 2024);
 - the UNIMOT Group Balance and Reintegration Policy (Resolution of the UNIMOT S.A. Management Board No. 6/12/2024 of 20 December 2024);
 - Social Involvement Policy in the UNIMOT Group (Resolution of the UNIMOT S.A. Management Board No. 4/12/2024 of 6 December 2024).
- financial market analysis for green financing;
- introducing new, low-carbon products into the basket;
- dialogue with business partners on achieving common climate goals;
- Risk management, including ESG risk, implementation of the Risk Management Policy and Procedure (Annex No. to UNIMOT S.A. Management Board Resolution No. 04/10/2024 of 07/10/2024)...;
- Dialogue panel - a session for Stakeholders within the framework of a double relevance study with analysis of the results.

During its meetings in 2024, the Management Board discussed, among other things, the following issues in the ESG area:

- the assumptions of the Strategy for 2024-2028, including ESG commitments, directions and objectives;
- double materiality assessment and the highest priority issue identified by Stakeholders;
- Carbon footprint - testing methodology in line with GHG Protocol
- the regulatory environment, the dynamics of change and the steps being taken to comply with non-financial reporting requirements;
- taxonomic issues;
- reporting scope and assumptions for the Report.

Supervisory Board of UNIMOT S.A.

GOV-1

The Supervisory Board exercises constant supervision over the Company's activities. Its powers include, inter alia, the appointment and removal of members of the Management Board, the evaluation of the financial statements, the selection of the auditor and the presentation of a concise assessment of the Company's situation to the Ordinary General Meeting, including the evaluation of the internal control system and the risk management system.

Detailed information presenting the experience and competences of the management and supervisory persons can be found in the Report on the activities of the Management Board of the Capital Group for 2024 and on the Company's website <https://www.unimot.pl/relacje-inwestorskie/raporty-i-strategia/raporty-okresowe>.

There were changes to the Supervisory Board of UNIMOT S.A. in 2024. Three of its members submitted their resignations - Bogusław Satława, who serves as Vice-Chairman of the Supervisory Board, Isaac Queruba and Ryszard Budzik. The resignations were for personal reasons and were submitted with effect from 17 June 2024. The General Meeting of Shareholders appointed Ms Magdalena Katarzyna Sikorska, Mr Yiannis Petrallis and Mr Czesław Władysław Sadkowski in their place.

As at 31 December 2024 and at the date of approval for publication of this Report, the Supervisory Board was composed as follows:

1. Andreas Golombek - Chairman of the Supervisory Board- fulfils the independence criteria set out in the Act of 11 May 2017 on statutory auditors, audit firms and public supervision and set out in the Articles of Association of UNIMOT S.A.,
2. Magdalena Katarzyna Sikorska - Member of the Supervisory Board,
3. Piotr Cieślak - Member of the Supervisory Board,
4. Yiannis Petrallis - Member of the Supervisory Board,
5. Piotr Prusakiewicz - Member of the Supervisory Board - fulfils the independence criteria set out in the Act of 11 May 2017 on statutory auditors, audit firms and public supervision and set out in the Articles of Association of UNIMOT S.A.,
6. Czesław Władysław Sadkowski - Member of the Supervisory Board,
7. Lidia Banach-Hoheker - Member of the Supervisory Board - fulfils the independence criteria set out in the Act of 11 May 2017 on statutory auditors, audit firms and public supervision and set out in the Articles of Association of UNIMOT S.A.

The percentage of independent members of the Supervisory Board is 43%. The members of the Supervisory Board do not belong to underrepresented social groups or employee representation. The Chairman of the Supervisory Body is not a member of the management team.

Information on the diversity of the Supervisory Board is presented in the table below. Detailed information is presented in section 3.1.3. of this Report (ESRS indicator S1-9).

28,57 %	71,43 %
of the members of the Supervisory Board of UNIMOT S.A. were women.	members of the Supervisory Board of UNIMOT S.A. were men
71,43 %	28,57 %
members of the Supervisory Board of UNIMOT S.A. qualified in the age group between 30 and 50 years of age	members of the Supervisory Board of UNIMOT S.A. qualified in the age group of over 50 years of age

Table 1-4. Diversity of Supervisory Board members of UNIMOT S.A. as at 31.12.2024 and as at the date of approval for publication of this Report.

Individual members of Supervisory Board have experience and skills in managing sustainability issues, including:

1. Andreas Golombek

- supply chain management - participation in the management bodies of numerous entities, where he was responsible for sales, delivery and quality issues;
- corporate governance - owns a company that offers professional consultancy to the chemical, petrochemical, refining and energy industries - has expertise in strategy, management and optimisation;
- risk management - through his practical experience in the management and sales area, he has acquired competence in risk analysis and the assessment of its consequences

2. Lidia Banach-Hoheker

- corporate governance - as a financial and strategic advisor, she has expertise in capital management, process optimisation and business efficiency
- risk management – she learned holistic thinking about the organisation and its goals, as well as a strategic approach to business sustainability, during her management and supervisory practice.

3. Piotr Prusakiewicz

- energy transformation and change management - member of the National Chamber of Biofuels and also member of the Board of the National Chamber of Alternative Fuels. He has gained professional experience in the refining, biofuels and waste management sectors, covering issues of strategy, management and optimisation in ongoing investment processes.

4. Magdalena Sikorska

- human capital management - thanks to many years of activity in the area of business consulting, as well as human resources management, she has practical knowledge of building effective teams, change management, building organisational structures, taking into account factors such as diversity management or knowledge transfer and creating an organisational culture based on values;
- risk management – she has experience in processes oriented towards compliance with generally applicable laws and business ethics.

5. Yiannis Petrallis

- corporate governance - as a member of the Cyprus Bar Association and also a partner and consultant at L. PSYCHAKIS, Y. PETRALLIS & ASSOCIATES LLC in Paralimni he has knowledge of national and international regulations, including regulatory developments in the field of sustainable development;

- risk management - legal expertise that significantly influences the reduction of legal risks and the proper protection of the company against the negative consequences of actions or lack thereof develops while being a member of the management bodies of numerous companies.

6. Czesław Sadkowski

- corporate governance - owner of a law firm and, since 2012, a general partner and managing partner in a company that specialises in comprehensive legal services for large business entities with Polish and foreign capital;
- human capital management - as a lecturer at the Regional Chamber of Legal Advisers in Opole, he also teaches labour law issues, also in the context of changing regulations at EU level.

7. Piotr Cieślak

- corporate governance – he has over 20 years of experience in stock market, macroeconomic and company valuation analytics. From 2014 to 2024, he was a member of the Corporate Governance Consultative Committee appointed by the WSE;
- financial impact management - in his supervisory roles in public and non-public companies, as well as in his consulting activities, he developed experience in financial management and analyst and shareholder relations.
- business ethics and compliance - ss part of the functions performed in the Association of Individual Investors, it undertakes numerous activities aimed at ensuring that companies treat their stakeholders - especially shareholders - in accordance with applicable law and the principles of business ethics.

In 2024, the Supervisory Board adopted Resolution No. 04/04/2024 on the approval of the UNIMOT Group Strategy for 2024-2028. An important part of the document constitute the Group's sustainability objectives and commitments.

Audit committee

The Audit Committee has been functioning within the Supervisory Board since 18 January 2013. The Audit Committee's is responsible for supporting the Supervisory Board, as a statutory body of UNIMOT S.A., in the performance of its control and supervisory duties, in particular with regard to monitoring the reporting process in the Company and the Group, monitoring the effectiveness of the internal control, internal audit and risk management systems, including with regard to reporting and monitoring the performance of financial audit activities. In connection with the implementation into the Polish legal order of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No. 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU with regard to corporate sustainability reporting (hereinafter the "CSRD Directive"), the competences of the Audit Committee also include, inter alia. monitoring the sustainability reporting process, monitoring the performance of the sustainability reporting attestation activities, reviewing the sustainability reporting reports attested by the audit firm, informing the Company's Supervisory Board of the results of the sustainability reporting attestation, and making recommendations as necessary to ensure the integrity of the Company's sustainability reporting process.

The Audit Committee also has also the authority to develop a policy and procedure for the selection of the audit firm for the statutory audit and the audit firm for the attestation of sustainability reporting and to make recommendations to the Supervisory Board on matters concerning the selection of the aforementioned audit firms.

Until 17 June 2024, the composition of the Audit Committee was as follows:.

- Piotr Cieślak - Chairman of the Audit Committee,
- Lidia Banach-Hoheker - Member of the Audit Committee,
- Piotr Prusakiewicz - Member of the Audit Committee,
- Ryszard Budzik - Member of the Audit Committee.

Mr Ryszard Budzik resigned from the Supervisory Board effective 17 June 2024 and thus ceased to be a member of the Audit Committee. On 13 December 2024, there was a change in the position of Chairman of the Audit Committee and Ms Lidia Banach - Hoheker was appointed to the aforementioned position.

As at 13.12.2024, the composition of the Audit Committee is as follows:

- Lidia Banach-Hoheker - Chairman of the Audit Committee,
- Piotr Prusakiewicz - Member of the Audit Committee,
- Piotr Cieślak - Member of the Audit Committee.

Audit Committee members:

- meeting the independence criterion set out in the Act on Statutory Auditors, Audit Firms and Public Supervision: Piotr Prusakiewicz, Lidia Banach-Hoheker,
- qualified in accounting or auditing: Lidia Banach-Hoheker,
- with knowledge and skills in the sector in which the company operates: Piotr Prusakiewicz.

GOV-2

The Audit Committee, during its meetings in 2024, adopted the following Resolutions in the ESG area:

- adoption of the Report on the procedure for the selection of the audit firm for the attestation of the UNIMOT Group sustainability report for 2024 and the recommendation of the Audit Committee to the Supervisory Board on the selection of the aforementioned audit firm (Resolution of the Audit Committee of the Supervisory Board No. 1/11/2024 of 14 November 2024);
- amendment of the policy and Procedure for the selection regarding the audit firm for the Company (Resolution of the Audit Committee of the Supervisory Board No. 2/11/2024 of 14 November 2024).

With regard to the selection of the audit firm for the evaluation of the UNIMOT Group Sustainability Report 2024, the Audit Committee prepared a recommendation to the Supervisory Board, taking into account the applicable legislation, especially the Act on Statutory Auditors. The recommendation was made following a selection procedure that met the applicable criteria in accordance with the Company's internal regulations.

Detailed information presenting the experience and competences of the managing and supervising persons can be found in the Report on the operations of the UNIMOT Group for 2024 and on the Company's website <https://www.unimot.pl/relacje-inwestorskie/raporty-i-strategia/raporty-okresowe>.

General Meeting of Shareholders

The overriding legal act governing the operation of the General Meeting is the Commercial Companies Code. The detailed actions of the General Meeting are defined by the Company's Articles of Association and the Rules of Procedure for the General Meeting of UNIMOT S.A., adopted by Resolution No. 2 of the Ordinary General Meeting of UNIMOT S.A. of 3 June 2020, and the Rules of Procedure for participation in the General Meeting of UNIMOT S.A. using electronic communication means, adopted by Resolution No. 3 of the Ordinary General Meeting of UNIMOT S.A. of 3 June 2020. These documents are available on the Company's website: www.unimot.pl under the tab Investor Relations and Corporate Governance.

In 2024, the General Meeting of Shareholders adopted, by means of a Resolution, an updated Remuneration Policy at UNIMOT S.A.. Based on the document, the variable components of the remuneration of the members of the Company's Management Board were made dependent not only on financial performance, but also on non-financial performance - related to sustainable development.

The manner of operation of the General Meeting and its essential powers, as well as a description of the rights of shareholders and how they are exercised, are included in the Management Board's Report on the activities of the UNIMOT Group and UNIMOT S.A. for 2024.

Sustainability Management

GOV-1 GOV-2

Sustainability in the UNIMOT Group encompasses both environmental and climate aspects, as well as social and

corporate governance aspects. The above requires commitment at various levels of management and concerns both the Management Board of the Company, the Supervisory Board of UNIMOT S.A. and managerial staff. The division of responsibilities and competences is defined in the Sustainability Management and Sustainability Data Reporting (ESG) Procedure at UNIMOT S.A., adopted in November 2024.

Responsibility for ESG issues is assigned to the Director of Investor Relations and ESG at UNIMOT S.A., reporting directly to the President of the Management Board, who oversees the area of sustainability and the process of reporting non-financial data. The Director of Investor Relations and ESG has a Sustainability and ESG Coordinator in his team, who is responsible for the implementation of operational activities in this area.

On 1 January 2024, the position of Vice-President of Energy Transformation at UNIMOT S.A. was created, with primary responsibility for managing the Renewable Energy segment.

A Climate Solutions Director has been appointed at UNIMOT Fuels, whose tasks include aligning the Group's commercial offering with regulatory requirements and seeking development paths in line with customer expectations.

As sustainability concerns all areas of the UNIMOT Group's business, the process also involves managers and employees from different areas and levels (including legal, HR, health and safety, energy transformation, marketing), who provide direct material and organisational support in the implementation of sustainability tasks, as well as the Management Boards of the subsidiaries.

Pursuant to the Procedure, Sustainability Areas related to UNIMOT S.A.'s activities have been defined in matters of environmental management (E), social management (S) and corporate governance (G). The various ESG Areas have been assigned Central Owners who, in accordance with the Procedure, may appoint Operational Owners. The following table shows the structure of the ESG Areas with the assignment of the Central Owners of these areas. The structure of sustainability management and ESG data reporting at UNIMOT S.A. is presented below.

ESG areas related to UNIMOT S.A.'s activities in terms of environmental management issues (E)	
ESG area	Central owner of the Area
Management of UNIMOT S.A.'s environmental and climate issues, including in particular those related to the decarbonisation of UNIMOT S.A.'s operations.	Vice-President of the Management Board of UNIMOT S.A. for Energy Transformation
Carbon footprint management UNIMOT S.A.	Vice-President of the Management Board of UNIMOT S.A. for Finance;
Management for taxonomic disclosures, i.e. disclosure of revenues, costs and capital expenditures related to UNIMOT S.A.'s sustainable operations.	Vice-President of the Management Board of UNIMOT S.A. for Finance
ESG areas related to UNIMOT S.A.'s activities in terms of social management issues (S).	
Management of relations with UNIMOT S.A. employees, with attention to respect for human rights	Vice-President of the Management Board of UNIMOT S.A. for HR.
Management of relations with local communities with attention to respect for human rights	Director of Investor Relations at UNIMOT S.A.
Management of UNIMOT S.A.'s customer relations, with attention to respect for human rights - sales and complaints activities, marketing	Vice-President of the Management Board of UNIMOT S.A. for Energy Transformation
ESG areas related to UNIMOT S.A.'s activities in terms of corporate governance issues (G).	
Managing issues related to corruption and bribery	Director of the Legal Office at UNIMOT S.A.

Managing ethical standards issues in the work environment	Vice-President of the Management Board of UNIMOT S.A. for HR.
Management of whistleblowing and whistleblower protection issues	Director of the Legal Office at UNIMOT S.A.
Management of personal data security issues	Personal Data Protection Officer at UNIMOT S.A.
Management of payment practices in the relationship with suppliers	Vice-President of the Management Board of UNIMOT S.A. for Finance

Table 1-5. ESG areas identified at UNIMOT S.A. and their Owners.

Analogous processes and structures, adapted to the specific characteristics of the Company, apply to the Subsidiaries.

Sustainability management and ESG data reporting structure at UNIMOT S.A.:

	Supervisory Board	Management	Management
Unit	All members of the Supervisory Board	Each member of the Management Board in the respective area of competence	<p>Director of Investor Relations and ESG at UNIMOT S.A.</p> <p>Sustainability and ESG coordinator at UNIMOT S.A..</p> <p>Owners of the Sustainability Areas, i.e. managers and employees of the various UNIMOT S.A. organisational units or Management Boards of subsidiary companies</p>
The role of	Consultative and supervisory role	Strategic leadership	Operational role
Scope of duties and responsibilities	<p>a) monitoring the Sustainability Management process in accordance with the formal competences of the Supervisory Board under the Commercial Companies Code, the UNIMOT S.A. Articles of Association and the SB bylaws;</p> <p>b) evaluation of the consolidated Sustainability Report of the UNIMOT CG;</p> <p>c) selection or change of the auditor to attest the consolidated Sustainability Report of the UNIMOT CG.</p>	<p>(a) setting the direction and objectives of Sustainability Management. In making the aforementioned decisions, the Management Board takes into account the assessments, information and analyses of the Director of Investor Relations and ESG;</p> <p>b) supervising compliance with the ESG Standards and their conformity with UNIMOT S.A.'s business strategy;</p> <p>c) reviewing and adopting the consolidated Sustainability Report of UNIMOT CG;</p> <p>(d) submission of periodic information on Sustainability Management to the UNIMOT S.A. Supervisory Board;</p> <p>(e) establish a dialogue and exchange of views on the ESG Standards with the UNIMOT CG</p>	<p>Director of Investor Relations and ESG at UNIMOT S.A..</p> <p>a) coordinating the implementation of strategic ESG objectives in the UNIMOT CG and reporting the results to the UNIMOT S.A. Management Board;</p> <p>b) acting as an ESG ambassador to the Management Boards of the CG Companies and stakeholders;</p> <p>(c) conducting dialogue with the UNIMOT CG stakeholders;</p> <p>(d) initiating a process to examine the double materiality of sustainability issues, including involving the UNIMOT CG Employees in this process;</p> <p>(e) recommending directions for the development of the Sustainability Management and Sustainability Data Reporting process;</p>

		<p>stakeholder representatives; participate in the impact materiality and financial materiality assessment;</p> <p>(f) designation of the Central and Operational Owners of the ESG Areas at UNIMOT S.A., in the event of a problem in identifying them.</p>	<p>f) coordinating the Sustainability Management and ESG Sustainability Data Reporting process at the UNIMOT CG level;</p> <p>(g) identification and definition of ESG Areas;</p> <p>(h) identification of the ESG Area Central Owners on the basis of an analysis of the terms of reference;</p> <p>i) carrying out the process of selecting the auditor to carry out the attestation of the consolidated Sustainability Report of the UNIMOT CG;</p> <p>(j) overseeing the compliance of the Sustainability Management and ESG Sustainability Data Reporting process with national and EU regulations;</p> <p>(k) preparation of the final version of the consolidated Sustainability Report of the UNIMOT CG,</p> <p>(l) giving an opinion on internal documents relating to ESG in the UNIMOT CG;</p> <p>m) carrying out other tasks within the framework of Sustainability Management as defined by the UNIMOT S.A. Management Board.</p> <p>Sustainability and ESG coordinator at UNIMOT S.A..</p> <p>a) initiating and coordinating ESG activities in the various ESG Areas at UNIMOT S.A. and the UNIMOT CG;</p> <p>b) making ESG recommendations to the ESG Area Operational Owners, Employees and CG Companies in consultation with the ESG Area Central Owners;</p> <p>(c) preparing, in cooperation with the Central Owners of the ESG Areas, draft internal documents for each ESG Area;</p> <p>(d) consolidation of the information resulting from ESG Data Reporting;</p> <p>(e) Preparation of the draft consolidated Sustainability Report of the UNIMOT CG;</p>
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			<p>(f) reviewing EU and national sustainable development documents and regulations; (g) carrying out other tasks within the framework of Sustainability Management as defined by the Director of Investor Relations and ESG.</p> <p>Owner of the central ESG Area:</p> <p>a) coordinating the Sustainability Management process in the directly supervised area of UNIMOT S.A.'s enterprise assigned to the ESG Area in accordance with this Procedure; (b) identification of the Operational Owners of the ESG Area on the basis of an analysis of the terms of reference; (c) verification of the results of the ESG Data Reporting prepared by the subordinate Operational Owners of the ESG Area; (d) overseeing the Reporting of ESG Data by the subordinate Operational Owners of the ESG Area, (e) supporting subordinate ESG Area Operational Owners with ESG Data Reporting; (f) monitoring the implementation of the decisions taken by UNIMOT S.A.'s Management Board and Investor Relations and ESG Director in subordinate ESG Areas, (g) maintaining an up-to-date list of subordinate Operational Owners of the ESG Area, h) monitoring the implementation of the decisions taken by the UNIMOT S.A. Management Board, the Director of the Investor Relations and ESG as part of Sustainability Management; (i) preparing in cooperation with the Sustainability Coordinator at UNIMOT S.A. and implementing policies and procedures from the relevant ESG Area; (j) consulting with Employee representatives on relevant issues in the relevant ESG Area, including</p>
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			<p>policies and procedures being implemented, and reporting the results of such consultations to the Supervisory Board.</p> <p>Operational owner of the ESG Area:</p> <p>(a) coordinating the Sustainability Management process in the organisational unit directly reporting to it,</p> <p>b) verification of the results of ESG Data Reporting prepared by subordinate Employees;</p> <p>c) overseeing the Reporting of ESG Data by subordinate Employees;</p> <p>(d) Supporting subordinate Employees with ESG Data Reporting;</p> <p>e) monitoring the implementation of the decisions taken by the UNIMOT S.A. Management Board, Director of Investor Relations and ESG, ESG Central Area Owner in subordinate organisational units.</p>
Reporting paths and their frequency	Both the Management Board and the Supervisory Board oversee ESG issues, without separate committees.	Ongoing monitoring of progress towards objectives and verification that the activities committed to by the organisational units concerned are being carried out as planned and within the specified timeframe. Reporting to the Supervisory Board.	<p>The Director of Investor Relations and ESG reports on an ongoing basis to the UNIMOT S.A. Management Board.</p> <p>Progress against strategic objectives is accounted for on an annual basis.</p> <p>The Sustainability and ESG Coordinator at UNIMOT S.A. reports to the Director of Investor Relations and ESG at UNIMOT S.A. on an ongoing basis.</p> <p>Central owner of the ESG Area: reports ESG data in its subordinate ESG Area to the Sustainability Coordinator and ESG Committee for the preparation of the consolidated UNIMOT Group Sustainability Report.</p> <p>Operational owner of the ESG Area:</p>

			Reports ESG data in the respective ESG Area to the central ESG Area Owner.
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Table 1-6. Sustainability management structure at UNIMOT S.A..

In 2024, a training project entitled ESG Academy was conducted in the UNIMOT Capital Group. A series of webinars and workshops was attended by members of the UNIMOT S.A. Management Board and the Management Boards of the subsidiaries in accordance with the schedule:

1. 3 September 2024, workshop meeting as part of the first stage of the double materiality assessment process. The meeting, chaired by an external advisor, Professor Paweł Bogacz of the AGH University of Science and Technology in Kraków, consisted of three parts:
 - methodological introduction on the assumptions, principles and algorithm for non-financial/sustainability data reporting in the context of the requirements of the CSRD and auditor attestation;
 - an introductory training course outlining the role, principles and methodology of double materiality assessment, including in terms of CSRD, ESRS and TCFD requirements;
 - confirmation of the stakeholder groups involved in the UNIMOT Group's value creation process and identification of their impact on the company's value chain.The meeting was attended by 60 managers from the UNIMOT Group companies, including four members of the UNIMOT S.A. Management Board and members of the Management Boards of nine subsidiaries.
2. 16 September 2024, meeting for an introduction to carbon footprint calculation. The meeting was chaired by an external advisor, Dr Przemysław Grzywacz from the AGH University of Science and Technology in Kraków. The meeting was attended by 42 people, including representatives of the Management Boards of the subsidiaries and managers responsible for environmental areas in the Companies.
3. Assessment of the financial materiality of sustainability issues by the UNIMOT Group experts/managers (4 October 2024). The meeting was attended by all members of the UNIMOT S.A. Management Board and members of the Management Boards of the subsidiaries.

A detailed description of the meetings is presented in disclosure IRO-1 of this Report.

In August 2024, the UNIMOT Group held a training session for board members of all the Group's companies.

The aim of the training was primarily:

- unification of knowledge across the Group companies on the decarbonisation challenges of current and future customers;
- creation of a combined UNIMOT Group offering to support customers' decarbonisation goals;
- creation of an internal knowledge base on the topic of decarbonisation, which will serve to further educate the teams operating in the companies.

Both members of the Management Board and Supervisory Board attended events, conferences and meetings related to the topics of sustainability and energy transition. In addition, the members of the Management Board and Supervisory Board drew their knowledge directly from information provided by the Investor Relations and ESG Office, which addressed issues such as regulatory changes and new reporting requirements, among others.

Remuneration of members of the Supervisory Board and the Management Board

GOV-3 E1

The Remuneration Policy for members of the Management Board and members of the Supervisory Board is adopted by the General Meeting of Shareholders.

Members of the Management Board of UNIMOT S.A. receive fixed monthly remuneration for their functions, granted on the basis of a resolution of the Supervisory Board in accordance with the Commercial Companies Code or on the

Sustainability Report of the UNIMOT Capital Group for 2024. This is a translation of the document originally issued and signed in Polish.

basis of service contracts (some members of the Management Board receive remuneration from both of the aforementioned titles).

On 17 June 2024, an updated Remuneration Policy for Members of the Management Board and Supervisory Board of UNIMOT S.A. was adopted by resolution of the Ordinary General Meeting.

The remuneration policy has been developed and will be updated with the following objectives in mind:

- supporting the implementation of UNIMOT S.A.'s business strategy and long-term interests,
- contributing to the stability of the Company,
- preventing the emergence of conflicts of interest.

When entering into a legal relationship with key position holders, the Company takes due care to ensure that the remuneration for their roles reflects the financial and non-financial performance (performance against sustainability commitments and objectives) achieved over an extended period of at least one year.

The General Meeting authorised the Supervisory Board to detail elements of the Policy with regard to, inter alia:

1. a description of the fixed and variable components of remuneration, as well as bonuses and other monetary and non-monetary benefits that may be granted to members of the Management Board and Supervisory Board, whereby, with respect to the Supervisory Board, the aforementioned description requires the approval of the General Meeting of the Company,
2. establishing clear, comprehensive and differentiated financial and non-financial performance criteria for the allocation of variable remuneration to members of the Management Board, including criteria relating to the consideration of social interests, the Company's contribution to the protection of the environment and the undertaking of measures aimed at preventing and eliminating the negative social effects of the Company's activities.

Variable components of remuneration are paid on the basis of transparent rules and criteria and in a manner that ensures effective implementation of the Policy. Variable remuneration may be based on an assessment of the performance of a key position holder or the Company's financial or non-financial result achieved in a given financial year.

In 2024, the UNIMOT Group Remuneration Policy does not explicitly define climate-related remuneration criteria for the members of the Management Board and Supervisory Board, nor a specific percentage scale of remuneration linked to sustainability issues. However, the Group's Strategy is based on the energy transition, which means that the Management Board is assessed, among other things, in terms of its actions to support this process.

The variable remuneration of the members of the Management Board is determined on the basis of transparent principles and criteria, such as the effectiveness of the Company's strategic objectives, financial and non-financial performance. As energy transformation is one of the key directions of the UNIMOT Group's development, the initiatives taken by the Management Board in this area have a significant impact on its performance evaluation.

Despite the lack of a formal link between remuneration and specific sustainability indicators, the implementation of actions in line with the energy transition strategy is one of the factors influencing the Board's evaluation.

Detailed information on the remuneration of the members of the Supervisory Board and the Management Board can be found in the Supervisory Board's Report on the remuneration of the Company's Management Board and Supervisory Board for 2024. The Group will develop and adopt an applicable document in the medium term.

Due diligence statement

GOV-4

The UNIMOT Group has not developed and adopted a document that systematises its due diligence process in line with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

Nevertheless, the Group applies the basic elements of this process in key areas of its operations, as well as within its risk management system.

The basic elements of the due diligence process and their positioning in this Report are presented in the table below.

Basic elements of the due diligence process	Disclosures and their position in the Report	Disclosure requirements of ESRS
Integrating due diligence into corporate governance, strategy and business model	The UNIMOT Group Strategy for 2024-2028, 1.5. Human capital management policies, 3.1., 3.2. Procedure for reporting infringements and follow-up at UNIMOT S.A. 4.1. Code of Ethics, 4.1.	GOV-1, GOV-2, GOV-3; SBM-1: MDR-P strategy, business model and value chain: Policies adopted to manage relevant sustainability issues
Engagement with affected stakeholders at all key stages of the due diligence process	Identification of key stakeholders, 1.6.1. Dialogue with employee representatives, 3.1.1. Good neighbour policy, 3.3. Work with business partners on ethics and respect for human rights, 3.2.	SBM-2: Stakeholder interests and opinions
Identification and assessment of adverse impacts	Value chain mapping, 1.4. Identification of influences through a double materiality process, 1.6.3. Processes for identifying impacts within the business (e.g. supplier assessment mechanisms, breach reporting channels, supplier assessment processes), 3.2., 3.3., 4.1. Risk register, 1.6.4.	IRO-1 - Description of the process to identify and assess material impacts, risks and opportunities
Undertaking action to reduce identified adverse impacts	Updating existing policies and procedures and introducing new ones, 3.1., 3.2., 3.3., 3.4., 4.1. Internal control and risk management system, 1.6.4.	MDR-A: Actions and resources in relation to relevant sustainability issues
Monitoring the effectiveness of these efforts and providing relevant information in this regard	Monitoring the implementation of the ESG objectives in the Strategy.	MDR-T - Monitoring the effectiveness of policies and activities using objectives

Table 1-7. Elements of the distributed due diligence process of the UNIMOT Capital Group and their disclosure in this Report.

In 2024, a double materiality assessment identified the negative and positive impacts of the UNIMOT Group's activities on society and the environment. The identification of material impacts was used to develop a list of material risks and opportunities in the area of sustainability to be included in the 2025 risk register. For more information, see section 1.6 of this Report.

1.3. Business model

SBM-1

The UNIMOT Group is an independent (capital and ownership structure are private, the Group does not belong to any state-owned group) fuel and energy group with the following products: diesel fuel, motor oil, petrol, biofuels (Bio), liquefied petroleum gas (LPG), natural gas (including LNG), asphalt products, electricity, energy raw materials (including hard coal and, in the medium term, biomass), as well as aviation fuels, marine fuels and fuel oil. Since 2016, the company has been a member of the AVIA International association, making it the first Polish company to be granted the right to build and develop an AVIA petrol station chain in Poland and Ukraine.

UNIMOT has more than 30 years of experience in the fuel market, specialising in the wholesale of diesel and the distribution of other liquid fuels, both nationally and internationally. The company is also developing the photovoltaic segment, including under the AVIA Solar brand, and is investing in further RES sectors.

In April 2023, the UNIMOT Group finalised the acquisition of the assets of Lotos Terminale (now UNIMOT Terminale), including nine fuel terminals and two asphalt plants. UNIMOT thus fulfils the role of Independent Logistics Operator, being the third player in the fuel storage market, and also holds the second place in the asphalt production market in Poland.

The following graphic presents the individual businesses of the UNIMOT Group.



Graphic 1-1. The UNIMOT Group business in 2024.

Since March 2017, the company has been listed on the main floor of the Warsaw Stock Exchange.

The segment-based business model of the UNIMOT Group is in line with global trends concerning the growing role of renewable energy, distribution of advanced fuels and biofuels, with a reconfiguration of the existing business, where innovation and the use of new technologies are part of the Group's long-term goal of achieving climate neutrality by 2050.

1.3.1. Business segments of the UNIMOT Group

All the reporting segments listed and described below are separate operating segments. The main body responsible for making operating decisions, i.e. the Management Board of UNIMOT S.A., monitors the operating results of these segments separately in order to make decisions on the allocation of resources, assess the effects of this allocation and the results of operations.

The UNIMOT Group does not conduct any activities in the production of chemicals as defined in section 20.2 of Annex I to Regulation (EC) No. 1893/2006 of the European Parliament and of the Council. The Group is also not involved in the sale of controversial weapons or the production of tobacco products.

Liquid fuels

The UNIMOT Group operates in the wholesale and retail sale of diesel fuel, fuel oil, petrol, biofuels, marine fuel and aviation fuel. Wholesale is carried out on the territory of Poland with the use of a wide distribution network (fuel depots - own and third-party), covering the whole country in the franco system (sale of the product together with transport services) and loco system (sale of the product from fuel depots with independent collection by the customer). Due to current legal regulations, the Group is obliged to achieve a minimum share of bio-components in the total volume of liquid fuels sold in accordance with the National Indicative Target. This is done mainly by physically adding bio-components to imported liquid fuels in the blending process. In 2024, the UNIMOT Group significantly increased the import of petrol to Poland and started selling bunker fuel from two of its own bases (Gdańsk and Szczecin). UNIMOT, as the largest independent fuel importer in Poland, since the outbreak of war in Ukraine, has been monitoring decisions taken by the government administration, as well as internationally, analysing their impact on its operations and making appropriate decisions.

Within the liquid fuels segment, the Group trades in the sale of bio-components and biofuels for diesel vehicles as a stand-alone fuel. Compared to traditional diesel, due to their properties, biofuels and bio-components contribute to a significant reduction in emissions of harmful substances and greenhouse gases. Thus, they make it possible to reduce the negative impact on the environment.

The offer includes:

- B100 diesel - a methyl ester as a self-contained fuel ,
- Methyl esters (FAME) - biocomponent of the following quality: RME; UCOME; FAME 10; FAME 0,
- HVO 100 (Hydrotreated Vegetable Oil) - an advanced synthetic fuel for diesel vehicles.

Sources of supply

Throughout the logistics chain, the UNIMOT Group uses all available potential to optimise the supply of imported fuels. UNIMOT pursues its fuel product import objectives using synergies.

The UNIMOT CG purchases liquid fuels from a number of suppliers. In the case of liquid fuels, a large proportion of purchases is made abroad, with UNIMOT being a direct importer. Fuels are mainly imported by sea through the fuel depot in Debogórze from such destinations as the United States, Sweden and Finland. In addition, during the reporting period, the product was also supplied by rail and road transport from Germany. A clear share of diesel fuel purchases in Poland is the domestic product. Fuel is purchased both on the basis of annual contracts and on the spot market.

Biofuels are primarily purchased domestically from major oil companies and private entities, mainly through tenders. The HVO100 biofuel is purchased from foreign producers. [Customers and sales markets](#)

UNIMOT has a base of more than 1,000 active customers - these are mainly fuel wholesalers, petrol stations (including the AVIA chain), transport companies, construction companies and agriculture. Since the outbreak of the war in Ukraine, due to increasing demand, UNIMOT has also been supplying fuel to that country.

Biofuels are mostly sold to foreign markets and to domestic wholesale customers. HVO100 biofuel is sold on the domestic market. [LPG](#)

LPG is a liquefied gas, primarily propane, butane and a mixture of propane and butane. LPG is a product of natural origin, obtained in the process of refining natural gas and crude oil. Within the UNIMOT Group, wholesale of LPG is carried out directly from the Group's own bottling plant in Zawadzkie, the terminal in Piotrków Trybunalski, as well as from third-party transshipment terminals in Poland. The Group distributes LPG to petrol stations (including stations

in the AVIA chain) and to heating tanks - both its own, of which it has 147, and installations made by other entities. Gas is transported to destinations from terminals by tanker trucks.

Sources of supply

In 2024, the UNIMOT Group purchased LPG from suppliers in Western European countries, from the East, and from Polish companies.

In terms of LPG supply sources, the UNIMOT Group intensively prepared for the entry of an embargo on the product from Russia, among others by utilising the acquired competences and existing business relations with Western suppliers. As part of the preparations, the UNIMOT Group has entered into an agreement with HES Wilhelmshaven Tank Terminal GmbH ('HES') for the handling and storage of LPG. The agreement provides for the storage of approximately 8,000 tonnes of LPG. The contract has been concluded for a fixed term of 48 months, starting from 1 October 2024, with the possibility of extending it for a further 24 months. HES's warehouses and infrastructure are located in Germany. This location of the LPG handling terminal is optimal from the point of view of the logistics process of LPG supply.

Due to the nature of the business, the customer portfolio for LPG is clearly diversified, with customers including individual customers, Polish industrial plants, companies from Southern Europe and the Ukrainian market.

Natural gas

Natural gas is a natural fuel that is extracted from deposits underground. It is a type of fossil fuel consisting mainly of methane (70-98%), ethane, propane, carbon monoxide and dioxide, nitrogen and helium. There are several types of natural gas, depending on the proportions of the components.

Within the UNIMOT Group, the UNIMOT System company and RCEkoenergia, based on the distribution system it manages, carry out activities related to the sale and provision of distribution service to end customers. UNIMOT Energia i Gaz, on the other hand, sells natural gas to end customers on third-party distribution networks. The UNIMOT Group sells mainly high-methane type E. In addition to basic services, the above-mentioned company provides additional services to customers, which include gas odourisation services, metering services not resulting from obligations related to the provision of gas fuel distribution services and maintenance services within the customer's network and installations.

In addition, the UNIMOT Group is an active participant in international natural gas trade and has established long-term framework contracts with international counterparties. The Group utilises a publicly accessible transmission infrastructure comprising pipelines and compressor stations. As a result, it is able to efficiently transport natural gas over long distances, delivering it to various regions.

The UNIMOT Group also makes use of the country's natural gas storage systems, which allows for efficient stock management.

Sources of supply

Natural gas is purchased on the Polish Power Exchange and as part of transactions outside the exchange market (OTC market). UNIMOT S.A. uses standardised EFET framework agreements in gas trading with independent entities. The source of supply for the subsidiaries is UNIMOT S.A. and gas producers as well as independent activities of companies on the Polish Power Exchange and foreign markets. Due to the high diversification of trade counterparties, the Group is not exposed to shortages of blue fuel supplies.

Customers and sales markets

UNIMOT sells natural gas through the platform of the Polish Power Exchange, which brings together a number of market participants.

The end customers come from the following municipalities: Szydłowo, Mława, Wiśniewo, Sześćńsk, Strzegowo, Radzanów, Wieczfńia Kościelna (Mława County), Raciąż (Płóńsk County), Głinojeck (Ciechanów County), Białowieża (Podlaskie Province), Wieleń (Wielkopolskie Province) and Tuczno (Zachodniopomorskie Province).

Through UNIMOT Energia i Gaz, the Group is able to supply E-type high-methane natural gas to customers throughout the country via third-party gas networks. Electricity

Since 2016, the UNIMOT CG has been active in electricity trading through its subsidiary Tradea Sp. z o.o.. This trading is carried out on the Polish Power Exchange through a brokerage house and in bilateral contracts on the wholesale market. Tradea Sp. z o.o. works with electricity generators focusing mainly on renewable energy sources and provides the following services:

- purchase of electricity mainly from generators under various billing formulas,
- pooling of generators with consumers - cPPAs, self-consumption, different billing formulas,
- commercial balancing, involving the submission of commercial schedules to the Transmission System Operator and the settlement of differences on the balancing market between declared and actual energy,
- comprehensive handling of generators in the field of energy-related products (production forecast declarations, settlement of negative balances, etc.), trading in guarantees of origin.

Sources of supply

The purchase of electricity takes place on the Polish Power Exchange and directly from renewable energy producers. Suppliers of electricity are mainly domestic entities.

Customers and markets

Electricity is sold on the domestic market to end customers, which are small and medium-sized enterprises and institutions. Surplus energy not sold to customers is sold on the wholesale market.

Renewable Energy Sources (RES)

The UNIMOT CG, through its subsidiary UNIMOT Energia i Gaz, is continuing the sale of photovoltaic installations under the AVIA Solar brand, which began in 2020. The Group offers a range of services related to the design, supply, installation and commissioning of the installations, as well as the possibility to buy back energy from the installations, store energy and, if necessary, also sell energy. In 2024, the range of services was expanded to include the sale of Avia Solar components, in particular energy storage systems, mounting structures, switchgear, inverters, cables, mounting accessories and reactive power compensators. The company actively supports installers in the field of comprehensive contract logistics by supplying ready-made sets necessary for installation. The company provides these services throughout Poland. As part of component sales, the company has also started selling abroad to countries such as Switzerland and Cyprus.

In addition, an online shop has been launched to improve the service process for installers. The shop is available at <https://sklep.aviasolar.pl>.

Sources of supply

The UNIMOT Group offers photovoltaic panels, inverters, photovoltaic switchgear, related equipment from China and the USA, as well as its own products. The company is developing its cooperation with the UNIMOT Asia office in Shanghai, optimising component purchase costs and establishing strategic supply partnerships.

Customers and sales markets

Through its own sales network, the company reaches out to customers in the segment of small, medium and large companies operating in Poland.

Petrol stations

Since 2017, the Group is developing a chain of petrol stations in Poland under the AVIA brand, which is represented by more than 3,000 facilities in more than a dozen European countries. The AVIA brand's more than 90-year presence in the fuel market allows it to pass on to its partner a proven business model based on expert know-how, independence and high quality fuels at competitive prices.

There are 138 facilities in the portfolio of the AVIA petrol station chain in Poland, including:

- 51 owned stations and stations on a lease basis (CODO),
- 87 franchised stations (DOFOs).

In 2024, the AVIA chain was expanded by a further eight stations.

Customers

Launched in 2022, the AVIA Card fleet programme, which is aimed at business and institutional customers looking for effective ways to optimise costs associated with fuel purchases, reached sales of more than 32 million litres in 2024. The card has been very successful and the Group expects further growth among large TSL (Transport, Shipping, Logistics) customers, among others.

In 2024, cooperation with the retail partner, the SPAR chain, was further developed. Shops of this brand already operate at 54 AVIA stations throughout Poland.

In parallel, the original Eat&Go concept was being developed, offering customers under this brand a catering offer that is constantly being expanded.

The 2024 also featured the AVIA Go app, which allows registered users to collect points. Points can be exchanged for prizes or discounts. App holders also have access to special offers and can pay for fuel directly at the pump. As at 31 December 2024, there were approximately 100,000 registered users on the app, and as at the date of publication of the Report, the number was over 111,000.

Bitumen

Bitumen is a petroleum product derived from refining of crude oil, used for the construction of road surfaces and also as an insulating material. The UNIMOT Group offers a wide range of products: road bitumen, MODBIT modified bitumen, industrial bitumen and speciality bitumen. The product portfolio also includes innovative products, which include: modified bitumen with rubber additive (MODBIT CR), road bitumen WMA and high-modified bitumen MODBIT HiMA for long-life pavement construction. The product portfolio is tailored to the needs, requirements and expectations of the markets, both at home and abroad.

Sales and distribution of products are carried out from three main centres located in Gdansk, Jasło and Czechowice-Dziedzice.

Sources of supply

UNIMOT Bitumen secures its supply sources of bitumen products through long-term contracts and cooperation with domestic and foreign suppliers.

UNIMOT Bitumen's supplies of asphalt products is largely guaranteed due to the conclusion of a long-term contract with Orlen S.A. for the purchase of asphalt components. It ensures a stable supply of the product, constituting a significant part of the Company's procurement. UNIMOT Bitumen is also actively seeking new supply sources, monitoring the supplier market both domestically and abroad. In addition, the company is undertaking numerous initiatives and projects related to the growth of its current production potential. Particularly noteworthy is the aspect of developing competences related to import of asphalt products. Diversification of supply sources by UNIMOT Bitumen ensures continuity of production and delivery of bitumen products and allows to meet customer expectations.

Customers and sales markets

The area of the UNIMOT Group's operations in the Bitumen segment is Poland and countries in Central and Eastern Europe with the greatest purchasing potential. The Group supplies products under numerous road contracts at home and abroad. The main customers are companies from the road sector, both multinationals operating across the country and local road construction companies using bitumen for the production of mineral and bituminous mixtures (for the construction, modernisation and renovation of national, provincial, district, communal and other roads). However, the key market remains the Polish market. In 2024, foreign sales accounted for 10% of total asphalt sales. The greatest interest in the product was seen in Lithuania, Romania as well as Sweden and Germany. The company also cooperated with customers from the Czech Republic, Moldova, Slovakia, Ukraine, Latvia and Hungary, among others.

Infrastructure and logistics

Through the company UNIMOT Terminale sp. z o.o., the UNIMOT Group provides fuel storage services, including in particular:

- storage of compulsory reserves of liquid fuels, to which fuel marketers are obliged,
- storage and distribution of liquid fuels for current consumption. This is a comprehensive service combined with the addition of bio-components to fuels, as well as branded additives that allow concerns to sell fuels under their own premium brand.

The UNIMOT Group acts as an Independent Logistics Operator, which means that it offers fuel storage services to all interested parties. The Group has nine fuel terminals with a total capacity of approximately 376,000 m³ (in 2024, tanks with a total capacity of 11,000 m³ were decommissioned). The terminals are located in: Gdańsk, Szczecin, Poznań, Piotrków Trybunalski, Jasło, Czechowice Dziedzice, Gutkowo, Rypin and Bolesławiec. All fuel terminals have their own railway sidings connected to the PKP railway network. In terms of the volume of fuel storage potential, the Group is the third player in this market.

Customers

The company provides services to entities with the relevant licences (WPC or MPC) and these are the largest fuel market players in the country, both producers and importers.

Transport services

This activity is related to rail transport provided by Olavion and freight forwarding services.

Solid fuels

This activity is related to the trading of solid fuels, including hard coal. Fuels are purchased from international traders who source their raw materials from countries such as Colombia, Kazakhstan, South Africa and Indonesia.

Customers

Customers in this segment primarily include industry, mainly power and heating, as well as companies with PPW (intermediate coal entities) status.

1.3.2. Key financial and operational data

The tables below present selected consolidated financial data of the UNIMOT Group for 2024, the structure of sales in each product group and the consolidated volumes and revenues by business segment described in section 1.3.1. of this Report.

Consolidated financial data of the UNIMOT Group [PLN thousand]

	in PLN thousand		in EUR thousand	
	31.12.2024	31.12.2023	31.12.2024	31.12.2023
I. Sales revenue	14 096 814	12 886 989	3 275 130	2 845 815
II. Profit/(loss) on operating activities	233 503	574 893	54 250	126 953
III. Gross profit/(loss)	187 214	508 747	43 496	112 346
IV. Net profit/(loss) attributable to Shareholders of the Parent Entity	139 891	487 238	32 501	107 596
V. Net profit/(loss)	139 341	488 512	32 373	107 877
VI. Net cash flow from operating activities	170 027	(29 919)	39 503	(6 607)
VII. Net cash flow from investing activities	(49 350)	(155 116)	(11 466)	(34 254)
VIII. Net cash flow from financing activities	(206 023)	187 524	(47 866)	41 411
IX. Total net cash flow	(85 346)	2 489	(19 829)	550
X. Total assets	3 402 120	3 137 233	796 190	721 535
XI. Liabilities and provisions for liabilities	2 217 183	2 059 361	518 882	473 634
XII. Long-term liabilities	845 070	839 320	197 770	193 036
XIII. Short-term liabilities	1 372 113	1 220 041	321 112	280 598
XIV. Equity	1 184 937	1 077 872	277 308	247 901
XV. Share capital	8 198	8 198	1 919	1 885
XVI. Number of shares (in thousands)	8 198	8 198	-	-
XVII. Profit/(loss) per ordinary share attributable to Shareholders of the Parent Entity (in PLN/EUR)	17,06	59,43	3,96	13,12
XVIII. Diluted profit/(loss) per ordinary share attributable to Shareholders of the Parent Entity (in PLN/EUR)	17,06	59,43	3,96	13,12
XIX. Book value per share (in PLN/EUR)	144,54	131,48	33,83	30,24
XX. Diluted book value per share (in PLN/EUR)	144,54	131,48	33,83	30,24

Table 1-8. Consolidated financial data of the UNIMOT Capital Group [PLN thousand].

Consolidated volumes of marketed products, excluding transactions between companies within the UNIMOT Group

Resources moved out of the organisation	Volume	Unit
Liquid fuels	2 337 049,44*	m ³
LPG	521 638,84	m ³
Hard coal	350 386,18	Mg
Natural gas	1 847 070,00**	MWh

* Volume includes sales of liquid fuels at AVIA's own stations.

** The trading volume of natural gas on the Polish Power Exchange has been excluded from the volume.

Table 1-9. Consolidated volumes by product group.

Total revenue by segment [PLN thousand].

in PLN thousand	01.01.2024 31.12.2024	% structure in 2024	01.01.2023 31.12.2023	% structure in 2023
Liquid fuels	9 464 242	67,14%	8 813 602	68,39%
LPG	814 037	5,77%	978 170	7,60%
Natural gas	623 943	4,43%	433 534	3,30%
Electricity	379 794	2,69%	396 926	3,10%
Renewable energy sources	30 821	0,22%	18 536	0,10%
Petrol stations	810 608	5,75%	635 309	4,90%
Bitumen	1 497 436	10,62%	1 307 795	10,10%
Infrastructure and logistics	267 501	1,90%	195 854	1,50%
Solid fuels	181 950	1,29%	85 160	0,70%
Other activities	26 482	0,19%	22 103	0,20%
Total	14 096 814	100%	12 886 989	100%

Table 1-10. Total revenue by segment [PLN thousand].

E1-1

The capital expenditure incurred in 2024 for coal, gas and oil operations is presented in the table below.

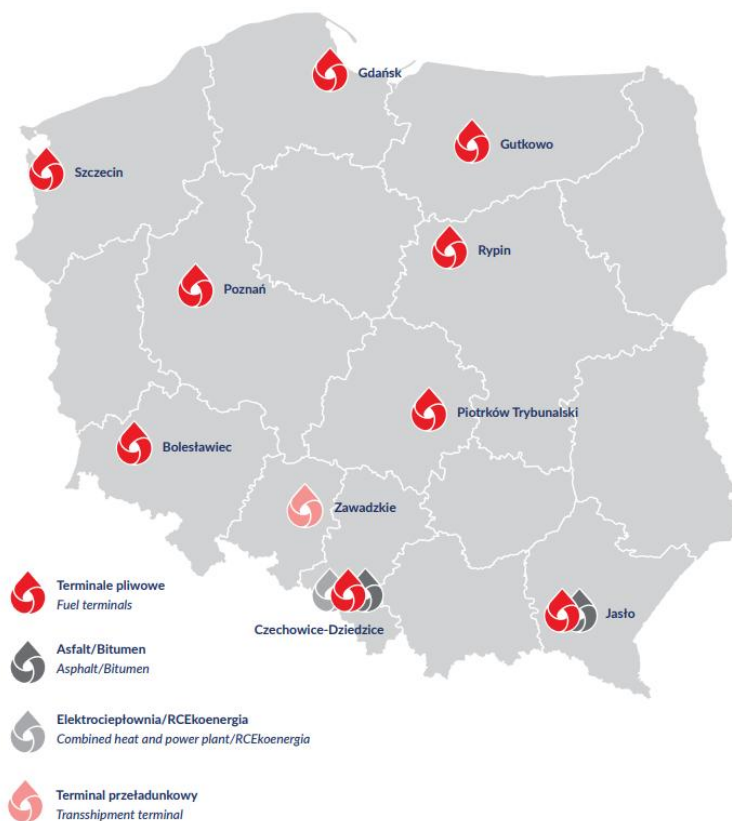
Activities	31.12.2024
Crude oil	0
Solid fuels	103 436,78
Natural gas	725 494,77
Total	828 91,55

Table 1-11. Capital expenditure [PLN thousand] incurred in 2024 for coal, gas and oil operations.

The factors influencing these results and the commentary on the results are described in the Management Board's Report on the activities of the UNIMOT Group and UNIMOT S.A. for 2024.

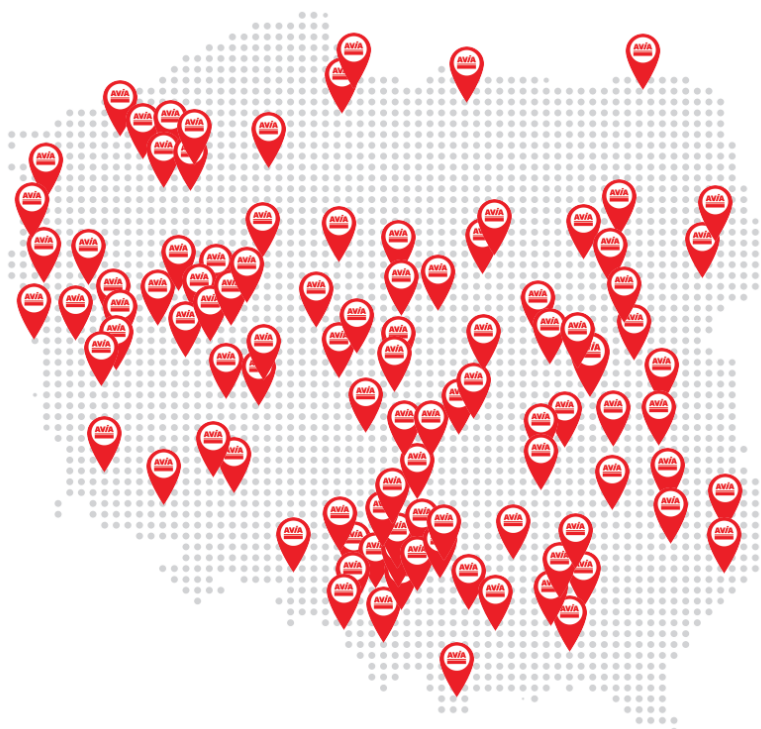
Location of the UNIMOT Group's key assets

The UNIMOT Group has business units throughout the country. The following graphic highlights the Group's key assets.



Graphic 1-2. The UNIMOT Group's key assets in 2024.

The graphic below shows the AVIA petrol stations.



Graphic 1-3. Locations of AVIA petrol stations managed in CODO and DOFO in 2024.

The UNIMOT Group employees by place of work

Bolesławiec	22
Cluj Napoca	1
Czechowice-Dziedzice	201
Częstochowa	156
Gdańsk	209
Gutkowo	14
Jasło	119
Katowice	29
Kaunas	1
Kawice	3
Kielce	1
Kiev	6
Koluszki	4
Kraków	8
Mława	9
Piotrków Trybunalski	26
Płock	1
Poznań	19
Pyrzowice	2
Rypin	9
Sędziszów Małopolski	11
Shanghaj	1
Szczecin	31
Warsaw	195
Wrocław	1
Zawadzkie	35
Żywiec	3
TOTAL	1 117

Table 1-12. Number of the UNIMOT Group employees by place of work.

1.4. Business model and value chain

SBM-1

The UNIMOT Group business model

The Group's business model is based on management based on separate operating segments which are characterised in section 1.3.1. of this Report.

At the core of the UNIMOT Group's business model are:

- Building the Group's value (operational and financial) for its stakeholders;
- Corporate values;
- Mission and vision;
- Managing risks and exploiting opportunities.

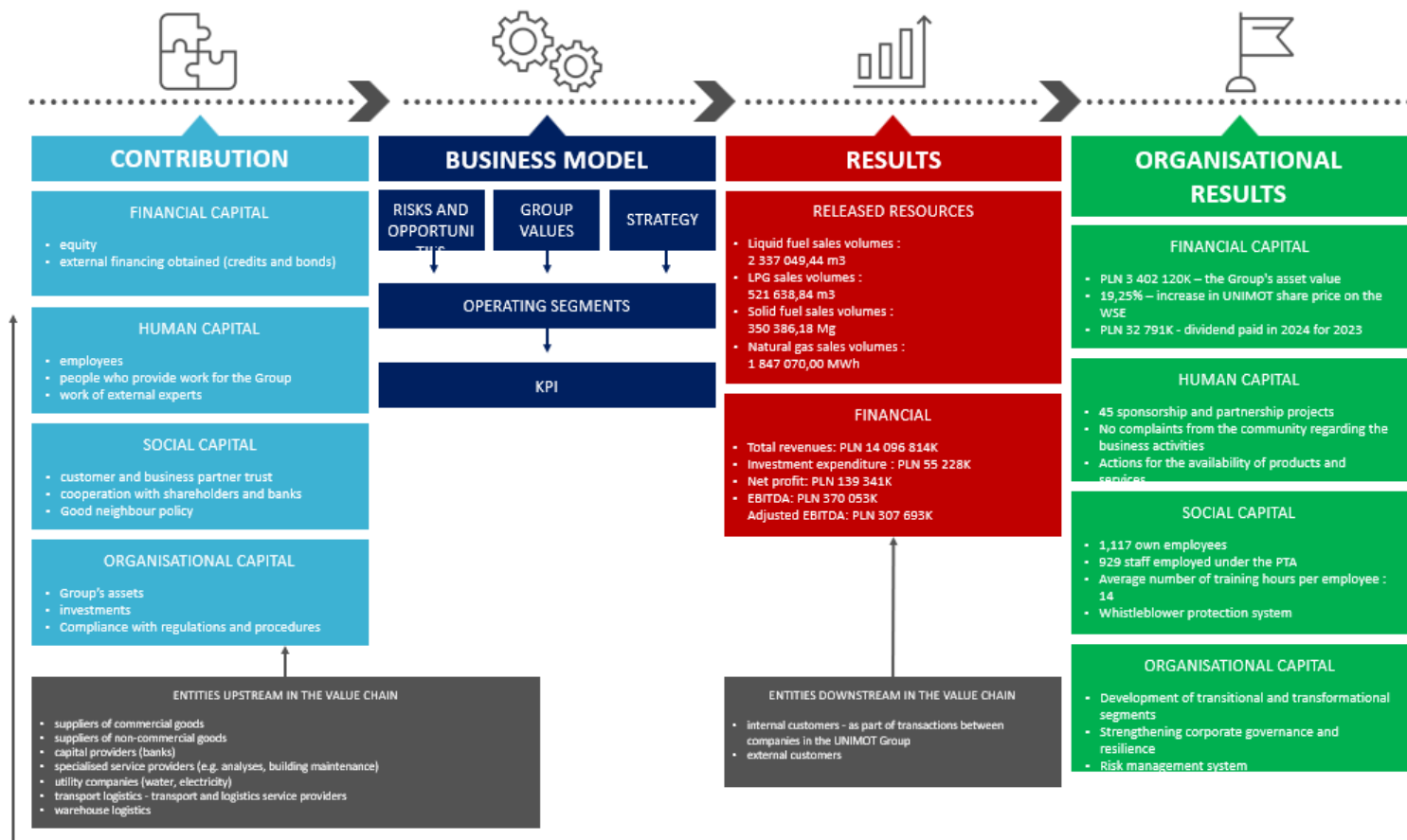
The UNIMOT Group's business model is in line with global trends regarding the growing role of renewable energy, distribution of advanced fuels and biofuels, with a reconfiguration of its existing operations in which innovation and the use of new technologies are part of the Group's long-term goal of achieving climate neutrality by 2050.

UNIMOT Group value chain

The UNIMOT Group's value chain has been developed on the basis of an analysis of the Group's capitals, business model, financial performance, operational results and the activities of the various segments that make up the Group. The core part of the value chain is the UNIMOT Group's operational processes, i.e. everything that happens in the Group from the purchase of goods, raw materials and services from their suppliers to their delivery to customers. The higher level of the value chain, the so-called upstream, consists of operations carried out by other entities, suppliers of goods and subcontractors of services, but also activities such as, for example, the transport of goods to the UNIMOT Group, the generation of electricity purchased by the Group or the supply of water necessary for production. The so-called downstream includes everything that happens to the product once it leaves the UNIMOT Group. These stages of the value chain include the transport of products to customers, distribution, the use and end-of-life phases.

The value chain model is used in the processes of calculating greenhouse gas emissions, analysing the mutual influences of the UNIMOT Group and the environment, risk analysis and the resilience of the Group's business model.

The UNIMOT Group value chain is shown in the graphic below.



Graphic 1-4. The UNIMOT Group value chain.

As the different segments of the UNIMOT Group have different business profiles, the following table presents a value chain diagram by segment and a description of the processes taking place there in the upstream and downstream streams.

Liquid fuels	
Upstream N-0 Higher level of the value chain	<p>Suppliers of goods and raw materials:</p> <ol style="list-style-type: none"> 1. International fuel traders, 2. International oil companies, 3. Oil companies and refineries operating in Poland, 4. Refineries in Germany, 5. Polish producers of bio-components, 6. Supply of dye-marking packages - Polish and German manufacturers. 7. For JET A-1, JP8, F-34 and AVGAS aviation fuels, Polish refiners. <p>Import destinations: Middle East, Scandinavian countries, Germany, ARA, USA.</p> <p>Primary logistics - related to the transport of fuels in large volumes (fuel imports by the UNIMOT Group). It takes place by sea - tankers, by rail, also through the Olavion company, and by road transport.</p>
Operating activities within the segment	Wholesale and retail sales of diesel, fuel oil, petrol, biofuels, marine fuel and aviation fuel.
Downstream N-0 Lower level of the value chain	<p>Exports, e.g., to Ukraine, Czech Republic.</p> <p>Oil companies operating in Poland,</p> <p>Retail fuel chains,</p> <p>Fleet Card Operators,</p> <p>Domestic customers - wholesalers, independent petrol stations, transport companies, state-owned companies (e.g. public transport company).</p> <p>Airlines.</p> <p>Internal customer:</p> <p>UNIMOT Ukraine - export turnover.</p> <p>AVIA's own petrol stations.</p>
Downstream N-1 Lower level of the value chain	<p>Individual and fleet petrol station customers.</p> <p>Petrol stations leased by UNIMOT S.A. under the AVIA brand</p>
LPG	
Upstream N-0 Higher level of the value chain	<p>Suppliers of goods:</p> <p>Multinationals and traders.</p> <p>Import destinations: Scandinavian countries, Germany, ARA, Russia (until 20.12.2024), Lithuania, Latvia, Kazakhstan.</p> <p>Primary logistics - related to the transport of fuels in large volumes. It takes place by sea - by tankers, by rail, also through the Olavion company, and by road.</p>

Sustainability Report of the UNIMOT Capital Group for 2024. This is a translation of the document originally issued and signed in Polish.

	Storage and handling services.
Operating activities within the segment	Wholesale and retail sale of liquefied petroleum gas (LPG).
Downstream N-0 Lower level of the value chain	<p>Customers:</p> <p>Oil companies operating in Poland.</p> <p>Retail fuel chains.</p> <p>In Ukraine - wholesale customers (Ukrainian importers).</p> <p>Domestic individual and wholesale customers, independent petrol stations.</p> <p>Secondary logistics - related to the delivery of goods to customers - mainly to petrol stations. The predominant mode of transport is by road.</p> <p>Export destinations: Ukraine, Czech Republic, Bulgaria, Serbia, Hungary, Germany</p>

Natural gas	
Upstream N-1 Higher level of the value chain	Gas suppliers to the Polish Power Exchange.
Upstream N-0 Higher level of the value chain	<p>Suppliers of goods:</p> <ol style="list-style-type: none"> 1. The Polish Power Exchange, 2. Suppliers under OTC contracts. <p>Service providers:</p> <ol style="list-style-type: none"> 1. Transport of gas in the form of LNG, transport by road tankers. 2. Connection and gas pipeline contractors, 3. Providers of specialised services. <p>Material suppliers:</p> <p>External stakeholders.</p>
Operating activities within the segment	Distribution of gaseous fuels through mains and wholesale trade in natural gas. Gas network operator, operator-owner of regasification stations and gas stations. Construction of connections and gas pipelines to final customers on the basis of connection agreements.
Downstream N-0 Lower level of the value chain	<p>Recipients:</p> <p>Business and institutional customers consuming natural gas as part of their business and for heating purposes.</p>

Electricity	
Upstream N-0 Higher level of the value chain	<p>Electricity suppliers:</p> <ol style="list-style-type: none"> 1. The Polish Power Exchange. 2. Domestic entities under OTC contracts, 3. Electricity generators from natural gas and municipal waste.
Operating activities within the segment	Electricity trading and distribution.
Downstream N-0 Lower level of the value chain	Business and institutional customers consuming electricity as part of their operations.

RES	
Upstream N-0 Higher level of the value chain	<p>1. Component suppliers - Chinese manufacturers and European distributors (including Poland),</p> <p>2. PZL Sędziszów - production centre - manufacturing services on the basis of orders from UEiG.</p> <p>Transport:</p> <p>1. Transport of components by sea and/or rail.</p> <p>2. Wheeled transport to the Magnesium Production Unit in Sędziszów.</p>
Operating activities within the segment	<p>Photovoltaic activities in the area of photovoltaic farms and the sale and installation of photovoltaic systems, including</p> <p>1. Production and assembling of components for RES equipment - modules, switchgear, small battery packs, ultimately: industrial energy storage.</p> <p>2. Sale of components to the wholesale market to installers in Poland and abroad.</p> <p>3. Design and permit acquisition services for RES installations.</p> <p>4. Winning contracts for RES installations - photovoltaics, energy storage (design, supply and installation/construction) through participation in tenders.</p>
Downstream N-0 Lower level of the value chain	<p>1. Business and institutional customers of the RES market.</p> <p>2. In the field of component manufacturing - Polish and foreign customers as required.</p>

Petrol stations	
Upstream N-1 Higher level of the value chain	<p>Suppliers of goods and raw materials:</p> <ol style="list-style-type: none"> 1. International fuel traders, 2. International oil companies, 3. Local private fuel companies, 4. Refineries in Germany, 5. Polish producers of bio-components, 6. Supply of dye-marking packages - Polish and German manufacturers. <p>Import destinations: Middle East, Scandinavian countries, Germany, ARA, USA.</p> <p>Primary logistics - related to the transport of fuels in large volumes (fuel imports by the UNIMOT Group). It takes place by sea - tankers, by rail, also through the Olavion company, and by road transport.</p>
Upstream N-0 Higher level of the value chain	<p>UNIMOT S.A. in the area of fuel supplies.</p> <p>SPAR retail chain for additional services.</p>
Operating activities within the segment	Fuel retailing activities within the AVIA station.
Downstream N-0 Lower level of the value chain	<p>Customers:</p> <p>Individual and fleet petrol station customers.</p>

Bitumen	
Upstream N-0 Higher level of the value chain	<p>Strategic raw material:</p> <p>ORLEN S.A., other multinationals.</p>

	<p>Suppliers of additives (SBS, Flux): Polish and foreign companies.</p> <p>Suppliers in the transport area: Transport companies providing loading, transport and unloading services for asphalt products.</p>
Operating activities within the segment	<p>Activities related to the production and trade of asphalt products. Production and marketing (including trading), sale of asphalt products to the Polish market and neighbouring countries. Distribution of asphalt products. Logistics of raw materials, additives.</p> <p>The purchase, sale, storage, handling and transportation of petroleum products or raw materials required for the Company's production. Purchase of energy utilities, in particular gas and electricity. Purchase of raw materials, chemicals and fillings required for the Company's refining operations. Purchase of equipment, materials and spare parts required for the Company's refinery production.</p>
Downstream N-0 Lower level of the value chain	<p>1. Companies producing mineral and asphalt mix for road construction (for their own use or for other road companies). 2. Manufacturers of waterproofing materials (roofing felt, shingles, waterproofing compounds).</p>

Infrastructure and logistics	
Upstream N-1 Higher level of the value chain	Direct suppliers of goods and raw materials to the liquid fuels segment.
Upstream N-0 Higher level of the value chain	<p>1. Within liquid and gaseous fuels: Internal principal: UNIMOT Paliwa - to the extent consistent with the company's operational activities. External principals: Multinationals operating in Poland.</p> <p>Internal service provider: 1. RCEkoenergia - for the supply of utilities in Czechowice-Dziedzice, 2. UNIMOT Infrastruktura (since 11 December 2024 the company has been operating within the structures of UNIMOT Terminale) - in the scope of the aforementioned in Jasło.</p> <p>2. Within transport services: Suppliers of raw materials: Suppliers of traction fuel (diesel for diesel rail engines).</p> <p>Suppliers of rolling stock and other goods: 1) Providers of rail engines, in particular so-called 'rolling stock pools' under lease or rental agreements, 2) Rolling stock manufacturer, (3) Traction power provider (electricity for electric rail engines).</p> <p>3. Within internal infrastructure of the industrial zone in Czechowice-Dziedzice: 1) Suppliers of raw materials: Supplier of hard coal,</p>

	<p>Electricity supplier, UNIMOT Energia i Gaz, Natural gas supplier, UNIMOT Energia i Gaz Water supplier, Nitrogen supplier, Suppliers of chemicals used in wastewater treatment processes. 2) Service providers: Electricity distributor, Natural gas distributor.</p>
Operating activities within the segment	<p>Activities related to rail transport, freight forwarding services and fuel production and storage, including:</p> <ol style="list-style-type: none"> 1. Within liquid and gaseous fuels: <ol style="list-style-type: none"> 1) production, by blending, of liquid and gaseous fuels, 2) storage of liquid and gaseous fuels, 3) handling of liquid and gaseous fuels. 2. Within rail transport: <ol style="list-style-type: none"> 1) carriage of goods by rail, 2) the implementation of traction and forwarding services, 3) management of rolling stock maintenance. 3. Within internal infrastructure of the industrial zone in Czechowice-Dziedzice including both the Group entities and external stakeholders: <ol style="list-style-type: none"> 1) generation, distribution and sale of thermal energy in the form of steam and hot water , 2) Generation, distribution and sale of electricity generated from conventional, RES and redistributed sources, 3) Distribution and sale of natural gas, 4) Collection and treatment of industrial and municipal wastewater, distribution of industrial, bore and drinking water, as well as softened water, water cooling and recharge services.
Downstream N-0 Lower level of the value chain	<ol style="list-style-type: none"> 1. Within liquid and gaseous fuels: Internal customer: UNIMOT Paliwa - to the extent consistent with the company's operational activities. External customers: Multinationals operating in Poland. 2. Within transport services: Internal customer: UNIMOT Paliwa - buys a freight transport service and a rail tanker fleet maintenance management (ECM) service from OLAVION. UNIMOT Bitumen - buys freight transport service from OLAVION. External client: Business customers - buy freight, traction and forwarding services from OLAVION and cooperate in other areas on the basis of contracts concluded. 3. Within internal infrastructure of the industrial zone in Czechowice-Dziedzice Internal customers: UNIMOT Terminale UNIMOT Bitumen Company External customers

Solid fuels	
Upstream N-0 Higher level of the value chain	Suppliers of raw materials: international traders. Import destinations: Colombia, Kazakhstan, South Africa, Indonesia. Primary logistics carried out by sea. Secondary logistics carried out by wheeled transport. Unloading and storage space in the port of Gdansk.
Operating activities within the segment	Solid fuel trading activities, including coal.
Downstream N-0 Lower level of the value chain	Business customers - PPW - Intermediate coal entities (industry, power generation, district heating).

Table 1-13. Value chain diagram for the various segments of the UNIMOT Group.

The stakeholders directly involved in the UNIMOT Group's sustainability process are the Stakeholders presented in section 1.6.1 of this Report.

1.5. The UNIMOT Group strategy with particular focus on the role of sustainable development

SBM-1 IRO-1

In order to meet the expectations of stakeholders, and acting in accordance with the adopted values and business model, on 23 April 2024, the Management Board and Supervisory Board of UNIMOT S.A. adopted the UNIMOT Group Strategy for 2024-2028 (hereinafter interchangeably: the Strategy)..

In the process of developing the Strategy, the directions of the market, regulatory, social and economic environment were analysed, translating them into opportunities and risks for the Group. The alignment of the business operations strategy with the requirements of the modern world and the expectations of Stakeholders was the basis for the development of the document and the integration of sustainability issues. The double materiality assessment carried out in September 2024 will verify the assumptions made in the Strategy and will be the starting point for the revision of the document in 2025.

The UNIMOT Group environment - the context for the adoption of the Strategy

The UNIMOT Group's strategy for 2024-2028 takes into account the challenges of the current situation and the future of the fuel and energy market, as well as the growing environmental and climate change requirements.

During the development of the Strategy, market demand for traditional fuels was analysed, which will remain high in the short to medium term, as well as the ongoing energy transition, which - in the longer term - will set new directions for the development of the entire fuel sector. Due to EU and national regulations on reducing greenhouse gas emissions, the development of public awareness and trends such as the electrification of transport, the demand for traditional fuels will gradually decline.

In response to the aforementioned, the Group has defined a mission to provide clean and affordable energy. Organisational agility, cost-effectiveness, openness to change and looking beyond the horizon are intended to allow the Group to stay ahead of the competition by offering the best products and the highest quality of service in the market, thereby sustainably growing a diversified business.

Assumptions of the UNIMOT Group Strategy for 2024-2028

Sustainability is at the heart of the UNIMOT Group's business practice and is a determinant of the Strategy, which includes a twofold activities:

- Maintaining efficient operations in the areas of fuels, trading and logistics together with the gradual expansion of the product portfolio and diversification of the customer portfolio towards lower carbon fuels and energy,
- Investments in new developments, including in the areas of electricity and district heating, in order to diversify revenue sources.

In line with the Strategy, maintaining its position as an independent leader in the import and distribution of liquid fuels will allow the UNIMOT Group to finance the construction of a diversified investment portfolio. In the Strategy horizon, the Group will reduce its carbon footprint through the use of RES energy, investments in sources and modernisation of assets.

The following strategic objectives of the UNIMOT Group have been identified for the period 2024-2028:

1. Increase in EBITDA to PLN 690m in 2028.
2. Cumulative net profit of PLN1bn by 2028.
3. Transition and transformation segments to contribute 40 per cent of Group EBITDA (excluding terminals, logistics and petrol stations) in 2028.
4. Investment in transformational business at PLN700m by 2028.
5. Annual dividend payment of a minimum of 30 per cent of net profit.
6. EBITDA/net debt ratio (excluding debt from mandatory reserves) of 40 per cent.

The Strategy also identifies strategic development areas for energy transition and defines objectives for this area:

1. Investment in own sources to support the development of the offer and the energy transformation of the UNIMOT Group.
2. Utilising experience in the district heating market and energy communities - RCEkoenergia and the energy cluster in Zywiec.
3. Declaration of investment at a minimum of 50% of net profit after dividends invested in energy transition over 5 years, which will translate into investments of approximately PLN 700 million by 2028.
4. Achieving climate neutrality (so-called net zero emissions) by 2050.

The document has comprehensively defined the Group's environmental, social and corporate governance commitments. UNIMOT shapes its activities in the aforementioned areas on the basis of international and EU orientations and emerging legislation and regulations.

The Strategy is implemented in a coherent manner in relation to all operating segments of the UNIMOT Group. Individual directions have been assigned objectives and metrics of their realisation within the horizon of the Strategy.

The results achieved so far in the implementation of the UNIMOT Group Strategy for 2024-2028 in the ESG (Environmental, Social and Corporate Governance) areas are shown in the table below.

ENVIRONMENT

DIRECTION 1

Tackling climate change and sustainable infrastructure

Objectives:

- Achieving climate neutrality by 2050.
- Supporting the fight against low emissions
- Transformation of the fuel and transport area
- Increasing activity in the RES market
- Investment and acquisitions in response to market changes

KPIs for 2024 - 2028	Implementation status in 2024
Achieving a 30% share of fuels containing 2nd and 3rd generation advanced biofuels	The failure to provide measurable results for the 2024 objective is due to the phased nature of the implementation of advanced biofuels and the

	<p>legislative conditions that determine the pace of implementation of these solutions in the market.</p> <p>The UNIMOT Group has been testing advanced biofuels such as HVO100 UCO since 2022, and in 2023 began intensive preparations for the roll-out of HVO100 to general sales in 2024. A key element of these activities has been the appointment of a Climate Solutions Director position, responsible for the strategy of implementing decarbonisation fuels and educating customers through consultations, webinars and conferences.</p> <p>The achievement of the objective depends on the progress of the legislative process related to the implementation of the RED II and RED III Directives, which define the regulatory framework for the biofuel market. As the full commercialisation of HVO100 requires adaptation on both the producer and consumer side, activities in 2024 focus on building awareness and preparing the market, which will translate into achieving measurable results in the following years of the Strategy.</p>
Green energy sales volumes to end customers at 25% in 2028	<p>The failure to provide percentages in 2024 is due to the ongoing process of updating the offering and the gradual implementation of new customer solutions, including PPAs.</p> <p>The UNIMOT Group in 2024 focused on expanding and adapting its offer to changing market needs and regulations. The introduction of PPAs requires comprehensive analyses and negotiations with counterparties. Due to the long-term nature of PPAs and the need to take into account market and regulatory factors, the full effects of these activities will be seen in future periods.</p>
Photovoltaics - achieving a delivery volume of 150 MW per year by 2028	<p>In 2024, contracts with a total capacity of 10 MW were signed, a 300% increase against the 3 MW contracted in 2023. Such dynamic growth confirms the growing interest in renewable energy solutions among customers and the effectiveness of the Group's activities in this area.</p> <p>Plans for 2025 include further intensification of activities. This is a further step towards implementing a long-term strategy and strengthening the UNIMOT Group's position in the sustainable energy market.</p>
Systematic increase of RES share in products and energy consumption	<p>In 2024, RCEkoenergia completed projects to build a photovoltaic installation with a total capacity of 297.72 kW.</p> <p>Results achieved:</p> <ul style="list-style-type: none"> • An increase of 85,9% in the share of photovoltaic capacity against 2023, • an increase in the amount of energy from own RES sources by 58% against 2023, • an increase in the share of RES energy in electricity generation to 14,7%.

	<p>Nine AVIA petrol stations are also equipped with photovoltaic installations. The amount of energy produced by photovoltaic installations reduces costs and the use of energy from other sources. Savings are up to 50% per year in some locations. A further four installations at stations will be commissioned in 2025 and studies will be carried out on the technical feasibility of installing installations at further stations.</p>
Increase in share of EBITDA generated by low- and zero-emission products	<p>In 2024, the share of EBITDA from sales of low- and zero-carbon fuels remained below the materiality threshold, due to the early stage of implementation of these products and the rapidly changing regulatory environment.</p> <p>The UNIMOT Group is consistently pursuing its strategy of increasing the share of alternative fuels in its portfolio, including through the development of its HVO100 offering and investment in RES infrastructure. The expected effects of these actions should be reflected in the financial results in the following years, along with an increase in the scale of sales and the maturation of the market for low- and zero-emission fuels.</p>
Consistently increasing investment in the development of low and zero carbon products	<p>A detailed description of the projects and their impact on relevant sustainability issues can be found in section 2.1.2 of this Report.</p>
Increasing energy efficiency for net revenue and optimising energy consumption	<p>The UNIMOT Group calculated energy consumption figures for 2024 and adopted this year as a base year. On this basis, in 2025, it will conduct a study to identify areas of energy loss, set specific objectives for energy efficiency gains and metrics to achieve them.</p> <p>Detailed data are presented in section 2.1.3. of this Report.</p>
Increasing the number of electric rail engines to 33, including 20 of own ones	<p>The UNIMOT Group, through the OLAVION Company, is consistently developing its fleet of Dragon electric rail engines in support of the decarbonisation of rail transport.</p> <p>OLAVION took delivery of the first four E6ACTab rail engines in the second half of 2024. In addition, based on previous agreements, the Company exercised its option to extend the order by a further 16 rail engines to be delivered between 2025 and 2029.</p> <p>Once the relevant corporate approvals had been obtained, the order was made:</p> <ul style="list-style-type: none"> • in January 2024 - 4 additional Dragon rail engines, with delivery in 2025, • in December 2024. - 12 Dragon rail engines (with delivery of 2 x by end 2026, 4 x by end 2027, 4 x by end 2028, 2 x by end 2029). <p>The new rail engines, including models with an internal combustion engine module, will allow</p>

	OLAVION to further expand and increase operational efficiency while reducing CO ₂ emissions.
<p>ENVIRONMENT</p> <p>#DIRECTION 2</p> <p>Environmental protection</p> <p>Objectives:</p> <ul style="list-style-type: none"> · Support for biodiversity and ecosystems · Development of a circular economy · Achieving the position of the largest independent natural gas trader in Poland 	
KPIs for 2024 - 2028	Implementation status in 2024
Percentage of waste managed within the product life cycle	In 2025, the UNIMOT Group will carry out a life cycle analysis of its products, determining the baseline percentage of waste managed. Based on the data collected, specific objectives (% increase in managed waste relative to the base year, number of CE initiatives implemented in the UNIMOT Group, reduction in untreated waste relative to the total waste generated), actions and metrics for their achievement will be set
Developing a Biodiversity Action Plan - Biodiversity Action Plan (BAP) for the UNIMOT Group and integrating biodiversity conservation into internal decision-making processes	The activity will be implemented in the medium term, after a detailed analysis of the UNIMOT Group's impact on biodiversity and the identification of priorities and further lines of action.
Launch of programme to reduce food waste in the retail network	<p>The UNIMOT Group is committed to reducing food waste by deploying the Foods* app at 48 of CODO's 51 own petrol stations.</p> <p>Key project milestones:</p> <p>September 2024 - Foods* extension at 45 CODO stations.</p> <p>December 2024 - purchase of 49 sale baskets with the slogan "We don't waste!".</p> <p>Action results:</p> <p>November: 14 stations issued 83 parcels.</p> <p>December: 18 stations issued 110 packages.</p> <p>Every pack represents a real reduction in food waste and an informed choice for customers.</p> <p>*Foods* provides an electronic service and has a mobile app that aims to reduce product waste and losses on short-life goods by putting them up for sale on the app as parcels. Foods* partners can put up an offer to sell the parcels at a discounted price and Foods* app users purchase the parcels. Payment is made in the app and parcel collection takes place at the station.</p>
Increase in the share of rail transport performed by the Group	<p>OLAVION recorded a significant increase in rail freight in 2024, with 1,779,568 tonnes of products transported during the period: +18% y/y.</p> <p>The transport volume increased to 905 million NTKM (net tonne-kilometres) in 2024, which is an increase</p>

	of 15%. The dynamic growth of rail freight is part of a strategy to optimise logistics and reduce CO ₂ emissions in freight transport.
Development and implementation of water cycle closure plans, including rainwater retention	The activity will be implemented in the medium term, following a detailed analysis of the UNIMOT Group's impact on water resources and the identification of priorities and further lines of action.
Number of initiatives to support biodiversity in the Group's areas of operation	<p>RCEkoenergia initiated and carried out the planting of native species of trees and shrubs on the grounds of the communal unit, the Environmental Education Centre.</p> <p>A mini apiary consisting of five beehives has been established on the RCEkoenergia Company's premises, which are under the constant care of an experienced beekeeper. In order to maintain the balance of pollinating insects, two, sizable sandaria have also been built on the site.</p> <p>As part of biodiversity and ecosystem support activities, 14 nesting boxes for birds were installed at AVIA petrol stations during the reporting period.</p>
Implementation of transformational gas projects - biogas	<p>The project to build an agricultural biogas plant.</p> <p>Submission of the environmental conditions application for the project in January 2022 and completion of the environmental decision agreement process in early 2023.</p> <p>Obtain a zoning decision in June 2024, representing an important milestone in the further development of the project.</p> <p>Issuing of conditions for connection to the gas network by the gas distribution network operator UNIMOT System in October 2024, which will enable the process related to infrastructure to continue.</p> <p>Signing of gas grid connection agreement in November 2024, allowing to begin key biogas plant connection activities.</p> <p>Purchase of the property in 2024 on which the development will take place.</p> <p>The biogas plant project is an important part of the UNIMOT Group's energy transformation and its commitment to renewable energy sources, with an emphasis on biogas to support the decarbonisation process.</p>

SOCIETY

DIRECTION 1

Employees as a key value of the company

Objectives:

- Discrimination-free organisation with activities on inclusion, diversity, ethics for employees
- Aiming to close the gender pay gap
- Company culture built on shared values and work-life balance
- Safe and ergonomic working environment to support employee development

- Involvement of employees in the Group's decision-making processes

KPIs for 2024 - 2028	Implementation status in 2024
Number of reported cases of ethics violations, respect for human rights, workplace bullying	In 2024, there was no reported case of violations in the area of ethics, respect for human rights, workplace bullying.
Number of initiatives on anti-bullying, respect for human rights, diversity and inclusion, equal opportunities	<p>In 2024, 11 online training courses entitled The Role of the Manager in Counteracting Bullying, Discrimination and Other Unacceptable Behaviours in the Work Environment were organised. The training sessions were addressed to all managers and representatives of HR Departments in the UNIMOT Group.</p> <p>A training pilot also took place in 2024: Diversity Management, which has been targeted at all Group managers since 2025.</p> <p>October 2024 also saw the launch of a project aimed at women working in the UNIMOT Group. The Women's Club - Woman with Energy aims to support the professional and personal development of all female employees of the organisation. The project was inaugurated at a conference on 15 October, and regular events aimed at women working in the Group have been taking place since November 2024. In 2024, this included a webinar on assertiveness and three workshops: StandUP - standing up against harassment in public.</p>
Percentage of employees familiar with and identifying with company values of ethics, inclusion, respect for human rights	In 2024, the UNIMOT Group did not carry out statistics in this area. Studies will be carried out in 2025.
Number of projects carried out to promote work-life balance	<p>Three webinars on Work-Life Balance were organised as part of the #UNIMOTwFormie wellbeing programme, covering cancer prevention, healthy eating and building healthy habits. Employees also had the opportunity to participate in mental resilience training to support their wellbeing and effectiveness at work. In June, a Healthy Snack Week was held at all locations to promote a balanced diet. In the same month, teams from UNIMOT Paliwa and UNIMOT S.A. took part in a canoeing trip in Zawadzkie, and in September, employees from the Warsaw office participated in an outdoor yoga class. The wellbeing platform available to employees provided educational materials on Work-Life-Balance, including cancer prevention, sleep hygiene, work ergonomics and dealing with professional burnout. In addition, two quizzes on health and wellbeing were organised, as well as the 'Summer Activities in Lens' competition, which allowed employees to share photos of their summer activities. In November, the '#OurPassions' project was launched, which publishes interviews with employees sharing their interests and passions.</p>
Average number of training hours per employee not less than the average number of hours in the previous year	In 2024, the average number of training hours per in-house employee will be 14 (including 10 hours for women and 15 hours for men). The Group has set this result as a baseline.
Equal pay index (women and men)	10.50% (the ratio was calculated as the absolute value from the difference between the ratio of the average gross hourly wage of the respective sex to

	the other sex and the value of 100%). In the period under review, men received on average 10.50% higher gross hourly wages than women.
Retention rate after maternity leave and return to work rate after parental leave	Retention rate after maternity, paternity, parental leave: 100%, Percentage of return to work: 56%,
Percentage of women in managerial positions on the Management Board and Supervisory Board	<p>On 1 January 2024, the Supervisory Board of UNIMOT S.A. appointed two new members to the company's Management Board. They are - Aneta Szczesna-Kowalska, who took up the position of Vice-President of the Management Board for HR, and Michał Hojowski appointed as Vice-President of the Management Board for Energy Transformation. Thus, the previously three-member Board of Management consisting of Adam Sikorski, Filip Kuropatwa and Robert Brzozowski has been increased to five people, and the gender diversity ratio has improved. There are 4 men and 1 woman on the Management Board of UNIMOT S.A., which is 20% of the total number of Board members.</p> <p>As at 31 December 2024 and as at the date of approval for publication of this Report, the Supervisory Board was composed of 6 members comprising 4 men and 2 women. As a result of the changes, the gender diversity ratio on the Supervisory Board of UNIMOT S.A. has improved significantly to 33%.</p> <p>UNIMOT S.A. strives to ensure equality of opportunity and diversity in the composition of its management bodies, in line with good corporate governance practices.</p>
Decrease in the accident rate compared to the previous year	<p>In 2024, the UNIMOT Group calculated the accident rate for the first time according to the methodology adopted by the CSRD. The Group considers this year as the base year for further calculations.</p> <p>Accident rate: 2,14.</p>
Number of meetings and consultations between the Management Board and employee representatives	<p>At RCEkoenergia, there were 10 meetings with Trade Unions and four meetings with the Staff Council. In addition, two meetings were held between employees and the CEO.</p> <p>Twenty-four meetings were organised at UNIMOT Bitumen, according to the order:</p> <ul style="list-style-type: none"> - Changes in production time - 7 meetings, - SLI (Social Labour Inspector) - 4 meetings, - ZFSS Regulations and Estimates - 9 meetings, - Social committee - 3 meetings, - General meeting. <p>There were 20 meetings with employee representatives at UNIMOT Terminale, 7 meetings at UNIMOT Infrastruktura.</p>

SOCIETY

#DIRECTION 2

Socio-business partnership

Objectives:

- Inclusion, diversity, ethics – a non-discriminatory organisation that acts in the interest of its customers and local communities
- Conducting social dialogue and good neighbour policy

KPIs for 2024 - 2028	Implementation status in 2024
Implementing at all stations their own facilities and removing barriers for people with disabilities and vulnerable customers	<p>In 2024, the UNIMOT Group continued to implement measures to improve accessibility for people with disabilities and vulnerable customers at all its petrol stations. The objective was achieved through the following steps:</p> <p>Dedicated parking spaces - at 29 own stations out of a total of 50 stations and one self-service station, dedicated parking spaces have been created for people with disabilities, providing easier access to the stations.</p> <p>Priority checkouts - priority checkouts were set aside at 50 of our own stations for people with disabilities, enabling comfortable and safe shopping and quick access to service.</p> <p>Ability to summon service - at 50 own-operated stations, a system has been put in place to allow people with disabilities to summon service using a horn, allowing the customer's needs to be met more quickly and efficiently without having to move around the station.</p> <p>These actions are aimed at eliminating barriers to access to services, improving comfort and quality of service for people with disabilities and other vulnerable customers. The UNIMOT Group continues to develop its stations in line with the principles of inclusiveness and equal opportunities.</p>
Number of information campaigns to support increased customer awareness of climate and environmental concerns	<p>1. Educational project on the HVO 100 fuel supporting decarbonisation of transport - series of social media posts and expert articles published on the website and in the press,</p> <p>2. Educational project including guidance on sustainable driving in the context of decarbonisation.</p>
Number of community support initiatives for sponsorship and partnership projects	In 2024, 45 sponsorship and partnership projects were implemented.
Digital accessibility - ensuring WCAG 2.1 standard at AA level for the website	In 2024, WCAG basic standard A was introduced for the websites of the UNIMOT Group Companies.
No litigation with local stakeholders regarding the activity and its impact on residents	In 2024, none of the UNIMOT Group Companies was a party to litigation with local communities in relation to their operations.

Number of problems reported by local communities affected by company activities	In 2024, no issues reported by local communities affected by the company's operations were recorded.
<p>SOCIETY</p> <p>#DIRECTION 3</p> <p>Suppliers and business customers</p> <p>Objectives:</p> <ul style="list-style-type: none"> Ensuring transparent cooperation mechanisms between suppliers and business customers Supporting customers to move towards sustainability through the introduction of low and zero GHG products and services 	
KPIs for 2024 - 2028	Implementation status in 2024
Creation of the first sales division in Poland to offer low-emission fuels	<p>Key milestones for the 2024 objective included:</p> <p>Appointment of Climate Solutions Director - in order to effectively implement and sell products that support the decarbonisation process, including HVO100 fuel, the position of Climate Solutions Director has been established. The post holder is responsible for the development and execution of sales and product development strategies related to decarbonisation.</p> <p>Training for the sales team - The sales department of UNIMOT Paliwa received a comprehensive training package, covering both an introduction to ESG topics and specific aspects related to the decarbonisation of transport. Thanks to these trainings, the sales team has acquired the necessary knowledge and competence to effectively sell decarbonised fuels.</p> <p>Education through face-to-face meetings with customers - Salespeople visited customers on a number of occasions, delivering a learning-by-doing education programme. Through face-to-face meetings with customers, the team was able to share knowledge about the benefits of using low carbon fuels and the impact on decarbonisation processes.</p> <p>The realisation of the goal represents an important step towards the transformation of the UNIMOT Group's offering, contributing to the implementation of sustainable solutions in the fuel industry and supporting global efforts to reduce greenhouse gas emissions.</p>
Creation of special low-carbon packages that reduce customers' emissions	<p>Key activities in 2024 within achieving the objective included:</p> <p>Deployment of HVO100 for land transport - The UNIMOT Group has deployed HVO100 fuel for land transport, both in the form of direct deliveries and through refuelling at stations and on a mass balance basis. This has made this low-carbon fuel widely available to transport customers.</p> <p>HVO100 as Light Fuel Oil - The HVO100 product was prepared and priced for use as Light Fuel Oil. The search for suitable customers and sales development in this area began in 2024.</p> <p>HVO100 for generators - The HVO100 product has also been adapted for use in generators. The first sales of</p>

	<p>this fuel have been realised, representing a further step in the expansion of the low carbon offer.</p> <p>Ordering the first large batch of SAF - As part of its strategic objective, the UNIMOT Group has ordered the first large batch of SAF (Sustainable Aviation Fuel) from NESTE for 2025, an important step towards the decarbonisation of the aviation industry.</p> <p>Testing the supply of biofuels to the marine and rail industries - The Group has begun testing the supply of selected biofuels to the marine and rail industries, which will further expand its low-carbon offering and tailor its products to the needs of different transport sectors.</p> <p>In 2024, the UNIMOT Group made steps in the development of low-carbon solutions, providing customers with innovative fuels that help reduce CO2 emissions while supporting the energy and transport industry's transformation towards sustainability.</p>
Implementation of a carbon footprint calculator with customised solutions	<p>Conferences and meetings with customers - over the course of the year, the UNIMOT Group organised a number of meetings and conferences with customers to discuss opportunities for decarbonising transport companies. During these events, customers had the opportunity to learn about low-carbon solutions. The meetings were a key element of decision support for companies planning to reduce their carbon footprint.</p> <p>Operationalisation of decarbonisation strategies – the UNIMOT Group developed decarbonisation strategies for transport companies based on the use of HVO100 fuel. As a result, companies were able to obtain precise emissions reduction calculations when using this fuel in their daily transport operations. Tailored solutions enabled each customer to choose the most effective decarbonisation path based on individual needs and environmental objectives.</p> <p>The implementation of the above was intended not only to support customers in reducing emissions, but also to create environmental awareness in the transport industry.</p>
100% of suppliers familiar with the UNIMOT Group Code of Conduct for Business Partners	<p>In 2024, for the counterparties of UNIMOT S.A. and UNIMOT Paliwa registered to the eProcurement and eInvoicing portal, information has been added on the need to familiarise themselves with the Code of Conduct for Business Partners, together with a link to the Document. Each business partner is obliged to confirm familiarisation with the Code under pain of not being able to download an invoice or order from the system.</p> <p>52.18% of all UNIMOT Paliwa's domestic business partners and 5.24% of UNIMOT S.A. confirmed that they were familiar with the UNIMOT Group Code of Conduct for Business Partners as at 31.12.2024.</p>
Number of reported violations of the UNIMOT Group Code of Conduct for Business Partners	<p>In 2024, there were no violations of the UNIMOT Group Code of Conduct for Business Partners.</p>

<p>Number of information campaigns aimed at suppliers and business customers</p>	<p>The Group pursued this objective by participating in conferences and industry events:</p> <p>04.2024</p> <p>1. Decarbonisation of Transport Gdynia - 17-18.04.2024 - 2-day event entirely dedicated to the topic of decarbonisation. Prepared together with DNV, Deloitte, PIBR;</p> <p>05.2024</p> <p>2. Petrol station fair - HVO promotion;</p> <p>3. Meeting with entrepreneurs in the Lublin economic zone;</p> <p>4. Participation in a panel discussion, as a speaker, during the CSRIESG in Krakow - topic of decarbonisation of transport;</p> <p>06.2024</p> <p>5. Presentation at Bio Reaction conference on decarbonisation of the agri-food industry</p> <p>07.2024</p> <p>6. Lectures on the topic of decarbonisation of transport for transporters of the subsidiary UNIMOT Bitumen</p> <p>08.2024</p> <p>7. Organisation of decarbonisation strategy training for leaders of all the UNIMOT Group companies - Deloitte presenter</p> <p>09.2024</p> <p>8. CSRIESG.pl - Participation in a panel discussion</p> <p>EBF Procurement Festival - participation in panel discussion</p> <p>10.2024</p> <p>9. Follow The Leaders – the UNIMOT Group Technical Partner and Moderator of the event</p> <p>10. Asstra: Course on European Overland Logistics Decarbonization (Warsaw) - international conference – the UNIMOT Group representative as speaker at the event</p> <p>11. UK Embassy in Warsaw: Decarbonisation week – the UNIMOT Group representative a speaker at the event</p> <p>12. Santander Bank (Katowice): Energy transformation and the development of companies – the UNIMOT Group representative speaker at the event</p> <p>11.2024</p> <p>13. Trade Fair: Translogistica – the UNIMOT Group stand with main information point on HVO100</p> <p>14. Chapter Zero Poland Conference – the UNIMOT Group representative as a speaker at the event</p> <p>15. Organisation of training: Sales Technical Training with NESTE at the company's headquarters for a group</p>
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	<p>of employees involved in the topic of transport decarbonisation</p> <p>16. DNV Technical Committee – the UNIMOT Group representative as speaker at the event - decarbonisation of maritime transport</p> <p>12.2024</p> <p>17. Envicon Łódź - decarbonisation of cities, including transport in cities – the UNIMOT Group representative speaker at the event.</p>
Increased involvement in energy clusters and development of distributed energy	<p>UNIMOT S.A. is involved in the development of the Żywiec Energy Cluster - it owns 80% of the shares in the Energy Cluster Operator Company, which is the coordinator of the Żywiecka Energia Przyszłości energy cluster.</p> <p>The activities carried out in the Company in 2024 are presented in section 2.1.2. of this Report</p>

CORPORATE GOVERNANCE

DIRECTION 1

Corporate governance as the foundation of the company

Objectives:

- Managing the organisation with corporate governance, ESG-related management objectives
- Meeting disclosure obligations, building positive relationships with shareholders
- Tight data protection system, strengthening resilience to cyber threats
- Tackling corruption and bribery

KPIs for 2024 - 2028	Implementation status in 2024
Number of communicated cases of non-compliance with specific principles of the Code of Best Practice for WSE Listed Companies	In 2024, there were no incidental violations of the Good Practices of Companies Listed on the WSE in the UNIMOT Group.
Incorporation of ESG objectives into management objectives	<p>On 17 June 2024, an updated Remuneration Policy for Members of the Management Board and Supervisory Board of UNIMOT S.A. was adopted by resolution of the Ordinary General Meeting.</p> <p>The remuneration policy has been developed and will be updated with the following objectives in mind:</p> <ul style="list-style-type: none"> • supporting the implementation of UNIMOT S.A.'s business strategy and long-term interests, • contributing to the stability of the Company, • countering the emergence of conflicts of interest. <p>When entering into a legal relationship with key position holders, the Company takes due care to ensure that the remuneration for their roles reflects the financial and non-financial performance (performance against sustainability commitments and objectives) achieved over an extended period of at least one year.</p>
Diversity and independence in the Management Board and Supervisory Board	<p>As at 31 December 2024, the percentage of independent members of the Supervisory Board was 43%; the Chairman of the Supervisory Body was not a member of the management team.</p> <p>Women accounted for 28.57% of the Supervisory Board members.</p>

	Women accounted for 20% of the Management Board members.
Number of violations reported under the Whistle Blower Procedure system	There was one anonymous notification in 2024. The report was verified in accordance with the mechanism contained in the Violation Reporting and Follow-up Procedure.
Reporting financial and sustainability data in a way that is transparent and allows for a credible assessment of operations	In 2024, the following were issued: Report of the Management Board of the UNIMOT CG Standalone financial statements of UNIMOT S.A. Consolidated financial statements of the UNIMOT CG
Absence of administrative penalties by the Financial Supervision Authority on UNIMOT for incorrect fulfilment of information obligations	In 2024, no administrative penalty was imposed on the UNIMOT Group for failing to comply properly with its disclosure obligations.
Responding to investor/shareholder inquiries regarding the UNIMOT Group no later than 3 days	Investor/shareholder questions were answered within 3 days.
Number of security incidents	<p>A Personal Data Security Policy has been adopted and implemented in all the UNIMOT Group Companies.</p> <p>In 2024, the following safety improvements were introduced:</p> <ul style="list-style-type: none"> • relevant clauses in the contracts and on the Companies' websites, • modifications to technical safeguards, • processing modifications, • analysis of security breaches and incidents. <p>In 2024, three breaches of the privacy of personal data processed, within the respective UNIMOT Group Company, were reported. Two of them concerned both contractors and employees, and one concerned the contractors themselves.</p> <p>In none of the three incidents did the Group face a high risk of violating the rights and freedoms of the individuals whose data had been compromised. All were handled in accordance with the Company's procedures, and were assessed in accordance with the Company's methodology.</p> <p>There were also no cyber security incidents in 2024.</p>
Percentage of employees trained in the issue of corruption and bribery	In 2024, the Anti-Corruption Programme was communicated to all the UNIMOT Group Employees. No additional training on corruption and bribery was organised.

CORPORATE GOVERNANCE

#DIRECTION 2

Risk management and internal control system

Objective: Business in line with the business model based on adopted policies that identify risks and systems to prevent their occurrence

KPIs for 2024 - 2028	Implementation status in 2024
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<p>Number of internal audits and controls carried out</p>	<p>Four internal audits were carried out in 2024:</p> <ol style="list-style-type: none"> 1. Export of diesel to Ukraine - application of 0% VAT rate, 2 Related party transactions - "Transfer pricing", 3. Evaluation of the functioning of the internal control system, 4. Consultancy activities for the implementation of the requirements of ISO/IEC 27001, the National Cyber Security System Act, the NIS2 Directive and GDPR.
<p>Percentage of employees and contractors familiar with UNIMOT's rules against irregularities, including corruption and conflict of interest</p>	<p>In 2024, for the counterparties of UNIMOT S.A. and UNIMOT Paliwa registered to the eProcurement and eInvoicing portal, information was added on the need to familiarise themselves with the UNIMOT Group Code of Conduct for Business Partners, together with a link to the Document. Each business partner is obliged to confirm that they have familiarised themselves with the Code under pain of not being able to download an invoice or order from the system. 52.18% of all domestic business partners of UNIMOT Paliwa and 5.24% of UNIMOT S.A. confirmed that they had familiarised themselves with the Code.</p> <p>The provisions of the RFI Form have been amended for contracts concluded with foreign suppliers under the contractor verification procedure. A declaration of acquaintance with the UNIMOT Group's requirements and standards set by the UNIMOT Group Code of Conduct for Business Partners has been added to the Form. Forms are obtained (together with additional documentation) from counterparties from outside Poland with whom the UNIMOT Group establishes cooperation, with the exclusion of transactions included in the catalogue "purchase for own needs of UNIMOT". Each new counterparty meeting the above conditions provides the form, and in the case of counterparties with whom the Group cooperated before 1 August 2024, they are systematically downloaded. The form is used by foreign suppliers to the Companies: UNIMOT S.A., UNIMOT Paliwa and UNIMOT Commodities.</p> <p>Percentage data on employees familiarised with whistleblower policy documents was not aggregated in 2024.</p>
<p>Ensuring the functioning of the whistleblower channel system with a whistleblower protection system</p>	<p>The UNIMOT Group has a Procedure for reporting and following up on violations of the law. Under the document, channels for reporting violations and a structured system for protecting whistleblowers are made available. In 2024, the Procedure was updated and the possibility to make reports via a form placed on the website was launched.</p>
<p>Ensure the independence of the risk-taking function from its control and monitoring</p>	<p>On 23 October 2024, the UNIMOT Group Organisational Standard No. 15 /2024 on risk management in the UNIMOT Group was adopted. The content of the standard is included in Annex 1, where basic definitions are set out, companies are obliged to implement internal regulations governing the risk management process and the general principles and flow of the risk management process are presented .</p>

	<p>According to the adopted standard, the company's Management Board is responsible for implementing and updating the enterprise risk management process. The company designates risk areas, implements the Organisational Regulations and the Organisational Chart for the risk management process.</p> <p>Risk Owners are responsible for identifying, analysing and recommending plans to deal with identified risks in designated areas.</p> <p>The role of the Risk Management Coordinator, is to collect information on risks and areas, co-ordinate and monitor the Risk Management Process, oversee reporting, maintain the Risk Register, review the results of the Company's Risk Assessment and proposals for dealing with risks, conduct periodic reviews of the Company's Risks, formulate conclusions and recommendations to the Management Board from such reviews and initiate training of the Company's staff on Risk Management.</p>
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CORPORATE GOVERNANCE

#DIRECTION 3

Ethical culture and respect for human rights throughout the value chain

Objective: We shape an ethical culture by applying the UNIMOT Group Code of Responsibility, the Code of Ethics and the Human Rights Respect Policy throughout the value chain

KPIs for 2024 - 2028	Implementation status in 2024
Percentage of employees familiar with the UNIMOT's Code of Responsibility	In 2024, the UNIMOT Group did not implement a Code of Responsibility. The Group will implement the relevant document in 2025. At that time, an information campaign on the Code will also be carried out and declarations of awareness of its provisions will be collected.
Number of employee complaints related to ethics and human rights violations	In 2024, the UNIMOT Group did not register any complaints from employees regarding violations in the area of ethics and human rights.
Number of complaints from external parties regarding ethics and human rights violations	In 2024, the UNIMOT Group did not register any complaints from external parties regarding ethics and human rights violations.
Responsible marketing practices - no complaints of violations	In 2024, the UNIMOT Group did not register any complaints of violations regarding its marketing practices.

Table 1-13. Objectives, actions and results achieved in the implementation of the Strategy of the UNIMOT Capital Group in the areas of sustainable development.

Through strategic action, the UNIMOT Group supports the achievement of the Sustainable Development Goals (SDGs):



Graphic 1-5. UN-designated sustainable development goals to which the UNIMOT Group contributes.

1.6. Significant impacts, risks and opportunities

In 2024, a double materiality assessment was carried out in the UNIMOT Group. Its objective was to identify for the Group as a whole the key stakeholder groups and the material impacts, risks and opportunities associated with the Group due to its direct and indirect business relationships in the value chain.

1.6.1. The UNIMOT Group stakeholders

SBM-1 SBM-2

Good, partnership-based relationships with stakeholders based on mutual understanding and trust are crucial for the UNIMOT Group as an organisation that, on the one hand, influences its environment and, on the other hand, whose activities are dependent on the impact that its environment has on it. For the Group, collaboration is the basis for achieving success in both business and social activities. UNIMOT builds relationships with its stakeholders in partnership and in full transparency, aware of their importance for its long-term strategy and sustainable approach to business, including conducting its business in a "licence to operate" approach. The cornerstone of this process is the assumption of full responsibility for social relations, a very important part of which is dialogue, aimed at learning about each other's expectations and opportunities and implementing agreements.

Formal stakeholder identification system in the UNIMOT Group

The UNIMOT Group stakeholder mapping process was conducted in terms of full compliance with the guidelines and using:

- Chapter 3.1 Stakeholders and their relevance to the materiality process of the European Sustainability Reporting Standard (ESRS1), which defines the fundamental nature of the role of stakeholders in driving the corporate sustainability process,
- AA1000 Stakeholder Engagement Standard - 2015 Edition (the so-called AA1000 SES standard),
- Johnson&Scholes methodology to the strategic and operational stakeholder mapping process

The stakeholder mapping of the UNIMOT Group started with the separation of stakeholder groups. This was done using a quantitative survey and an analysis of stakeholder responses to communications by the UNIMOT Group during the period July 2024-August 2024.

The above work made it possible to identify the following eighteen stakeholder groups of the UNIMOT Group that make up the key elements of the value chain in 2024:

- Government administration and regulators,
- Financial institutions,
- Suppliers,
- Franchisees,

- Investors/startups,
- Individual clients,
- Institutional clients,
- Competition,
- Media,
- Industry organisations,
- Environmental organisations,
- NGOs and community-based organisations,
- International environment,
- Employees,
- Local government,
- Local communities,
- Scientific and research community,
- Owners/investors/shareholders

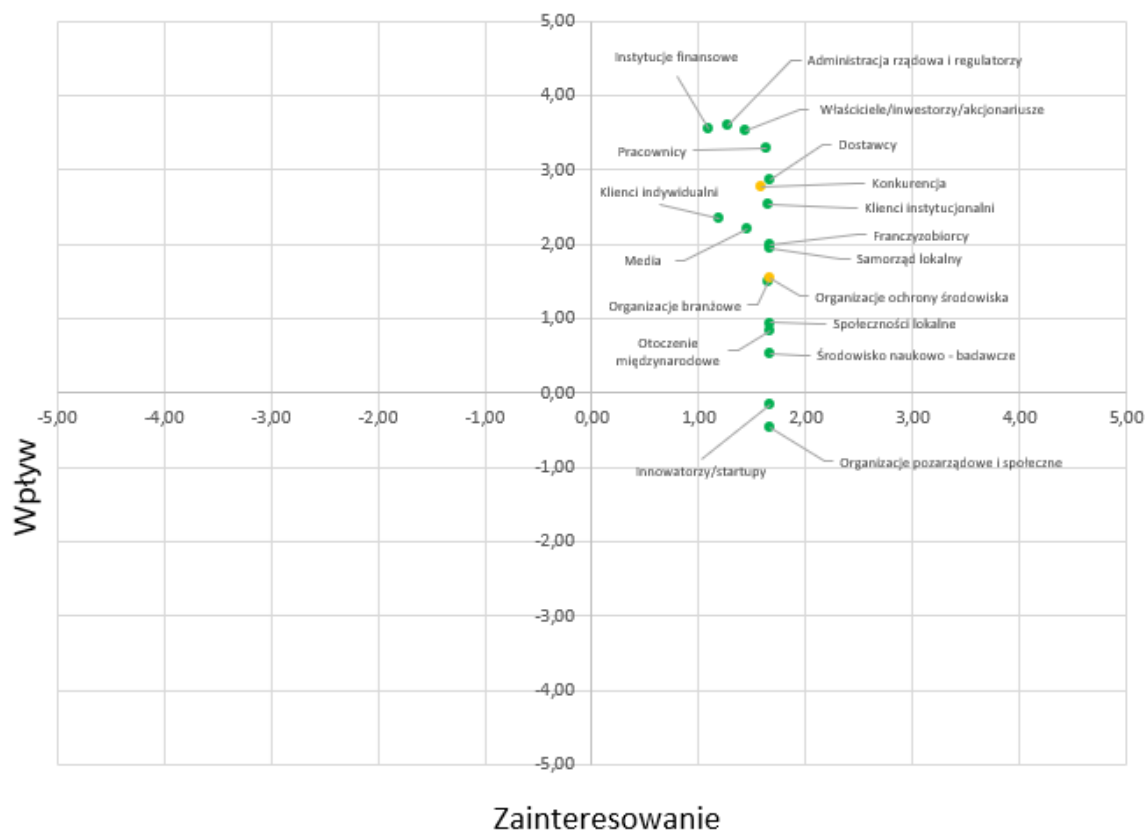
The next step in the stakeholder mapping process became a two-stage stakeholder diagnosis. The first examined the level of stakeholder interest in the organisation, while the second examined the level of influence of individual stakeholders on the UNIMOT Group. In both parts of the analysis, the indicated Johnson&Scholes methodology was applied, based on the assessment of the level of interest and influence on a scale from -5 (very low level) to +5 (very high level), together with the simultaneous determination of the type of this level from among the options: positive, neutral and negative.

The level of stakeholder interest was analysed through the use of a quantitative survey. The analysis allowed for the identification and methodological evaluation for 10,304 stakeholder responses, thus constituting fully methodologically correct analytical material for the assessment of interest in the various groups identified.

Stakeholder influence levels were in turn investigated using a quantitative survey based on a questionnaire tool. The questionnaire survey, with 38 UNIMOT managers participating, was preceded by a workshop conducted by an expert from the AGH University of Science and Technology in Kraków, Prof. Paweł Bogacz. The workshop was attended by four members of the UNIMOT S.A. Management Board, representatives of the management boards of subsidiaries and managers of key areas of the Group's companies.

The results of the above-mentioned research in both levels made it possible to identify four categories of stakeholders, separated by the Johnson&Scholes matrix for the UNIMOT Group. One of them became Key Stakeholders (with interest levels from 0 to +5 and influence levels from 0 to +5), representing the most influential and important stakeholders of the company. Based on the Johnson&Scholes methodology, they should be the main group of stakeholders engaged by the Group. Based on the above research, a stakeholder map of the UNIMOT Group was created, presented in the graphic below.

Macierz Johnsona&Scholesa



- Wpływ pozytywny
- Wpływ neutralny

Graphic 1-6. The UNIMOT Group stakeholder map.

According to the above graphic, the key stakeholders of the UNIMOT Group in 2024 were identified as:

- Government administration and regulators,
- Financial institutions,
- Suppliers,
- Franchisees,
- Individual clients,
- Institutional clients,
- Competition,
- Media,
- Industry organisations,
- Environmental organisations,
- International environment,
- Employees,
- Local government,
- Local communities,
- Scientific and research community,
- Owners/investors/shareholders.

The key stakeholders identified in the mapping process represent fundamental value in terms of the sustainability of the UNIMOT Group. These groups are influenced - positively or negatively - by UNIMOT's activities and the company's direct and indirect relationships in the value chain.



Collaboration processes with key stakeholders of the UNIMOT Group

On-going activities are carried out in relation to each of the Stakeholder groups in order to learn their opinions, understand their needs, develop a position, and inform them of the activities carried out by UNIMOT. The opinions of key stakeholders are also taken into account when making strategic decisions related, for example, to the transformation of the basket of products offered by the Group. The table below shows the UNIMOT Group's relationship with key Stakeholders.

Key stakeholders	Method of engagement	Subject of engagement/purpose of cooperation	Taking into account the results of cooperation
Government administration and regulators	Face-to-face meetings, formal correspondence.	Decision-making and regulatory processes for other than capital market issues.	Alignment of activities with decisions and requirements.
Financial institutions	Communication on the corporate website, face-to-face meetings and teleconferences, outcome conferences, current and interim reports, sustainability reports.	Financial performance, regulatory compliance, investment funding energy transformation.	Transforming the business as required. Alignment of reporting with the requirements of financial institutions.
Suppliers	Face-to-face meetings and teleconferences, correspondence, industry events.	Cooperation conditions, energy transition, availability of raw materials and challenges facing the industry, international regulations	Taking into account the availability of goods within a certain time and parameters. Consideration of expectations regarding timeliness of payment.
Franchisees	Face-to-face meetings and teleconferences, correspondence, industry events.	Implementation of common standards, price regulation and policies.	Including the voice of franchisees in the design of AVIA's petrol station solutions.
Individual customers	Corporate website, social media, information conveyed via screens at petrol stations.	Pricing policy, offers and promotions, new product information, sustainability, social inclusion of groups at risk of marginalisation.	Consideration of the needs of groups at risk of marginalisation (people with disabilities) into service processes at AVIA petrol stations. Transparent pricing, responsible marketing practices. Reliable product communication.
Institutional customers	Face-to-face meetings and teleconferences, correspondence, industry events.	Conditions for cooperation, energy transition and challenges facing the industry. HVO product introduction.	Adapting the offer to the needs of customers, taking into account the comments made. Participation in the country's energy transition. Reliable product and service communication.
Competition	Corporate website, social media, industry events.	Challenges facing the industry, availability of raw materials, energy transition, changes in the mix of products and services.	Adherence to good practices of fair competition.
Media	Press office and press officer activities, press releases on the website, press conferences, briefings.	The UNIMOT Group strategy, financial and non-financial results, changes in product mix, corporate events.	Taking into account the needs of media representatives, responding to queries, modifying the message, content or quality.
Industry organisations	Face-to-face meetings, teleconferences, formal correspondence, industry events.	Participation in the process of shaping the regulatory environment,	Alignment of the Group's operations with established industry Standards and good practice. Participation in discussion panels, giving opinions on projects.

		exchange of experience, knowledge sharing, conferences and training.	
Environmental organisations	Formal correspondence, teleconferences, face-to-face meetings, industry events.	The UNIMOT Group strategy, energy transition, changes in the product mix, environmental decisions and permits, inspections.	Alignment of activities to the requirements of the environmental organisation, implementation of provisions and decisions Implementation of joint environmental impact projects.
International environment	Participation in industry events, formal correspondence.	Exchange of experiences, challenges facing the industry.	Consideration of good practices and principles specific to sectors and industries.
Employees	Development interviews and satisfaction surveys, internal intranet, newsletter, information mailings, training and workshops, Management Board's conferences for staff, sustainability reports.	Working conditions, education and professional development, safety standards. Creating a working environment based on shared values.	Taking into account the voices of employee representatives in strategic and operational processes requiring their participation, adapting the subject matter of training to reported demand, responding to current reported topics (where appropriate).
Local government	Face-to-face meetings, formal correspondence, participation in events.	Participation in events organised by local authorities. Obtaining <i>a social licence to operate</i> from local communities.	Taking into account the needs of local authorities with regard to the participation of the Group companies in local events. Taking into account the needs of local authorities in terms of ongoing investments and projects.
Local communities	Activity of the UNIMOT Group Activity Committee in the area of support to local communities.	Support from local communities in the form of sponsoring events, awarding donations and implementing outreach projects. Obtaining <i>social licence to operate</i> from local communities.	Addressing the needs of the communities in the Companies' area through participation in local events and the awarding of donations. Providing communities with channels to contact individual Companies.
Scientific research community	Face-to-face meetings, formal correspondence, joint ventures.	Transformation of the sector, challenges faced by the industry, staff training, adaptation to regulatory requirements.	Kozminski University, in collaboration with the UNIMOT Group, has launched a pioneering postgraduate programme focused on commodity market trading and investment. The direction will fill the educational gap in this field in our part of Europe.
Owners/Investors/ Shareholders	Investor relations and website communication, results conferences, General Meeting of Shareholders, current and interim reports, sustainability reports.	Financial performance, implementation of business strategy, performance in ESG ratings, sustainability activities carried out	Implementing the strategic decisions of the OGM, taking into account the views of shareholders and their representatives in the creation of the Group. Tailoring reporting and data presentation to shareholder needs. Taking into account the needs of shareholders within the UNIMOT Club Plus.

Table 1-15. Relationships with key stakeholders of the UNIMOT Group.

The Strategy and the business model of the UNIMOT Group are overseen by the Management Board, in cooperation with the Supervisory Board. The General Meeting of Shareholders monitors the implementation of the Strategy and the business model through the information contained in the annual reports submitted to the General Meeting for approval.

The Group recognises Shareholders with representation on the Supervisory Board as key stakeholders in the context of strategic management and business model review.

The Management Board is systematically informed of the interests of the parties influenced by the UNIMOT Group that relate to the Group's sustainability activities. Although the Group did not involve Stakeholders in a structured way in the process of developing the Strategy, their expectations - communicated during face-to-face meetings, industry conferences, formal correspondence - were taken into account in the process of designing the document.

The Management Board is informed of the opinions and interests of parties influenced by the Group that relate to the Group's sustainability activities, if this information is significant for the oversight of the Group and its business.

For more information on how the Management Board and Supervisory Board are informed, please refer to the ESRS disclosure requirements GOV2 and GOV5 of this Report.

1.6.2. Double materiality assessment

SBM-2 IRO-1

In 2024, a double materiality assessment was carried out in the UNIMOT Group for the first time, with the aim of identifying for the entire Group the key stakeholder groups and the material impacts, risks and opportunities related to sustainability issues. The double materiality assessment was carried out in accordance with the guidelines described in the ESRS standards and additional EFRAG publications in this area.

The following disclosure requirements are included in the description of the double materiality assessment process and report:

1. ESRS 1 Chapter 3 - the definition and parameters of impact materiality and financial materiality and the relationship between them were discussed in a workshop attended by key managers of the UNIMOT CG. The assessment parameters were used in the evaluation of the identified impacts and risks and opportunities.
2. ESRS 1 AR 16 - the complete list of 90 issues was discussed in a workshop with key managers of the UNIMOT CG, resulting in the preliminary identification of non-significant areas. The complete list of issues was then also assessed from a financial materiality perspective.
3. ESRS 2 SBM-2 - a requirement specifying how stakeholders were included in the materiality assessment. Key stakeholders were identified, engaged with in the form of a dialogue meeting and a survey, and their views were taken into account in the selection of relevant topics that the Group reports on in this Report.
4. ESRS 2 IRO-1 - requirements specifying what information about the materiality assessment process should be disclosed in the report.
The Report provides a description of the method and assumptions used in the process, including the value chain, the stakeholder and external expert consultations carried out, the assessment of the impacts identified and the risks and opportunities.
5. ESRS 2 SBM-3 - requirement for the results of a materiality assessment in the form of a list of material impacts, risks and opportunities with a description of them.
The result of the materiality screening process is the list of material impacts, risks and opportunities presented in Table 1-16 of this Report.

Survey tools and stakeholder involvement

The materiality assessment, conducted between July and October 2024 in collaboration with a team of independent experts from the AGH University of Science and Technology in Krakow, started with an analysis of the drivers of sustainability. In order to conduct the double materiality assessment, it was necessary to identify stakeholders and conduct a dialogue with them on sustainability topics. This was followed by a double materiality assessment with the UNIMOT Group stakeholders and managers. The result of these activities became the Group's identification of the sustainability topics that are relevant in terms of the Group's impact on these topics and the impact of the sustainability topics on the Group. Detailed descriptions of the research conducted (methods used and results), workshop and dialogue meetings are presented in the following sections.

1. Meeting 1/ Workshop 1

[Stakeholder mapping and double materiality assessment - 17.07.2024, Katowice](#)

Participation: Director of Investor Relations and ESG at UNIMOT S.A., Sustainability Coordinator of UNIMOT S.A., Prof. Paweł Bogacz and Dr Przemysław Grzywacz from the AGH University of Science and Technology in Kraków.

Topics of the meeting: to consider the drivers of sustainability that arise from the legal guidance (individual topics for ESRS E1, ESRS E5, ESRS S1, ESRS G1), to discuss the stakeholder mapping methodology according to the AA1000SES standard, to present the guidance and how to conduct a double materiality assessment.

2. Meeting 2/Workshop 2

[Stakeholder impact on the UNIMOT Group - 03.09.2024, online, MS Teams](#)

Participation: 53 persons, including: 4 members of the Management Board of UNIMOT S.A., representatives of the Management Boards of the Subsidiaries, Group managers, Prof. Paweł Bogacz.

Topics of the meeting: methodology for conducting a double materiality assessment, presentation of the results in terms of stakeholder interest in the Group and conducting a survey on stakeholder impact on the Group.

3. The UNIMOT Group stakeholder panel

[19.09.2024, online, MS Teams](#)

Participation: 47 people representing each of the UNIMOT Group's key stakeholder groups. Moderator: Professor Paweł Bogacz.

Scope: Conducting a specialised stakeholder dialogue survey (online stakeholder panel among key stakeholders, including filling in the materiality survey for the UNIMOT Group and the UNIMOT Group value chain and for specific time periods.

[Proceedings of the stakeholder dialogue panel:](#)

- 1) The key role of sustainability and stakeholders in the process, including with particular reference to the European Union guidelines.
- 2) Presenting a methodology for determining the materiality of sustainability issues.
- 3) Conducting a materiality assessment of sustainability issues:
 - open part, general,
 - closed part, detailed.
- 4) Summary and adoption of the materiality value of the issues.

In order to carry out a materiality assessment of sustainability issues, during the open part, stakeholders participated in a discussion (qualitative survey), which was initiated by questions on environmental, social and management objectives and their importance in terms of their impact on the UNIMOT Group's environment. The discussion was further narrated in relation to the different thematic ESRS groups (10 thematic groups, resulting from the following thematic ESRSs). Stakeholders were given the opportunity to speak on the topics they consider material to the UNIMOT Group's and/or its value chain's impact on the topic. A total of 15 questions were asked.

This was followed by a detailed part, a key analytical assessment of impact materiality. For this purpose, a specific questionnaire was prepared to identify the topics material in terms of impact of the Group and its value chain. Stakeholders were asked to analyse 93 topics and sub-topics (resulting from the ESRS) in terms of the type of impact of the UNIMOT Group and its value chain (negative, positive, actual, potential) on sustainability issues. A scale of 1 to 5 was used to assess the scale of the impact, its extent and irreversible nature (in the case of actual negative impacts) and its probability of occurrence (in the case of potential impacts). In terms of the type of impact, the actual type (occurring now) and the potential type (occurring in the short (up to 1 year), medium (up to 5 years) and/or long-term (more than 5 years) future were analysed. The assessment was two-dimensional in nature. On the one hand, both stakeholders and managers were given the opportunity (during meetings) to speak freely in terms of assessing the materiality of individual sustainability topics. This was a qualitative study. The second dimension of the assessment was a survey, conducted among both stakeholders and managers of the UNIMOT Group. Both were aimed at quantitatively and qualitatively assessing the degree of impact for individual sustainability topics. This made it possible, as a result, to indicate the direction of change over time in terms of the level of materiality of individual sustainability themes.

The nature of the impact of the individual sustainability topics was also studied, understanding it as a positive or negative impact. This was to allow the identification in a further stage of the UNIMOT Group's sustainability work of the given topics of materiality as risks or opportunities, which, according to the principles of the CSRD guidelines, are supposed to be fundamental elements of sustainability management. The resulting 10 return (comprehensive, fully completed) questionnaires were received from the Group stakeholders.

4. The UNIMOT Group Management Panel, Part I

27. 09. 2024, online MS Teams

Participation: 47 UNIMOT Group managers, including the President of the UNIMOT S.A. Management Board and 3 Board members.

Topics: the key role of sustainability in business management, including with particular reference to the European Union guidelines, discussion of the methodology for determining the materiality of sustainability issues, presentation of a research sheet for the materiality of the impact of sustainability issues, conducting a materiality assessment of the impact of sustainability issues.

During the meeting, there was a dialogue part and a detailed (analytical), mathematically crucial impact materiality assessment. The algorithm was the same as for the stakeholder panel, except that during the managers' meeting the questionnaires were filled in during the meeting. The workshop leaders allowed managers a reasonable amount of time after the discussion to complete the questionnaire on the Group's impact on sustainability issues. During the workshop, its leaders discussed all the topics, sub-topics and sub-sub-topics listed in the ESRS standards and then the focus was on identifying risks and opportunities. In addition, participants were given the opportunity to identify other topics, not included under the topics for each ESRS, that could generate risks or opportunities given the specificities of the industry as well as the Group as a whole.

5. Survey addressed to the UNIMOT Group managers

Twenty-eight return questionnaires were received from managers. Their responses were an indication of the type of impact (actual, potential, positive, negative) and an assessment of this impact over time (in 4 time perspectives: for today, short term - 1 year, medium term - up to 5 years, long term - more than 5 years). Managers were also given the opportunity to indicate which operations have or could have an impact on sustainability topics.

The assessment of the degree of impact was the average of the components quantifying the type of impact: 1) for the actual negative impact, the scale, extent and irreversible nature had to be indicated (on a scale of 1 - 5);

2) for the actual positive impact, the scale and extent of the impact had to be indicated (on a scale of 1 - 5);

3) for the potential negative impact and potential positive impact, the degree of impact (scale and extent) and the likelihood of its occurrence (on a scale of 1 - 5).

6. The UNIMOT Group Management Panel, Part II

04. 10. 2024, online MS Teams

Participation: 46 UNIMOT Group managers, including the President of the UNIMOT S.A. Management Board and 2 Board members.

Topics: presentation of a research sheet for financial materiality of sustainability issues, analysis of financial materiality of sustainability issues.

The UNIMOT Group managers estimated the value of the sustainability topics' impact on the Group's finances (the values of finances on a scale of 1-5 to determine financial materiality were adopted based on the scale used for assessing financial impacts in the Group's risk analysis). They further identified dependence on natural resources, dependence on social resources and business relationships and the level of change for the financial impact value over time, and identified risks and opportunities. In identifying risks and opportunities, the entire value chain was taken into account and dependencies on the continued use of natural resources and dependencies on social resources and business relationships were included.

The section on the environment (ESRS E1- E5) was completed during the meeting. The results for the topics for the social, employee (ESRS S1-S4) and management (ESRS G1) spheres were completed individually by managers. 20 responses (return questionnaires) were received from managers.

7. Analysis and approval of the double materiality assessment by the UNIMOT S.A. Management Board.

The list of topics and subtopics constituting sustainability issues that was taken for analysis was the list proposed in Requirement AR 16 of Annex A of Annex 1 of Commission Delegated Regulation (EU) No 2023/2772 of 22 December 2023, as corrected on 18 April 2024.

The workshop, the dialogue session and the results of the questionnaires made it possible to assess the quality of the impact of an issue on the Group (positive/negative and potential/actual), its scale, scope, irreversibility, and probability (in the case of potential impacts). Each issue was assessed through its financial impact on the Group by internal experts in the fields of financing, investor relations and ESG reporting, as well as the UNIMOT S.A. Management Board and representatives of the Management Boards of subsidiaries.

The result of this process is presented in this chapter in the ESRS2 SMB-3 indicator below.

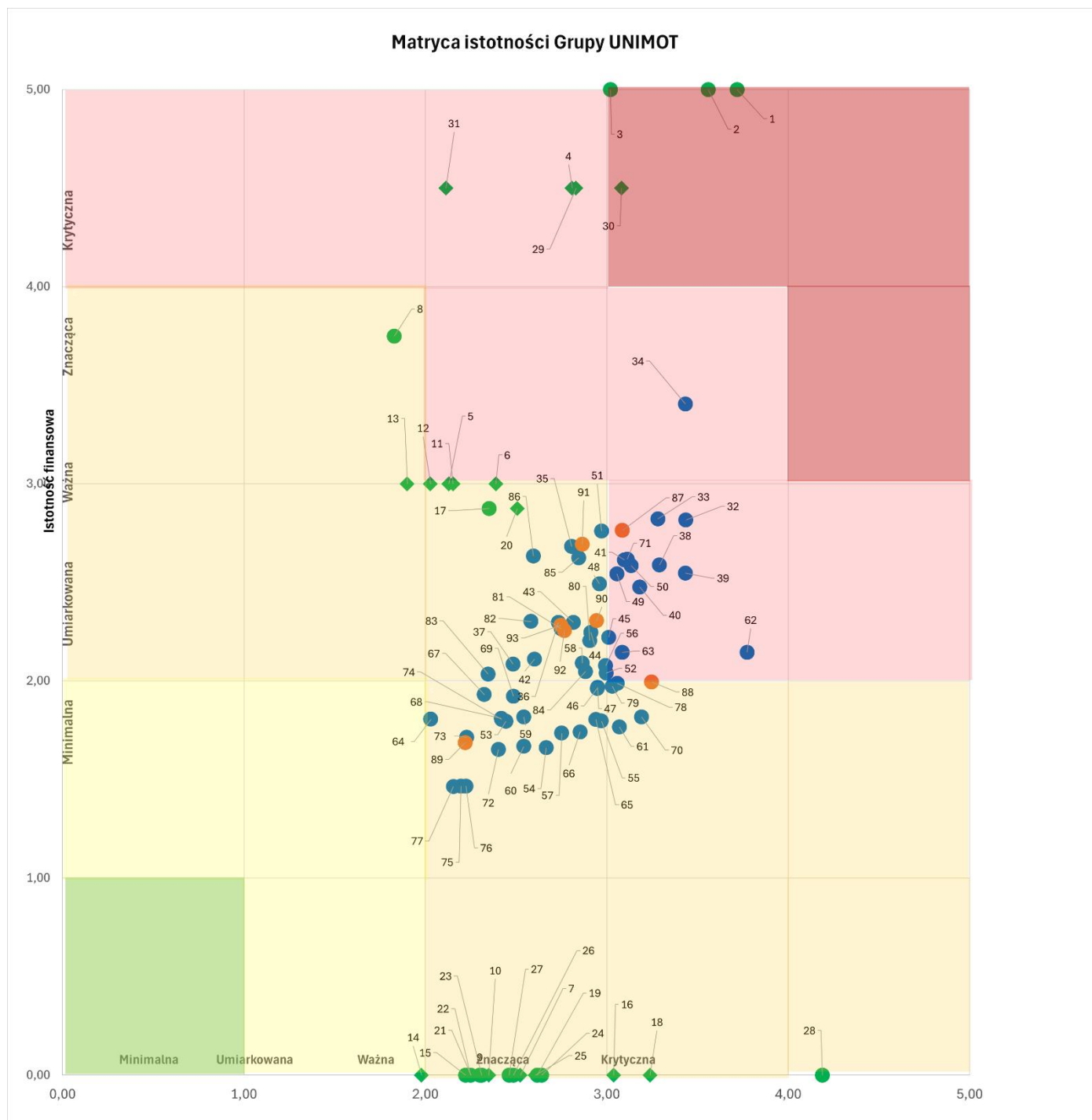
1.6.3. Material sustainability impacts in terms of risks and opportunities

SBM-3

The double materiality assessment carried out identified areas where the UNIMOT Group has a significant impact and identifies associated material risks and opportunities.

In relation to the process reported in this document and with reference to the 3x3x3 principle indicated in the CSRD, it presents the most strategically important performance matrix, i.e. a matrix showing the averaged results for the UNIMOT Group's own activities and value chain, as well as taking into account the averaged dynamics of change in the levels of impact materiality and financial materiality for the periods: present time - long term.

This matrix is shown in the graphic below. It shows the most important outcome elements, i.e. levels of impact materiality (minimal, moderate, important, significant, critical), levels of financial materiality (minimal, moderate, important, significant, critical), the nature of the impact (positive, negative, which gave a breakdown into opportunities and risks respectively) and the type of impact (actual, potential, which was to allow the size of the risk to be determined in further analytical work).



- Kwestie związane z E
- Kwestie związane z S
- Kwestie związane z G
- ◆ wyzwania
- szanse
- ▲ wyzwania / szanse

Legend to the matrix:

1. Adapting to climate change

2. Climate change mitigation (emissions)
3. Energy (energy consumption, energy demand)
4. Air pollution
5. Water pollution
6. Soil contamination
7. Contamination of living organisms and food resources
8. Substances of concern
9. Substances of very high concern
10. Microparticles of plastic
11. Water consumption
12. Water intakes
13. Water discharges
14. Discharges of water into the oceans
15. Extraction and use of marine resources
16. Climate change
17. Land use change, freshwater and marine use change
18. Direct operation
19. Invasive alien species
20. Pollution
21. Other direct impacts on biodiversity loss
22. Population size of the species concerned
23. Threat of global extinction to the species
24. Impact on the state and extent of ecosystems
25. Land degradation
26. Desertification
27. Soil sealing
28. Impact on and dependence on ecosystem services
29. Resource impacts, including resource use
30. Resource outflows related to products and services
31. Waste
32. Job security
33. Working time
34. Adequate pay
35. Social dialogue
36. Freedom of association, the existence of works councils and workers' rights to information, consultation and participation
37. Collective bargaining, including percentage of employees covered by collective agreements
38. Work-life balance
39. Health and safety at work
40. Gender equality and equal pay for work of equal value
41. Training and skills development
42. Employment and integration of people with disabilities
43. Measures to prevent violence and harassment in the workplace
44. Diversity
45. Child labour
46. Forced labour
47. Adequate housing
48. Privacy
49. Job security (Value Chain/VC)
50. Working time (VC)
51. Adequate pay (VC)
52. Social dialogue (VC)
53. Freedom of association, including the existence of works councils (VC)
54. Collective bargaining (VC)
55. Work-life balance (VC)
56. Health and safety at work (VC)
57. Gender equality and equal pay for work of equal value (VC)
58. Training and skills development (VC)
59. Employment and integration of people with disabilities (VC)
60. Measures to prevent violence and harassment in the workplace (VC)
61. Diversity (VC)
62. Child labour (VC)
63. Forced labour (VC)
64. Adequate housing (VC)
65. Water and sanitation (VC)
66. Privacy (VC)
67. Adequate housing
68. Suitable food
69. Water and sanitation
70. Impact on land
71. Impact on safety
72. Freedom of expression
73. Freedom of assembly

74. Influencing human rights defenders
75. Prior, free and informed consent
76. Self-determination
77. Cultural rights
78. Privacy
79. Freedom of expression
80. Access to (quality) information
81. Health and safety at work
82. Security of the person
83. Child protection
84. Non-discrimination
85. Access to products and services
86. Responsible marketing practices
87. Corporate culture
88. Protection of whistleblowers
89. Animal welfare
90. Political commitment
91. Supplier relationship management, including payment practices
92. Prevention and detection of corruption and bribery, including training
93. Incidents

Graphic 1-7. Materiality matrix of the UNIMOT Group's issues and its value chain.

In accordance with the principles for determining the materiality level, those issues were identified as being of high materiality which, in terms of impact materiality and financial materiality, obtained averages of indications at levels equal to or higher than 2.5 (ICMM recommendations), applying the "and/or" rule. This means that obtaining at least a value of 2.5 for one of the two types of materiality qualifies the sustainability topic in question as material from the point of view of the UNIMOT Group and its value chain.

Regardless of the quantitative indications, the themes for ESRS-E1, ESRS-E5, ESRS-S1 and ESRS - G1, in accordance with the legislation and with the characteristics of the UNIMOT Group's industrial activity sectors, were considered relevant (regardless of the impact materiality and financial materiality values obtained). Guided by the above principles, 72 sustainability topics have been identified in the UNIMOT Group to be considered material. A summary of the key sustainability issues of the UNIMOT Group, with their breakdown into risks (challenges) and opportunities is presented in the table below.

Material ESG issue according to ESRS methodology	Assessment of materiality	Risk/opportunity	Description of the impact on people and the environment. How to manage risks and seize opportunities	Place of impact in the value chain (own operations/upstream/downstream)
ESRS E1 Climate change				
Adaptation to climate change	Materiality of impact: 3,72 Financial materiality: 5,00	Opportunity in terms of adapting organisations and carrying out investments that enable adaptation to climate change, an opportunity to protect against the potential impacts of climate change.	Positive, real impact. The UNIMOT Group's impact on climate change takes place primarily in areas such as: - operational activities (greenhouse gas emissions from fuel and energy consumption), - logistics (greenhouse gas emissions from transport).	Own operations Upstream Downstream
Mitigating climate change	Materiality of impact: 3,56 Financial materiality: 5,00	Opportunity to manage, control and minimise the organisation's carbon footprint. Opportunity to change the product and service mix as part of decarbonising customers' operations.	The UNIMOT Group's business model, as determined by the Strategy, is in line with global trends concerning the growing role of renewable energy, distribution of advanced fuels and biofuels, with a concomitant redevelopment of existing operations. The fight against climate change is primarily aimed at: <ul style="list-style-type: none">• generation and distribution of energy from low- and zero-carbon sources,• development of a range of decarbonised products and services,• shaping customer attitudes and thus developing climate-neutral mobility,• the use of raw materials within a circular economy.	
Energy (energy consumption, energy demand)	Materiality of impact: 3,02 Financial materiality: 5,00	Opportunity related to the sale of energy from low- and zero-emission sources as well as products and services with reduced emissions - increase in sales revenue.	Climate change and the related energy transition form the basis of the UNIMOT Group Strategy for 2024-2028. Through the document, the Group manages climate change issues.	
ESRS E2 Pollution				
Air pollution	Materiality of impact: 2,81	Financial risk associated with financial penalties, cease and desist orders or	Negative impact, actual impact.	Own operations

	Financial materiality: 4,50	the obligation to immediately repair damage. Risk associated with the possible need to stop plant operation, repairs and tests, which directly affects financial performance and operational efficiency.	
Water pollution	Materiality of impact: 2,13 Financial materiality: 3,00	Financial risk associated with the modernisation of sewage and rainwater drainage systems potentially contaminated with hydrocarbons.	The UNIMOT Group Companies may have a negative impact on air pollution mainly through hydrocarbon emissions from stored fuels. Pollution may also come from boilers for heating buildings (CO ₂ , NO _x , SO _x , dust) belonging to the Companies. By discharging wastewater and rainwater and snowmelt potentially contaminated with hydrocarbons, the Companies may pollute water. Soil contamination may occur mainly in the event of an accident involving a leak in the bottom of a tank, a pipeline or an overflowing tank car. In order to minimise the occurrence of the aforementioned risks and thus manage the impact in the area of pollution, documents appropriate to their business profile have been implemented in the Companies and are applied.
Soil contamination	Materiality of impact: 2,39 Financial materiality: 3,00	Financial risk associated with repairing a malfunction involving a leak in the bottom of a tank, pipeline or tanker.	Individual Group companies also monitor their impact in the area in question through: 1. Calculation of air emissions under environmental charges, testing of emissions from VR installations; 2. Conducting pollution monitoring analyses and environmental monitoring; 3. Testing of water in piezometers (petroleum); 4. Constant technical inspection of the rolling stock - before the train is checked for leakage, it is inspected by an auditor every time. If a small leak is detected, the defect is repaired on the spot and the leak is secured. In the case of leaks resulting from accidents, the emergency services are called in;
Contamination of living organisms and food resources	Materiality of impact: 2,52 Financial materiality: 0.0	Financial risk associated with repairing a malfunction involving a leak in the bottom of a tank, pipeline or tanker.	5. Periodic measurements of air emissions from the boilers of the CHP plant; 6. Testing of the quality of treated wastewater discharged into the Biała river in terms of: total suspended solids, petroleum hydrocarbons, BZT5, COD, total phosphorus, chlorides, once every 3 years measurements of the position of the water table in the well and the capacity of the well, once every 3 years testing of the quality of water from the well; 7. Soil monitoring at the sewage treatment plant once every 10 years.
Substances of concern	Materiality of impact: 1,83 Financial materiality: 3,75	Financial risk associated with repairing a malfunction involving a leak in the bottom of a tank, pipeline or tanker.	
Substances of very high concern			Irrelevant issue

Microparticles of plastic

Irrelevant issue

ESRS E3 Water and marine resources

Water consumption	Materiality of impact: 2,15 Financial materiality: 3,00	Financial risk related to exceeding water permits and related administrative penalties, or even temporary suspension of operations.	Negative impact, actual impact. Water is used in the Companies for both sanitary purposes and operational processes. Water management issues in the Companies are regulated by water permits, which set out the rules for the collection or discharge of wastewater and rainwater and all the parameters to be complied with. In addition, the Companies have procedures in place to ensure that all parameters of processes and activities that have a significant impact on the environment are regularly monitored and measured.	Own operations
Water intakes	Materiality of impact: 2,03 Financial materiality: 3,00	Financial risk risk associated with the collection of water for sanitary purposes and operational processes.		
Water discharges	Materiality of impact: 1,90 Financial materiality: 3,00	Risk of increased rainwater discharge. The risk also concerns the adaptation of infrastructure to stricter water and wastewater quality standards and the need to expand retention and treatment systems.		
Discharges of water into the oceans	Irrelevant issue			

ESRS E4 Biodiversity and ecosystems

Climate change	Materiality of impact: 3,04 Financial materiality: 0	Risks associated with adapting activities to the changing climate in order to prevent further loss of biodiversity.	Negative, actual impact. The Group does not have a transformation plan or specific policies that address biodiversity issues, but biodiversity is part of the Environmental Policy. As part of the Policy, the Group is committed to seeking to minimise the impact of its operational activities on the biosphere, particularly on areas of natural value, committing to respecting their biodiversity. The development of a Biodiversity Action Plan (BAP) for the UNIMOT Group and the integration of biodiversity conservation into internal decision-making processes is one of the indicators for the achievement of environmental objectives in the Group Strategy.	Own operations Upstream Downstream
Direct operation	Materiality of impact: 3,24 Financial materiality: 0	Financial risk associated with fines and environmental charges for the use of fossil fuels.		
Pollution	Materiality of impact: 2,51 Financial materiality: 2,88	Risk of loss of biodiversity through emissions from current operations.		
Land degradation	Materiality of impact: 2,61	Risk of land degradation and loss of biodiversity		

	Financial materiality: 0	associated with fuel storage (and hydrocarbon release).		
Land use change, freshwater and marine use change	Materiality of impact: 2,35 Financial materiality: 2,88	Opportunity related to the limitation of the number and frequency of changes in the use of a given area.	<p>Positive, actual impact. Group companies, as part of their management of the material issue, apply the following measures:</p> <ul style="list-style-type: none">• Support and implementation of ecosystem restoration projects, including habitat creation for animals,• Taking measures to minimise environmental degradation, such as reducing emissions and using the best available technology,• Monitoring and minimising potential soil and groundwater contamination on the Group's operational sites,• Using procedures to prevent leakage of hazardous substances,• Investment in renewable energy sources and photovoltaic projects as an alternative to more environmentally intrusive measures,• Minimising waste generation and supporting recycling processes. <p>During the reported period, activities concerned the UNIMOT Group's own operations.</p>	Own operations Upstream Downstream
Impact on the state and extent of ecosystems	Materiality of impact: 2,64 Financial materiality: 0	Opportunity arising from the positive impact on ecosystem services.		
Invasive alien species	Materiality of impact: 2,62 Financial materiality: 0	Opportunity to maintain and ensure biodiversity		
Impact on and dependence on ecosystem services	Materiality of impact: 4,19 Financial materiality: 0	Opportunity arising from the positive impact on ecosystem services.		
Other direct impacts on biodiversity loss	Irrelevant issue			
Population size of the species concerned	Irrelevant issue			
Threat of global extinction to the species	Irrelevant issue			
Desertification	Irrelevant issue			
Soil sealing	Irrelevant issue			
ESRS E5 circular economy				
Resource impacts, including resource use	Materiality of impact: 2,83 Financial materiality: 4,50	Risks and costs associated with the extraction and use of resources, risk of limited availability of resources, risk of international sanctions.	Negative, actual impact. The UNIMOT Group, as an entity operating primarily in the fuel trading sector, has a significant impact on the exploitation and use of natural resources. This impact covers both the process of sourcing raw materials, their transport and distribution, and the final use of fuels by customers. The availability of resources and, above all,	Own operations Upstream Downstream

			constraints on availability caused, inter alia, by the geopolitical situation, are also of key importance for the UNIMOT Group's activities. Instability in raw material markets, economic sanctions and regulatory changes affect the costs and possibilities of fuel supply, which requires a flexible approach to supply chain management. In the case of UNIMOT Group's operations, an important aspect of environmental impact is the waste generated. Their main streams come from operational activities. The Group manages waste on the basis of national regulations, internal documents and based on the objectives contained in the Strategy 2024-2028.	
Resource impacts related to products and services	Materiality of impact: 3,08 Financial materiality: 4,50	Risks and costs associated with the extraction and use of resources, risk of limited availability of resources.		
Waste	Materiality of impact: 2,11 Financial materiality: 4,50	Risk of increase in waste and the costs associated with its disposal.		
ESRS S1 Persons working for the enterprise				
Job security	Materiality of impact: 3,44 Financial materiality: 2,82	Opportunity to retain key and experienced employees and benefit from their knowledge and experience.	Positive, real impact. The impact results from conscious human capital management, which has its basis in the UNIMOT Group Strategy for 2024-2028. Job security is one of the key elements of the human resources management system in the UNIMOT Group. It influences the stability of employment, allows to reduce turnover, build lasting relationships with employees and, as a result, achieve the set operational results.	Own operations
Working time	Materiality of impact: 3,28 Financial materiality: 2,82	Opportunity to retain key and experienced employees, and to benefit from their knowledge and experience. The opportunity to minimise the risk of accidents.	Positive, real impact. One of the important issues closely related to achieving a work-life balance is the provision of transparent working time rules for employees. In the UNIMOT Group, this postulate is sanctioned by documents such as the Work Regulations and the Remote Working Regulations. The UNIMOT Group guarantees specific working hours to all employees.	Own operations
Adequate pay	Materiality of impact: 3,43 Financial materiality: 3,41	Opportunity to retain key and experienced employees and benefit from their knowledge and experience.	Positive, real impact. The creation of clear remuneration principles that are based on market conditions and motivate effective work and the achievement of strategic objectives, as well as the creation of remuneration systems linked to performance, are the basis of the UNIMOT Group's remuneration policy. The UNIMOT Group provides all of its own employees with a decent wage and minimum wage, thus influencing the living and housing conditions of those employed in the various Companies.	Own operations

Social dialogue	Materiality of impact: 2,81 Financial materiality: 2,68	Opportunity to build stable relationships with employees and their representatives, which minimises the risk of conflicts and strikes and translates into greater operational continuity and organisational stability.	Positive, real impact. Despite the lack of a formalised procedure, conducting a constructive and open dialogue with the social side is one of the priorities of the UNIMOT S.A. Management Board. The above is reflected in the Strategy, where an objective in the above-mentioned scope has been defined: Involving employees in the Group's decision-making processes. The Management Board of UNIMOT S.A. and the Management Boards of the Subsidiaries do not interfere in the formation of trade unions and the recruitment of members to these unions.	Own operations
Freedom of association, the existence of works councils and workers' rights to information, consultation and participation	Materiality of impact: 2,73 Financial materiality: 2,30	Opportunity to build stable relationships with employees and their representatives, which minimises the risk of conflicts and strikes and translates into greater operational continuity and organisational stability.	Dialogue with employee representatives is initiated in response to legal requirements and stakeholder requests. It is always conducted in good faith.	
Collective bargaining, including percentage of employees covered by collective agreements	Materiality of impact: 2,48 Financial materiality: 2,09	Opportunity to build stable relationships with employees and their representatives, which minimises the risk of conflicts and strikes and translates into greater operational continuity and organisational stability.		
Work-life balance	Materiality of impact: 3,29 Financial materiality: 2,59	Opportunity to build the company's position on the labour market, especially among the younger generations. An opportunity to maintain employment stability by counteracting the phenomenon of professional burnout. An opportunity to increase employee commitment and productivity.	Positive, real impact. The UNIMOT Group actively manages working time by limiting overtime and introducing hybrid working models. Projects are also underway to improve employee health.	Own operations

Health and safety at work	Materiality of impact: 3,43 Financial materiality: 2,55	Opportunity to reduce employee absenteeism.	Positive, real impact. The UNIMOT Group strives to continuously improve health and safety standards, eliminate accidents at work and minimise the occurrence of occupational diseases and the number of near misses. The management system of the occupational health and safety area also includes carrying out preventive measures to strengthen the safety culture in Group Companies.	Own operations
Gender equality and equal pay for work of equal value	Materiality of impact: 3,18 Financial materiality: 2,48	Opportunity to improve the way the company is perceived by employees in comparison to the competition and other employers. An opportunity to gain a competitive advantage by recruiting experienced employees.	Positive, real impact. In pursuit of its strategic objectives in the area of gender equality, the Group is taking measures to increase the proportion of women in its resources and management, and to reduce the gender pay gap.	Own operations
Training and skills development	Materiality of impact: 3,10 Financial materiality: 2,61	Opportunity for own employees to develop their professional skills, which translates into operational results.	Positive, real impact. The development of employees' competencies and training are permanently inscribed in the UNIMOT Group Strategy. The implementation of development initiatives is carried out on the basis of the principles of improving employees' qualifications, developed in the individual Companies, taking into account the specific nature of each Company and the business objectives set.	Own operations
Employment and integration of people with disabilities	Materiality of impact: 2,60 Financial materiality: 2,11	Opportunity to develop a diverse workforce, recruit qualified staff and build an employer brand.	Positive, real impact. The UNIMOT Group applies a policy of equal treatment regardless of many factors, including disability. These issues are addressed in the Human Rights Respect Policy, the Group Code of Ethics and the Diversity Policy.	Own operations
Measures to prevent violence and harassment in the workplace	Materiality of impact: 2,82 Financial materiality: 2,30	Opportunity to increase employees' sense of security, which translates into lower turnover and greater commitment and loyalty to the employer.	Positive, real impact. The issue of the prevention of violence and harassment in the workplace has been regulated within the framework of the Procedure for the prevention of mobbing, discrimination and other undesirable actions at work and the Procedure for the reporting of violations of the law and follow-up at UNIMOT S.A.. Within the framework of the above-mentioned documents, the UNIMOT Group undertakes to provide appropriate channels for reporting irregularities, to duly protect those making the report and to carry out corrective actions in the event of any irregularity.	Own operations

Diversity	Materiality of impact: 2,91 Financial materiality: 2,25	Opportunity to improve the organisation's image as one that respects employees with different personalities and characters, and an opportunity to recruit qualified staff.	Positive, real impact. In pursuit of its strategic objectives in the area of diversity, the Group applies a zero-tolerance approach to all forms of discrimination and promotes diversity in the workplace.	Own operations
Child labour	Materiality of impact: 3,01 Financial materiality: 2,22	Opportunity to operate legally and build long-term and stable business relationships, resulting in stability and increased competitiveness.	Positive, real impact. The UNIMOT Group opposes all forms of child labour.	Own operations
Forced labour	Materiality of impact: 2,95 Financial materiality: 1.96	Opportunity to operate legally and build long-term and stable business relationships, which results in stability and increased competitiveness.	Positive, real impact. Labour relations in the UNIMOT Group are based on voluntary principles.	Own operations
Adequate housing	Materiality of impact: 2,95 Financial materiality: 1.97	Opportunity to improve the organisation's image.	Positive, real impact. The UNIMOT Group, as a matter of policy, provides employees with decent wages and social allowances.	Own operations
Privacy	Materiality of impact: 2,96 Financial materiality: 2,49	Opportunity to increase employees' sense of security, which translates into a decrease in employee turnover.	Positive, real impact. A Personal Data Security Policy has been adopted and implemented in all the UNIMOT Group Companies. The aforementioned document constitutes a pillar of personal data protection, defining with its scope also the rights to which data subjects are entitled. In addition to the above Policy, privacy issues are also addressed in regulations (e.g. Work Regulations) and contracts. In addition, some of the Group's companies were in the process of implementing the ISMS in the reporting period, which also covers personal data protection.	Own operations

ESRS S2 Employees in the value chain

Job security (VC)	Materiality of impact: 3, Financial materiality: 2,54	<p>Opportunity relates to stable employment conditions at suppliers and subcontractors, which translates into greater continuity of supply and a reduction in the risk of disruptions in the value chain. The opportunity also relates to strengthening relationships with business partners - companies that care about the job security of their suppliers' employees build more loyal and sustainable relationships in the supply chain, which fosters long-term cooperation.</p>	<p>Positive, real impact.</p> <p>The UNIMOT Group works with a number of partners across the value chain and is aware of the wide impact on the employees of its subcontractors, customers and suppliers worldwide. The positive and real impacts on employees in the value chain are a result of the approach and due diligence practices adopted in the supply chain.</p> <p>The UNIMOT Group applies codes, policies and procedures that translate into compliance with high requirements regarding respect for human rights, business ethics, gender equality, employment security, social and environmental criteria.</p> <p>The UNIMOT Group opposes all forms of child labour and forced labour and, in documents such as the Code of Conduct for Business Partners and the Human Rights Respect Policy, commits its business partners to this.</p>	Upstream Own operations Downstream
Working time (VC)	Materiality of impact: 3, Financial materiality: 2,59	<p>Opportunity relates to stable employment conditions at suppliers and subcontractors, which translates into greater continuity of supply and a reduction in the risk of disruptions in the value chain. The opportunity also relates to strengthening relationships with business partners - companies that care about the job security of their suppliers' employees build more loyal and sustainable relationships in the supply chain, which fosters long-term cooperation.</p>	<p>Taking into account the results of the double materiality assessment, the UNIMOT Group declares that it is taking appropriate measures regarding employees in the value chain in areas where those carried out so far are insufficient.</p>	
Adequate pay (VC)	Materiality of impact: 2,	<p>Opportunity relates to stable employment conditions at suppliers and</p>		

	Financial materiality: 2,76	subcontractors, which translates into greater continuity of supply and a reduction in the risk of disruptions in the value chain. The opportunity also relates to strengthening relationships with business partners - companies that care about the job security of their suppliers' employees build more loyal and sustainable relationships in the supply chain, which fosters long-term cooperation.
Social dialogue (VC)	Materiality of impact: 3, Financial materiality: 2,04	Opportunity relates to minimising the risk of conflicts and strikes, which translates into greater operational continuity and organisational stability for business partners. The above reduces the risk of supply chain disruptions and value chain disruptions.
Collective bargaining (VC)	Materiality of impact: 2,67 Financial materiality: 1.66	Opportunity relates to minimising the risk of conflicts and strikes, which translates into greater operational continuity and organisational stability for business partners. The above reduces the risk of supply chain disruptions and value chain disruptions.
Work-life balance (VC)	Materiality of impact: 1,80 Financial materiality: 2,97	Opportunity for stable business relationships in the value chain and cooperation with qualified

		employees of partner companies.
Gender equality and equal pay for work of equal value (VC)	Materiality of impact: 2, Financial materiality: 1.74	Opportunity for stable business relationships in the value chain and cooperation with qualified employees of partner companies.
Employment and integration of people with disabilities (VC)	Materiality of impact: 2, Financial materiality: 1.82	Opportunity for stable business relationships in the value chain and cooperation with qualified employees of partner companies.
Diversity (VC)	Materiality of impact: 3, Financial materiality: 1.77	Opportunity for cooperation with qualified employees of partner companies.
Child labour (VC)	Materiality of impact: 3, Financial materiality: 2,15	Opportunity to improve the organisation's image due to supply chain relationships with law-abiding suppliers. An opportunity to build long-term and stable business relationships, resulting in long-term supply chain stability and increased competitiveness.
Forced labour (VC)	Materiality of impact: 3, Financial materiality: 2,15	Opportunity to improve the organisation's image due to supply chain relationships with law-abiding suppliers. An opportunity to build long-term and stable business relationships, resulting in long-term supply chain stability and increased competitiveness.
Water and sanitation (VC)	Materiality of impact: 2,94 Financial materiality: 1.81	Opportunity to improve the organisation's image.

Freedom of association, including the existence of works councils (VC)			Irrelevant issue	
Health and safety at work (VC)	Materiality of impact: 2, Financial materiality: 2,08	Opportunity to retain key and experienced employees in the value chain, and to benefit from their knowledge and experience.	Positive, real impact. In order to ensure an adequate level of prevention of adverse events, the UNIMOT Group has policies and procedures in place, and is developing programmes to support the management of the employee area in the value chain.	Upstream Own operations Downstream
Training and skills development (VC)	Materiality of impact: 2, Financial materiality: 2,09	Opportunity is related to the development of professional competences by employees in the value chain, which leads to better service provision, fewer errors and greater consistency in the implementation of organisational standards.		
Measures to prevent violence and harassment in the workplace (VC)	Materiality of impact: 2, Financial materiality: 1.67	Opportunity to increase employees' positive attitude towards the employer and work productivity, safety of employees in the value chain.	Positive, actual impact. In 2024, the UNIMOT Group updated the Procedure for reporting and following up on violations of the law at UNIMOT S.A.. The scope of the document includes employees in the value chain. Thus, they are entitled to report violations, protect themselves from retaliation and request corrective action.	Upstream Own operations Downstream
Adequate housing (VC)			Irrelevant issue	
Privacy (VC)	Materiality of impact: 2, Financial materiality: 1.74	Opportunity to increase employees' sense of security and privacy.	Positive, real impact. Positive impact, actual. A Personal Data Security Policy has been adopted and implemented in all the UNIMOT Group Companies. The above document constitutes a pillar of personal data protection, which also defines with its scope the rights to which data subjects are entitled.	Upstream Own operations Downstream

ESRS S3 Impacted communities

Adequate housing			Irrelevant issue	
Suitable food			Irrelevant issue	
Water and sanitation			Irrelevant issue	
Impact on land	Materiality of impact: 3,19 Financial materiality: 1.82	Opportunity to improve the organisation's image by not negatively impacting land in residential areas.	Positive, potential impact. Impacts on land are an important area of environmental responsibility for the UNIMOT Group, as activities related to fuel storage and transport, as well as natural gas distribution and heat generation processes can lead to land degradation, soil pollution and changes in the local ecosystem.	Own operations Downstream

Impact on safety	Materiality of impact: 3,11 Financial materiality: 2,62	Opportunity to increase the sense of security of local communities, increase trust in the organisation, and the possibility of recruiting new employees from local areas.	Positive, actual impact. The UNIMOT Group monitors risks related to direct safety impacts and takes measures to mitigate these risks by implementing technological solutions, safety procedures and cooperation with local communities and emergency services.	Own operations Downstream
Freedom of expression			Irrelevant issue	
Freedom of assembly			Irrelevant issue	
Influencing human rights defenders			Irrelevant issue	
Prior, free and informed consent			Irrelevant issue	
Self-determination			Irrelevant issue	
Cultural rights			Irrelevant issue	
ESRS S4 Consumers and end-users				
Privacy	Materiality of impact: 3,06 Financial materiality: 1.99	Opportunity to build customer trust and gain a competitive advantage.	Positive, real impact. A Personal Data Security Policy has been adopted and implemented in all the UNIMOT Group Companies. The above document constitutes a pillar of personal data protection, which also defines with its scope the rights to which data subjects are entitled.	Own operations Downstream
Freedom of expression	Materiality of impact: 3,03 Financial materiality: 1.97	Opportunity to improve the impact of information on customers and end users. Opportunity to improve activities through dialogue with customers.	Positive, real impact. The Group builds its influence through communication and collaboration with customers and end-users of products and services. Such collaboration takes place on an ongoing basis through meetings and exchanges of correspondence, as well as through organisations or other entities authorised to represent a specific group of customers or users. The dialogue process takes place with respect for human rights, ethics and mutual respect. The UNIMOT Group respects the right of customers and users of its products and services to freedom of expression both in face-to-face meetings and in social media communications.	Own operations Downstream
Access to (quality) information	Materiality of impact: 2,91 Financial materiality: 2,20	Opportunity to increase revenue from the sale of products that raise awareness of social and environmental issues through information. An opportunity to improve and maintain a good image of	Positive, real impact. The UNIMOT Group, due to the specific nature of its products, has a particular responsibility to provide reliable information on its activities, products and their impact on the environment and social attitudes. The key aspects of responsible marketing practices and access to information in the UNIMOT Group are based on the two segments of transparency and reliable information and	Own operations Downstream

		the organisation by maintaining access to high-quality information.	the promotion of solutions that shape responsible customer attitudes.	
Responsible marketing practices	Materiality of impact: 2,60 Financial materiality: 2,64	Opportunity to improve and maintain a good image of the organisation as a result of responsible marketing practices for customers and end users, and an increase in sales revenue from products offered to a wide range of customers.		
Health and safety at work	Materiality of impact: 2,75 Financial materiality: 2,26	Opportunity to retain current customers and gain new ones by taking care of their personal safety.	Positive, real impact. In 2024, the UNIMOT Group undertook a number of initiatives to minimise the risk of negative impact on its customers, particularly in terms of safety. These actions ranged from complying with legal requirements to introducing voluntary measures to raise operational standards.	Own operations Downstream
Safety of the person	Materiality of impact: 2,58 Financial materiality: 2,30	Opportunity to retain current customers and gain new ones by taking care of their personal safety.		
Child protection		Irrelevant issue		
Non-discrimination	Materiality of impact: 2,88 Financial materiality: 2,05	Opportunity to improve and maintain a good image of the organisation as a result of non-discrimination of customers and end users and an increase in sales revenue from products offered to a wide range of customers.	Positive, real impact. The UNIMOT Group is taking measures to increase the positive impact on its customers. The above is primarily based on the Strategy, which includes two-pronged actions: Maintaining efficient operations in the areas of fuels, trading and logistics together with the gradual expansion of the product portfolio and diversification of the customer portfolio towards lower carbon fuels and energy.	Own operations Downstream
Access to products and services	Materiality of impact: 2,85 Financial materiality: 2,63	Opportunity to include customers and end users in accessing products and services. An opportunity to improve your image and strengthen the competitive advantage.		
ESRS G1 Business Practices				

	Financial materiality: 2,76	and external stakeholders, the impact on the conclusion of new contracts, the retention of qualified employees and the building of an appropriate image against the background of competition.	through the governance model adopted. This influence is reflected in the policies adopted, which provide a framework for acting in accordance with ethical standards, including in the management of broader sustainability and supplier relations.	
Protection of whistleblowers	Materiality of impact: 3,25 Financial materiality: 2	Opportunity for the organisation to develop in accordance with the law and ethical standards. An opportunity to increase employee loyalty and reduce staff turnover.	Positive, real impact. The Group's impact is based on the operation of appropriate processes to protect whistleblowers, including the right to compensation in situations where a whistleblower has been against	Upstream Own operations
Animal welfare	Materiality of impact: 2,22 Financial materiality: 1.69	Opportunity to improve the organisation's image and build partnerships with animal welfare organisations.	Positive, real impact. There is no separate animal welfare policy in the UNIMOT Group. There are also no designated commitments and objectives in this area, nor resources responsible for the implementation of actions. However, the Group companies are involved in projects to support the welfare of animals from their areas of operation through donations, charitable events and initiatives to support species biodiversity.	Upstream Own operations
Political commitment	Materiality of impact: 2,94 Financial materiality: 2,31	Opportunity to influence the market environment. An opportunity to gain early access to information and build a competitive advantage.	Positive, real impact. The UNIMOT Group does not directly engage in lobbying or political activities, nor does it finance events of a political nature. No one in the Company's bodies had held a comparable position in public administration, including regulatory bodies, in the two years preceding such appointment during the reporting period. The UNIMOT Group exerts its influence in terms of political commitment through its membership of numerous industry associations and organisations.	Upstream Own operations
Supplier relationship management, including payment practices	Materiality of impact: 2,86 Financial materiality: 2,69	Opportunity to conclude new contracts, acquire new business partners, the chance to obtain better contract terms, improve and maintain a good image of the organisation, and strengthen the market position.	Positive, real impact. The UNIMOT Group, as an entity that bases its activities primarily on trade, attaches great importance to responsible management of relations with suppliers. As part of its impact in accordance with the Law on the Prevention of Excessive Delays in Commercial Transactions, it attaches great importance to timely payment.	Upstream Own operations

Prevention and detection of corruption and bribery, including training	Materiality of impact: 2,77 Financial materiality: 2,26	Opportunity to conclude new contracts, acquire new business partners, and improve and maintain a good image of the organisation. Increased competitiveness in tenders and public procurement.	Positive, real impact. An Anti-Corruption Programme has been adopted for use in the UNIMOT Group, which defines the principles in force in the Group in the area of anti-corruption activities, the responsibilities of employees and managers in the aforementioned area and the preventive solutions applied to counteract corrupt behaviour. The direct supervisor and the human resources team member leading the employment process are responsible for providing knowledge in this area. All newly recruited employees are required to familiarise themselves with the Programme and sign a declaration to that effect.	Upstream Own operations
Incidents	Materiality of impact: 2,75 Financial materiality: 2,28	Opportunity to eliminate activities that are illegal or against the UNIMOT Group's internal regulations, maintain a good reputation, act in accordance with the law, and increase organisational culture and employee engagement.	Positive, real impact. In the event of a suspected breach of the law or of the principles contained in the UNIMOT Group's Anti-Corruption Programme, any person may use the tools available to report the breach in accordance with the Procedure for reporting breaches of the law and taking follow-up action at UNIMOT S.A.. All reports, including anonymous ones, are received and investigated by the Company's Legal Office, and whistleblowers are entitled to the protection provided for in the Procedure. Where appropriate, follow-up actions provided for by internal regulations are carried out.	Upstream Own operations

Table 1-16. Material impacts related to sustainability of the UNIMOT Group.

The double materiality assessment indicates that material sustainability issues are concentrated at all levels of the value chain. The Group has not to date examined the resilience of its strategy and business model in terms of its ability to address material impacts and risks and to take advantage of material opportunities. In the Group's assessment, all material impacts, risks and opportunities are covered by the disclosure requirements under the ESRS.

1.6.4. Management of sustainability risks

GOV-5

The system of risk management and internal control in relation to sustainability issues is analogous to other issues in the UNIMOT Group's business. The key elements of this system are presented below.

Internal control system

Internal control, risk management and compliance systems and an internal audit function are maintained. These systems cover all relevant areas of the business and which feed into the company's decision-making processes for the management and supervision of its activities. The persons responsible for these systems have adequate authority within the group structures and access to the necessary resources, and have unrestricted access to members of the company's bodies. Communication between management and members of the Management Board is carried out on an ongoing basis and during regular meetings. The internal environment of the system is defined by adopted organisational standards in the form of: strategies, codes, policies and procedures.

The elements of the internal control system are:

- System internal environment,
- Objectives and Risk Management System,
- Control system mechanisms,
- Information and communication,
- Monitoring and evaluation.

The UNIMOT Group's internal control system is based on the so-called Three Lines of Defence Model, which includes:

- functional control (within the first line of defence), exercised by lower and middle management and other Group employees;
- independent control (as part of the second line of defence), exercised as part of the risk management, compliance and assurance functions;
- institutional control (as part of the third line of defence) exercised by internal audit. The results of the independent internal auditor's work are reported directly to the Supervisory Board, including the Audit Committee.

Risk management taking into account risks classified as sustainable development

Risk management, including sustainability risks, in the UNIMOT Group is based on a process that ensures comprehensive and consistent at the Group-wide level rules for identifying, measuring and mitigating risks, as well as identifying opportunities. The risk management process in the UNIMOT Group is implemented on the basis of the UNIMOT Group Organisational Standard No. 15 /2024, adopted on 23 October 2024. The content of the standard is included in Annex No. 1, where basic definitions are defined, the Companies are obliged to implement internal regulations governing the risk management process and the general principles and course of the risk management process are presented.

According to the adopted Standard, the Company's Management Board is responsible for implementing and updating the enterprise risk management process. The Company designates risk areas, implements the Organisational Regulations and the Organisational Chart for the risk management process.

The Risk Owners are responsible for identifying, analysing and recommending plans to deal with identified risks in the designated areas. Risk analysis involves, among other things, describing the Risk, identifying potential causes, indicating consequences, identifying safeguards in place, determining the impact on business continuity. Risk assessment consists of determining the probability of occurrence.

The role of the Risk Management Coordinator, appointed in each Company, is to collect information on risks and areas, coordinate and monitor the Risk Management Process, oversee reporting, maintain the Risk Register, review the results of the Company's Risk Assessment and proposals for dealing with risks, conduct periodic reviews of the Company's Risks, formulate conclusions and recommendations to the Management Board from such reviews and initiate training of the Company's staff on Risk Management.

Responsibility for managing sustainability impacts and risks is therefore delegated to specialised business units that deal with operational issues directly related to these areas. This approach to allocating responsibility allows ESG-related activities to be effectively integrated into day-to-day business operations. This approach also makes it possible to simultaneously manage business issues and the impact the company has on environmental, social and corporate governance issues. This means that operational decisions, e.g. on new products, the supply chain or changes in the workforce structure, are made taking into account risks and opportunities. As a result, the UNIMOT Group can minimise negative impacts, manage environmental and social risks and reinforce positive impacts

The UNIMOT CG Risk Management Coordinator may recommend the identification of additional risks.

The companies, on the basis of the introduced Standard, adopt their own risk management policy and procedure and, in principle, it should not significantly deviate from the objectives and requirements of the Policy approved by the Management Board of the UNIMOT CG (appendix no. to the resolution of the Management Board of UNIMOT S.A. No. 04/10/2024 of 07.10.2024).

The Policy is the overarching document for the Risk Management Process and, in the event of any doubt as to interpretation, the provisions of the Policy shall apply in the first instance.

The risk management process takes place at a level:

- operational - within the Group's individual business segments by the managers/managers who manage them and by the boards of the subsidiaries, covering the entire value chains,
- strategic - implemented by the UNIMOT S.A. Management Board.

The above enables the Group's full risk profile to be assessed and consistent risk management principles to be established by all risk owners. The risk management principles in place allow the Group to manage its material business risks in an efficient and optimal manner. Risks are monitored through regular operational meetings where the Group's most material risks are discussed and their potential impact on the Group's business is established and necessary mitigating actions are identified.

Assessment of the adequacy and effectiveness of the solutions adopted is carried out by the Internal Auditor. Comprehensive supervision of the management of the identified risk categories is exercised by the Supervisory Board.

The following categories of risks are distinguished within the Group's risk management system:

- operational,
- strategy and investment,
- legal and regulatory,
- financial,
- environmental,

- social (in particular those related to the loss of human health and life, they are unacceptable and prioritised),
- corporate governance risks.

In 2024, the internal risk control system did not integrate the material issues identified in the double materiality assessment as separate risk categories. In 2025, the Group will review material sustainability issues and update the Risk Register on this basis.

However, risks were added to the risk register, within the individual risk categories in 2024, with a profile that places them among the sustainability issues.

The abovementioned risks have been summarised, structured in the table below.

Risks	Description of risks Mitigating actions	Trend
Environmental risks		
Climate change risk (transformational)	<p>The risks relate to the tightening of the European Union's climate policy, environmental requirements, a growing awareness of the environment and changes in the Group's operating conditions. More information is presented in section 2.1.1. of this Report.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • conducting market analysis and monitoring legislative developments; • basing revenues from fuel sales on a flexible business model; • continuing the UNIMOT Group's energy transformation strategy; • investing in biogas technology; • the gradual replacement of the Olavion rolling stock with more modern and electrically powered rolling stock; • the planned modernisation of the RCEkoenergia CHP plant, ultimately working on an investment project to replace coal-fired boilers with another source. 	Medium (↘)
Environmental risks	<p>The risk is related to the impact of business activities on the environment and the use of its resources including, in particular, the loss of control over the process preventing above-normal pollution, damage, disruption or failure of installations or equipment resulting in a negative impact on the environment.</p> <p>The Group's activities in the storage, handling and transport of liquid and gaseous fuels involve the risk of leakage, emission, explosion or ignition. These can materialise as a result of random events and the intentional and unintentional actions of employees or third parties. There is also a risk of leakage of petroleum substances during transport - whether by road or rail.</p> <p>In carrying out its transport activities, the Group is obliged to meet emission standards in connection with the use of rolling stock, subject to the obligation to take sub-standard assets out of service.</p> <p>The Group carries out activities that may or significantly affect the environment, which involves the obligation to hold the relevant environmental permits, inter alia, with regard to air emissions or the protection of water and soil. In spite of the safety procedures in place, as well as technological safeguards, periodic exceedance of emission standards or contamination of water and soil may occur in connection with the operations of these plants.</p> <p>The ownership of asphalt plants and combined heat and power plants may involve the unplanned and uncontrolled release of substances (also non-toxic and non-flammable) accompanying bitumen production processes or heat and steam production. Such events - if they occur - can lead to local environmental contamination and damage that is difficult to repair. There is also the risk of untreated wastewater being discharged into the river as a result of accidents or heavy rains resulting in failure to meet environmental indicators and financial penalties.</p>	Medium (↘)

	<p>The materialisation of risks may result in the revocation of granted permits, the suspension of activities and the obligation to pay administrative financial penalties.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • ongoing tracking of regulatory developments and adapting operations to legal requirements; • modernisation of installations and investment in emission-reducing technologies; • implementation and strict observance of procedures relating to work with flammable substances and compliance with specific safety procedures for rail transport; • preparation of documents identifying the hazard and determining the risk of an explosion or accident, as well as appropriate safety instructions; • suitable location of the bottling plant in an open area; • carrying out regular maintenance and keeping equipment, technical and transport infrastructure in good technical condition; • monitoring and a system of sensors to minimise the risk of explosion; • implementing appropriate staff training programmes and emergency response instructions; • employing experienced and properly trained staff; • for gas networks in addition: selection of suitable materials and execution of works in accordance with the requirements of the regulatory authorities, use of safety installations; • working with specialist environmental and health consultancies to manage these risks, including a dangerous goods transport advisor; • having adequate liability and property insurance, transferring part of the risk to insurers. • controls on emissions of gases and dust into the atmosphere; • aiming to replace rolling stock with more modern rolling stock, particularly in the area of emissions standards; • ongoing monitoring of tanks and equipment containing hazardous substances. Maintaining a permanent reserve of storage tank capacity, ready to receive excess rainwater or wastewater with above-normal pollutant indicators. 	
Risk of remediation	<p>The risk is related to the need to remediate historically contaminated land. The terminals owned by the UNIMOT Group are located on land on which oil processing operations have been carried out since the 1920s. Due to the technology used at the time, some of the properties on which operations are currently carried out are classified as historically contaminated land, subject to regulations regarding the obligation to remediate them. Updating of the remediation obligation in cases specified in the legislation will result in the necessity of incurring the costs of this remediation, for which financial provisions are created. The value of these provisions may not be sufficient to cover these costs and their amount may adversely affect the financial result of the UNIMOT Group.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • physical monitoring of sites at risk of remediation; • monitoring of environmental legislation; • obtaining external information on the plant's impact on its surroundings; • annual reviews and verification of the value of the costs of potential land remediation; • consultation with environmental consultants; • consultation with the Management Board and relevant organisational units. 	High (↘)
Social risks		

Employee capital risk	<p>Risk refers to the potential losses and negative consequences resulting from a shortage, mismanagement or poor quality of human resources in an organisation. It can concern both the number of employees (e.g. recruitment difficulties and high turnover) and their competence, motivation or adaptability.</p> <p>The risk may arise from a significant decrease in exposure as a result of changes in the business environment and organisational changes within the company and the group, such as the transfer agreement.</p> <p>Remuneration policy risk refers to the potential negative consequences resulting from the mismanagement of the remuneration and bonus system for employees. It can include financial, operational, strategic, regulatory compliance and impact on the company's culture and reputation.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • continuous analysis of the UNIMOT Group's workforce capital and market environment; • hybrid working system implemented; • a cyclical uplift process that takes into account the market benchmark; • a benefit offer tailored to the market; • a transparent bonus system in addition to the basic salary; • diverse development offer; • building an inclusive and collaborative organisational culture; • undertaking employer branding activities; • implementing effective onboarding measures for new employees; • conducting awareness-building activities in the area of wellbeing, organising webinars, activities involving employees in this area. 	Medium (↔)
Health and safety risks	<p>The risk is related to ensuring safety, health and hygiene throughout the UNIMOT Group value chain. The Group's employees and those carrying out work for companies cooperating with the Group are particularly exposed to the risk, for example those carrying out work related to: storage, handling and transport, those carrying out the installation of photovoltaic (PV) panels. Shift work, twelve-hour work, night work, routine, ignoring internal and external regulations and laws can all contribute to the materialisation of risk. Technical aspects (i.e. accidents and disasters), including explosions, ignitions, substance releases or oil spills, can also influence the occurrence of an accident. Moderate and severe occupational accidents resulting in loss of health or human life are an unacceptable risk in the UNIMOT Group - they may have negative consequences for the Group in the area of criminal and compensation liability, and the Group therefore attaches the highest importance to maintaining occupational safety. The risk also includes the occurrence of occupational diseases in employees exposed to factors harmful to human health.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • compliance with health, safety and fire protection regulations by employees, third-party employees and contractors; • provision of individual and collective protective equipment for employees, control of the working environment, training of employees in the area of occupational health and safety, provision of training briefings before employees are allowed to work in a specific position; • building awareness of risks and developing appropriate attitudes to health and safety; • ongoing monitoring and implementation of legal changes and so-called good health and safety practices in the industry; • technical safeguards in place (process and technical safety); • inspections and periodic security assessments and analyses. 	Medium (↔)
Risk of personal data security breaches	<p>Risks relate to unintentional or intentional acts by employees or third parties which may result in a breach of personal data security. As a consequence, personal data transmitted, stored or otherwise processed</p>	Medium (↔)

(confidentiality, integrity and/or availability)	<p>in the Group may be unlawfully destroyed, lost modified, disclosed or accessed. The materialisation of the risk may involve disruptions to business continuity, inability to comply with legal obligations incumbent on the Group (including those related to payments, employee settlements, tax obligations). In the event that the decision is made public by the PUODO (President of the Office for the Protection of Personal Data), a negative impact on the Group's image. On the technological side, the security of the data that the Group processes is also affected by improper use of software and incorrect configuration or lack of necessary updates.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • implementation of standardised procedures related to personal data processing processes, including procedures defining the handling of a personal data breach; • implementation of technical solutions guaranteeing, among other things, the integrity and traceability of all data processing; • implementing physical safeguards against unauthorised access to data; • improving staff knowledge through regular training; • periodic audits of the technical and organisational solutions used; • DPO (Data Protection Officer) to support companies in the proper fulfilment of their obligations regarding the Protection of Personal Data. 	
IT/OT risk	<p>Risks related to IT infrastructure security, misconfiguration of systems, infrastructure management errors and IT infrastructure failures, resulting in destabilisation of the systems used by the Group to conduct its business.</p> <p>This risk is also related to technology debt and may be a backlog of upgrades, modernisation and maintenance of IT systems, resulting from earlier decisions to choose faster or cheaper solutions at the expense of long-term stability and scalability. Materialisation of the risk can lead to increased costs, security problems and development constraints as well as disruption to the Group's operations or the functioning of vital security and control systems.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • ensuring security-optimised hardware and system solutions; • planned elimination of technological debt through gradual migration to new technologies; • training and user awareness campaigns; • systematic evaluation of the assessment of the risk of loss of confidentiality, integrity or availability of information assets; • strict adherence to and application of the rules arising from, inter alia: Security Policy, Backup Policy; • adaptation to the requirements of, among others, the National Cyber Security System Act; • implementation of a security system according to ISO 27001; • monitoring legislative developments; • established acceptance path and internal regulations for the access granting process, including two-step authorisation; • regular technical reviews and IT modernisation strategy. 	High (✓)
Reputational risk	<p>The risk arises from negative perceptions of the Group by those around it, the dissemination of false information including untruthful media coverage. The risk is also associated with an unethical marketing campaign that may be negatively perceived by customers as offensive or misleading. Risks are also associated with ignoring or disregarding the opinion of local communities in particular related to climate and environmental issues, lack of due diligence in communication with the public, violation of human rights and climate standards in the value chain, inadvertent participation in unfair market practices (embargoes, corruption, bribery, etc.), failure to comply with or misapplication of regulations or procedures, violations of labour rights, disclosure of company secrets or personal data, successful cyber-attacks,</p>	Medium (✓)

	<p>infrastructure failures. A damaged reputation of the Group, Board Members or key managers may translate into a loss of confidence in the Group. A loss of reputation may also affect the perception of the Group in the capital market and thus the share price and disruption of the value chain</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • participation in social initiatives that build the image of a socially responsible company; • transparent and open communication with all stakeholders (external and internal); • consistent communication, through the creation of a clear communication and innovation strategy (both internal and external); • raising employees' awareness of environmental issues and strict compliance with environmental regulations; • managing in a continuous process the risks described in this report; • monitoring the market situation, legislation to adapt internal procedures and processes to prevent fraud; • the use of professional media monitoring tools to control all publications and messages about the Group in real time; • building good relations with the media and investors and maintaining a dialogue with local communities. <p>In addition to these safeguards, it should be noted that reputational risks may be triggered as a consequence of the materialisation of other risks identified by the Group and therefore safeguards assigned to individual risks are applied.</p>	
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Corporate governance risks

<p>Risk of inconsistency or non-compliance with legal requirements</p>	<p>The risk is related to the volatility of legislation and the need to implement regulations into the Group's processes and procedures. As a result of the Group's growth and numerous regulatory requirements, it is necessary to implement and apply numerous internal procedures and regulations in line with the applicable legislation. This is necessary from the point of view of ensuring the legal security of the business and business efficiency. In addition, due to the changing regulatory and legal environment, there is a risk of inconsistency of regulations with applicable laws, with other internal regulations and procedures, as well as inadequacy of regulations in relation to market practices. In the worst-case scenario, this may result in Group companies failing to comply with legal requirements and obligations. In addition, there is the risk of non-performance of studies and reviews and failure to comply with provisions of concessions and administrative decisions. The risk of inconsistency or non-compliance with the law may be triggered by the actions of persons outside the limits of their authority and risks may also be related to non-compliance or ignorance of procedures and lack of due diligence in the performance of duties. These situations may reduce the efficiency of the Group's operations and increase the legal risk of its business, and in situations where failure to comply with certain obligations is subject to a financial penalty, may result in financial loss.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • implementing internal regulations and procedures that allow the Group to operate efficiently and effectively as an organisation; • ongoing monitoring of the legislation applicable to Group companies and adaptation of regulations and procedures to new legislation; • implementation of a platform for monitoring revision and review deadlines; • the functioning of whistleblowing systems and protection of whistleblowers; 	<p>Medium (↔)</p>
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	<ul style="list-style-type: none"> the operation of Internal Audit in the Group, whose function is to detect and assess potential risks that may arise within the Group's operations and to examine and evaluate the adequacy, effectiveness and efficiency of the management control systems; training to raise staff awareness of key responsibilities set out in internal regulations; working with external parties to optimise the solutions used. 	
Risk of respect for human rights	<p>The risk covers any violations in the area of respect for human rights contained in national and international legislation, as well as disruptions in the functioning of systems for the protection of these rights throughout the UNIMOT Group value chain.</p> <p>The risk is related to the occurrence of unethical behaviour, mobbing, violation of rights, harassment and discrimination of employees, community representatives, business partners.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> application of the Human Rights Respect Policy; implementation of procedures and long-standing business practice regarding employees, including their recruitment, which make decisions independent of criteria such as gender, age, origin, religion, belief or sexual orientation or on the basis of any intrinsic characteristic not relevant to the job; Code of Ethics prohibiting any behaviour or attitude that expresses discrimination in the workplace; adopting a whistleblowing procedure (including anonymously) and protecting whistleblowers. 	Medium (↖)
Risk of lack of due diligence	<p>Risk of inadequate policies and procedures, failure to comply with applicable policies and procedures and disruptions in the operation of the internal control system. Risk of material malpractice, understood as a culpable act or failure to act that constitutes a breach of laws or a breach of the Group policies, resulting in unjustified losses to a Group company or unauthorised benefits to the person committing the malpractice.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> updating policies and procedures; functioning of the internal control system; monitoring deficiencies and taking remedial action; educational activities on the subject of abuse, raising staff awareness of the risks. 	Medium (↖)
Risk of inadequate organisational structure	<p>The risk is related to the fact that the Group operates in various business segments and is constantly faced with the challenges of a changing environment. Consequently, delaying or failing to reorganise organisational structures within the Group in a timely manner may result in delays in the implementation of business processes, limitations in internal and external communication, duplication of tasks carried out, or implementation of tasks in isolation from business processes. Improper organisation of the Group may also reduce the efficiency of the business or prolong the decision-making process, which may hinder the Group's growth.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> application of corporate governance; involvement of experienced management and process optimisation specialists; implementing internal regulations and procedures that allow the Group to operate efficiently and effectively as an organisation; process improvement and optimisation aimed at building a business-efficient organisation; analysing market trends with a view to applying the solutions most appropriate to the Group's level of development; adapting the structure to current requirements and market practices in the financial, operational and legal/regulatory areas; 	Medium (↔)

- regular communication between management and employees on the achievement of the Group's objectives, mission and vision.

Table 1-17. Sustainability risks defined in the UNIMOT Group Risk Register in 2024.

Climate risks were also added to the Risk Register in 2024, as presented in section 2.1.1 of this Report.

The risks resulting from the double materiality assessment will be integrated into the UNIMOT Group Risk Register in 2025. These include - at the Group level - primarily those of the issues defined as *Risks* as a result of the analysis (presented in the table below). In addition, the Group Companies will also analyse the issues defined as *Opportunities*. The integration of issues of double materiality will allow the organisation to be better prepared for the challenges energy transition and sustainability.

Risks	Description of risks Mitigating actions
Air pollution Water pollution Soil contamination Contamination of living organisms and food resources Substances of concern	<p>The UNIMOT Group Companies may have a negative impact on air pollution mainly through hydrocarbon emissions from stored fuels. Pollution may also come from boilers for heating buildings (CO₂, NO_x, SO_x, dust) belonging to the Companies. By discharging wastewater and rainwater and snowmelt potentially contaminated with hydrocarbons, the Companies may pollute water. Soil contamination may occur mainly in the event of an accident involving a leak in the bottom of a tank, a pipeline or an overflowing tank car.</p> <p>Mitigating actions:</p> <p>In order to minimise the occurrence of the aforementioned risks and thus manage the impact in the area of pollution, the Companies have implemented and apply documents appropriate to their business profile.</p> <p>Individual Group companies also monitor their impact in the area in question through:</p> <ol style="list-style-type: none"> 1. calculation of air emissions under environmental charges, testing of emissions from VR installations; 2. conducting pollution monitoring analyses and environmental monitoring; 3. testing of water in piezometers (petroleum); 4. constant technical inspection of the rolling stock - before the train is checked for leakage, it is inspected by an auditor every time. If a small leak is detected, the defect is repaired on the spot and the leak is secured. In the case of leaks resulting from accidents, the emergency services are called in; 5. periodic measurements of air emissions from the boilers of the CHP plant; 6. testing the quality of treated wastewater discharged into the Biała river in terms of: total suspended solids, petroleum hydrocarbons, BZT5, COD, total phosphorus, chlorides, once every 3 years measurements of the position of the water table in the well and the capacity of the well, once every 3 years testing the quality of water from the well; 7. soil monitoring at the sewage treatment plant once every 10 years.

Water consumption Water intakes Water discharges	<p>Water is used in the Companies for both sanitary purposes and operational processes.</p> <p>Water management issues in the Companies are regulated by water permits, which set out the rules for the collection or discharge of sewage and rainwater and all the parameters to be met. In addition, the Companies have procedures in place to ensure that all parameters of processes and activities that have a significant impact on the environment are regularly monitored and measured.</p> <p>Water conservation is part of the UNIMOT Group Strategy. The development and implementation of water cycle closure plans, including rainwater retention, has been defined as one of the indicators to achieve the Group's environmental objectives for 2024-2028.</p> <p>The UNIMOT Group's approach to water and wastewater management and actions to mitigate the risks described above are presented in section 2.3 of this Report.</p>
Climate change in the context of impacts on biodiversity and ecosystems	Biodiversity is part of the Environmental Policy. As part of the Policy, the Group is committed to seeking to minimise the impact of its operational activities on the biosphere, particularly on areas of natural value, pledging to respect their biodiversity.
Direct exploitation in the context of impacts on biodiversity and ecosystems	The development of a Biodiversity Action Plan (BAP) for the UNIMOT Group and the integration of biodiversity conservation into internal decision-making processes is one of the indicators for achieving the environmental objectives in the Group Strategy for 2024-2028.
Pollution in the context of impacts on biodiversity and ecosystems	
Land degradation in the context of impacts on biodiversity and ecosystems	<p>Mitigating actions:</p> <ul style="list-style-type: none"> • Support and implementation of ecosystem restoration projects, including habitat creation for animals, • Taking measures to minimise environmental degradation, such as reducing emissions and using the best available technology, • Monitoring and minimising potential soil and groundwater contamination on the Group's operational sites, • Use of procedures to prevent leakage of hazardous substances, • Investment in renewable energy sources and photovoltaic projects as an alternative to more environmentally intrusive measures, • Minimising waste generation and support recycling processes. <p>Biodiversity conservation measures are presented in section 2.4 of this Report.</p>
Resource impacts, including resource use	<p>The UNIMOT Group, as an entity operating primarily in the fuel trading sector, has a significant impact on the exploitation and use of natural resources. This influence encompasses both the process of sourcing raw materials, their transport and distribution, as well as the final use of fuels by customers. The availability of resources and, above all, constraints on availability caused, inter alia, by the geopolitical situation, are also of key importance for the UNIMOT Group's activities. Instability in raw material markets, economic sanctions and regulatory changes affect the costs and possibilities of fuel supply, which requires a flexible approach to supply chain management.</p> <p>Mitigating actions:</p> <ul style="list-style-type: none"> • Diversification of supply sources - seeking alternative fuel import destinations to minimise risks associated with geopolitical instability, • Development of biofuels (HVO) - gradual introduction as an alternative to traditional fossil fuels. • Improving energy efficiency - optimising fuel storage and transport processes to reduce losses and emissions.
Resource outflows related to products and services	
Waste	

	<ul style="list-style-type: none"> Environmental impact monitoring - controlling emissions and implementing solutions to minimise the negative impacts of activities. <p>In the case of the UNIMOT Group's operations, an important aspect of environmental impact is the waste generated. Their main streams come from operational activities. The Group manages waste on the basis of national regulations, internal documents and based on the objectives contained in the Strategy for 2024-2028.</p> <p>More information is presented in section 2.5 of the Report.</p>
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Table 1-18. The UNIMOT Group sustainability risks identified through the double materiality assessment process.

The risk management process is subject to standardisation across all the Group companies. Assessment of the adequacy and effectiveness of the solutions adopted is carried out by the Internal Auditor, who presents to the Supervisory Board, at least once a year, an assessment of the effectiveness of the functioning of the risk management and internal control system, together with an appropriate report.

The Audit Committee monitors the effectiveness of the internal control and risk management system and the internal audit function. Comprehensive supervision of the management of the identified risk categories is exercised by the Supervisory Board, whose tasks also include the annual assessment of the effectiveness of the functioning of the internal control and risk management systems.

By 2026, the Company plans to conduct an independent assessment of the internal audit function.

Risks associated with the sustainability reporting process

In 2024, the UNIMOT Group identified a new group of risks related to the sustainability reporting process. These are presented in the table below. The risks will be included in the Register in 2025.

Risks	Risk management
Risk of not meeting regulatory requirements for ESG data reporting	Adoption of the Sustainability Management and ESG Data Reporting Procedure, Cooperation with external experts, Regulatory monitoring, Reporting training.
Risk of poor quality of data presented	Sustainability Management and ESG Data Reporting Procedures, Attestation of the Report by the Auditor, Internal training for staff responsible for data aggregation.
Risk of non-availability of value chain data	Updating procedures for working with business partners, Introduction of ESG elements into supplier-dedicated IT systems, Direct meetings, industry events.

Table 1-19. Risks associated with the sustainability data reporting process in the UNIMOT Group.

Sustainability opportunity management processes are presented in the individual thematic disclosures in this Report.

1.7. List of ESRS indicators

IRO-2

The following table presents the ESRS disclosure requirements covered in this Sustainability Report. The table provides information on the simplifications applied as permitted by Appendix C to ESRS 1.

Disclosure	number	Name of disclosure	Chapter in the Report
ESRS 2			
General disclosure			
BP-1		General basis for making sustainability statements	1.1.
BP-2		Disclosure in relation to special circumstances	1.1.
GOV-1		The role of the administrative, management and supervisory bodies	1.2.
GOV-2		Information provided to the entity's administrative, management and supervisory bodies and the sustainability issues they undertake	1.2.
GOV-3		Incorporating sustainability-related outcomes into incentive schemes	1.2.
GOV-4		Due diligence statement	1.2.
GOV-5		Risk management and internal controls over sustainability reporting	1.6.4.
SBM-1		Strategy, business model and value chain	1.3., 1.4, 1.5.
SBM-2		Stakeholder interests and opinions	1.6.1., 1.6.2., 1.6.3., 3.1., 3.2., 3.2., 3.4
SBM-3		Significant impacts, risks and opportunities and their interrelationship with the strategy and the business model	1.3, 1.5, 1.6.3, 1.6.4, 3.1., 3.2., 3.3., 3.4
IRO-1		Description of processes to identify and assess material impacts, material risks and material opportunities	1.6.2
IRO-2		ESRS disclosure requirements covered by the entity's sustainability statement	1.7.
ESRS E1 Climate change			
E1-1		Transformation plan for climate change mitigation	2.1.1.
E1-2		Policies related to climate change mitigation and adaptation	2.1.1.
E1-3		Action and resources in relation to climate policy	2.1.1., 2.1.2., 2.1.3, 2.2., 2.3
E1-4		Climate change mitigation and adaptation objectives	2.1.4, 2.1.2
E1-5		Energy consumption	2.1.3.
E1-6		Greenhouse gas emissions	2.1.2.

E1-7	Greenhouse gas mitigation projects financed with carbon credits	2.1.
E1-8	Internal setting of greenhouse gas emission charges	2.1.
E1-9	Anticipated financial impacts from significant physical and transition risks and potential climate-related opportunities	Simplification regarding non-disclosure of information in the 1st year of drafting the ICS has been applied

ESRS E2 Pollution

E2-1	Pollution-related policies	2.2.
E2-2	Pollution-related activities and resources	2.2.
E2-3	Pollution objectives	2.2.
E2-4	Air, water and soil pollution	2.2.
E2-5	Substances of very high concern and substances of very high concern	2.2.
E2-6	Anticipated financial impacts from pollution impacts, risks and opportunities	Simplification regarding non-disclosure of information in the 1st year of drafting the ICS has been applied

ESRS E3 Water and Water Resources

E3-1	Policies related to water and marine resources	2.3.
E3-2	Activities and resources related to water and marine resources	2.3.
E3-3	Objectives related to water and marine resources	2.3.
E3-4	Water consumption	2.3.
E3-5	Anticipated financial impacts from impacts, risks and opportunities related to water and marine resources	Simplification regarding non-disclosure of information in the 1st year of drafting the ICS has been applied

ESRS E4 Biodiversity and ecosystems

E4-1	Biodiversity and ecosystem transformation plan and integration of biodiversity and ecosystems into the strategy and model business	2.4.
E4-2	Policies related to biodiversity and ecosystems	2.4.
E4-3	Activities and resources related to biodiversity and ecosystems	2.4.

E4-4	Biodiversity and ecosystem objectives	2.4.
E4-5	Impact measures related to biodiversity and ecosystem change	2.4.
E4-6	Anticipated financial impacts from biodiversity and ecosystem risks and opportunities	Simplification regarding non-disclosure of information in the 1st year of drafting the ICS has been applied

ESRS E5 Circular economy

E5-1	Policies related to resource use and the circular economy	2.5.
E5-2	Activities and resources related to resource use and the circular economy	2.5
E5-3	Objectives related to resource use and the circular economy	2.5
E5-4	Resources introduced into the organisation	2.5.1.
E5-5	Resources drained from the organisation	2.5.2.
E5-6	Anticipated financial impacts from impacts, risks and opportunities associated with resource use and the circular economy	Simplification regarding non-disclosure of information in the 1st year of drafting the ICS has been applied

ESRS S1 Persons working for the enterprise

S1-1	Policies related to own workforce	3.1.1., 3.1.2., 3.1.3., 3.1.4.,3.1.5.,3.1.6
S1-2	Procedures for working with own employees and employee representatives regarding influences	3.1.1.
S1-3	Processes for levelling negative influences and channels for reporting problems by entity's staff	3.1.1., 3.1.2., 3.1.3., 3.1.4.,3.1.5.,3.1.6
S1-4	Taking action on the material impacts on its own workforce and applying approaches to mitigate material risks and opportunities associated with its own workforce, and the effectiveness of these actions	3.1.1., 3.1.2., 3.1.3., 3.1.4.,3.1.5.,3.1.6
S1-5	Objectives for managing significant negative impacts, enhancing positive impacts and managing material risks and material opportunities	3.1.1., 3.1.2., 3.1.3., 3.1.4.,3.1.5.,3.1.6
S1-6	Staff characteristics of the entity	3.1.2.

S1-7	Characteristics of non-employees who are the entity's own employees	3.1.2.
S1-8	Scope of collective bargaining and social dialogue	3.1.2.
S1-9	Diversity indicators	3.1.3.
S1-10	Adequate wages	3.1.4.
S1-11	Social protection	3.1.6
S1-12	Persons with disabilities	3.1.3.
S1-13	Training and skills development indicators	3.1.5.
S1-14	Health and safety indicators	3.1.6
S1-15	Work-life balance indicators	3.1.6.
S1-16	Wage indicators (wage gap and total wages)	3.1.4.
S1-17	Incidents, complaints and serious human rights impacts	3.1.2.

ESRS S2 Employees in the value chain

S2-1	Policies related to employees in the value chain	3.2.
S2-2	Collaboration process with people working in the value chain regarding impacts	3.2.
S2-3	Negative impact mitigation processes and channels for employees to report problems in the value chain	3.2.
S2-4	Addressing material impacts on persons performing work in the value chain and using approaches to manage material risks and exploit material opportunities associated with those working in the value chain, and the effectiveness of these activities	3.2
S2-5	Objectives for managing material negative impacts, enhancing positive impacts and managing material risks and material opportunities	3.2.

ESRS S3 Impacted communities

S3-1	Policies related to affected communities	3.3.
S3-2	Collaboration process with affected communities regarding impacts	3.3.
S3-3	Remediation processes for negative impacts and channels for	3.3.

	affected communities to report problems	
S3-4	Addressing material impacts on affected communities and applying approaches to manage material risks and exploit material opportunities associated with these communities and the effectiveness of these activities	3.3.
S3-5	Objectives to manage material negative impacts, increase positive tides and manage material risks and opportunities	3.3.
ESRS S4 Consumers and end-users		
S4-1	Policies related to consumers and end-users	3.4.
S4-2	Collaboration process with consumers and end-users regarding impacts	3.4.
S4-3	Remediation processes for negative impacts and channels for consumers and end-users to report problems	3.4.
S4-4	Addressing material impacts on consumers and end-users and using approaches to manage material risks and exploit material consumer and end-user opportunities and the effectiveness of these activities	3.4.
S4-5	Objectives for managing significant negative impacts, enhancing positive impacts and managing material risks and material opportunities	3.4.
ESRS G1 Corporate Governance		
G1-1	Corporate Culture and Business Policies	4.1.
G1-2	Supplier relationship management	4.2.
G1-3	Prevention and detection of corruption and bribery	4.3
G1-4	Confirmed incident of corruption or bribery	4.3.
G1-5	Political influence and lobbying activities	4.4.
G1-6	Payment practices	4.5.

Table 1-20. Location of ESRS disclosures in the UNIMOT's 2024 Sustainability Report

The following table summarises the data points included in this Report that are derived from other EU regulations.

Disclosure requirement and related data point	Place in the Sustainability Report	Reference to the Benchmark Regulation
ESRS 2 GOV-1 Gender diversity of board members para. 21(d)	3.1.3. Table 3-16	Annex II to Commission Delegated Regulation (EU) 2020/1816
ESRS 2 GOV-1 Percentage of members of the governing body that are independent (para. 21(e))	1.2.	Annex II of Delegated Regulation (EU) 2020/1816
ESRS 2 GOV-4 Statement on due diligence para. 30	1.2. Table 1-7	
ESRS 2 SBM-1 Participation in activities related to fossil fuel activities para. 40(d)(i)	1.3.2. Table 1-11	Annex II of Delegated Regulation (EU) 2020/1816
ESRS 2 SBM-1 Participation in activities related to the production of chemicals para. 40(d)(ii)	1.3.1.	Annex II of Delegated Regulation (EU) 2020/1816
ESRS 2 SBM-1 Participation in activities related to controversial weapons para. 40(d)(iii)	1.3.1.	Article 12(1) of Delegated Regulation (EU) 2020/1818 (29 59), Annex II of Delegated Regulation (EU) 2020/1816
ESRS 2 SBM-1 Participation in activities related to the cultivation and production of tobacco para. 40(d)(iv)	1.3.1.	Article 12(1) of Delegated Regulation (EU) 2020/1818, Annex II to Delegated Regulation (EU) 2020/1816
ESRS E1-6 Greenhouse gas emissions scope 1, 2, 3 gross and total greenhouse gas emissions para. 44	2.1.2. Table 2-12 Table 2-16	Article 5(1), Article 6 and Article 8(1) of Delegated Regulation (EU) 2020/1818
ESRS E1-6 Greenhouse gas emissions intensity	2.1.2. Table 2-15	Article 8(1) of Delegated Regulation (EU) 2020/1818
ESRS S1-14 Number of work-related deaths and number and rate of work-related injuries para. 88(b) and (c)	3.1.6. Table 3-32	Annex II to Delegated Regulation (EU) 2020/1816
ESRS S1-16 Unadjusted gender pay gap para. 97(a)	3.1.3. Table 3-14	Annex II of Delegated Regulation (EU) 2020/1816
ESRS S1-17 Non-compliance with the UN Guidelines on Business and Human Rights and the OECD Guidelines para. 104(a)	3.1.2.	Annex II of Delegated Regulation (EU) 2020/1816, Article 12(1) of Delegated Regulation (EU) 2020/1818
ESRS S2-1 Non-compliance with the UN Guiding Principles on	3.2.	Annex II of Delegated Regulation (EU) 2020/1816, Article 12(1) of

Business and Human Rights and the OECD Guidelines para. 19		Delegated Regulation (EU) 2020/1818
ESRS S4-1 Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines para. 17	3.4.	Annex II of Delegated Regulation (EU) 2020/1816, Article 12(1) of Delegated Regulation (EU) 2020/1818
ESRS G1-4 Fines for violating anti-corruption and anti-bribery regulations, para. 24(a)	4.3.	Annex II of Delegated Regulation (EU) 2020/1816

Table 1-21. Summary of the data points included in the UNIMOT Group's 2024 Sustainability Report that derive from other EU regulations.

2. ENVIRONMENTAL INFORMATION

ESRS2 GOV-3

The UNIMOT Group's natural capital comprises both renewable and non-renewable natural resources, including minerals, soil, air, water and living creatures. Responsibility for the environment and the consequences of using its resources is important in the Group's activities. This approach is confirmed by the Management Board' adoption of a Strategy based on the company's energy transformation. As a result, the Group's value chain is gradually changing the importance of the various natural capitals used in its business processes.

Environmental and climate issues have a high priority for the UNIMOT Group, as reflected in the Strategy. The implementation of the Energy Transformation-based Strategy influences the generation of the Group's financial performance, which in turn is reflected in the variable components of the Management Board's remuneration. This is a balanced approach that aims to motivate executives to achieve the company's strategic and operational objectives, while taking into account the broader aspects of the organisation's performance, including environmental and climate aspects. More information on the remuneration of the Management Board is presented in section 1.2 of this Report.

Achieving the environmental and climate objectives set out in the Strategy also contributes to the goals set out in the 2030 Agenda for Sustainable Development:

- Objective 7 - Clean and accessible energy,
- Objective 9 - Innovation, industry, infrastructure,
- Objective 11 - Sustainable cities and communities,
- Objective 13 - Climate action.

2.1. Climate change

E1

Material issues arising from the double materiality assessment

Area	Environment (E)
ESRS	E1 Climate change
Material issue	Adaptation to climate change Mitigating climate change Energy (energy consumption, energy demand)
Impact assessment	Positive, real
Responsibility	Vice-President of Energy Transformation at UNIMOT S.A. Vice-President of the Management Board for Finance at UNIMOT S.A.

The UNIMOT Group disclosures on material issues

Transformation plan for climate change mitigation

E1-1

The UNIMOT Group is aware of the challenges faced by the energy industry in relation to the Paris Agreement commitments. During the reporting period, the Group did not develop a separate transformation plan to ensure the transition to a sustainable economy and to limit global warming to 1.5°C and achieve climate neutrality by 2050. The pursuit of business model adaptation and climate change mitigation actions are implemented within the framework of the Strategy, which has been in place since April 2024 and approved by the Management Board and Supervisory Board, and is underpinned by the Group's energy transformation.

A transition plan will be developed by the UNIMOT Group in the medium term.

The UNIMOT Group's business model set out by the Strategy, based largely on the development of transitional and transformational segments, is in line with global trends concerning the growing role of renewable energy and the distribution of advanced fuels and biofuels.

The fight against climate change is primarily directed towards sustainable investments and new solutions to support the energy transition of the UNIMOT Group and its stakeholders. Key initiatives include:

- Construction of new generation capacity (e.g. wind farms, photovoltaic installations, biomethane plants, energy storage),
- Diversification of offerings focused on increasing the share of low-carbon products and services (e.g. HVO sales, increasing the share of biofuels, increasing the market share in construction of RES installations and component sales),
- Research and development activities (on energy storage, heat market, CCS),
- Technical adaptation of fuel depots for the simultaneous marketing of low-carbon biocomponents
- Decarbonisation of transport - operation of low-emission own rail engines, EV chargers at AVIA stations,
- Consultancy and ESCO and electrical installation services,
- Development of civic energy activities (energy cooperatives and clusters).

E1-4

Objectives included in the Strategy related to climate change mitigation and adaptation

Objectives related to climate change mitigation and adaptation are set out in the Group Strategy:

- Achieving climate neutrality by 2050
- Supporting the fight against low emissions
- Transformation of the fuel and transport area
- Increasing activity in the RES market
- Investments and acquisitions in response to market changes.

The Group has assigned metrics of achievement to the objectives, which include:

- Achieving a 30% share of fuels containing 2nd and 3rd generation advanced biofuels
- Green energy sales volumes to end customers at 25% in 2028
- Photovoltaics - achieving a delivery volume of 150 MW per year by 2028
- Systematic increase of RES share in products and energy consumption
- Increase in share of EBITDA generated by low- and zero-emission products
- Consistently increasing investment in the development of low and zero carbon products
- Increasing energy efficiency for net revenue and optimising consumption
- Increasing the number of electric rail engines to 33, including 20 of own ones.

The degree to which the above objectives have been achieved is presented in section 1.5 of this Report

Projects supporting decarbonisation are described in section 2.1.2 of this Report.

The UNIMOT Group committed in the Strategy to carry out investments at a minimum level of 50 per cent of net profit in energy transformation over 5 years, which will translate into investments of approximately PLN 700m by 2028. During the reporting period, most projects were in the planning phase. The implementation phase will take place between 2026 and 2028.

In 2025, the UNIMOT Group will take steps to develop a Climate Policy, a part of which will constitute the Transformation Plan. In the same year, the UNIMOT Group will also update its existing Environmental Policy, which will set out specific objectives relating to the reduction of greenhouse gas emissions, the reduction of waste, pollution, the protection of water resources, and the protection of biodiversity.

The UNIMOT Group environmental policy

E1-2

In 2022, the UNIMOT Group adopted an Environmental Policy for application. The document sets the framework for the Group's activities in managing its relationship with the environment and the use of natural capital. The priorities set by UNIMOT, in accordance with the Policy, include:

- responsibly fulfilling legal requirements related to environmental aspects,

- taking into account in business decision-making long-term environmental impacts, including climate impacts,
- shaping the business model so that it can be easily adapted towards sustainability, inter alia through the gradual introduction of economically viable low- or zero-emission products into the range and monitoring the economic feasibility of further ones that could eventually replace products based on non-renewable fossil fuels,
- striving for increasingly efficient and rational use of energy and natural resources in day-to-day operations and consequently reducing direct and indirect greenhouse gas emissions,
- striving for effective waste management in all areas of the Group's operations by reducing the amount of waste generated,
- aiming to provide catering services with products from sustainable cultivation, including those certified for this purpose, and introducing products in environmentally friendly packaging where this is not precluded by economic considerations,
- striving to build a comprehensive and effective system for collecting environmental data, clearly assigning responsibility and monitoring environmental performance, and reliably reporting on environmental issues,
- striving to minimise the impact of their operations on the biosphere, especially on areas of natural value, committing to respecting their biodiversity,
- seeking to oblige suppliers and subcontractors to specifically respect environmental issues,
- carrying out activities to raise the environmental awareness of employees and co-workers,
- incorporating environmental issues in internal communications and training, including in initial training for employees (onboarding), as well as in marketing communications.

The policy applies to all the UNIMOT Group companies regardless of their business profile.

In 2024, by Resolution of the UNIMOT S.A. Management Board, an Environmental Audit Team was established in the UNIMOT Group, which is responsible for auditing compliance with environmental protection, occupational health and safety (OHS) and fire protection (fire) regulations in the UNIMOT Group companies. The above activity was of great importance for systematising environmental and climate issues at the level of the entire Group. The conclusions of the Team's work will be taken into account in the process of updating the UNIMOT Group Environmental Policy in 2025.

2.1.1. Risks associated with climate change

ESRS 2 SBM-3 IRO-1

During the reporting period, the Group did not analyse the resilience of its Strategy and business model in terms of risks in relation to climate change. Monitoring and identification of climate change risks and opportunities is carried out periodically as part of risk reviews. On this basis, the 2024 climate change risks have been categorised into

- transition (transformational)-related risks arising from the transition to a low-carbon and climate-resilient economy; e.g. regulatory, financial, social, technological,
- physical risks (short-term and long-term)- resulting from the physical effects of climate change adversely affecting the activities of the UNIMOT Group companies, in particular those resulting from specific events related to weather (storms, floods, heat waves), climate change causing changes in temperature or hydrological drought.

The following is a description of the identified key risks under the category of climate risks related to the negative impact of climate change on the UNIMOT Group's activities.

Transition risks (long-term, transformational)

The strategic business areas are being developed in a sustainable manner towards the achievement of the climate neutrality objective by 2050. The climate neutrality objective also fosters the creation of new dedicated products and services and, in the medium and long term, can allow for efficiency gains and value creation in all segments of the UNIMOT Group. Taking these factors into account, the risks associated with the transition take into account both the risks and business opportunities for the UNIMOT Group identified in this area.

The UNIMOT Group is constantly analysing the new regulations resulting from the European Green Deal and adapting its business models. The above is intended to enable it to take advantage of the opportunities and possibilities arising

from Europe's economic transformation as it strives to achieve the commitments of the Paris Agreement and the implementation of the UN Agenda 2030.

OPPORTUNITIES IN THE MEDIUM AND LONG TERM

Opportunity: energy efficiency

The opportunity is related to:

- Adoption of the new Strategy and the transition to a low and zero carbon economy in the medium to and long-term.

Business impact:

- Increased resilience through the use of renewable sources
- Greater opportunities to invest and raise capital for it
- Improving the energy efficiency of its own infrastructure

Opportunity: products and services

The opportunity is related to:

- A widespread energy transition providing a greater opportunity to deliver zero- and low-carbon energy.
- Changing the preferences of business partners and customers - shaping low-carbon fuel habits.
- Using more efficient modes of transport and production and distribution processes.

Business impact:

- Reducing the cost of financing operations through low- and zero-carbon products.
- Maintain market position and, in the long term, gain a competitive advantage by tailoring the offer to the preferences of customers seeking to reduce their carbon footprint.

Opportunity: the market

The opportunity is related to:

- Launching activities in new sectors or developing existing ones.
- Obtaining funding for projects that support the energy transition (Green Finance).
- Acquiring new competences from the market and shaping the experience of existing employees in new and transitioning areas.

Business impact:

- Opportunity to acquire new markets and strengthen market position in the areas of the UNIMOT Group's existing activities.
- Development of new technologies.
- Maintaining process continuity through qualified staff.
- Increase in the value of the company due to the positive assessment of its responsibility for climate change by stakeholders.

Opportunity: resilience

The opportunity is related to:

- Maintaining its status as a multi-segment multi-utility concern.
- Diversification of profit and cost sources.

Business impact:

- Increased financial and organisational resilience due to more diversified sources of revenue and costs.
- Predictable development opportunities.

THE IMPACT (INCLUDING FINANCIAL) OF TRANSITION (TRANSFORMATIONAL) RISKS

E1-9

The impacts of risk include reputational, technological, policy and regulatory as well as market issues. The impacts of transition risk are presented below, broken down into four categories.

In the medium term, the UNIMOT Group will carry out a more detailed analysis of the anticipated financial impacts to quantify them.

Market

- Consumer trends of reducing over-consumption and increasing environmental awareness, resulting in a decrease in sales volumes of the Group's core products.
- Inability to meet market expectations as a result of a lack of products in the portfolio, which may reduce the efficiency of the UNIMOT Group's operations.
- Decline in Group's value.

Regulatory

- Making it more difficult or expensive to raise capital to finance activities that do not meet the criteria under EU sustainability regulations.
- Reduction in revenue resulting from the introduction of EU or national regulations affecting fuel reduction.
- Risk of litigation.

Technology

- Lack of assumed returns on investment in innovative technologies and uncertainty about the reliability and scalability of new technological solutions.
- The need for additional expenditure caused by the implementation of the ongoing energy transition.

Reputation

- Strikes and a decrease in employee engagement due to the need to restructure the workforce resulting from the change in business profile.
- If the pace of transformation is insufficient, there may be a loss of public confidence and consequent difficulties in recruiting employees, and there may be unrest, public protests and increased stakeholder concerns about the responsibility of the sector.

RESPONSE TO CLIMATE RISKS ASSOCIATED WITH THE TRANSITION

- Updating and implementing the Group Strategy
- Alignment of the investment strategy with the guidelines resulting from the Strategy
- Ongoing analysis of draft legislation
- Progressive adjustment of the basket of products and services
- Development of renewable energy and zero and low carbon power generation technologies and products
- Actively seeking technical and organisational solutions to minimise the impact of the Group's activities on climate change
- Working with business and social partners to adapt to climate change

Physical risks

The risks are related to extreme weather events, primarily:

- Frequent occurrence of extreme temperatures, the greater intensity of precipitation which can cause flooding at any time of the year, precipitation of an erratic nature resulting in floods or longer periods without rain, interrupted by heavy rainfall (torrential rain).
- An increase in the frequency and intensity of hurricanes, strong winds with incidental accompanying tornadoes and lightning causing machinery and equipment failures, more frequent droughts and associated water restrictions, and an increased risk of fires.

SHORT-TERM PHYSICAL RISK - IMPACT ON OPERATIONS AND ANTICIPATED FINANCIAL IMPACT

- Increased expenditures and costs resulting from the need to rectify failures and maintain the technical performance of infrastructure, including in particular logistics (fuel terminals, transmission pipelines).
- Deterioration of on-time delivery rates of products and services to customers due to interruptions and delays in transport due to extreme weather events.
- Loss of wholesale contractors resulting in lower sales volumes.
- Legal consequences and contractual penalties arising from failure to meet contracted deliveries of products and services to end customers.
- Loss of confidence among retail customers due to the need to switch off petrol pumps at petrol stations and a decrease in sales volumes.
- Increased costs due to disruption to maritime transport.
- Increase in financial expenditures due to business downtime.
- Increase in the cost of insuring assets.
- Lack of availability of utilities (water, electricity) for infrastructure needs.

LONG-TERM PHYSICAL RISK - IMPACT ON OPERATIONS AND ANTICIPATED FINANCIAL IMPACT

- Increase in the cost of running the business.
- Limited supply of raw materials and inability to meet market needs, revenue decline.

RESPONSE TO SHORT- AND LONG-TERM PHYSICAL RISKS

- Application of the UNIMOT Group Environmental Policy.
- Planning and implementation of projects in line with sustainable development measures.
- Supporting innovative technologies with the potential for significant reductions in greenhouse gas emissions.
- Conducting business activities that have an impact on the climate in accordance with the principles of sustainable development.
- Frequent assessment of compliance of activities with legal requirements on climate impacts.
- Proactively seeking technical and organisational solutions to minimise the impact of the Group's operations on climate change, gradually adapting assets to the consequences of extreme weather events and the variability of weather conditions, particularly in segments sensitive to these factors.
- Optimisation of capital expenditure on asset replacement, active monitoring of the condition of machinery, equipment and installations.
- Improving professional skills and work culture by organising courses and training for employees.

Approach to climate risk management and objectives in this area

The identified key risks are used to prepare appropriate mitigation initiatives and to develop future strategies and adaptation to a changing climate. In view of new activities or investments, climate change risks will also be taken into account as an additional criterion for their assessment.

In 2025, the UNIMOT Group will work towards compliance with the Task Force on Climate-Related Financial Disclosures (TCFD) Recommendation. Scenario analyses in climate risks based on the Intergovernmental Panel on Climate Change (IPCC) and International Energy Agency (IEA) guidelines will also be prepared. These will be the basis for analysing the impact of climate change on the UNIMOT Group.

In addition to the scenario analysis, an analysis of the resilience of the UNIMOT Group's strategy and business model will be carried out through the prism of risks and opportunities. The analysis will be carried out based on qualitative and quantitative criteria for selected stages of the value chain.

An analysis of climate risks was also carried out as part of the double materiality assessment process presented in section 1.6.2. of this report as part of the IRO-1 disclosure.

2.1.2. Greenhouse gas emissions

E1-6 E1-7 E1-8

In the Report, the UNIMOT Group presented for the first time Scope 1, 2 and 3 greenhouse gas emissions calculated in accordance with The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. The year 2024 was therefore considered the base year for reporting emissions for the entire Group.

1. Scope of consolidation

In accordance with the ESRS E1-6 guidelines, operational control was adopted as the criterion for the consolidation of greenhouse gas emissions. Therefore, the carbon footprint analysis covers the Group Companies included in the consolidated financial statements (with the inclusions set out in section 1.1. of the Report), with emissions reported on a full basis, i.e. including 100% of the individual Companies' emissions. This also means that emissions from fuel combustion and electricity consumption in leased assets downstream and upstream of the value chain have been included in the first and second ranges of the carbon footprint respectively. All Companies have applied a consistent emissions calculation methodology, in line with ESRS E1-6 and GHG Protocol guidelines. The data consolidation takes into account the flows between the Companies to avoid double counting of emissions. This applies in particular to electricity and fuel flows, as discussed in the assumptions for Scope 2 and Scope 3 of Category 1 respectively.

2. Methodology and assumptions

The UNIMOT CG's carbon footprint was calculated according to the guidelines presented in the 2004 "GHG Protocol Corporate Standard". Greenhouse gases regulated by the Kyoto Protocol were included in the calculation, i.e.: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃. The most recent global warming potential (GWP 100) values published by the IPCC on a 100-year basis were used to calculate carbon dioxide equivalent emissions of gases other than CO₂. A disaggregation of GHG emissions into the three ranges provided by the GHG Protocol was made:

Scope 1 - direct emissions resulting from fuel combustion, process emissions and fugitive emissions from stationary and mobile sources owned or under the operational control of the CG. Mobile sources of GHG emissions in the UNIMOT CG are: cars and trucks, diesel rail engines and forklifts powered by diesel, petrol and LPG. Stationary sources of greenhouse gas emissions in the UNIMOT Group are: gas, coal and oil-fired boilers used to produce electricity and heat, both for own consumption and for sale to the market. The fuels used for this purpose are natural gas, hard coal and fuel oil. In addition, fugitive emissions of methane from LNG handling and refrigerants (HFCs and PFCs) were identified in 2024. Biogenic CO₂ emissions from the combustion of the biocomponent additive contained in diesel and petrol (resulting from the implementation of the National Indicative Targets) were also disclosed separately from Scope 1 GHG emissions, but emissions of other types of GHG (i.e.: CH₄ and N₂O) were included. The emission factor values used for the calculations were taken from the latest 2024 indicator database produced by the UK Department for Environment, Food and Rural Affairs and the Department of Energy Security and Climate Neutrality (DEFRA). The indicator values are summarised in the table below.

		Scope 1			
GHG emission source	Unit	kg CO ₂ e	kg CO ₂ e of CO ₂ per unit	kg CO ₂ e of CH ₄ per unit	kg CO ₂ e of N ₂ O per unit
Natural gas (100% fossil)	Mg	2590,46441	2585,42000	3,85280	1,19161
	M ³	2,06318	2,05916	0,00307	0,00095
	kWh (Net CV)	0,20440	0,20399	0,00031	0,00010
LPG	Mg	2939,36095	2935,18000	2,55360	1,62735
	litres	1,55713	1,55491	0,00136	0,00086
Diesel (medium blend of biofuels)	Mg	3014,09462	2974,86000	0,34720	38,88742
	Litres	2,51279	2,47960	0,00029	0,03290
Petrol (medium blend of biofuels)	Mg	2778,52935	2759,80000	10,84160	7,88775
	Litres	2,08440	2,07047	0,00806	0,00587
Fuel oil	Mg	3228,89019	3216,38000	5,38720	7,12299

	Litres	3,17493	3,16262	0,00530	0,00701
Coal (electricity generation)	Mg	2262,11448	2250,22000	0,67200	11,22248
Methane*	kg	29,80000			
R404A**	kg	3943,00000			
R410A**	kg	1924,00000			
R32**	kg	677,00000			

*IPCC AR 6

** Refrigerants used in air conditioning equipment.

Table 2-1. Greenhouse gas emission factors related to consumed fuels in mobile and stationary sources and fugitive emissions of methane and refrigerants.

Scope 2 - indirect energy-related emissions, i.e. emissions resulting from electricity, heat, cooling and steam purchased and used. Scope 2 emissions were calculated according to a location-based method and a market-based method. For electricity, the emission factor value for the location-based method was taken from the National Balancing and Emissions Management Centre¹, while for the market-based method, the factor values were taken from statements by electricity retailers on fuel mix and environmental impacts. For heat, the emission factor values for the location-based method were taken from the Energy Regulatory Office², while for the market-based method the factor values were taken from statements by heat sellers on fuel mix and environmental impacts.

During the reported period, there were Companies (Tradea, RCEkoenergia UNIMOT Energia i Gaz and UNIMOT Infrastruktura (since 11 December 2024 within the structures of UNIMOT Terminale)) within the UNIMOT CG that trade in electricity, with electricity trading taking place both within and outside the CG. Energy traded between certain CG Companies may either be consumed by these Companies or further traded. In addition, some Companies additionally procure electricity from the market for their own needs. In scope 2, in accordance with the GHG Protocol guidelines, only the volume of electricity purchased and consumed (both from the market and from the CG Companies) was included, while the volume of electricity traded with entities outside the CG was shown in scope 3, category 3 *Emissions related to fuels and energy not included in scope 1 and 2*. The electricity flow diagram within the UNIMOT CG has been presented in graphic No. 2-1. The vast majority of the volume of electricity consumed within the UNIMOT CG was determined on the basis of invoices (approx. 99.9 %), while the remainder (approx. 0.1 %), due to the lack of primary data (invoices, meter readings), was estimated on the basis of the volume of leased space and the average energy intensity factor of offices (159 kWh/m²/year) taken from the SKANSKA study.³

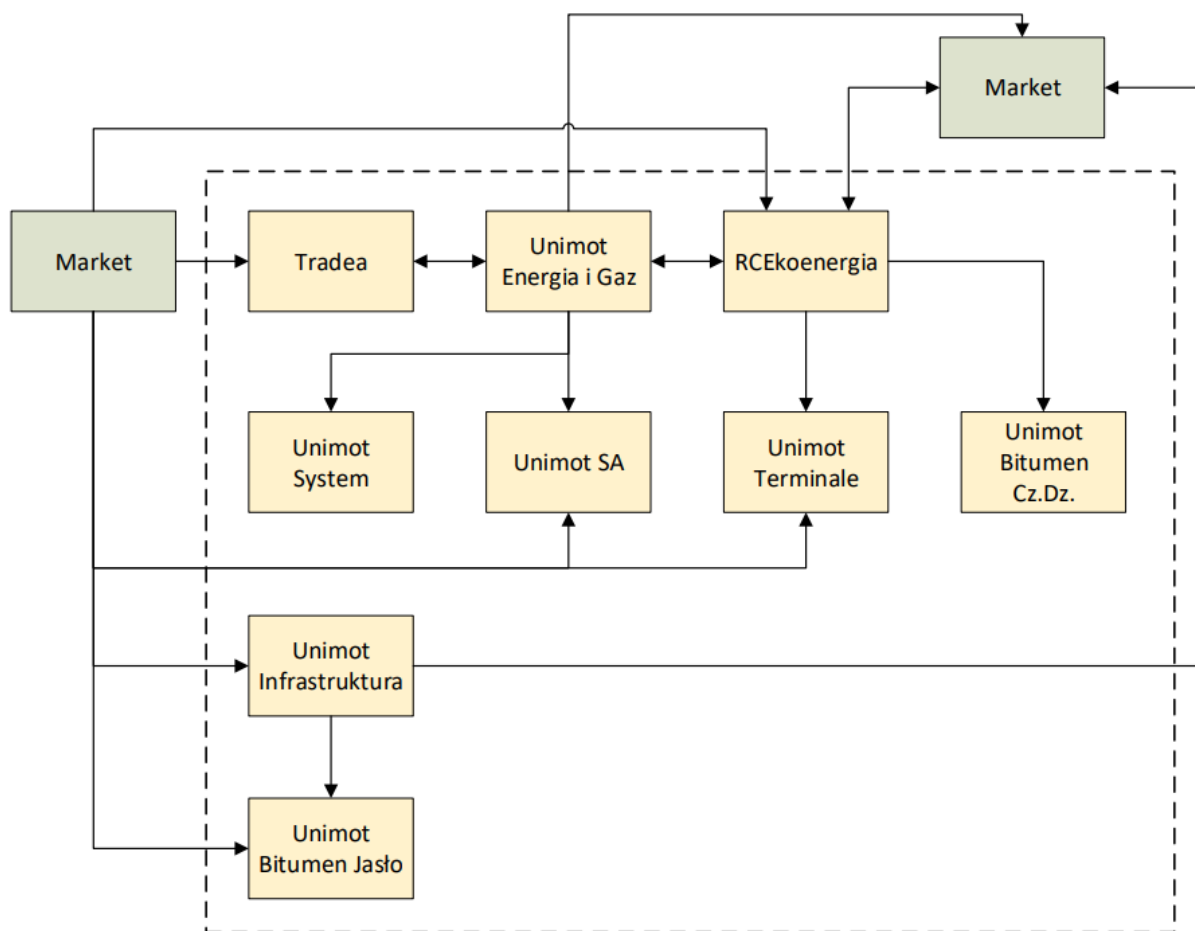
The dotted line shows the organisational boundaries of the Capital Group. The solid line shows the flows and directions of electricity flows in the UNIMOT Group. The market from which the Group companies purchase energy are the sources of supply. The market to which the products and services are sold are the customers.

The dotted line shows the organisational boundaries of the Capital Group. The solid line shows the flows and directions of electricity flows in the UNIMOT Group. The market from which the Group companies purchase energy are the sources of supply. The market to which the products and services are sold are the customers.

¹<https://www.kobize.pl/pl/file/wskazniki-emisyjnosci/id/211/wskazniki-emisyjnosci-dla-energii-elektrycznej-za-rok-2023-opublikowane-w-grudniu-2024-r>

² <https://www.ure.gov.pl/pl/cieplo/energetyka-ciepna-w-l>

³ <https://www.skanska.pl/4a2b98/siteassets/oferta/biura/raporty-i-standardy/raport-zuycia-energii-w-budynkach-biurowych/zuzycie-energii-w-budynkach-biurowych-raport.pdf>



The dotted line shows the organisational boundaries of the Capital Group. The solid line shows the flows and directions of electricity flows in the UNIMOT Group. The market from which the Group companies purchase energy are the sources of supply. The market to which the products and services are sold are the customers.

Graphic 2-1. Electricity flow within the UNIMOT Group in 2024.

Scope 3 - other indirect emissions in the value chain classified in 15 categories. All categories pertaining to the UNIMOT CG were analysed and then the most relevant were identified using GHG emissions as a criterion. The ESRS E1 standard does not define an emissions cut-off threshold, but due to the Group's desire to include emissions in all three scopes as fully as possible, which contributes to more accurate and transparent reporting, almost 99% of the emissions constituting scope 3 were included in the final Report. All activities generating direct and indirect, fuel and energy consumption, GHG emissions related to leases and rentals were classified in scope 1 and 2.

Scope 3 Category 1 Purchased goods and services

This category includes all indirect emissions (i.e. from the stage of sourcing raw materials to the factory gate) related to the production of goods and services purchased or acquired by the reporting unit during the reporting year. Products include both tangible goods (goods) and intangible services. Category 1 includes emissions from all goods and services purchased that are not included in other Scope 3 indirect emissions categories (i.e. Categories 2 to 8). Specific indirect emissions categories are reported separately in categories 2 to 8 in to increase transparency and consistency in Scope 3 reporting. A full analysis of the CG expenditure incurred on purchased goods and services in 2024 was undertaken, excluding:

- fuels consumed within the CG (included in scope 1 and scope 3 category 3),
- electricity and heat (included in scope 2 and scope 3 category 3),

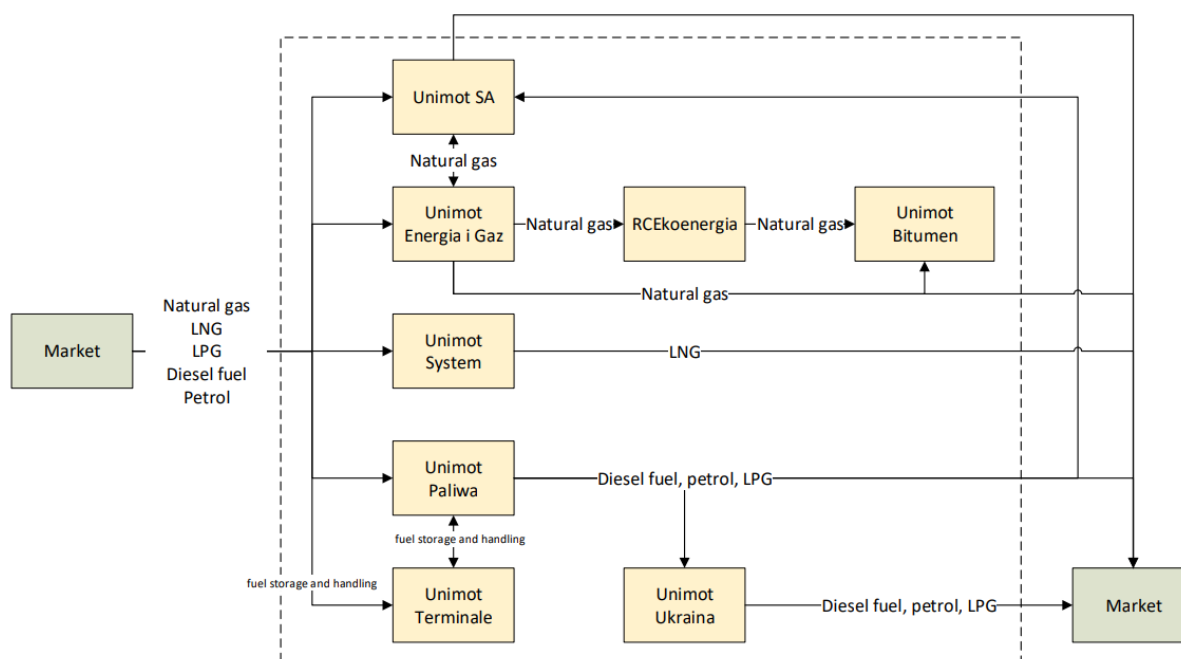
- transport services (included in scope 3 category 4),
- waste management services (included in scope 3 category 5),
- business travel services (included in band 3 category 6).

The analysis of expenditures for 2024, carried out under the above assumptions, showed that approximately 97% are expenditures incurred on traded fuels and the remaining 3% are expenditures on other goods and services. Therefore, only the purchase of fuels, i.e. the purchase of goods that are the core of the UNIMOT CG's business, is included in the analysis of GHG emissions in this category. As fuel trading also takes place between companies in the CG, special care was taken so that fuels purchased several times were not counted. In determining the volume of purchased fuels, those entering the Group's borders from the market were taken into account, while internal flows were excluded, ensuring that multiplication in the calculation of greenhouse gas emissions was avoided. Information on the type of fuels and calculated emissions has been summarised in the table below, and the UNIMOT Group's fuel flow diagram is shown in Graphic No. 2-2.

Item	Volume	Unit	Emission of GHG, Mg CO ₂ (eq)	Emission of GHG, %
Liquid fuels*	2 388 596,56	m ³	1 440 304,20	82,6%
Hard coal	351 643,36	Mg	137 164,28	7,9%
LPG	552 031,14	m ³	102 407,30	5,9%
Natural gas	1 904,91	GWh	63 757,36	3,7%
Oils	317,98	m ³	300,96	0,0%
TOTAL			1 743 934,11	

*Includes: diesel, petrol, blending esters, fuel oil, HVO, biofuels and JET A1 jet fuel.

Table 2-2. GHG emissions from fuels purchased for trading at the UNIMOT Group in 2024.



The dotted line shows the organisational boundaries of the Capital Group. The solid line indicates the flows and directions of fuel flows in the UNIMOT Group. The market from which the Group Companies purchase fuels are the sources of supply. The market to which the products are sold are the customers.

Graphic 2-2. Fuel flow within the UNIMOT Group in 2024.

The calculation of greenhouse gas emissions was based on the volume of fuel purchased and average industry factors taken from the UK Department for Environment, Food and Rural Affairs and the Department for Energy Security and Climate Neutrality (DEFRA). The values of the emission factors are summarised in the table below.

Fuel	Unit	kg CO ₂ e
Natural gas	m ³	0,33660
	kWh (Net CV)	0,03347
LPG	Mg	349,29282
	Litres	0,18551
Diesel (medium blend of biofuels)	Mg	733,64436
	Litres	0,61101
Petrol (medium blend of biofuels)	Mg	777,33392
	Litres	0,58094
Fuel oil	Mg	714,86545
	Litres	0,69539
Coal (electricity generation)	Mg	390,06647
Me Biodiesel	Litres	0,48103
HVO Biodiesel	Litres	0,55900
Processed fuel oils - distillate oil	Mg	1123,49881
	Litres	0,94650
Fuel for aircraft turbines	Mg	661,79468
	Litres	0,52817
Bioethanol	Litres	0,51906

Table 2-3. Emission factor values from the UK Department for Environment, Food and Rural Affairs and Department for Energy Security and Climate Neutrality (DEFRA).

GHG emissions resulting from the purchase of the remaining 3% of goods and services were estimated on an expenditure basis. This estimate showed that these emissions represent approximately 0.9% of the total GHG emissions in this category and were therefore considered insignificant.

Scope 3 Category 2 Capital goods

The category includes all emissions from capital goods production (i.e. cradle-to-gate) purchased or acquired by the reporting company during the reporting year. In accordance with the GHG Protocol guidelines *Corporate Value Chain (Scope 3) Accounting and Reporting Standard*, for the purposes of accounting for emissions in this category, emissions from the production of capital goods were not amortised, discounted or amortised over time. Instead, the total cradle-to-gate emissions of purchased capital goods were accounted for in the year of acquisition, in the same way as emissions from other purchased products in Scope 1 were accounted for. Accordingly, fixed assets under construction were not included, only acquisitions and investments finalised in 2024. Expenditure on capital goods has been ranked in descending order and approximately 90% of the cumulative spend, comprising 106 of the 1587 items, has been included in the analysis. The most important capital goods include rail tankers and rail engines, trucks, road tankers, semi-trailers and an asphalt circulation plant, which have been categorised into three groups:

- rail engines and wagons - PLN 167.2 million,
- trucks and semi-trailers - PLN 34.1 million
- infrastructure development - PLN 16.4 million.

The greenhouse gas emissions associated with this category were calculated using the expenditure method with coefficients from the EXIOBASE database and the US EPA⁴. The values of the coefficients and the average exchange rates used for the conversions are presented in the table below.

Item	Value	Unit	Source
Rail engines / rolling stock and rapid transit equipment	0,358	kgCO _{2eq} /cad	Exiobase
Manufacture of machinery for industrial transport, tractors, trailers and stackers	0,256	kgCO _{2eq} /usd	US EPA
Construction of oil and gas pipelines and related structures	0,277	kgCO _{2eq} /usd	US EPA
EUR/cad exchange rate	1,4825	-	exchange-rates.org/exchange-rate-history/eur-cad-2024
PLN/cad exchange rate	0,3441	-	exchange-rates.org/exchange-rate-history/pln-cad-2024
PLN/USD exchange rate	0,2512	-	exchange-rates.org/exchange-rate-history/pln-usd-2024

Table 2-4. Values of the coefficients and average exchange rates used for conversions.

Scope 3 Category 3 Fuel and energy activities (not included in Z1 or Z2)

This category includes emissions related to the production of fuels and energy purchased and consumed by the reporting company during the reporting year that are not included in scope 1 or scope 2. This category includes:

1. Emissions from purchased fuels arising before they are burned (upstream).

These include the extraction, production and transportation of fuels consumed by the reporting company, i.e. the fuels shown in Scope1

2. Emissions from the production of purchased and consumed electricity

Extraction, production and transport of fuels consumed for the generation of electricity, steam, heat and cooling that are consumed by the reporting company, i.e. the energy shown in the Scope

3. Transmission and distribution losses (T&D)

Generation of electricity, steam, heat and cold that is lost in the transmission and distribution system - reported by the end user

4. Generation of purchased electricity that is sold to end users.

Generation of electricity, steam, heat and cooling that is purchased by the reporting company and sold to end-users - reported by the utility or energy retailer.

Industry average indicators taken from the UK Department for Environment, Food and Rural Affairs and Department for Energy Security and Climate Neutrality (DEFRA) as well as the Exiobase and European data databases⁵ were used to calculate this category. The values of the indicators used to calculate this category have been summarised in the table below. For (4), an indicator relating to the full life cycle of electricity was used.

Fuel	Unit	kg CO _{2e}
Natural gas	Mg	423,16368

⁴ <https://www.epa.gov/climateleadership/ghg-emission-factors-hub>

⁵ <https://data.europa.eu/data/datasets/919df040-0252-4e4e-ad82-c054896e1641?locale=en>

(100% fossil)	M ³	0,33660
	kWh (Net CV)	0,03347
LPG	Mg	349,29282
	Litres	0,18551
Diesel (medium blend of biofuels)	Mg	733,64436
	Litres	0,61101
Petrol (medium blend of biofuels)	Mg	777,33392
	Litres	0,58094
Coal (electricity generation)	Mg	390,06647
Fuel oil	Mg	714,86545
	Litres	0,69539
Electricity	Unit	kg CO ₂ e
Electricity Poland, LC approach ¹	kWh	0,877
Electricity Poland, T&D losses ²	kWh	0,01082

¹ <https://data.europa.eu/data/datasets/919df040-0252-4e4e-ad82-c054896e1641?locale=en>

² https://www.climatiq.io/data/explorer?region=PL&search=t%26d+losses&data_version=%5E18

Table 2-5. Emission factors used to calculate Scope 3 category 3 related to fuels and energy (DEFRA 2024).

Scope 3 Category 4 Upstream transport and distribution

Upstream transport and distribution category 4 includes emissions resulting from:

1. Transport and distribution of products purchased during the reporting year, between the company's first-tier suppliers and its own operations in vehicles not owned or controlled by the reporting company;
2. Third-party transport and distribution services purchased by the reporting company during the reporting year (either directly or via an intermediary), including inbound logistics, outbound logistics (of products sold) and third-party transport and distribution between the company's own facilities. These emissions resulted from the following transport and distribution activities along the value chain:
 - rail transport,
 - road transport,
 - maritime transport.

According to the GHG Protocol *Corporate Value Chain (Scope 3) Accounting and Reporting Standard*, outbound logistics services purchased by the reporting company are classified as upstream transport and distribution, as they constitute a purchased service. Since, in case of the UNIMOT CG, all transport of fuels and other goods to customers under operational control (i.e. organised or carried out by the Group Companies) is a cost (the customer does not pay for the delivery of the goods), the emissions related to all outbound logistics have been classified under Category 4 of Scope 3 and not under Category 9 Upstream *transport and distribution*. GHG emissions related to transport and distribution were calculated using a hybrid method using an approach limited by data availability, i.e. according to a fuel consumption-based method and a distance-based method. Whole-life indicators were included in the calculation, i.e. including not only emissions from fuel combustion, but also emissions related to its production and acquisition (WTT, well-to-tank), which gives a more complete picture of the impact of this category on climate change. The indicator values used for the calculations are summarised in the table below.

Type	Value	WTT	Unit	Source
Freight transport by rail (electric traction) - medium/mixed load - total emissions	0,007	-	kgCO ₂ /tkm	GLEC ¹
Oil tanker	0,00456	0,00104	kgCO ₂ /tkm	DEFRA ²
Articulated medium-duty truck	1,05587	0,25581	kgCO ₂ /km	DEFRA ²
Diesel (medium blend of biofuels)	2,51279	0,61101	kgCO ₂ /litre	DEFRA ²
Articulated medium-duty truck	0,08617	0,02086	kgCO ₂ /tkm	DEFRA ²

¹ <https://www.smartfreightcentre.org/en/our-programs/emissions-accounting/global-logistics-emissions-council/>

² <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024>

Table 2-6. Emission factors used to calculate category 4 of scope 3 related to transport and distribution of goods.

Scope 3 Category 5 Waste generated by the operation

Category 5 includes emissions from third-party waste disposal and treatment generated during the reporting year from the UNIMOT Group owned or controlled facilities. This category includes emissions from the disposal of solid waste and wastewater. Both industrial and municipal waste are included. The vast majority of the volume was determined directly from the BDO register and invoices, while the insignificant portion of municipal waste from offices (representing about 0.7% of the mass of other waste) was estimated on the basis of the number of people working in offices, the number of working days and the average waste production rate per person in Poland of 356.7 kg/year*person⁶. It has been assumed that half of this mass is generated during work in offices and the other half in households, which is to some extent an overestimation of the mass of this part of waste. Nevertheless, due to its negligible mass, it can be considered negligible. Industry average indices taken from the UK Department for Environment, Food and Rural Affairs and the Department for Energy Security and Climate Neutrality (DEFRA) were used for the calculations. The values of these indicators are summarised in the table below.

		Re-use	Open circulation	Closed circuit	Burning	Composting	Landfill
Type of waste	Unit	kg CO _{2e}	kg CO _{2e}	kg CO _{2e}	kg CO _{2e}	kg CO _{2e}	kg CO _{2e}
Aggregates	Mg		0,98485	0,98485			1,23393
Average design	Mg		0,98485	0,98485	6,41061		
Asbestos	Mg						5,91325
Asphalt	Mg		0,98485	0,98485			1,23393
Bricks	Mg		0,98485				1,23393
Concrete	Mg		0,98485	0,98485			1,23393
Insulation	Mg			0,98485			1,23393
Metals	Mg			0,98485			1,26435
Soils	Mg			0,98485			19,51726
Mineral oil	Mg			6,41061	6,41061		
Plasterboard	Mg			6,41061			71,95000
Tyres	Mg			6,41061			
Wood	Mg			6,41061	6,41061	8,88386	925,24423
Commercial and industrial waste	Mg				6,41061		520,33420
Metal: scrap metal	Mg		6,41061	6,41061	6,41061		8,88386
Plastics: average plastics	Mg		6,41061	6,41061	6,41061		8,88386
Plastics: average plastic film	Mg		6,41061	6,41061	6,41061		8,88386
Plastics: average rigid plastics	Mg		6,41061	6,41061	6,41061		8,88386
Plastics: PVC (including moulding)	Mg		6,41061	6,41061	6,41061		8,88386
Paper and board: cardboard	Mg			6,41061	6,41061	8,88386	1164,39015
Paper and cardboard: mixed	Mg			6,41061	6,41061	8,88386	1164,39015
Paper and board: paper	Mg			6,41061	6,41061	8,88386	1164,39015

⁶ <https://stat.gov.pl/obszary-tematyczne/srodowisko-energia/srodowisko/ochrona-srodowiska-2023,1,24.html>

Water treatment	M ³	0,18574				
	One million litres	185,74120				

Table 2-7. Emission factors used to calculate Scope 3 category 5 related to waste generated during production.

Scope 3 Category 6 Business travel

Emissions from employee business travel in vehicles not owned by the Group Companies, such as aircraft, trains, buses and cars, including employees' private cars, are included in this category. Emissions from transport in vehicles owned or controlled by the reporting entity are included in Scope 1 (for fuel consumption). Emissions from business travel came from:

- air travel,
- rail travel,
- bus travel,
- car travel, including taxis.

Greenhouse gas emissions in this category were determined in a hybrid manner, i.e. using two methods depending on the information available about the service trip in question:

- the distance-based method, which involves determining the distance and means of transport for business trips and then applying the appropriate emission factor for the mode used
- expenditure-based method, which involves determining the amount spent on each means of transport for business trips and applying secondary (EEIO) emission factors; this method has been used in the absence of data on distance and means of transport.

Industry average indices taken from the UK Department for Environment, Food and Rural Affairs and Department for Energy Security and Climate Neutrality (DEFRA) and the Exiobase database were used. The values of these indicators are summarised in the table below.

Transport mode	Value, kgCO ₂ eq/unit	Activity	Unit	Result, MgCO ₂ eq
Cars:				
Medium (unknown)	0,16691	48 766,78	km	8,14
Taxi	0,20805	314,75	km	0,07
Local bus	0,12999	518,22	passenger.km	0,07
Train	0,0546	3 767 361,04	passenger.km	205,70
Plane, international flight, to/from (non-UK, average passenger)	0,1758	427 576,92	passenger.km	75,17
Supporting and auxiliary transport services / travel agency services *	0,3464	138 288,51	eur	47,90
			TOTAL	337,04

Table 2-8. Emission factors used to calculate Scope 3 category 6 related to business travel (DEFRA 2024, *Exiobase).

Scope 3 category 7 Commuting

The category includes emissions related to the transport of employees between their homes and their workplaces. Emissions from employee commuting result from:

- Travelling by car,
- Bus travel,
- Rail travel,
- Air travel,
- Underground travel,
- Motorbike travel,
- Travel by scooter.

A distance-based method was used to calculate this category, which involves collecting data from employees on their commuting patterns (e.g. travel distance and means of transport used) and applying appropriate emission factors to the means of transport used. Commuting patterns were established based on an employee survey, to which 781 out of 1117 employees responded. The result of the calculation was extrapolated linearly to the entire population of the UNIMOT Group employees minus the number of people using company cars for commuting and assuming an average of 230 working days per year. Industry averages taken from the UK Department for Environment, Food and Rural Affairs and Department for Energy Security and Climate Neutrality (DEFRA) and the Exiobase database were used. For the electric scooter and electric car, indicator values were estimated based on energy consumption per 100 km (0.85 kWh scooter and 13 kWh car) and the average emission factor from electricity production in Poland (597 gCO₂/kWh). The values of these indicators have been summarised in the table below.

Transport mode	Value, kgCO _{2eq} /Unit	Activity	Unit	Result, MgCO _{2eq}
Cars:				
Diesel	0,16984	6177,1	km	1,049
Petrol	0,1645	6994,5	km	1,151
LPG	0,19718	1496	km	0,295
Electric	0,07761	102,00	km	0,008
Taxi	0,20805	211,00	km	0,044
Local bus	0,12999	1 374,60	pasażer.km	0,179
Train	0,0546	6 758,00	pasażer.km	0,369
Underground *	0,0582	257,00	pasażer.km	0,015
Tram	0,0546	190,00	pasażer.km	0,011
Motorbike	0,1137	6,00	km	0,001
Electric scooter	0,0051	10,00	km	0,000
On foot/bike	630,8000	0,00	km	0,000
			SUMA	3,121

Table 2-9. Emission factors used to calculate Scope 3 category 7 related to employee commuting (DEFRA 2024, *Exiobase).

Scope 3 Category 8 Upstream leased assets

Category 8 includes emissions from the operation of assets that are leased by the reporting company during the reporting year. The UNIMOT CG reported these emissions in scope 1 and 2.

Scope 3 Category 9 Downstream transport

The category includes emissions that occur in the reporting year from the transport and distribution of sold products by vehicles and facilities that are not owned or controlled by the reporting company. The UNIMOT CG does not have emissions in this category, as all outbound transport, i.e. after the sale of the goods, is financed by the Group and is classified in Category 4 according to the GHG Protocol *Corporate Value Chain (Scope 3) Accounting and Reporting Standard*.

Scope 3 Category 10 Processing of products sold

Category 10 includes emissions from the processing of sold intermediate products by third parties after sale by the reporting company. Intermediate products are products that require further processing, transformation or incorporation into another product prior to use and therefore result in emissions from processing after sale by the reporting company and prior to use by the final consumer. Commodities in the portfolio of the UNIMOT CG Companies that are processed prior to final use by third parties include certain groups of bitumen. This processing involves the consumption of electricity and natural gas. Due to the lack of data regarding the actual consumption of these energy utilities, average coefficients taken from the Asphalt Institute have been used :⁷

- Electricity consumption rate: 0.04 kWh/Mg,
- Natural gas consumption rate: 35.8 m³/Mg.

Scope 3 category 11 Use of products sold

The category includes emissions from the use of goods and services sold by the reporting company during the reporting year. The reporting company's Scope 3 emissions from the use of products sold include Scope 1 and 2 end-user emissions. End-users include both consumers and business customers who use end-use products. In category 11, companies are required to include direct emissions from the use phase of products sold, which include emissions from the combustion of fuels sold by the UNIMOT Group Companies. The volume of greenhouse gas emissions in this category has been calculated on the basis of the volume of fuels sold: diesel, petrol, LPG, natural gas, biofuels, JET A1 jet fuel, fuel oil and coal, as well as average indicators taken from the UK Department for Environment, Food and Rural Affairs and the Department for Energy Security and Climate Neutrality (DEFRA). The values of these indices are summarised in Table 2-10 and the volume of fuels sold in Table 2-11.

Fuel	Unit	kg CO ₂ e
Natural gas (100% fossil)	Mg	2590,46441
	m ³	2,06318
	kWh (Net CV)	0,20440
LPG	Mg	2939,36095
	Litres	1,55713
Diesel (medium blend of biofuels)	Mg	3014,09462
	Litres	2,51279
Petrol (medium blend of biofuels)	Mg	2778,52935
	Litres	2,08440
Fuel oil	Mg	3228,89019
	Litres	3,17493
Coal (power generation)	Mg	2262,11448
ME Biodiesel	Litres	0,16751
Fuel for aircraft turbines	Mg	3178,36520
	Litres	2,54269

Table 2-10. Emission factors used to calculate category 11 of scope 3 related to the use of sold products (DEFRA 2024).

⁷ <https://www.asphaltinstitute.org/>

Item	Value	Unit
Liquid fuels*	2 337 049,44*	m ³
LPG	521 638,84	m ³
Hard coal	350 386,18	Mg
Natural gas**	1 847 070,00	MWh

* Volume includes sales of liquid fuels at AVIA's own stations.

** The volume excludes the value of natural gas trading on the Polish Power Exchange. *Table 2-11. Volume of fuels sold by the UNIMOT Group in 2024.*

Scope 3 category 12 End-of-life processing of sold products

Category 12 includes emissions from the disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their useful life. This category includes the total projected end-of-life emissions of all products sold in the reporting year. For the UNIMOT CG products, the vast majority of them do not generate waste after use. The exception is coal, the combustion of which generates ash and slag. Although these by-products of combustion are used in the production of, among other things, construction materials, due to the lack of knowledge of their fate, a pessimistic scenario was assumed that foresees the storage of these products, i.e. they were treated as waste. This approach offsets the risk of omitting potential greenhouse gas emissions from the management of waste from the use of sold coal. In addition, the packaging of goods sold by AVIA's own petrol stations and UNIMOT Energia i Gaz Company was included in category 12. The same emission factors were used for the calculations as in category 5 *Waste generated from operations*.

Scope 3 Category 13 Downstream leased assets

This category includes emissions from the operation of assets that are owned by the reporting company (acting as a lessor) and leased to other parties during the reporting year, and which are not already included in Scope 1 or Scope 2. Due to the marginal share of space leased to third parties, the calculation of GHG emissions in this category is limited to the minimum limits, i.e. electricity and fuel consumption, which are already included in Scope 1 and Scope 2 gas emissions, and therefore Category 13 is not reported.

Scope 3 Category 14 Franchises

Category 14 includes emissions from the operation of franchises that are not included in Scope 1 or Scope 2. This category applies to franchisors, who should include in this category emissions that arise from the operation of franchises (i.e. Scope 1 and Scope 2 emissions of franchisees). UNIMOT is a franchisor of AVIA petrol stations, with some of these stations owned by the Company and the GHG emissions associated with their operation are included in Scope 1 and Scope 2. Emissions resulting from the operation of stations owned by third parties are included in this category limited to minimum limits, that is, electricity and fuel consumption (natural gas and fuel oil).

Scope 3 Category 15 Investments

Scope 3 issues related to the reporting company's investments in the reporting year that are not already included in scopes 1 and 2 are included in this category. This category applies to investors and financial services companies. It also applies to not-for-profit investors (for example, multilateral development banks), using the same calculation methods. This category does not apply to the UNIMOT CG.

E1-6

The results of the calculation of GHG emissions by scope and category for the UNIMOT CG are summarised in Table 2-12, and the structure of Scope 3 GHG emissions, taking into account the priority of the largest emissions for the Group, is presented in Table 2-13. From the summary presented, it can be observed that Scope 3 represents approximately 99% of the total GHG emissions of the UNIMOT Group.

	Value, Mg CO ₂ (eq)
<u>Scope 1 greenhouse gas emissions</u>	
Greenhouse gas emissions scope 1 gross (t carbon dioxide equivalent)	38 833,18
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading schemes (%)	0,00
<u>Scope 2 greenhouse gas emissions</u>	
Gross Scope 2 greenhouse gas emissions by location-based method (t carbon dioxide equivalent)	40 315,11
Gross Scope 2 greenhouse gas emissions by market-based method (t carbon dioxide equivalent)	32 097,70
<u>Scope 3 greenhouse gas emissions</u>	
Scope 3 Category 1 Purchased goods and services	1 743 934,11
Scope 3 Category 2 Capital goods	23 937,82
Scope 3 Category 3 Fuel and energy activities (not included in Z1 or Z2)	1 475 099,60
Scope 3 Category 4 Upstream transport and distribution	39 629,22
Scope 3 Category 5 Waste generated by the operation	78,54
Scope 3 Category 6 Business travel	337,04
Scope 3 Category 7 Employee commuting	929,20
Scope 3 Category 8 Upstream leased assets	0,00
Scope 3 Category 9 Downstream transport	0,00
Scope 3 Category 10 Processing of sold products	45 184,81
Scope 3 Category 11 Use of products sold	7 432 267,11
Scope 3 Category 12 End-of-life processing of sold products	462,95
Scope 3 Category 13 Downstream leased assets	0,00
Scope 3 Category 14 Franchises	1 972,25
Scope 3 Category 15 Investments	not applicable

Table 2-12. Summary of the UNIMOT Group greenhouse gas emissions for 2024.

	Value, Mg CO _{2eq}	Share of categories in range 3, %	Cumulative share, %
Scope 3 Category 11 Use of products sold	7 432 267,11	69,05%	69,05%
Scope 3 Category 1 Purchased goods and services	1 743 934,11	16,20%	85,25%

Scope 3 Category 3 Fuel and energy activities (not included in Z1 or Z2)	1 475 099,60	13,70%	98,96%
Scope 3 Category 10 Processing of sold products	45 184,81	0,42%	99,38%
Scope 3 Category 4 Upstream transport and distribution	39 629,22	0,37%	99,74%
Scope 3 Category 2 Capital goods	23 937,82	0,22%	99,97%
Scope 3 Category 14 Franchises	1 972,25	0,02%	99,99%
Scope 3 Category 7 Employee commuting	929,20	0,01%	99,99%
Scope 3 Category 12 End-of-life processing of sold products	462,95	0,00%	100,00%
Scope 3 Category 6 Business travel	337,04	0,00%	100,00%
Scope 3 Category 5 Waste generated by the operation	78,54	0,00%	100,00%
Scope 3 Category 8 Upstream leased assets	0,00	0,00%	100,00%
Scope 3 Category 9 Downstream transport	0,00	0,00%	100,00%
Scope 3 Category 13 Downstream leased assets	0,00	0,00%	100,00%

Table 2-13. Summary of the UNIMOT Group Scope 3 greenhouse gas emissions for 2024.

From the data presented in the tables 2-14 and 2-15, it can be seen that the significant categories of greenhouse gas emissions are those in the categories: use of products sold, goods and services purchased, and fuel and energy activities not included in scope 1 and 2. Together, they account for approximately 98.96% of total scope 3 emissions, in absolute value as well as per monetary unit, respectively. Taking into account the materiality criterion, the UNIMOT Group presents only these three scope 3 categories in the Report.

Table 2-14 shows the total greenhouse gas emissions by location-based and market-based method with the three relevant scope 3 categories. Biogenic carbon dioxide emissions (outside the ranges) from the use of motor fuels with biocomponent additives amounted to approximately 351.7 Mg CO_{2eq} in 2024.

	Base year 2024
Total location-based greenhouse gas emissions, Mg CO _{2eq}	10 730 449,11
Total market-based greenhouse gas emissions, Mg CO _{2eq}	10 722 231,70

Table 2-14. Total greenhouse gas emissions by location-based and market-based method.

The table below presents the GHG intensity of the UNIMOT Group's net revenue in 2024.

	Base year 2024
Total location-based greenhouse gas emissions per net revenue (tCO ₂ / 1 million revenue*	761,20
Total market-based greenhouse gas emissions per net revenue (tCO ₂ / 1 million revenue*	760,61

*In 2024, the UNIMOT Group's total revenue was PLN 14,096,814 thousand = 14,096,814 million.

Table 2-15. GHG intensity per net revenue of the UNIMOT Group in 2024.

The following table presents the UNIMOT Group's GHG emissions in 2024 by scope and the percentage of each scope of the UNIMOT Group's GHG emissions relative to total emissions.

	Value	Share %
Scope 1	38 833,18	0,36%
Scope 2*	40 315,11	0,37%
Scope 3	10 763 641,27	99,27%
Total	10 842 789,57	100%

**location-based method*

Table 2-16. The UNIMOT Group GHG emissions in 2024 by scope and the percentage of each scope of the UNIMOT Group GHG emissions relative to total emissions.

Objectives and activities

E1-34

2024 was the first year in which the UNIMOT Group made carbon footprint calculations for all its member Companies. Taking the calculations as a baseline, the Group will set emission reduction objectives for all three scopes in 2025. The objectives will be linked to the update of the Environmental Policy and the creation of the Climate Policy, both of which will define the directions and actions to achieve the declared emission reductions.

In implementing the Strategy, the UNIMOT Group strives to implement projects aimed at reducing CO₂ emissions.

The most important of these include:

Project No. 1: Development of a network of "HVO gensets" for intervention work and participation in the Capacity Market

Project description

The project consists of the development of a network of HVO (Hydrotreated Vegetable Oil) fuelled gensets to be used as intervention units in the electricity system and to participate in the Capacity Market. The use of HVO gensets fits in with the decarbonisation strategy, as HVO is a low-carbon fuel alternative to conventional fossil fuels, which supports ESG goals.

Progress of the project

1. **Submission of applications for technical connection conditions (TWPs) to the DSO network**
Applications for TWPs were submitted in 2024, a key step to enable the project. The applications include locations to provide suitable infrastructure for HVO units.
2. **Site acquisition for planned 80 MW capacity**
A site with a planned capacity of 80 MW has been secured for the project.

The location meets the infrastructure and environmental criteria required for this type of installation.

3. Submission of units for pre-certification (January 2025)

Units have been submitted for the pre-certification process in the Capacity Market. Precertification is key to qualifying HVO units for future power auctions and ensuring that the project will generate revenue in the regulatory market.

Impact on ESG goals

The development of the HVO gensets project contributes to:

- Reducing CO₂ emissions by replacing conventional diesel units with HVO biofuel.
- Increasing the flexibility of the electricity system, which is important for the country's energy security.
- Supporting the energy transition through the implementation of innovative low-carbon solutions.

Planned investment expenditure

Investments include:

- Costs of acquiring sites and grid connections,
- Purchase and installation of HVO units,
- The pre-certification and application process for the Capacity Market auction.

The project is currently in the advanced planning and preliminary implementation phase. The project's cost analysis will be presented in the next Sustainability Report.

Project No. 2: Development of a distributed large-scale electricity storage network project (3 x 4MW/16MWh) participating in the Capacity Market and use of other sources of revenue (market arbitrage and provision of regulatory services).

Project description

The project concerns the construction of large-scale electricity storage facilities (ESFs) that will play a key role in stabilising the electricity system through participation in the Capacity Market (CM), as well as generating additional revenues from other system and market services. Energy storage facilities support the integration of renewable energy sources (RES) and improve the flexibility of the electricity grid, which is in line with ESG and decarbonisation objectives.

Progress of the project

1. Location acquisition

In 2024, 3 locations (Siewierz, Węgierska Górka, Dąbrowa Górnicza) suitable for the construction of a large-scale energy storage facility were secured. The choice of locations took into account the availability of grid infrastructure, environmental conditions and potential revenues from participation in the Capacity Market and system services.

2. Project development

In 2024, project development began, including the preparation of technical, legal and environmental documentation. This phase also included analyses of economic viability and opportunities for additional revenue streams such as price arbitrage and the provision of balancing and grid stabilisation services.

3. Submission of ESF unit for pre-certification (January 2024) and for certification in the CM main auction (September 2024)

The energy storage unit has been submitted to the pre-certification process in the Capacity Market, which is a key step to enable its participation in RM auctions and the provision of system services. The pre-certification process is necessary for the unit to qualify for the next stages.

4. Entering the main auction of the Capacity Market (December 2024).

The energy storage unit has been put forward for participation in the main Capacity Market auction in December 2024. The purpose of participation is to secure long-term revenues for the provision of the power service over the term of the power contract. The main auction for the 2029 delivery year ended in round 7 with a closing price of PLN 264.90/kW/year for capacity market units consisting of physical Polish units.

5. Construction of energy storage facility (2025-2026)

The planned construction of the energy storage facility envisages work starting in 2025 and being completed in 2026. Construction, installation and connection works will be carried out during this period, enabling the unit to be commissioned on time.

6. Commissioning of the energy storage facility (2025-2026)

According to the schedule, the large-scale energy storage facility will be commissioned by the end of 2026 at the latest. Once commissioned, the unit will be fully ready to provide system services and participate in the Capacity Market.

Impact on ESG goals

The large-scale electricity storage project contributes to:

- [Increasing the share of renewable energy sources \(RES\)](#) in the electricity system by improving grid flexibility and reducing the risk of overloading.
- [A reduction in CO₂ emissions](#) through more efficient management of energy balancing and a reduction in the need to run high-carbon intervention units.
- [Increasing the stability of the electricity system](#) through the provision of balancing and grid stabilisation services.

Capital expenditure associated with the project includes:

- Land lease and site preparation costs,
- Construction of storage infrastructure and energy management systems,
- Costs of connecting to the grid and obtaining the required certificates and permits.

The project is at an advanced stage of development, with a clear timetable covering both activities in 2024 and planned construction work in 2025-2026.

[Project No. 3: Development of a charging station project for zero-emission heavy-duty vehicles using the TEN-T corridor](#)

Project description

The project concerns the construction of a network of electric charging stations for zero-emission trucks, using the existing TEN-T (Trans-European Transport Network) transport corridor system. The aim of the project is to develop the charging infrastructure for HGVs, to support the decarbonisation of the transport sector and to increase access to EU and national funds, which is in line with the ESG objectives.

The use of TEN-T corridors ensures better integration into the European transport network, increases access to additional EU funding and accelerates the development of the infrastructure needed for the transformation towards sustainable transport. Thanks to available subsidies, investment costs can be significantly reduced, which improves the long-term viability of the project. Public financial support reduces the risk of investment in a new technology, especially in the context of uncertainty about future profitability.

Progress of the project

1. [Location identification and assessment](#)

The project team carried out an identification of potential charging station locations, focusing on strategic points along the TEN-T corridors to ensure maximum efficiency and accessibility for HGVs.

2. [Feasibility study](#)

A project feasibility study is planned to be commissioned in 2025, which will include technical, financial and environmental analysis.

3. [Identification of funding sources](#)

Available sources of financial support were identified, including funds from the National Fund for Environmental Protection and Water Management (NFOŚiGW) and EU funds. The project also considered the possibility of tax credits and other financial instruments to support the development of zero-emission infrastructure.

4. [Preparation of documentation and permits](#)

In 2025, works began on the design documentation and the acquisition of the required permits, including environmental decisions and building permits.

Impact on ESG goals

The HGVs charging station project contributes to:

- Reduction of CO₂ emissions by promoting the development of zero-emission heavy goods transport, which is one of the largest sources of emissions in the transport sector.
- Developing sustainable transport infrastructure along TEN-T corridors, which supports integration into the European transport network and improves logistical efficiency.
- Promoting innovative technological solutions through the use of advanced charging systems.

Capital expenditure associated with the project includes:

- Costs of site acquisition and permitting,
- Purchase and installation of charging equipment,
- Construction and connection works,
- Post-launch monitoring and maintenance costs of the infrastructure.

The project is currently at the stage of site identification and documentation preparation. Implementation is planned for 2025-2026. The project's cost analysis will be presented in the next Sustainability Report.

The UNIMOT Group also considers as significant in the field of supporting the energy transition the projects of the construction of PV installations carried out by UNIMOT Energia i Gaz, both for other Group Companies and external customers. The connection contracts completed in 2024 are presented in the table below.

	Installation capacity (kW)	Planned production from PV in kWh (950 kWh per 1 KW assumed)
TOTAL	2 078,71	1 974 774,50

Table 2-17. Photovoltaic installation projects carried out by the UNIMOT Group in 2024.

The table below presents a summary of the CO₂ emissions avoided thanks to carrying out the projects of photovoltaic installation by the UNIMOT Group in 2024. Based on the latest available data published by the National Balancing and Emissions Management Centre (KOBiZE), the CO₂ emission factor for electricity in Poland amounts to 685 kg CO₂/MWh. The Group based the calculations presented in the table on this indicator.

Installation capacity	Planned production from PV in kWh (assumed 950 kWh from 1 KW)	Amount of CO ₂ emissions saved (kg/year)
99,90	94 905,00	65 009,93
99,90	94 905,00	65 009,93
99,90	94 905,00	65 009,93
184,00	174 800,00	119 738,00
49,68	47 196,00	32 329,26
49,14	46 683,00	31 977,86
10,12	9 614,00	6 585,59
9,56	9 082,00	6 221,17
592,90	563 255,00	385 829,68
249,32	236 854,00	162 244,99
119,14	113 183,00	77 530,36
30,94	29 393,00	20 134,21
48,40	45 980,00	31 496,30

13,65	12 967,50	8 882,74
290,00	275 500,00	188 717,50
6,44	6 118,00	4 190,83
5,76	5 472,00	3 748,32
50	47 500,00	32 537,50
10,08	9 576,00	6 559,56
10	9 500,00	6 507,50
49,88	47 386,00	32 459,41
TOTAL:	1 974 774,50	1 352 720,57

Table 2-18. Summary of CO₂ emissions avoided by the UNIMOT Group's photovoltaic installation projects in 2024.

The table below shows the total value of PV installation projects contracted in 2024 and scheduled for 2025.

	Installation capacity (kW)
TOTAL	2 721,60

Table 2-19. Photovoltaic installation projects contracted by the UNIMOT Group in 2024 and scheduled for implementation in 2025.

Reduction of own emissions - RES installations

In 2024, RCEkoenergia was implementing projects to build a photovoltaic plant:

- with a capacity of 118.68 kW on the leased roofs of UNIMOT Bitumen buildings,
- with a capacity of 130.64 kW on the leased roofs of UNIMOT Bitumen buildings,
- with a capacity of 48.4 kW on the leased roofs of UNIMOT Bitumen buildings,

The total capacity of the installations built in 2024 was 297.72 kW.

Results achieved:

- Increase in the share of photovoltaic capacity by 85,9% against 2023,
- Increase in the amount of energy from own RES sources by 58% against 2023,
- Increase the share of RES energy in electricity generation to 14,7%.

AVIA stations

Nine stations are currently equipped with photovoltaic installations. The amount of energy produced by photovoltaic installations reduces the cost and use of energy from other sources. Savings are up to 50% per year in some locations. In 2025, a further 4 installations at stations will be commissioned and studies will be carried out on the technical feasibility of constructing installations at further stations.

Data on the volume of own electricity production by RES installations is presented in section 2.1.3. of the Report.

The Company Operator Klastra Energii, which is the coordinator of the Żywiec Energy Cluster of the Future, makes an important contribution to the drive to reduce emissions.

During the reported period, the following projects were being implemented:

- Cooperation with the Regional Development Agency S.A. in Bielsko-Biała - coordinator of the 3 Energy Clusters;

- Cooperation with the Ministry of Development and Technology in the preparation of the call for proposals "Investment B2.2.2" RES installations by energy communities" (study visit, consultation of criteria);
- Participation in the work of the National Chamber of Energy and Renewable Energy Clusters;
- Support of the District Government Office in Żywiec in obtaining a Strategic Partner for the project: "Establishment of an Industry Skills Centre at the Mechanical and Electrical School Complex in Żywiec in the field of solar renewable energy";
- Support of the Intercommunal Union for Ecology in Żywiec in raising funds for projects: "Improving the efficiency of electricity use through the construction of a network of managed energy storage facilities in the Żywiec district", "Development of the Żywiec Energy Cluster of the Future", "Improving energy security through the development of distributed energy - active energy management in the Żywiec Energy Cluster including self-balancing areas";
- Supporting the Municipality of Gilowice in raising funds for the project: "Construction of an in-house RES generation source with energy storage to reduce the cost of purchasing electricity";
- Cooperation with Tauron Dystrybucja S.A. on: obtaining EU funding for projects: "HORIZON-CL5-2023-D3-01-10: Supporting the development of a digital twin to improve management, operations and resilience of the EU Electricity System in support to REPowerEU", "Energy Data Space / DIGITAL-2024-CLOUD-AI-06-ENERSPACE";
- Implementation of the PROKLAster programme - implementation of new features on the elicznik website, making it easier for cluster coordinators and energy community administrators to obtain metering and balancing data;
- Project implementation: "Improving the efficiency of electricity use through the construction of a network of managed energy storage facilities in the Żywiec district";
- Cooperation with Krypton Polska Sp. z o.o. on consultancy for the implementation of stage III of the NCBiR project: "Autonomous system for the management, balancing and high-efficiency storage of energy from renewable sources using local energy stores";
- Cooperation with companies: ConnectPoint Sp. z o.o. and MCX Sp. z o.o. in the development of IT systems for energy management in the Clusters;
- Collaboration with the WiseEuropa Institute, an independent think-tank that specialises in European and foreign policy in identifying the needs of Cluster communities;
- Cooperation with the AGH University of Science and Technology within the project "Development of distributed energy in energy clusters (KlastER)". The funds were obtained as part of the Strategic Research and Development Programme "Social and economic development of Poland under globalising market conditions" GOSPOSTRATEG;
- Participation in Conferences, Training, Seminars and Trade Fairs;
- Organisation of the Electricity Purchasing Group;
- Organisation of meetings and training for JS;
- Running Clean Air Consultation Points in the City of Żywiec, and the Municipalities of Lipowa, Łękawica and Radziechowy;
- Development of the "Żywiec Future Energy Cluster Development Concept".

The implementation of the above tasks is aimed at, among other things, promoting the concept of energy clusters in the local government and business environment, cooperation on building cluster links, promoting initiatives related to the concept of using renewable energy sources in the region, engaging in possible joint projects related to raising funds for the development of cluster communities, supporting development processes in the field of energy communities, implementing the concept of the Silesian Virtual Power Plant, cooperating on the future implementation of investments related to renewable energy.

Decarbonisation of transport

Implementation of HVO100 in land transport

1. The UNIMOT Group has deployed HVO100 fuel for land transport, both as direct delivery and through refuelling at stations and on a mass balance basis. This has made this low-emission fuel widely available to transport customers.
2. HVO100 as Light Fuel Oil - The HVO100 product was prepared and priced for use as Light Fuel Oil. The search for suitable customers and sales development in this area began in 2024.
3. HVO100 for gensets - The HVO100 product has also been adapted for use in gensets. The first sales of this fuel have been completed, representing a further step in the expansion of the low carbon offer.

4. Ordering the first large batch of SAF - In 2024, the UNIMOT Group ordered the first large batch of SAF (Sustainable Aviation Fuel) from NESTE for 2025, an important step towards decarbonising the aviation industry.
5. Testing the supply of biofuels to the marine and rail industries - The Group began testing the supply of selected biofuels to the marine and rail industries, which will further expand its low-carbon offering and tailor its products to the needs of different transport sectors.

Decarbonisation of rail transport

The UNIMOT Group, through the company OLAVION, is consistently developing its fleet of Dragon electric rail engines in support of the decarbonisation of rail transport.

OLAVION took delivery of the first four E6ACTab rail engines in the second half of 2024. In addition, based on previous agreements, the Company exercised its option to extend the order by a further 16 rail engines to be delivered between 2025 and 2029.

Once the relevant corporate approvals had been obtained, the order was made:

- in January 2024 - 4 additional Dragon rail engines, with delivery in 2025,
- in December 2024 - 12 Dragon rail engines (with delivery of 2 x by end 2026, 4 x by end 2027, 4 x by end 2028, 2 x by end 2029).

The new rail engines, including models with an internal combustion engine module, will allow OLAVION to further expand and increase operational efficiency while reducing CO₂ emissions.

Greenhouse gas removal and mitigation projects financed through carbon credits

E1-7

In 2024, the UNIMOT Group did not pursue the purchase of offset units or carbon credits. No projects were carried out in the field of greenhouse gas removal and storage, either.

Internal setting of greenhouse gas emission charges

E1-8

The UNIMOT Group does not apply an internal system for setting greenhouse gas emission charges. The indicated system will be developed in the medium time horizon.

2.1.3. Energy consumption and energy mix

E1-5

In 2024, the UNIMOT Group integrated the issue of energy efficiency into its strategic management system. The pursuit of energy efficiency in relation to net revenue and the optimisation of energy consumption are among the objectives set by the Group's Environment Strategy.

The Group calculated energy consumption figures for 2024 and adopted this year as a base year. On this basis, in 2025, it will conduct a study to identify areas of energy loss, set specific objectives for energy efficiency gains and measures to achieve them.

The total energy consumption (from fuel consumption and electricity, heat and cooling) in the UNIMOT Group in 2024 was 45,733,52 MWh, of which 38,072,13 MWh came from fossil sources and 7,661,40 MWh came from renewable sources. The UNIMOT Group's total energy consumption by source is presented in the table below.

Energy consumption	Unit	2024
Fuel consumption from coal and coal products	MWh	34788,40
Fuel consumption from crude oil and petroleum products	MWh	154,06

Fuel consumption from natural gas	MWh	2428,01
Fuel consumption from other fossil sources	MWh	0,00
Consumption of purchased or procured electricity, heat, steam and cooling from fossil sources	MWh	701,66
Total fossil energy consumption	MWh	38072,13
Share of fossil sources in total energy consumption	%	83,25
Energy consumption from nuclear sources	MWh	0,00
Share of energy from nuclear sources in total energy consumption	%	0,00
Consumption of fuel from renewable sources, including biomass (also including industrial and municipal bio-waste, biogas, renewable hydrogen, etc.).	MWh	847,55
Consumption of purchased or procured electricity, heat, steam and cooling from renewable sources	MWh	6540,34
Consumption of renewable energy produced without fuel	MWh	273,50
Total energy consumption from renewable sources	MWh	7661,40
Share of renewable sources in total energy consumption	%	16,75
Total energy consumption	MWh	45733,52

Table 2-20. Energy consumption in the UNIMOT Group in 2024 by source.

Comments on the calculation

The calculation of energy consumed does not include data for offices leased by the Companies: UNIMOT Commodities in Gdansk, UNIMOT ASIA in Shanghai and UNIMOT Ukraine in Kyiv. The costs of utilities are included as a lump sum in the rental charges, which means that they are not accounted for on the basis of actual energy consumption.

The calculation assumes that energy from external and internal suppliers comes from coal and coal products.

Electricity generated in own RES installations is reported in the Renewable fuel consumption section.

According to the NACE classification of economic activities, the UNIMOT Group fits into the following sectors:

- C19: Manufacture of coke and refined petroleum products.
- D35: Production and supply of electricity, gas, steam and hot water.
- H49 Land transport
- H50-H52 Water, air transport, storage.

The total consumption of fossil energy in the sector with a significant climate impact in the UNIMOT Group is shown in the table below.

Energy intensity per net revenue*	Unit	2024
Total energy consumption from activities from sectors with high climate impact per net revenue from activities from sectors with high climate impact	MWh/1 million PLN	3,24

* PLN 14,096,814 thousand= PLN 14,096,814 million - amount of total revenue in 2024 at the UNIMOT Group.

Table 2-21. Total fossil energy consumption in the sector with significant climate impact in the UNIMOT Group in 2024.

The net revenue figures are taken from the UNIMOT Group's financial and accounting systems and have been published in the 2024 Financial Statements.

In 2024, the UNIMOT Group produced 1,327.53 MWh of electricity through RES installations, which contributes to reducing greenhouse gas emissions and increasing the share of green energy in the national energy mix. This means reducing the need to use fossil fuels such as coal and natural gas.

Renewable energy production also allows:

- Reducing emissions of carbon dioxide (CO₂), sulphur oxides (SO_x) and nitrogen oxides (NO_x),
- Reducing energy losses associated with energy transmission,
- Reducing the cost of purchasing energy from the grid, which reduces operating costs.

Company	Production volume of own electricity through RES installations (MWh/year)
UNIMOT Terminale	35,916
UNIMOT S.A. - Zawadzkie	50,04
UNIMOT S.A. - AVIA petrol stations	185,9
RCEkoenergia	566,5264
UNIMOT Infrastruktura (until 11.12.2024)	489,146
TOTAL:	1 327,53

Table 2-22. Electricity production from RES installations in the UNIMOT Group Companies in 2024.

2.2. Pollution

IRO-1

In the process of the double materiality assessment, the UNIMOT Group identified and assessed actual and potential impacts on pollution of air, water, soil, as well as its impact on the pollution of living organisms and food resources and related to the use of potentially hazardous substances. Participants in the study included representatives of local communities. A detailed description of the double materiality assessment is presented in section 1.6.2. of this Report.

Material issues arising from the double materiality assessment

Area	Environment (E)
ESRS	E2 Pollution
Material issues	Air pollution Water pollution Soil contamination Substances of concern Contamination of living organisms and food resources (potential impact)
Impact assessment	Negative , actual/potential
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Energy Transformation / Presidents of the Management Boards of Subsidiaries

The UNIMOT Group disclosures on material issues

E2-1

Pollution-related policies

The UNIMOT Group has not adopted, at the level of the entire organisation, a single formal document that comprehensively regulates the approach to pollution to soil, air and water.

In 2024, the UNIMOT Group carried out the process of collecting and reporting environmental data on a consolidated basis for the first time, in accordance with the requirements of the CSRD directive and ESRS standards. Due to the complex organisational structure of the Group and the diversity of the operating activities of individual subsidiaries, environmental objectives – in particular those concerning the prevention of air, water and soil pollution as well as potentially hazardous substances – have so far been defined locally, within the framework of internal documents such as 'Environmental Objectives and Tasks' applicable at the level of operating units.

For the first time, the collection of data in a consolidated form has provided a more comprehensive picture of the Group's emissions and environmental impact in key areas. On this basis, consolidated quantitative objectives for pollution reduction are planned for the medium term. These objectives will be based on actual operating results and in line with the principle of environmental efficiency, while referring to the best available techniques (BAT) specific to the sector of the UNIMOT Group's activity.

The results achieved in relation to these objectives will be presented in the next Sustainability Report.

The Companies also strive to reduce pollution as part of the implementation of the environmental objectives arising from the UNIMOT Group Strategy for 2024-2028.

UNIMOT Terminale

Due to the nature of its operations, the Company may have a negative impact on air pollution through hydrocarbon emissions from stored fuels. Pollution may also come from the Company's building heating boilers (CO₂, NO_x, SO_x, dust). By discharging wastewater and rainwater and snowmelt potentially contaminated with hydrocarbons, the Company may pollute water. Soil contamination may occur in the event of an accident involving a leak in the bottom of a tank, a pipeline or an overflowing tank car.

In order to minimise the occurrence of the aforementioned risks and thus manage the impact in the area of pollution, the following documents have been implemented in the Company:

- Procedure TER.31.01.00.00 - Identification of material environmental aspects,
- Procedure TER.51.02.00.00 - Monitoring of processes and activities affecting the environment,
- TER.47.01.00.00 - Emergency response,
- TER.47.01.01.00 - Conducting investigations after emergencies,
- TER.47.02.00.00 - Emergency response,
- TER.33.01.00.00 Environmental objectives and targets.

The above documents identify the Company's pollution impact, assess the impact, as well as pollution prevention and remediation.

OLAVION

Pollution of railway origin can be caused by leaks of operating fluids from rolling stock and emissions from the operation of diesel rail engines. OLAVION has not developed dedicated policies and procedures in the above areas, but nevertheless takes measures to prevent the risks indicated. The gradual and systematic replacement of the rolling stock with modern electric rail engines is one of the indicators for achieving the Group's strategic objective in the area of the environment.

RCEkoenergia

As part of its operations, the Company may generate air pollution through the gases and dust it introduces: total dust, sulphur dioxide, nitrogen dioxide, carbon monoxide. The Company can also potentially have a negative impact on the soil, as it operates an industrial wastewater treatment plant from which hazardous waste is generated. The treated wastewater discharged into the Biała River contains pollutants: total suspended solids, petroleum hydrocarbons, BZT5, COD, total phosphorus, chlorides, so the Company may affect water pollution.

The integrated permit for RCEkoenergia Sp. z o.o., sign: WS.6222.2.2019.RJ of 19.02.2020, contains, inter alia, conditions for the discharge of waste water into the environment and dust and gases into the air.

UNIMOT Paliwa

The company owns its own trucks, i.e. 35 sets and two tanker trucks, with which it transports liquid fuels and LPG. The Company does not provide transport services to third parties; the goods transported are its property. The cars load the goods at loading terminals and transport them to customers. In order to minimise the negative impact of transport-related pollution, the Company carries out logistical activities, i.e. maximum utilisation of loading space and planning. Moreover, the truck fleet is made up of vehicles with the EURO 6 emission standard, no more than six years old.

UNIMOT Commodities

Due to its operational profile, the Company does not directly affect air, water or soil pollution. It identifies the potential impact caused by imported coal on environmental pollution by storing it at the Northern Port in Gdansk or other available ports in the country. At the storage site, which is outsourced to external companies, pollution can occur through the entry of coal dust into the air. The companies that perform the handling and storage service for the Company minimise the impact on the air by sprinkling the coal stockpiles with water, which results in less lifting of coal dust particles into the air. The Company has not identified contaminants affecting water or soil.

UNIMOT Infrastruktura (from 11.12.2024 within the company UNIMOT Terminale)

The company receives industrial wastewater and rainwater generated from its own installations and from external companies operating on its premises in Jasło. The wastewater flows down the combined sewer system to the local industrial wastewater treatment plant, where it is treated.

Wastewater before treatment has elevated contents of COD, BOD, hydrocarbons, suspended solids, which are brought to low, environmentally safe values in accordance with the integrated permit held, and are then discharged into the Wisłoka River. One of the Company's risks with a potential negative impact on the soil is the failure of the treatment plant installation or overflowing of the sewerage system and the retention reservoir of industrial wastewater entering the treatment plants. As a result of heavy rainfall, excess rainfall is first caught by the retention tank and, if the tank is full, the incoming water is retained in the Company's sewer system. In the event of persistent rainfall, there may be an uncontrolled leakage of wastewater containing petroleum substances from the sewerage system or retention tank into land located on the Company's premises. This is an emergency situation that can be caused by force majeure (heavy rains). This has not occurred in the last 10 years, while it is potentially possible.

As part of the aforementioned risk of hazardous substances entering the land, there may be a situation of unsealing of installations, failure of installations of companies connected to the Company's sewage system. Uncontrolled leakage, excessive concentration or quantity of hazardous substances in the wastewater may exceed the technical capacity of the installation and lead to exceeding the parameters of the wastewater discharge from the treatment plant, thus contaminating the river and surrounding land. This is an emergency and extraordinary situation, the occurrence of which cannot be foreseen. Potential leaks from third-party installations occur more frequently, however, they are neutralised by the staff and so far there has been no contamination of the waters of the Wisłoka River.

The crew operating the local sewage treatment plant is trained to counteract the above situations.

UNIMOT Bitumen

Sources of potential impact of production facilities on the soil and water environment can be:

- emergency spillages and leakages of asphalt/asphalt production raw materials from distribution stations and emptying of rail and road tankers,
- emergency leaks of asphalt or fuel oil from equipment and pipelines,
- emergency leakage of an asphalt/asphaltene tank.

Solidified asphalt is not a hazardous substance. Due to its high viscosity, it does not reach deep into the soil after spilling.

Sources of potential impact on the soil and water environment from the transport of bitumen by road tankers could be:

- unsealing of road tankers (e.g. as a result of a road traffic collision),
- unsealing of the hose during unloading,
- overflow of a tanker truck during an asphalt pour,
- leakage of fuel from the tank or oil from the engine or other fluids in the truck as a result of a breakdown/collision.

An Integrated Management System has been introduced for use in the Company, which organises activities to achieve a high level of environmental protection. Most of these have an impact on the protection of air, water and soil:

- the use of solutions to improve the efficiency of individual installations;
- installation encapsulation;
- afterburning of gases in a thermal afterburner;
- use of carbon filters;
- conducting technological processes in a manner that ensures compliance with environmental standards and best available techniques;
- use of high-efficiency equipment to reduce air emissions;
- conducting efficient material and raw material management;
- carrying out safe management of hazardous substances;
- carrying out proper waste management in an environmentally sound manner;
- training of employees on all aspects of environmental protection;
- systematic monitoring of emissions of substances into the environment and testing of the quality of waste water discharged into the sewerage system, soil and others - in accordance with the developed Monitoring Plan for processes having an impact on the environment for the Jasło Production Plant (issued on 21.08.2023) and the Czechowice Production Plant (issued on 21.08.2023).

The Integrated Management System has been certified:

- EN ISO 9001 Quality Management System,
- EN ISO 14001 Environmental Management System,
- EN ISO 45001 Occupational health and safety management system.

In addition, pollution issues are regulated by the following documents:

BIT.31.01.00.00	Identification of environmental aspects and setting of objectives and actions	The purpose of the procedure is, to identify and supervise the environmental aspects of UNIMOT Bitumen Sp. z o.o.'s activities, products and services, to ensure compliance with legal and other environmental requirements and to ensure that environmental objectives and targets and environmental management programmes are established, documented and implemented.
BIT.47.01.00.00	Emergency and crisis preparedness and response*	The procedure is designed to ensure that, in the event of an emergency/potential emergency, appropriate action is taken to: <ul style="list-style-type: none"> • minimising its impact on human health, life and the environment, • rapid return to normal business operations, • minimising asset losses.
BIT.51.01.00.00	Monitoring of processes and activities affecting the environment	The procedure is designed to ensure that measurements are taken and all parameters of processes and activities with a significant impact on the environment are regularly checked.

Table 2-23. Documents regulating pollution at the UNIMOT Bitumen Company.

E2-2

In 2024, the UNIMOT Group did not carry out a process of prioritisation of activities related to the reduction of pollution to water, soil and air, as well as the mitigation of the effects of these pollutants. The Group will take appropriate action in the medium term.

At UNIMOT Terminale, in order to counter pollution, measures are taken consisting in:

- Using a petrol vapour recovery installation (VR) to reduce pollutants into the air,
- Treating wastewater and rainwater, conducting pollution monitoring analyses, using, cleaning and inspecting oil separators to control and reduce water pollution.
- Monitoring the inter-bottom space of the fuel tanks, upgrading the bottom of the tanks and conducting groundwater analyses in piezometers to minimise the risk of soil contamination.

RCEkoenergia takes a number of measures to minimise its impact on pollution. All activities/processes are carried out with special attention to the environment, including air, water and land. Minimising the negative impact is based on proper organisation of work, proper operation of equipment and trained personnel. The company takes care of the proper technical condition of equipment and installations (regular inspections, maintenance, ongoing monitoring of the operation of equipment and installations). The Company complies with all the provisions of the integrated permit and the applicable legal requirements, including environmental protection.

Actions taken to reduce emissions to:

Air:

- K-1 boiler: dedusting system: multi-cyclone system, cyclone battery and bag filters,
- K-3 boiler: dedusting system: electrostatic precipitator.

Waters:

- Wastewater is treated at the Company's industrial wastewater treatment plant before being discharged into the Biała River,
- Wastewater with quality concerns is directed to a retention tank for treatment and then directed to the wastewater treatment chambers.

Soil:

- The wastewater treatment process may pose a potential risk of ground contamination, however, this risk is offset by, among other things, sealed concrete chambers, a concreted filter press room and a storage area for wastewater treatment plant waste.
- Wastewater with quality concerns is directed to a retention tank for treatment and then directed to the chambers of the wastewater treatment plant. In addition, all waste generated on the Company's premises is stored in appropriately protected sealed containers in designated areas specified in the integrated permit. Surfaces on which transport takes place are sealed.

In 2024, RCEkoenergia, in the area of reducing the environmental impact of installations, carried out the following investment tasks to reduce dust and sulphur oxide emissions into the atmosphere:

1. Electrostatic precipitator - improved exhaust flow

Reconstruction of the flue gas distribution elements including the installation of a new manhole and platforms in order to improve the flue gas distribution in the cross-section of the electrostatic precipitator installed downstream of the power boiler OR-32 No. 3. In the area of emission reduction, the scope of work included:

- installation of new steering and throttle elements in the intake duct,
- installation of new guide and throttle elements on the screens in the diffuser,
- installation of a new manhole in the diffuser to allow access to the flue gas distribution components,
- installation of a new platform outside the diffuser within the new manhole,
- installation of a new working platform in the diffuser.

Achieved emission parameters after implementation of the task according to Emission Measurement Reports:

Electrostatic precipitator - dust concentration in the gas under contractual conditions per 6% O₂:

- before reconstruction: 48 mg/m³u,
- after reconstruction: 18 mg/m³u.

2. Bag Filter - Replacement of filter bags for the OR32 boiler flue gas dedusting system.

Achieved emission parameters after implementation of the task according to Emission Measurement Reports:

Bag filter - dust concentration in the gas under contractual conditions per 6% O₂:

- before reconstruction 56 mg/m³u,
- after replacement of filter bags 28 mg/m³u.

In the Company UNIMOT Infrastruktura (as at 11.12.2024 incorporated into the structures of the Company UNIMOT Terminale) , tank protection in accordance with current legal requirements is applied. The Company's infrastructure is overhauled on an ongoing basis and maintained in good condition.

The company holds the relevant operating permits and, in accordance with these permits, checks the input and output parameters from the wastewater treatment plant. The relevant permits describe how to deal with the waste and pollutants contained in the effluent flowing into the wastewater treatment plant facilities. The technology used in the wastewater treatment plant is adapted to the environmental requirements of BAT and based on its assumptions the process of treatment and quality control of treated wastewater discharged to the Wisłoka River is carried out.

In addition, the scope of work of the treatment plant staff takes into account the activities carried out for the proper operation of the plant, running the process in accordance with the recommendations of the relevant permits.

The Company is located on the site of a former oil refinery. Following the completion of the oil refinery in 2009, the Company was required by the Regional Directorate of Environmental Protection to remediate the site, which means restoring it to its original state or another agreed use. This process includes the extraction of contaminants from the contaminated site through the operation of three depressurisation wells capturing oily groundwater from the former crude oil tube and tower distillation site. In addition, the Company's site, due to its location by the river, is fenced off from the river by a silt screen with a geomembrane. Two deep wells are located next to the screen, from which contaminated water is pumped out, which, together with other water and sewage from the sewerage system, goes to the sewage treatment plant, where it is treated/neutralised before being discharged into the river as treated wastewater.

At OLAVION, chemical spills from diesel rail engines can leak into ground and surface water, as well as the soil. To minimise the risk, the Company aims to operate modern rolling stock in which leaks do not occur and, in the case of diesel rail engines, carries out ongoing monitoring of the technical condition of the machines and necessary maintenance work. In 2024, the Company operated 24 rail engines (21 electric and 3 diesel), and 4 rail engines were purchased as part of the replacement of the rolling stock with a modern one.

At UNIMOT Bitumen, measures are in place to minimise the impact on pollution:

1. For water:

Good practices avoid contamination of groundwater or surface water by raw materials used in asphalt production. These include the use of appropriate systems to drain rainwater and excess rainwater that may be contaminated during the production process.

In addition, the avoidance of groundwater or surface water contamination is influenced by the full isolation of production processes through the use of sealed concrete surfaces in the form of spill containment trays (curbed or sunken) and the existence of a drainage system beneath the site.

Rainwater and yard wash water are channelled into the general sewerage system of the external company UNIMOT Terminale.

2. For air:

The use of encapsulation, a thermal afterburner and filtration equipment reduces the emission of harmful substances into the atmosphere, such as dust, nitrogen oxides (NOx) and carbon dioxide (CO₂).

3. For the soil:

- Use of spill trays,
- storage of raw materials and waste in appropriate containers.

An important element in the management of the pollution issue at UNIMOT Bitumen is its monitoring and control:

1. The company commissions measurements of emissions of pollutants introduced into the air (waste gases) at emitters. These measurements are carried out by an accredited laboratory twice a year. In addition, the results of the measurements are entered into the EIA Data Desktop file, in which the quantities of air emissions introduced are recalculated and determined and monitored for compliance with the provisions of the Integrated Permit.
2. The company commissions measurements of the high load effluent and the combined sewage at a frequency of twice a year. The results are entered into the EIA Data Desktop file, where they are monitored for compliance with the provisions of the Integrated Permit. In addition, groundwater testing is carried out once a year. Groundwater is sampled from selected piezometers. Testing is carried out by accredited laboratories.
3. According to the provisions of the Integrated Permit, soil measurements are carried out at the Jasło Production Plant at a frequency of once every 5 years.

The Company has effective measures in place to prevent emergency spills and leaks of petroleum-based materials and to reduce the threat to the environment from spills that have already occurred. The primary means of protecting the soil and water environment is the full containment of production processes through the use of sealed concrete surfaces in the form of spill containment trays (curbed or sunken) and the existence of a drainage system under the site.

Fuels and biofuels

The Group is active in the sale of biofuels for diesel vehicles as a stand-alone fuel. Compared to traditional diesel, biofuels contribute to a significant reduction in emissions of harmful substances as well as greenhouse gases due to their properties. In 2024, the range included:

- B100 diesel - a methyl ester as a self-contained fuel ,
- methyl esters (FAME) - a biocomponent of quality: RME; UCOME; FAME 10; FAME 0,
- HVO100.

In view of the legal regulations in force, the Group is obliged - in accordance with the National Indicative Target - to achieve, in a given year, a minimum share of biocomponents in the total volume of liquid fuels sold. This is done mainly by physically adding bio-components to imported liquid fuels in the blending process.

AVIA petrol stations

In the AVIA petrol station area, the Company has the potential to adversely affect air pollution when carrying out processes related to:

- fuel handling and retailing,
- the use of boilers to heat station buildings,
- replacement of refrigerants in air-conditioning units and chillers.

The company has the potential to adversely affect water pollution when carrying out processes related to the discharge of wastewater, rainwater and snowmelt potentially contaminated with harmful substances.

The company has the potential to adversely affect soil contamination in the event of fuel installation failures, tank leaks and fuel handling (e.g. tank overfilling) - there is then a risk of soil contamination.

In order to minimise the occurrence of the above risks, the Company:

- uses petrol vapour recovery systems,
- carries out cleaning of wastewater and rainwater, pollution monitoring analyses, inspection of petroleum separators and periodic cleaning, checking patency of eco-drains,
- performs groundwater analyses in piezometers and reservoir revisions.

Measures are also in place to reduce emissions to:

- air-suction vapour extractors at the filling machines,
- water - use of oil separators and sewage treatment plants,
- soil - by monitoring the space between the tank shells, constantly monitoring and inspecting the fuel system so that no damage occurs.

Station staff participate in ESG training to raise awareness and knowledge of environmental protection and station procedures for preventing pollution and responding to fuel and chemical spills. Each station is equipped to deal with small fuel spills. Each station also has emergency telephones for incidents involving large fuel spills.

Individual Group companies monitor their impact in the area in question through:

1. calculation of air emissions for environmental charges, testing of emissions from VR installations;
2. conducting pollution and environmental monitoring analyses;
3. testing of water in piezometers (petroleum);
4. constant technical inspection of the rolling stock - before a train is checked for leakage, it is inspected by an auditor every time. If a small leak is detected, the defect is repaired on the spot and the leak is secured. In the case of leaks resulting from accidents, the emergency services are called in;
5. periodic measurements of emissions to air from the boilers of the CHP plant;
6. testing the quality of treated wastewater discharged into the Biała River in terms of: total suspended solids, petroleum hydrocarbons, BOD5, COD, total phosphorus, chlorides, once every 3 years measurements of the position of the water table in the well and well performance, once every 3 years testing the quality of water from the well;
7. soil monitoring at the wastewater treatment plant once every 10 years.

E2-4

The pollution data are presented in the table below.

Air, water and soil pollution	Unit	2024		
		into the air	into water	into the soil
Carbon monoxides (CO)	kg	34452,11		
Oxides of nitrogen (NOx/NO ₂)	kg	50476,28		
Sulphur oxides (SOx/SO ₂)	kg	94102,43		
Hydrocarbons [NMLZO]	kg	29504,15		
Petroleum derivatives	kg		355,88	
Suspension	kg		9604,80	0,19
COD	kg		113020,44	1,47
BOD	kg		10438,94	0,10
Chlorides and sulphates	kg		90853,82	
Phenol	kg		159,85	
Benzo/a/pyrene	kg	4,68		
Carbon-graphite dust, soot	kg	446,41		
Dusts from fuel combustion	kg	5144,87		

Phosphorus	kg		108,66	
Chloride and sulphate ions	kg		70748,32	

Table 2-24. Pollutants in the UNIMOT Group.

The total mass of pollutants introduced into water, soil and air is shown in the table below.

Total to air (kg)	
	300553,00
Total to water (kg)	
	295290,71
Total to soil (kg)	
	1,76

Table 2-25. Pollutants introduced into water, soil and air in the UNIMOT Group in 2024.

At UNIMOT Terminale, the pollutants to air with carbon, nitrogen and sulphur oxides are mainly emissions from boilers and generators. Pollutants to air with hydrocarbons are emissions from storage tanks. Pollutants to water are mainly industrial wastewater and pollutants to soil are domestic wastewater.

Pollutants generated by the AVIA petrol station's operations come from the handling of diesel and LPG.

In the Company RCEkoenergia, pollutants to air are mainly pollutants from the fuel combustion plant with a nominal thermal power in fuel of 18.5 MW (CHP plant). Pollution to water (the White River) is due to the Company's ownership of an industrial wastewater treatment plant and the provision of a service to treat this wastewater.

In the UNIMOT Group, the process of identifying pollutants emitted into the environment is based on data from internal monitoring, measurement and reporting systems that operate in individual subsidiaries. These data are collected in accordance with applicable national and EU regulations and are used to fulfil environmental obligations, including KOBIZE reports, BDO records and integrated permits. [Remediation of historically contaminated land](#)

In 2024, the Company conducted remediation of historically contaminated land of the Szczecin Fuel Terminal. Remediation is carried out using an ex situ method (removal of contaminated soil and its treatment in a dedicated location (remediation plate) outside the site where the contamination originated) of historical soil contamination. The process takes place in accordance with the remediation plan approved by the decision of the Regional Director for Environmental Protection (RDOŚ) in Szczecin. Remediation by the ex situ method is carried out due to investment works at the Terminal site. Remediation by the ex situ method concerns soil excavated from excavations for installations, while after completion of the investment works, the remaining contaminated soil will be subject to remediation by the in situ method, i.e. cleaned in situ by applying biocenoses of microorganisms (biopreparations) to the performed technological boreholes. The planned date for completion of remediation is 31.12.2036.

Remediation of historical contamination by the in situ method is also being carried out at the site of the Fuel Depot in Jasło. The deadline for completion of remediation in accordance with the decision of RDOŚ in Rzeszów is 30.06.2025.

Pollution objectives

E2-3

The Group does not have objectives related to the prevention of pollution of air, water, soil and potentially hazardous substances. Objectives in this regard are assigned to specific Companies and are contained in internal documents, e.g. Environmental Objectives and Targets.

In the medium term, the Group will set specific quantitative pollution reduction objectives. Disclosure of actual results in relation to environmental performance levels linked to the Best Available Techniques (BAT) applicable to the sector will be presented by the UNIMOT Group in the next Sustainability Report.

In the next Report, the Group will also identify the environmental thresholds and the methodology used to identify them.

Substances of concern

E2-5

The UNIMOT Group distributes, commercialises and/or imports and exports potentially hazardous substances on their own or in mixtures or articles. The Group companies have safety data sheets for these substances and follow the handling, storage conditions, use, waste disposal and hazards and protection measures associated with the substance in question.

At the wastewater treatment plant belonging to the UNIMOT Infrastruktura Company (since 11.12.2024 incorporated into the structures of the UNIMOT Terminale Company), chemicals that are hazardous substances are used. They are neutralised in the wastewater treatment process and, together with the waste generated in the treatment process, are transferred to an external company specialising in waste disposal. Only treated wastewater that meets all the requirements from the permits is discharged into the river. The company generates hazardous waste in the process of treating industrial wastewater such as waste oils and transfers/sells it to specialist companies according to the BDO register.

UNIMOT Bitumen uses potentially hazardous substances to treat water used in production processes.

For the other Companies, potentially hazardous substances are commercial materials and materials accepted for storage - e.g. petrol, diesel and fuel oil. Substances are stored in specially designated areas and appropriately labelled in accordance with the EU Regulation on Registration, Evaluation and Restriction of Chemicals (REACH).

According to the CLP regulation (1272/2008/EC) on the classification, labelling and packaging of chemical substances, a substance can be considered potentially hazardous if it meets one of the criteria for flammability, health effects and environmental effects. The HVO fuel sold by the UNIMOT Group is not classified as a hazardous substance according to the EU REACH and CLP regulations, but may pose a risk under certain conditions, such as spillage, skin contact or inhalation of vapours. It also meets the criteria:

- Flammability - HVO, like conventional diesel, has a flash point above 56°C, meaning it is flammable but less volatile than petrol.
- Health effects - prolonged exposure to vapours may cause irritation to the skin, eyes or respiratory system.
- Environmental impacts - although HVO is biodegradable, it can adversely affect aquatic ecosystems in the case of large spills.

Accordingly, the fuel was included in the UNIMOT Group's calculation of substances of concern.

Data on potentially hazardous substances are presented in the table below. In the context of fuels that are marketed by the UNIMOT Group, the entire volume of commercial goods purchased and introduced to the market is included in the calculation.

Substances of concern	Unit	2024
Total quantities of substances of concern	kg	4 769 962 990,00
Total quantities of substances of concern that the Group generated	kg	0,00
The total quantities of substances of concern that the Group used to produce	kg	82749,00
Total quantities of substances of concern that the Group acquired	kg	2 450 431 553,00
The total quantities of substances of concern that leave the Group in the form of products	kg	2 319 445 452,00

Table 2-26. Potentially hazardous substances in the UNIMOT Group in 2024.

During the reporting period, the UNIMOT Group did not develop a formal plan to reduce the amount of substances of concern placed on the market. However, the Strategy implemented assumes a gradual increase in the share of biofuels and HVO in the sales mix, which in the long term will contribute to the reduction of substances classified as potentially hazardous according to REACH (1907/2006/EC) and CLP (1272/2008/EC) regulations.

The pursuit of energy transformation through the development of low-carbon alternative fuels is in line with the Sustainable Development Goals and will have a long-term impact on reducing the environmental impact of the Group's operations and the safety of end users.

2.3. Water and marine resources

IRO-1

In order to determine the actual and potential impacts, risks and opportunities related to pollution within its own operations and in the value chain, in the process of double materiality assessment, the UNIMOT Group reviewed its own locations and its own operational activities. It successively identified and assessed actual and potential impacts on water and marine resources. Among others, representatives of local communities participated in the study. A detailed description of the double materiality assessment is presented in Section 1.6.2. of this Report.

Material issues arising from the double materiality assessment

Area	Environment (E)
ESRS	E2 Pollution
Material issues	Water consumption Water intakes Water discharges
Impact assessment	Negative, actual
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Energy Transformation / Presidents of the Management Boards of Subsidiaries

The UNIMOT Group disclosures on material issues

E3-1

Water conservation is part of the UNIMOT Group Strategy. The development and implementation of water cycle closure plans, including rainwater retention, has been defined as one of the indicators for achieving the Group's environmental objectives for 2024-2028. The above will be implemented in the medium term, after a detailed analysis of the UNIMOT Group's impact on water resources and the identification of priorities and further lines of action, as well as the setting of specific objectives in the above-mentioned area.

During the reporting period, the Group did not adopt a formalised policy on water management at Group-wide level. In 2024, the UNIMOT Group carried out the process of collecting and reporting environmental data on a consolidated basis for the first time, in accordance with the requirements of the CSRD Directive and ESRS standards. On this basis, in the medium term, updating of the Environmental Policy is planned, where water management issues will form a significant part of thereof.

Issues related to water and waste water management in the Companies are regulated by water permits, which set out the rules for the intake or discharge of waste water and rainwater and all the parameters to be complied with. In addition, at UNIMOT Terminale there is a procedure TER 51.02.00.00 - Monitoring of processes and activities affecting the environment, the purpose of which is to ensure that all parameters of processes and activities that have a significant impact on the environment are regularly controlled and measured.

The integrated permit for RCEkoenergia (sign: WS.6222.2.2019.RJ of 19.02.2020) includes conditions for the intake of groundwater by wells: S-6, S-9a, S-10, S-12 and S-13 at a total annual Q max of 175,200 m³/year. This water can be used for technological purposes of the CHP plant (steam production, for the cooling system), for fire-fighting purposes and can be sold to external entities. The amount of drinking water drawn from the Kopalniok pond and water from wells is monitored from water meter readings.

The company UNIMOT Bitumen for the Jasło Production Plant, holds the following decisions:

- Water permit dated 20.09.2021 for the discharge of industrial effluent and sewage from the yard cleaning, rainwater into the sewerage facilities, of another entity (UNIMOT Terminale).
- Integrated Permit of 30.06.2020.

The aforementioned decisions define the permissible concentrations of pollutants in industrial wastewater and wastewater from yard cleaning, rainwater, which must not be exceeded (e.g. volatile phenols, petroleum hydrocarbons). In addition, they specify the frequency of wastewater quality measurements.

The UNIMOT Group companies do not operate in water risk areas (according to the WWF Water Risk Filter) or in areas with significant water scarcity.

Activities and resources related to water and marine resources

E3-2

Water intake and consumption

UNIMOT Terminale extracts underground water for fire-fighting purposes at the Czechowice-Dziedzice location and surface water at the Szczecin and Jasło locations. For the intakes in question, the Company holds the relevant water permits. The Company's groundwater intake is related to fire protection, therefore the Company did not consider the possibility of limiting water intake due to the necessity of ensuring an adequate amount of water for fire-fighting purposes.

Water for the needs of RCEkoenergia Sp. z o.o. is drawn from three sources:

- from the municipal water supply network administered by Przedsiębiorstwo Wodociągów i Kanalizacji w Czechowicach-Dziedzicach Sp. z o.o. - for the social needs of employees and for sale to external entities,
- from the water intake at Kopalniok Pond, where water is pumped by MSE Sp. z o.o. from the Vistula River - for the technological needs of the CHP plant (steam production, for the cooling system) and for sale to external entities,
- from wells: S-6, S-9a, S-10, S-12 and S-13 (underground water) - for technological purposes of the CHP plant (steam production, for the cooling system), for fire-fighting purposes, and can be sold to external entities.

The water used by the Company's installations (CHP plant and sewage treatment plant) and by employees in the form of wastewater is channelled through the sewer system to a general industrial wastewater treatment plant, where the wastewater is treated with other wastewater received from external entities and then discharged into the Biała River.

UNIMOT Bitumen takes water from the UNIMOT Terminale Company and uses it for production processes, inter alia:

- for the production of steam (drinking water),
- for plant cooling (industrial water).

UNIMOT S.A., through the operation of the AVIA petrol stations, has an impact on water resources and their consumption. Water is a resource used in the station's processes related to cleanliness and hygiene and food preparation. In addition, the Company operates car washes at some locations. Water intake and wastewater discharge at most sites is carried out via the municipal water and sewerage networks.

Owned by UNIMOT S.A. LPG bottling plant in Zawadzkie, in addition to using water for municipal purposes, uses water to fill the fire tank. If possible, the water comes from the watercourse at the Korończak bottling plant, otherwise from the municipal network

The fire tank is used to extinguish a fire in the event of an emergency and for fire drills when the bottling plant is operating normally.

Water discharge

UNIMOT Terminale discharges rainwater and snowmelt into the environment at the Czechowice-Dziedzice, Szczecin, Gdańsk, Gutkowo, Rypin and Jasło locations, in accordance with the water law permits held. The Fuel Terminals in Szczecin, Gutkowo and Jasło also discharge industrial and domestic wastewater into the environment, in accordance with the water permits held. In implementing the provisions of its permits, the Company carries out environmental analyses to monitor the quality of discharged wastewater and rainwater.

RCEkoenergia provides an industrial wastewater treatment service. The treated wastewater discharged into the Biała River contains the following pollutants: total suspended solids, petroleum hydrocarbons, BZT5, COD, total phosphorus, chlorides. Minimisation of the negative impact is based on the proper organisation of work, proper operation of the equipment and trained personnel. The company takes care of the proper technical condition of equipment and installations (regular inspections, maintenance, ongoing monitoring of the operation of equipment and installations).

Wastewater with quality concerns is directed to a retention tank for treatment and then directed to the wastewater treatment chamber. The company complies with all provisions of the integrated permit and applicable legal requirements, including water intake conditions and water monitoring.

All waste generated on the Company's premises is stored in appropriately protected sealed containers in designated areas specified in the integrated permit. Surfaces on which transport takes place are sealed. The sewage treatment plant itself has sealed concrete chambers, a concreted filter press room and a storage area for sewage treatment plant waste.

UNIMOT Bitumen commissions measurements of high-volume wastewater and general wastewater twice a year. The tests are carried out by accredited laboratories. The company also carries out effluent quality monitoring in accordance with the Monitoring Plan for Processes Affecting the Environment (developed on the basis of its decisions). Wastewater is discharged in accordance with the above-mentioned decisions to the wastewater treatment plant.

The gas bottling plant in Zawadzkie may have an impact on potential water pollution, as it and the Zawadzkie municipality as a whole do not have a rainwater drainage system that could effectively drain rainwater and prevent uncontrolled runoff.

However, to reduce the risk of contamination, the company has two absorption wells that are used to collect and discharge rainwater into the ground in a controlled manner. This arrangement helps to reduce the risk of flooding of the site and accidental entry of potential contaminants into surface and groundwater.

UNIMOT Infrastruktura (since 11.12.2024 incorporated into the structures of the Company UNIMOT Terminale) draws industrial water with its own intake from the Wisłoka River located in the vicinity of the Company. It is used to secure the land and facilities located on the Company's premises in Jasło with access to hydrant water. The Company has an industrial water network on its premises, which it uses to supply water to customers located on its premises. Industrial water is used by customers for technological purposes. From industrial water, in the technological process, the Company produces decarbonised (boiler) water, which it also supplies to customers.

Data on consumption and water intake and discharge are presented in the table below.

E3-4		
2024		m ³
Water consumption	Total water consumption	533946,13
	Total water use in water stressed areas, including areas with significant water scarcity	0,00
	Total amount of water recycled and reused	0,00
	Total volume of water stored	23921,40
Water intake and discharge	Total water intake	759546,53
	Total water discharge	39562,23
Wastewater	Total wastewater discharge, including:	951755,85
	into the sewage system	45048,59
	into the environment	906707,26

Water consumption intensity (water intensity)	Total water consumption per 1million revenue	37.87 m ³ /1 million PLN
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*PLN 14,096,814 thousand = PLN 14,096,814 million - amount of total revenue in the UNIMOT Group in 2024

Table 2-27. Data on the UNIMOT Group water consumption, intake and discharge in 2024.

Comments regarding the table

In the UNIMOT Group, the process of reporting the above data was based on the analysis of data from internal monitoring, measurement and reporting systems that operate in individual subsidiaries. These data are collected in accordance with applicable national and EU regulations and are used to fulfil environmental obligations, including KOBIZE reports, BDO records and integrated permits. The statement does not include water used in the office spaces of UNIMOT Commodities companies, the Company UNIMOT AVIATION, and the Company UNIMOT System. Water consumed and discharged by the office of the Company UNIMOT S.A. in Gdańsk is also not shown. Charges for water, used for sanitary and household purposes, are included in the rent of the leased premises.

Preventive action

At each location where sewage or rainwater is discharged into the environment, for preventive measures, UNIMOT Terminale carries out regular inspections and cleaning of oil separators and regularly tests sewage and rainwater samples.

RCEkoenergia carries out the required environmental monitoring, including:

- testing the quality of treated wastewater discharged into the White River for: total suspended solids, petroleum hydrocarbons, BOD5, COD, total phosphorus, chlorides,
- measurements of the position of the water table in the well and the well yield are carried out once every 3 years,
- well water quality testing is carried out once every 3 years

The company shall maintain the water intake and metering equipment in good working order.

Water consumption and wastewater at AVIA's petrol stations are continuously monitored. The company carries out preventive measures to reduce the risk of water and wastewater contamination with hazardous substances. Potential risks to water at petrol stations can include contamination of water with petroleum-derived substances from rainwater, fuel spills, fuel installation leaks and hazardous substances contained in hazardous waste. AVIA's petrol station facilities are equipped with tank fuel spill monitoring systems and waste water treatment separators and carry out regular inspections of the condition of the fuel infrastructure.

UNIMOT S.A. carries out measures to minimise the impact on water in the area of AVIA petrol stations. Fuel leakage protection systems are being installed in the station areas through the installation of underground fuel tanks made of anti-corrosive materials and equipped with leakage monitoring systems. In addition, the fuel tanks and infrastructure are subject to periodic inspections to detect and prevent leaks. The fuel refuelling area is made of sealed pavement around the fuel dispensers and storage areas.

Petrol stations also have separators to clean rainwater and industrial effluent of oil-based pollutants before it is discharged into sewers or the environment. The separators are subject to regular inspection and cleaning.

The stations are equipped with piezometers and monitor groundwater quality. In addition, once a quarter, the Company carries out its own health and safety audit at each station for safety and selected environmental issues.

Current actions are being taken in the area of own operations. Once the exact impact of the UNIMOT Group on water resources has been determined, additional actions will be taken, particularly in the value chain.

UNIMOT Infrastruktura uses aluminium sulphate and thus cleans the water from river silt during periods of water contamination during heavy rainfall.

Activities in areas exposed to water risk

UNIMOT Terminale discharges industrial wastewater into the River Parnica in Szczecin, where it has the potential to affect the waters of the River Oder, which has recently been contaminated and is currently being revitalised. In order to minimise the negative impact on the waters of the Oder, the Company regularly carries out analyses of the discharged industrial effluent and the surface water of the River Parnica at the effluent outlet, as well as the quality of rainwater. In addition, it carries out regular cleaning of the oil settling tanks and wastewater.

RCEkoenergia Sp. z o.o. has in its integrated permit the possibility to draw water for technological purposes (steam production, for the cooling system):

- from the water intake at Kopalniok Pond, where water is pumped by an external entity from the Vistula River,
- from wells (groundwater).

In the event of a problem with water intake from wells (e.g. due to low groundwater levels, the prohibition on using underground water for technological purposes), the Company will have the option of using surface water from the Vistula River for technological purposes (this water will be more expensive due to the need to pay for, among other things, the service of pumping this water from the river to the Kopalniok pond by an external entity).

AVIA petrol stations are located in areas where there are no noticeable water deficits. At a local level, each station monitors communications from local authorities to restrict water use during periods of particular drought.

Water-related objectives

E3-3

The UNIMOT Group has defined a water management objective in the Strategy (development and implementation of water cycle closure plans, including rainwater retention). In 2025, the Group will develop a comprehensive approach to water efficiency management in the Companies. The above will be published as part of the update of the Group's Environmental Policy. The document will also set objectives for reducing water intake and water discharge.

RCEkoenergia decided in 2024 to modernise the wastewater treatment plant for 2025-2026. The company also decided in 2024 to modernise the CHP plant and improve the quality of the feed water to reduce the discharge of desalts and improve condensate management - commissioning plan 2027.

2.4. Biodiversity and ecosystems

SBM-3

The greatest impacts on biodiversity and ecosystems occur through habitat conversion, land use and expansive management in the supply chain when extracting or harvesting raw materials. Threats to biodiversity are also compounded by climate change. Maintaining biodiversity is linked to, among other things, the availability, quality and price of raw materials and inputs. In view of the above, the UNIMOT Group has identified the protection of biodiversity as one of the elements of its Strategy. Supporting biodiversity and ecosystems is one of the strategic objectives set out under direction #2 Environmental protection

IRO-1 E4-1 E2-5 SBM-3

During the reporting period, the UNIMOT Group did not carry out detailed analyses of the impact of its activities on biodiversity. Also, no scenario analysis and resilience analysis of the strategy and business model in relation to biodiversity was performed. No analysis was carried out of the risks and opportunities of the transition and the physical risks and opportunities associated with biodiversity and ecosystems, taking into account systemic risks related to biodiversity, nor had there been any consultation with the communities affected in this respect.

Biodiversity was one of the issues identified during the double materiality assessment, which showed that this issue is relevant to the UNIMOT Group.

Material issues arising from the double materiality assessment

Area	Environment (E)
ESRS	E4 Biodiversity and ecosystems
Material issues	Climate change Direct operation Pollution Land degradation
Impact assessment	Negative, actual/potential
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Energy Transformation / Presidents of the Management Boards of Subsidiaries
ESRS	E4 Biodiversity and ecosystems
Material issues	Land use change, freshwater and marine use change Invasive alien species Impact on the state and extent of ecosystems Impact on and dependence on ecosystem services
Impact assessment	Positive, actual/potential
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Energy Transformation / Presidents of the Management Boards of Subsidiaries

The UNIMOT Group disclosures on material issues

The Group has no locations in biodiversity sensitive areas. There are no protected landscape elements or sites with valuable material or cultural heritage values in the vicinity. Most of the Group's business units are located in industrial areas.

Due to the specific nature of the business and the dispersion of the infrastructure, a full listing of all locations (as required by ESRS E4 SBM-3 paragraph 16 for the identification of significant locations of own operations) was considered impractical and inadequate for the purpose of reporting.

As of the date of publication of this Report, the UNIMOT Group conducts operating activities through 138 AVIA petrol stations located throughout Poland, fuel terminals located in various parts of the country, as well as an extensive logistics network covering the transport of fuels by road and rail. Considering the scale and geographical scope of its operations, the Group can be considered to operate throughout the country.

Therefore, the UNIMOT Group identifies the whole of Poland as an important area of its own operational activity, taking into account the particular importance of infrastructure facilities such as fuel terminals, petrol stations and fuel distribution points, which play a key role in ensuring operational continuity and energy security. Transformation plan with regard to biodiversity and ecosystem and consideration of biodiversity and ecosystems in the strategy and business model

E4-1

In 2024, the UNIMOT Group conducted a comprehensive double materiality assessment for the first time in accordance with the requirements of the CSRD Directive and ESRS standards. As part of this process, biodiversity issues were identified as material in terms of the impact of the Group's activities on the environment, which provides a basis for further in-depth analysis.

At the time of publication of this Report, the UNIMOT Group had not analysed the resilience of its strategy and business model in relation to biodiversity. This is due to the fact that 2024 was the first stage of data collection on a consolidated basis and the beginning of systematic management of environmental issues in the new non-financial reporting standard.

Considering the established materiality of biodiversity issues and the growing importance of this area in the context of EU environmental policy objectives, the Group is committed to conducting a resilience analysis of its strategy and business model in the medium term. These activities will be part of the Group's evolving environmental policy and are aimed at better understanding operational dependencies on ecosystem services, as well as identifying risks and opportunities associated with biodiversity loss..

Policies related to biodiversity and ecosystems

E4-2

While the Group does not have a transformation plan or specific policies that address biodiversity issues, biodiversity is part of the Environmental Policy. As part of the Policy, the Group is committed to seeking to minimise the impact of its operational activities on the biosphere, particularly on areas of natural value, committing to respecting their biodiversity.

The development of a Biodiversity Action Plan (BAP) for the UNIMOT Group and the integration of biodiversity conservation into internal decision-making processes is one of the indicators for the achievement of the environmental objectives in the Group Strategy. The above will be implemented in the medium term, after a detailed analysis of the UNIMOT Group's impact on biodiversity and the identification of priorities and further lines of action.

Activities and resources related to biodiversity and ecosystems

E4-3

During the reporting period, the UNIMOT Group carried out activities to protect biodiversity and support ecosystems. These included:

- Support and implementation of ecosystem restoration projects, including habitat creation for animals,
- Taking measures to minimise environmental degradation, such as reducing emissions and using the best available technology,
- Monitoring and minimising potential soil and groundwater contamination on the Group's operational sites,
- Use of procedures to prevent leakage of hazardous substances,
- Investment in renewable energy sources and photovoltaic projects as an alternative to more environmentally intrusive measures,
- Minimising waste generation and supporting recycling processes.

Actions taken by the Group Companies in relation to important topics

1. UNIMOT Terminale minimises air emissions through the use of petrol vapour recovery (VR) installations and conducts regular maintenance of the installations to minimise the potential for emergency events that could lead to contamination of the water and groundwater environment.
2. Measures are being taken to reduce the impact on pollution and biodiversity at petrol stations. These include:
 - monitoring of fuel installations, which contributes to minimising the risk of spills and soil and water pollution,
 - applying procedures when handling fuels at stations that minimise the risk of spills, leaks and potentially environmentally hazardous events,
 - the implementation of obligations to ensure the recycling and recovery of packaging waste and products placed on the national market through the activities of stations via packaging recovery organisations,
 - conducting waste management, taking into account the segregation of municipal waste,
 - collecting hazardous waste and handing it over to specialised companies for disposal,
 - treatment of rainwater and snowmelt from harmful substances before discharge into the sewerage system and the environment,
 - offering reusable packaging for sale as an alternative to single-use packaging, which in future will partly reduce the amount of plastic entering the environment.
3. In order to reduce the negative impact on pollution and biodiversity, measures are being taken at petrol stations to reduce the impact on climate change. These include:
 - monitoring of greenhouse gas emissions into the environment and environmental charges,
 - investments in photovoltaic installations at selected sites, which contribute to the use of energy from renewable sources and reduce the consumption of fossil energy, the amount of energy they produce will allow savings of up to 50% per year. At the same time, analyses are being carried out on the technical feasibility of installing installations at further petrol stations so that as many as possible are equipped with their own RES energy source,

- commissioning of electric vehicle charging stations. In 2024, stations were located at 7 AVIA petrol stations, with 4 locations in the commissioning phase. These include both in-house charging points and third-party operators.
- 4. As part of biodiversity and ecosystem support activities, 14 nesting boxes for birds were installed at AVIA petrol stations during the reporting period.
- 5. RCEkoenergia initiated and carried out the planting of 20 native species of trees and 20 shrubs on the grounds of the communal unit, the Environmental Education Centre.
The action was aimed at supporting the restoration of the local ecosystem after the project to build the Environmental Education Centre, which was completed five years ago. The trees cause water to be retained in the ground and so areas in the Municipality that are located lower down are less flooded.
- 6. A mini-hive farm consisting of five beehives was set up on the RCEkoenergia Company's premises, which are under the constant care of an experienced beekeeper. In order to maintain the balance of pollinating insects, two, sizable sandariums were also been built on the site. A sandarium is a type of nesting support structure used by, among others, wild ground bees. The sandarium provides an alternative to natural habitats, which are steadily declining in number at a rapid rate.
- 7. UNIMOT Bitumen carries out continuous monitoring of pollutants emitted into the air, water and soil and measures to minimise them. These include:
 - use of emergency procedures aimed at rapid response, prevention of spills and pollution of the environment,
 - use of spill containment, e.g. spill trays, concreted floors to prevent contamination from entering the aquatic environment and the ground,
 - storage of raw materials and waste in appropriate containers,
 - acting on the basis of the Integrated Permit and the Water Law Permit.

Biodiversity and ecosystem objectives

E4-4 E4-5

In the medium term, the UNIMOT Group will carefully analyse its impact on biodiversity. Following the analysis, decisions will be taken on the definition of objectives and actions in this area, as well as the adoption of measurable indicators for their achievement.

2.5. Resource use and the circular economy

IRO-1 SBM-3

In order to determine the actual and potential impacts, risks and opportunities related to pollution within its own operations and in the value chain, the UNIMOT Group reviewed its own locations and operations in a double materiality assessment process. Subsequently, it identified and assessed the actual and potential impacts on resource use and waste issues. Representatives of local communities participated in the assessment, as presented in section 1.6.3 of this Report.

In the reported 2024, the circular economy became one of the UNIMOT Group's priorities, reflected in the Strategy, and the materiality assessment carried out confirmed the validity of the direction taken. The introduction of circular economy principles, and thus the management of this area, has become one of the objectives for the Group for the period of 2024-2028. In terms of influences related to the circular economy, the Group's activity is primarily focused on operations, where a significant flow of materials and products takes place.

Material issues arising from the double materiality assessment

Area	Environment (E)
ESRS	E5 Resource use and the circular economy
Material issues	Resource inflows, including resource use Resource outflows related to products and services Waste
Impact assessment	Negative, actual
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Energy Transformation / Presidents of the Management Boards of Subsidiaries

The UNIMOT Group disclosures on material issues

Policies related to resource use and the circular economy

E5-1

In the reporting period, the UNIMOT Group did not adopt the Circular Economy policy. The key CE strategic actions have been defined in the UNIMOT Group Strategy for 2024-2028 within the environmental area. In the medium-term horizon, the UNIMOT Group will prepare a CE roadmap, i.e. a practical plan for the implementation of the principles of the circular economy in the Companies. The set objectives, actions and their detailed descriptions will also be included in the update of the Environmental Policy foreseen for 2025.

In 2024, the issues of resource use and waste management were regulated by documents adopted in the individual Companies and adapted to their operations, e.g. RCEkoenergia bases its operations on the integrated permit sign: WS.6222.2.2019.RJ of 19.02.2020, which includes natural resource issues (fuel and raw material management, water intake conditions, among others).

Activities and resources related to resource use and the circular economy

E5-2

Liquid fuels

1. Resource depletion:

The UNIMOT Group trades in fuels derived from oil and natural gas, which are non-renewable raw materials. Any changes in market demand for fuel have a direct and significant impact on the Group's operations, product availability and prices. Ensuring product availability to customers is under constant operational and logistical control so that the Group ensures fuel supply meets demand. Increased demand in turn increases the Company's use of resources.

Taking this into account, the UNIMOT Group has been testing advanced biofuels such as HVO100 UCO (used cooking oil) since 2022. In 2023, with a view to the implementation of the RED II Directive planned for January 2025, the Group started preparing for the implementation of HVO100 for general sales in 2024.

To this end, the position of Climate Solutions Director has been created to implement and then sell all Group products that support the decarbonisation process, including HVO100 fuel.

Each sale is preceded by customer education in the form of multi-stage consultations, organised webinars or conferences.

The implementation of the project depends on the legislative process related to the implementation of the Directives:

- EU RED II ,
- EU RED III .

In the face of geopolitical tensions and volatility in commodity markets, the development of advanced biofuels such as HVO100 increases energy independence. It also reduces dependence on oil and helps diversify energy sources.

2. Environmental and climate impacts

The extraction of fuels traded by the UNIMOT Group affects ecosystems and leads to greenhouse gas emissions. The combustion of fuels supplied by UNIMOT also contributes to CO₂ and other greenhouse gas emissions, which affects global climate change. The transport of fuels causes additional emissions due to logistics.

HVO100 is a viable alternative to fossil fuels, helping to reduce greenhouse gas emissions and make resource use more sustainable. Its development is a step towards decarbonising transport and building a more sustainable energy economy.

In order to reduce the minimisation of fuel loss during storage, AVIA petrol stations use:

- fuel tank leak detection systems to minimise losses,
- automatic fuel metering systems in tanks that monitor fuel levels, detect anomalies and prevent losses.

In order to address air pollution risks, the following are used:

- Vapour Recovery System (VRS) - a tanker truck that sinks into a tank of petrol and automatically, from the same tank, collects the vapour, reducing emissions into the atmosphere,
- fuel pumps with a vapour recovery system (VRS II - Vapor Recovery System) - recovers petrol vapour, reducing emissions into the atmosphere at the customer refuelling stage,
- creating storage areas for alternative fuels, thus reducing the emissions associated with their logistics.

UNIMOT Paliwa operates in accordance with the "REDCERT system requirements" procedure, the purpose of which is to ensure compliance with the European REDCERT EU certification system. This system defines standards for the management of sustainability criteria (SC) for biomass and bio-components that are marketed as part of the mass balance. The procedure ensures that biofuels and biocomponents comply with the Renewable Energy Directive II (RED II), which sets out the objectives for the decarbonisation of transport. The use of a mass balance makes it possible to track the quantities of renewable raw materials throughout the supply chain.

The Group company UNIMOT Terminale is involved in the storage and handling of liquid fuels. In order to protect the environment, the company applies technologies that reduce losses during storage. Regular maintenance and modernisation of fuel storage facilities are carried out.

Due to the specific nature of its operations (plants at high and increased risk of a major industrial accident), the Company draws significant quantities of water for the replenishment of fire-fighting installations.

The Company limits the possibility of negative impacts on the soil and water environment through the use of appropriate technology (double bottoms of tanks with a leak monitoring system), regular inspections and upgrades to the bottoms of storage tanks. In addition, the Company remediates historically contaminated land.

Impact of the war in Ukraine on raw material availability and the UNIMOT Group operations

On 24 February 2022, the Russian Federation launched an armed invasion of Ukraine, which – in the opinion of the UNIMOT Group – continues to affect the global economic and social situation. The conflict in Ukraine affects, among other things, the rate of economic growth, interest rates, exchange rates and inflation, the prices of energy resources, and the level of fuel consumption.

The consequences of the outbreak of war are interrupted, disrupted or modified supply chains, restrictions on trade, including those related to the introduction of further sanctions packages imposed on Russia, and an increase in geopolitical risk in the region of Central and Eastern Europe.

The conflict in Ukraine has a direct or indirect impact on the business activities of companies in Poland, and thus also affects the operations of the UNIMOT Group, through, among other things, changes in the conditions and directions of deliveries, the level of prices and availability of raw materials, and thus on the level of margins generated, the possibility of raising capital, cybersecurity and physical security.

The intensity of the impact on the Group's operations and financial results will largely depend on the further course of the war or its end, the effects of maintaining or imposing further sanctions on Russia and Belarus, and the actions taken by Russia. In the current situation of uncertainty, it is not possible to rationally determine the scenario of the development of the situation resulting from the effects of the war waged on the territory of Ukraine.

Being aware of the extent and scale of the threats related to the ongoing war in Ukraine, the UNIMOT Group monitors the political and economic steps taken by the government administration and the international community on an ongoing basis and analyses their impact on its operations. The Group is prepared for various scenarios on the fuel market and adapts to all national and international sanctions. On an ongoing basis, measures are taken to limit the potential effects of war on operations, as well as to maintain the continuity of critical infrastructure.

As at the date of this Report, the UNIMOT Group has insignificant assets located in Ukraine from the point of view of conducting business activities, therefore the direct effects of the war on its own business activities in this country are marginal. Furthermore, as a result of the warfare in Ukraine, there have been no significant disruptions affecting the Unimot Group's operations.

In terms of diesel, the UNIMOT Group has taken decisive steps to make itself independent of purchasing this raw material from the East and is fully capable of meeting its needs for this product by using multiple fuel suppliers, the

vast majority of which are from abroad. This was particularly important in the context of the ban on imports of petroleum products from Russia, including primarily diesel, into countries within the European Union, which came into force on 5 February 2023. An additional safeguard for the continuity of supply was the availability, from 15 April 2022, of the leased deepwater fuel terminal Gulfhavn (Denmark) with a total capacity of 127,000 m³, which enabled the unloading of diesel from the largest tankers arriving from other directions than Russia and the further transport of fuel to Poland and other ports in the Baltic Sea basin. m³ which enabled the unloading of diesel oil from the largest tankers arriving from other directions than Russia and the further transport of fuel to Poland and other ports in the Baltic Sea basin. The Management Board of UNIMOT analysed on an ongoing basis the efficiency and growth prospects of the diesel trading business using the aforementioned terminal and decided to terminate its lease at the end of May 2024. This was due to the fact that the Group had signed a contract with HES Wilhelmshaven Tank Terminal GmbH ('HES') for the handling and storage of diesel. HES's storage facilities and infrastructure are located in Germany. The guaranteed diesel storage capacity is 78,000 m³. The parties have concluded a diesel contract for a period of 18 months starting from 1 July 2024 with the option to extend it for a further 12 months. The Wilhelmshaven terminal is an alternative to the Danish Gulfhavn terminal for diesel. The Gulfhavn terminal was the ideal solution during the period of uncertainty following Russia's attack on Ukraine, but the Group will now use the Wilhelmshaven terminal, which offers greater flexibility and – as with LPG – the option of transporting diesel from Germany to Poland by rail and road.

In terms of LPG supply sources, the UNIMOT Group continued to work on switching LPG purchasing logistics from the east to the west. In addition to the east, LPG was imported from Sweden, the UK, the Netherlands and Norway, among others. The Group carried out the above activities even before the introduction in December 2023 of the next package of EU sanctions on Russia, which includes the import of Russian LPG. A one-year transition period was provided for these sanctions, which ended in December 2024. According to the assessment of the UNIMOT Management Board, this product is available on world markets, but a change in the direction of imports requires the organisation of new transport solutions. The Group monitors and analyses scenarios for the development of the situation in this area on an ongoing basis and takes appropriate steps to minimise potential lost profits and focuses on taking advantage of market opportunities. As part of its activities, the UNIMOT Group has supplemented its fleet with rail tankers. In connection with the anticipated situation on the LPG gas market after December 2024, the Group has entered into an agreement with HES for the handling and storage of LPG gas. The contract provides for the handling and storage of approximately 8,000 tonnes of LPG. The contract has been concluded for a fixed term of 48 months, starting from 1 October 2024, with the possibility of extension for a further 24 months. The HES-owned warehouses and infrastructure are located in Germany. This location of the LPG handling terminal is optimal for the logistics process of LPG deliveries, especially if an embargo on LPG imports from Russia to the EU comes into force.

The UNIMOT Group engaged in meeting the fuel needs of the Ukrainian economy and population immediately after the outbreak of the war and has been continuously supplying the country with diesel and LPG. The supply of fuels to Ukraine and for domestic needs is carried out by a joint logistics chain, which consequently makes it impossible to precisely estimate the impact of fuel sales on the Ukrainian market on the financial results of the UNIMOT Group. Moreover, it is highly probable that the volume of fuel supplied to Ukraine could be allocated to the domestic market and thus generate additional financial results. Fuel supplies to Ukraine are carried out, among others, using the Group's diesel and LPG storage terminals in Jasło and Piotrków Trybunalski. The UNIMOT Group trades, sells and distributes natural gas using its own infrastructure (gas network, LNG regasification stations), external infrastructure, the Polish Power Exchange and abroad. The natural gas market has adapted to the conditions that have arisen after the outbreak of war in Ukraine, but further hostilities may affect price volatility in the natural gas market.

Before the outbreak of war in Ukraine, the UNIMOT Group was developing the AVIA petrol station chain, which had 14 franchise outlets. The armed conflict had a direct impact on their operation. It caused the temporary shutdown of some petrol stations and the suspension of customer service and fuel sales. The stations struggled with interruptions in fuel and electricity supplies, and also required renovations after the military operations.

The ongoing war in Ukraine indirectly affected the other segments of the UNIMOT Group's operations, including: Bitumen (only occasional sales to customers from Ukraine), Infrastructure and Logistics (apart from the fuel distribution activity mentioned above), Electricity, Solid Fuels and Photovoltaics, which resulted from the changed conditions of doing business in Poland.

Depending on the further course of the war in Ukraine, the UNIMOT Group will - on an ongoing basis - analyse the situation and make appropriate operational and commercial decisions, which may deviate from the adopted strategic and budgetary assumptions.

Natural gas

UNIMOT System sells and distributes natural gas to its customers based on its own network assets. For this purpose, it uses natural gas as the primary resource of its operations.

Natural gas is also the main medium used in the production process for fuel oil by UNIMOT Bitumen.

Natural gas is a key energy resource, playing a significant role in the economy and in the energy transition. Its use entails a variety of aspects, both benefits and challenges in terms of natural resource management and conservation. Natural gas, as part of the use of natural resources, is both an opportunity and a challenge for sustainable development.

Natural gas risks and how to mitigate them:

1. Resource depletion:

Natural gas is a non-renewable resource whose overexploitation leads to rapid depletion of deposits. Gas purchase prices depend on current and forward quotations (PPE, TTF), which in turn are influenced by supply and demand conditions (season, geopolitical situation, LNG supply directions, storage stocks).

The Group does not anticipate a shortage of gas in the short term due to the (still) fairly large volume of gas stored in Polish storage facilities. In addition, diversified sources of gas supply, e.g. in the form of liquefied natural gas (LNG) from the USA and Qatar or via the Baltic Pipe from the Norwegian shelf, ensure the security of supply. Similarly, gas pipeline connections with Germany or the Czech Republic provide Poland with access to the wider European market.

In order to monitor the consumption of natural gas in the production processes for fuel oil, UNIMOT Bitumen carries out measurements of the installation. Through the use of meters, it is possible to control how much gas is used in a particular installation, which helps to optimise consumption and detect possible irregularities such as leaks or unnecessary losses. In addition, regular inspection and repair of the insulation on transmission pipelines is important in maintaining energy efficiency. Insulation protects against heat loss during gas transmission, which helps to reduce energy losses. Keeping insulation in good condition is also a preventative measure that reduces the risk of damage to pipelines and improves the safety of the entire installation.

2. Environmental impact:

The extraction and transport of natural gas involve risks of environmental pollution, such as methane emissions and leaks. In order to prevent the materialisation of risks, UNIMOT System applies regular monitoring and necessary network modernisation.

UNIMOT Bitumen carries out emission monitoring in accordance with the Integrated Permit issued, and measurements are carried out by accredited laboratories.

3. Methane emissions:

Emissions of methane (the main component of natural gas) during extraction and transport have a significant impact on the greenhouse effect. The technologies used by the Company minimise methane emissions during transportation and maintain the continuity of supply and quality parameters of the gaseous fuel.

Coal, water

RCEkoenergia, in connection with the operation of the fuel combustion plant (CHP plant), uses fossil fuel, i.e. hard coal. In technological processes (steam production, operation of the cooling system), the Company also uses water from the intake at the Kopalniok pond (where it is pumped from the Vistula River).

Risks associated with the Company's activities in the context of resource utilisation

1. Resource depletion:

The company is aware of the risks associated with the availability of the raw material and fluctuations in its prices caused primarily by the geopolitical situation. It is gradually increasing the production of electricity from renewable energy sources, with three photovoltaic installations built by 2024. The above activities and plans for their development reduce dependence on traditional fossil fuels.

In 2024, the Company started the investment process to replace the coal-fired heat source with a gas-fired source producing heat and electricity in high-efficiency cogeneration (stage: application for funding to build a new source).

Water for steam production is treated. Some of the filtered water is returned to the rinse water tank, from where it is taken by pumps to rinse the filters.

2. Environmental impact:

The Company's wastewater treatment process may pose a potential risk of ground contamination, but this risk is mitigated by, among other things, sealed concrete chambers, a concreted filter press room and a wastewater treatment plant waste storage area. Wastewater with quality concerns is directed to a retention tank for treatment and then directed to the chambers of the wastewater treatment plant. In addition, all waste generated on the Company's premises is stored in appropriately protected sealed containers in designated areas specified in the integrated permit. Surfaces on which transport takes place are sealed.

UNIMOT Commodities bases its business on the trading of hard coal, a non-renewable natural resource. Trading in hard coal involves a number of risks, the Company's main ones being: regulatory risks related to the tightening of climate policy, the decline in demand for hard coal due to the energy transition and decarbonisation, logistical problems, e.g. delivery delays, breakdowns, supply chain disruptions, price risks, as well as environmental risks.

Risks associated with the hard coal trade and how to mitigate them:

1. Resource depletion:

In the medium term, the Company does not identify risks related to the availability of this commodity on global markets, but is aware of the possibility of local availability constraints in certain countries or regions, as well as the fact that intensive production will necessitate the exploitation of more difficult deposits or the need to diversify supply.

2. Environmental impact:

Environmental pollution risks arise from the mining, transport and, to a lesser extent, storage of coal. To minimise the risk, the Company manages its value chain by entering into partnerships with reliable suppliers and optimising transport processes. In terms of coal handling and storage, which is carried out on behalf of the Company by external parties, water spraying of coal stockpiles is used, which results in less lifting of coal dust particles into the air.

Project to reduce food waste at petrol stations

In September 2024, the Group extended the Foodsie app to 45 of its own stations (Codo). In total, the project is operational at 48 of its 50 own petrol stations. Foodsie provides services electronically and has a mobile app that aims to reduce product waste and losses on short-life goods by putting them up for sale in the app as packs. Foodsie partners can put up an offer to sell the parcels at a discounted price and Foodsie app users purchase the parcels. Payment is made in the app and parcel collection takes place at the station.

- In November, 14 stations used the app and issued 83 parcels.
- In December, 18 stations used the app and issued 110 parcels.

In December 2024, the Company also purchased 49 sale baskets for Codo petrol stations with the slogan "We don't waste - buy a product at a promotional price and let's act together against food waste".

On 4 August 2024, Regulation (EU) 2024/1787 of the European Parliament and of the Council of 13.06.2024 on the reduction of methane emissions in the energy sector - the Methane Regulation - entered into force. The aim of this regulation is to reduce emissions of methane as a fossil fuel from any components, whether from intentional release into the atmosphere, incomplete flaring of the gas or uncontrolled leakage. The Company's activities are affected by methane emissions arising from natural gas distribution and LNG facility operations. The regulation introduces obligations to measure, quantify, monitor, report and verify methane emissions and to detect and repair methane leaks. For this reason, policies and procedures related to the above will be implemented in the Company in 2025.

Objectives related to resource use and the circular economy

E5-3

2025 will bring significant changes to the UNIMOT System Company due to compliance with the Methane Ordinance. At that time, the required documents will be implemented and objectives for raw material management will be set.

In 2025, as part of its programme to reduce food waste at petrol stations, the Group will continue to purchase outlet baskets and develop the Foodsii app.

As 2024 is the baseline year, the Group will set the remaining objectives in this area in 2025, once the CE roadmap has been created.

2.5.1. Resources introduced into the organisation

E5-4

The main resources introduced into the UNIMOT Group in 2024 include purchased products that were used for resale (commercial goods - liquid fuels, including diesel, petrol, HVO, jet fuel and coal, LPG, natural gas and oils, among others), as well as technical materials used for the production of modified bitumen

The main products introduced to the UNIMOT Group during the reporting period were commercial goods, as presented in the table below. The purchase of these commodities accounted for 97% of the Group's expenditure in 2024 and was the basis for the calculation of the Scope 3 Category 1 footprint.

Resources introduced into the organisation	Purchase volume	Unit
Liquid fuels	2 388 596,56	m ³
Hard coal*	364 029,66	Mg
LPG	552 031,14	m ³
Natural gas	1 904,91	GWh
Oils	317,98	m ³

* 12386.3 Mg of hard coal purchased by the UNIMOT Group in 2024 was used for processes carried out at the CHP plant owned by the Company RCEkoenergia and was excluded from the carbon footprint calculation for 3 categories 1.

Table 2-28. Main commercial commodities introduced to the organisations in 2024 by commodity group and purchase volume.

Data on introduced resources comes from the controlling system. The UNIMOT Group did not identify any risk of double counting in 2024.

The table below shows the significant resources entering the UNIMOT Group in 2024, broken down by raw materials (including hard coal, which is also included in the table above), technical materials and biological materials.

The UNIMOT Group acts as a distributor of biofuels and not as a producer of biofuels, which means that it is not directly involved in the sourcing of biological materials or in their processing into fuels. The biofuels traded by the Group are produced by external suppliers from raw materials of plant and agricultural origin, but the UNIMOT Group does not have access to data on the mass of biological material used in their production. For this reason, the table does not include detailed information on the mass of biological materials contained in biofuels.

The Group included the esters for fuel blending purchased in 2024 as biological materials and the raw materials for modified bitumen production as technical materials.

Resources introduced into the organisation	Unit	2024
Total mass of raw materials introduced into the organisation	Mg	366 556,660*
The total mass of technical material introduced into the organisation,	Mg	2 527**
including the total mass of reused or recycled components, reused intermediate products and raw materials secondary raw materials used in the manufacture of enterprise products and services	Mg	0
The total mass of biological materials introduced into organisations,	Mg	34 848,31***
including from sustainable sources	Mg	0
Total mass of technical and biological materials introduced into the organisation	Mg	37 375,31
The total mass of products, technical materials and biological materials produced in the organisation	Mg	611 549,98
The percentage of biological materials from sustainable sources	%	0
Percentage of materials reused	%	0

*Reported hard coal as a whole, i.e. being both a commercial product and a raw material used in the UNIMOT Group's operations, as well as raw materials for the production of modified bitumen, which are also technical materials

** Raw materials for the production of modified bitumen were reported.

***Fuel blending esters reported.

Table 2-29. Resources introduced into the UNIMOT Group in 2024.

2.5.2. Resources released from the organisation

Products that were acquired and that left the UNIMOT Group as part of sales processes were classified as resources released from the organisation.

These vary, depending on the Company's business profile. These include primarily fuels, but also asphalt produced and products and packaging of products marketed at AVIA petrol stations.

E5-5

The table below shows a summary of the resources released from the UNIMOT Group through sales transactions in 2024. The table excludes transactions taking place within the Group Companies.

Resources released from the organisation	Volume	Unit
Liquid fuels	2 337 049,44*	m ³
LPG	521 638,84	m ³
Hard coal	350 386,18	Mg
Natural gas	1 847 070,00**	MWh

* Volume includes sales of liquid fuels at AVIA's own stations.

** The volume excludes the value of natural gas trading on the Polish Power Exchange. Table 2-30. Resources released from the UNIMOT Group in 2024 as part of the sale transaction.

The table below presents the total weight of fuels sold by the UNIMOT Group in 2024, asphalt and products and product packaging marketed at AVIA petrol stations.

Resources released from the organisation	Unit	2024
Total weight of resources - products	Mg	3 281 401,13
Total recyclable content of product	Mg	6,83
Total package weight	Mg	28,76
Total recyclable weight of packaging	Mg	13,80
Index of recyclable content of products	%	35
Index of recyclable content of packaging	%	48
By-products	Mg	0

Table 2-31. Resources released from the UNIMOT Group in 2024.

Methodology of data presentation

The data presented in tables 2-29, 2-30 and 2-31 concerning the total weight of fuel, bitumen and products and product packaging offered at AVIA petrol stations introduced to and released from the UNIMOT Group on the market in 2024 bitumen and products and product packaging offered at AVIA petrol stations in 2024 were collected on the basis of the internal operating and reporting systems of the companies belonging to the UNIMOT Group.

In particular:

- The sale of fuels (including petrol, diesel, LPG) was calculated based on quantitative data (in litres or cubic metres) from the controlling systems, and then converted into units of mass (tonnes) using standard density coefficients for individual types of fuel, in accordance with applicable technical standards.
- Asphalt – the data on the weight of asphalt sold in 2024 comes directly from the controlling documentation.
- Products and product packaging at AVIA petrol stations – the data on the quantity of products placed on the market came from retail sales and warehouse ordering systems. The weight of the products and the corresponding packaging was estimated based on supplier specifications and the accepted average unit weights for individual product groups. To ensure data consistency and comparability, all calculations were made according to uniform assumptions adopted for the entire Group, and all data was aggregated on an annual basis.

2.5.3. Waste management

In the case of the UNIMOT Group's operations, an important aspect of environmental impact is the waste generated. Its main streams come from operational activities.

UNIMOT System

In terms of economic activities, UNIMOT System only identifies municipal waste, others may only occur in residual values.

UNIMOT Terminale

Waste management issues are regulated in the Company's documents:

- TER.46.01.00.00 Waste management,
- TER.46.01.01.00 Rules for the handling of electronic waste and waste batteries.

The most important resources introduced into the Company that are used for operations are mainly office supplies and IT equipment. In addition, due to the operation of plants at increased and high risk of a major accident, the resource brought into the Company is water for firefighting purposes.

Waste, taking account of the waste hierarchy, shall be treated first at the place of its generation. Waste that cannot be treated on site shall, taking account of the waste hierarchy and best available technology, be taken to the nearest appropriate sites where it can be treated.

Storage of waste shall take place in designated areas and in a manner that prevents hazardous substances from entering the ground and water environment.

The waste generated, once a sufficient quantity has been accumulated, is collected by entities licensed by the relevant authorities for further waste management.

The transport of waste shall be carried out in accordance with the requirements for the protection of the environment and the safety of life and health of humans and, in particular, in a way that takes into account the chemical and physical properties of the waste, including its state of aggregation, and the hazards that the waste may present.

RCEkoenergia

The treatment of the waste generated is in accordance with national legal regulations. The integrated permit held, sign: WS.6222.2.2019.RJ of 19.02.2020, contains, among other things, the places and ways of storing the generated waste and the ways of managing it.

All waste generated on the Company's premises is stored in appropriately protected sealed containers in designated areas specified in the integrated permit. The Company transfers waste to authorised waste collectors who hold the relevant permits.

Waste from fuel combustion installations (CHP plant) - ash-slag mixtures (code 10 01 80) is collected by individuals for their own use - this is a recovery process R5. They confirm the collection with an appropriate statement on the purpose and use of the waste in accordance with the provisions of the Regulation of the Minister of the Environment of 10 November 2015 on the list of types of waste that individuals or organisational units that are not entrepreneurs may subject to recovery for their own needs, and the permissible methods of their recovery.

Waste from the treatment of industrial waste water, code 19 12 11*, is collected by an authorised collector for disposal in D13.

Waste code 17 04 05 - iron and steel was collected in 2024 by an authorised collector for recycling process R4. Waste code 15 01 02 - plastic packaging (from raw materials) was collected by an authorised collector for recycling in process R12 and then sent to process R3. Waste code 16 02 14 - discarded equipment was collected by an authorised collector for the R12 process.

UNIMOT Bitumen

The Company's waste management issues are governed by documents:

- Procedure BIT.46.02.00.00 Waste management,
- Instruction BIT.46.02.01.00 Waste management plan,
- Integrated Permit.

The company mainly purchases raw materials for asphalt production. Some of these are imported by road or rail tankers. Other raw materials, such as SBS, are transported in big-bag type packaging seated on pallets. Depending on the type, these packages are transferred to:

- Wooden pallets - handed over to individuals for further use (records are kept in the BDO system in accordance with the law);
- Big-bag packaging - handed over to a company with the appropriate permissions (clean, undamaged packaging is handed over for further use and, for example, packaging contaminated with petroleum substances or damaged packaging is handed over for disposal).

The company has a contract with a Recovery Organisation, which performs on its behalf the obligations arising from the Act of 11 May 2001 on the obligations of entrepreneurs with regard to the management of certain waste and the product fee.

The Company's products are not sold in packaging. Transport of the finished product to the customer takes place in tanker trucks.

As part of its efforts to be part of a circular economy, the Company constructed a smelter in 2024 to process off-grade asphalt by heating it with fuel oil and transporting the liquid asphalt to the target (raw material) tanks. Processing of these raw materials is then carried out at the production hubs to produce finished products.

AVIA petrol stations

Hazardous waste management procedures have also been implemented at AVIA petrol stations. Zones are designated for the storage of hazardous substances at each station. The company cooperates with companies specialising in the collection and disposal of hazardous waste. Hazardous waste is collected in marked containers and disposed of as required and produced.

The company organises waste storage and collection methods in terms of:

- municipal waste - cooperates with local municipal waste collectors at each location including the segregated fractions (plastic, paper, glass), monitors the amount of municipal waste generated,
- waste for disposal - The Company cooperates with recipients of hazardous waste for disposal and organises the collection and disposal of this waste. The company is registered with BDO. Records and reporting on waste management are kept in the BDO system. Hazardous waste for disposal is stored in labelled containers and transferred for disposal on the basis of Waste Transfer Cards.

In terms of waste reduction, paper bags have been introduced at AVIA stations as replacements for plastic bags. In addition, reusable cups have been introduced at coffee outlets, which customers can purchase as an alternative packaging to disposable packaging.

UNIMOT Commodities

When marketing coal, the company buys and sells it in bulk, without producing packaging waste. All waste generation operations (e.g. loader service) are outsourced to third-party service providers.

The table below shows hazardous and non-hazardous waste by management method in the UNIMOT Group.

Resources released from the organisation	Unit	2024
Waste intended for recovery		
Hazardous waste:		
Preparation for re-use	Mg	0,00
Recycling	Mg	573,82
Other recovery processes	Mg	0,10
Non-hazardous waste:		
Preparation for re-use	Mg	7,30
Recycling	Mg	114,04
Other recovery processes	Mg	2095,45
Total amount of waste sent for recovery	Mg	2481,13
Waste sent for disposal		
Hazardous waste:		
Burning	Mg	157,11
Storage	Mg	0,00
Other disposal processes	Mg	228,64

Non-hazardous waste:		
Burning	Mg	80,48
Storage	Mg	3,00
Other disposal processes	Mg	33,87
Total amount of waste sent for disposal	Mg	762,50
Total amount of radioactive waste	Mg	0,00
Total amount of waste generated	Mg	3279,85
Total amount of hazardous waste	Mg	959,67
Total amount of waste not recycled	Mg	2495,43
Percentage of waste not recycled	%	76,08

Table 2-32. Hazardous and non-hazardous waste by management method in the UNIMOT Group in 2024.

2.6. Taxonomy of the European Union

In the Report, the UNIMOT Group discloses for the first time information on compliance with the Taxonomy of Environmentally Sustainable Activities of the European Union (hereafter referred to as the EU Taxonomy).

The UNIMOT Capital Group's taxonomy disclosures for 2024 were prepared, together with the entire process of their qualification guidance, in accordance with the guidelines of Regulation (EU) No 2020/852 of the European Parliament and of the Council of 18.06.2020 on the establishment of a framework to facilitate sustainable investment (hereinafter referred to as the EU Taxonomy Regulation), amending Regulation (EU) No 2019/2088 of the European Parliament and of the Council. Their purpose was to identify and collate the disclosures of the environmental sustainability activities carried out by the UNIMOT Capital Group between 01.01.2024, and 31.12.2024, as making a material contribution to one or more of the environmental objectives set out in Article 9 of the EU Taxonomy Regulation, while identifying the nature and type of qualification and compliance with the systematics, as defined in relation to the assessment process carried out.

Methodology for testing compliance with the European Union Taxonomy

The process involved key managers and members of the Management Boards of the subsidiaries, the Director of Investor Relations and ESG at UNIMOT S.A., the Sustainability Coordinator at UNIMOT S.A., the Controlling Team Manager at UNIMOT S.A.. In accordance with the Sustainability Management and ESG Data Reporting Procedure, the Vice-President for Finance at UNIMOT S.A. is responsible for the issue of the EU Taxonomy in the UNIMOT Group and for supervising the survey process. The study was carried out in cooperation with a group of external advisors from the AGH University of Science and Technology in Krakow.

This process was carried out based on the following three filters:

- Filter 1 - Potential taxonomic qualification,
- Filter 2 - Taxonomic qualification (taxonomy in group A),
- Filter3 - Taxonomic qualification and compliance with systematics (taxonomy in subgroup A1) or incompliance with systematics (taxonomy in subgroup A2).

Each of the above stages of the evaluation process was conducted following the results of the previous one, being based on the following process of analysing compliance with the methodological indications:

Filter 1 - Potential taxonomic qualification: compliance of activities with:

- Articles 10 to 16 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18.06.2020 on establishing a framework to facilitate sustainable investment,
- not causing serious damage to any of the environmental objectives set out in Article 9 of Regulation (EU) No 2020/852 of the European Parliament and of the Council of 18.06.2020 establishing a framework to facilitate sustainable investment, in accordance with Article 17 of that Regulation,

Filter 2 - Taxonomy qualification (taxonomy in Group A): compliance of activities after passing Filter 1 with the minimum guarantees set out in Article 18 of Regulation (EU) No 2020/852 of the European Parliament and of the Council of 18.06.2020 establishing a framework to facilitate sustainable investment,

Filter 3 - Taxonomic qualification and compliance with systematics (taxonomy in subgroup A1) or non-compliance with systematics (taxonomy in subgroup A2): compliance of activities after passing Filter 2 with the technical qualification criteria that have been established by the European Commission, in accordance with Art. 10(3), 11(3), 12(2), 13(2) or 15(2) of Regulation (EU) No 2020/852 of the European Parliament and of the Council of 18.06.2020 on the establishment of a framework to facilitate sustainable investment, and collated within the following documents:

- Commission Delegated Regulation (EU) 2021/2139 of 04.06.2021, supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing technical eligibility criteria for determining the conditions under which an economic activity qualifies as making a material contribution to climate change mitigation or adaptation, and whether that economic activity does not cause significant harm to any other environmental objective,
- Commission Delegated Regulation (EU) 2021/2178 of 06.07.2021, supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council, by clarifying the content and presentation of the information on environmentally sustainable business activities to be disclosed by companies subject to Article 19a or 29a of Directive 2013/34/EU and specifying the method to comply with this disclosure obligation,
- Commission Delegated Regulation (EU) 2022/1214 of 09.03.2022, amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards public disclosure of specific information in relation to those economic activities,
- Commission Delegated Regulation (EU) 2023/2485 of 27.06.2023, amending Delegated Regulation (EU) 2021/2139, establishing additional technical eligibility criteria for determining the conditions under which certain economic activities qualify as making a material contribution to climate change mitigation or adaptation, and whether the activity does not cause significant damage to any other environmental objective,
- Commission Delegated Regulation (EU) 2023/2486 of 27.06.2023, supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing technical qualification criteria to determine the conditions under which an economic activity qualifies as making a material contribution to the sustainable use and conservation of water and marine resources, to the transition to a circular economy, to pollution prevention and control or to the protection and restoration of biodiversity and ecosystems, as well as determining whether those economic activities do not cause serious harm to any other environmental objective, and amending Commission Delegated Regulation (EU) 2021/2178 as regards the public disclosure of specific information in relation to those economic activities, referred to as the EU Taxonomy Delegated Regulations.

The process of preparing the disclosures was supported by independent external experts (from the Stanisław Staszic University of Science and Technology in Kraków - from the AGH Business Process Improvement Team - hereinafter referred to as ZDPB AGH).

Filter 1 - Potential taxonomic qualification - November/December 2024.

The analysis of the UNIMOT Group's activities in 2024, which was carried out on the basis of the knowledge of the Business Process Improvement Team of the AGH University of Science and Technology in Kraków, based on cooperation with the UNIMOT Group (including, above all, conducting the double materiality assessment), the analysis of the UNIMOT Group's activity report for 2023 and, above all, the financial and non-financial reports of the UNIMOT Group for 2023, analysis of the UNIMOT Group's interim and current reports published on the Group's website, as well as expert knowledge of the processes related to the production of fuels and energy, combined with the analysis of the provisions of the EU Taxonomy Delegated Regulations, made it possible to build a checklist of issues that can be compiled for the UNIMOT Group in the system of potential taxonomic qualification.

The file presented consisted of two parts (tabs). The first, entitled Technical eligibility criteria, collated the proposals for actions, in terms of individual Articles 10 to 16 of Regulation (EU) No 2020/852 of the European Parliament and of the Council of 18.06.2020 on establishing a framework to facilitate sustainable investments and not to cause serious harm to any of the environmental objectives set out in Art. 9 of Regulation of the European Parliament and of the Council (EU) No 2020/852 of 18.06.2020 on the establishment of a framework to facilitate sustainable

investment and which, in accordance with Article 17 of that Regulation, may be treated as being carried out as potentially eligible for taxonomy by the UNIMOT Group in 2024. They are summarised in this section (tab) of the file in the form of a table, arranged according to the subsections of the concerned Annexes of the Delegated Regulations of the Taxonomy, as well as the objectives defined for them and the technical eligibility criteria (in terms of making a material contribution to a given objective and not doing serious harm to other objectives), providing a starting point for further analysis, which was carried out against them under Filter 3 - Taxonomic Qualification and Consistency with Systematics (taxonomy in subgroup A1) or Non-Compatibility with Systematics (taxonomy in subgroup A2).

The most important part (tab) of the second part of the described file, namely the Minimum Guarantees tab, has become the most important part (tab) for the subsequent actions, constituting Filter 2 - Taxonomic Qualification (taxonomy in Group A): compliance of actions after passing Filter 1 with the minimum guarantees set out in Article 18 of Regulation (EU) No 2020/852 of the European Parliament and of the Council of 18.06.2020 on the establishment of a framework to facilitate sustainable investments. It compiles the specific requirements of the documents indicated in the above-cited Article 18 of the EU Taxonomy Regulation, namely:

- OECD Guidelines for Multinational Enterprises, issued in the 2023 edition,
- UN Guiding Principles on Business and Human Rights (UNGPs),
- Fundamental principles and rights at work as set out in the 1998 International Labour Organisation (ILO) Declaration,
- International Bill of Human Rights.

It was this issue that the Filter 2 research was based on.

Filter 2 - Taxonomic qualification (taxonomy in Group A) - January/February 2025.

Following the methodological assumptions outlined above, the implementation of the work under the second taxonomy filter was intended to identify the possibility of moving from the analysis of potentially eligible activities identified under Filter 1 to Filter 3 as eligible, or not, for the taxonomy on the basis of the analysis of compliance with the technical eligibility criteria. This filter was intended to verify the activities of the UNIMOT Group of Companies as being conducted in compliance with the minimum guarantees set out in Article 18 of Regulation (EU) No 2020/852 of the European Parliament and of the Council of 18.06.2020 on the establishment of a framework to facilitate sustainable investment.

As part of the verification of the fulfilment of the Minimum Guarantees, an appropriate analysis was carried out by determining the compliance of the UNIMOT Group's conduct of its activities with the requirements of the OECD Guidelines for Multinational Enterprises, issued in the 2023 edition, the UN Guiding Principles on Business and Human Rights (UNGPs), the Fundamental Principles and Rights at Work set out in the 1998 Declaration of the International Labour Organisation (ILO) and the International Bill of Human Rights. This was done on the basis of the Minimum Guarantees tab described above. Instead, the analysis itself was methodologically based on the due diligence described in the Guide for Enterprises on the Application of the Minimum Guarantees of the EU Taxonomy, issued in December 2024 by the Ministry of Development and Technology⁸ and prepared by the Working Group on the Application of the EU Taxonomy⁹. In the audit aspect, it was led by PhD Eng. Paweł Bogacz, Prof. AGH, from the ZDPB AGH, who is a member of the above-mentioned working group.

The analysis was conducted on the basis of the basic principle of the existence of minimum guarantees, and more precisely on the need to ascertain the existence (implementation and operation) of a due diligence process for the responsible conduct of business (human rights due diligence) in the UNIMOT Group. This was based on checking the following components of this process:

1. Integration of issues of responsible business conduct into the UNIMOT Group management principles and systems.
2. Identifying and assessing the actual and potential effects of negative impacts associated with the UNIMOT Group's products or services.
3. Suspending, preventing or mitigating possible negative impacts.
4. Monitoring the implementation and results of mitigation or prevention actions.

⁸<https://www.gov.pl/web/rozwoj-technologie/poradnik-dla-przedsiębiorstw-w-zakresie-stosowania-minimalnych-gwarancji-taksonomii-ue-juz-dostepny>

⁹ <https://www.gov.pl/web/rozwoj-technologie/grupa-robocza-ds-stosowania-taksonomii-ue>

5. Informing on how to deal with any adverse effects related to the UNIMOT Group's products or services.
6. Where appropriate, enabling appropriate remedial action or co-operation with the UNIMOT Group remedial action.

The main objective of the study was to analyse the functioning of the above tasks arranged in terms of the PDCA (Plan-Do-Check-Act) cycle, otherwise known as the Deming cycle, which allows the process-based integration of responsible business conduct into the UNIMOT Group policies and management systems.

The issues to be checked in detail in order to verify the functioning of the due diligence process in responsible business conduct (human rights due diligence) were verified. The level of their fulfilment by the UNIMOT Group was determined, doing so in the aspect of Fulfils/No Fulfils by the Group and also determining, in addition, in the case of Fulfils status, the so-called Reference Documents, i.e. the system documentation in the Group's management system.

The survey mainly examined the areas of Human and Labour Rights, Science, Technology and Innovation, Corruption, Taxation and Fair Competition.

On the basis of the audit work carried out, it was possible to conclude that the UNIMOT Capital Group complies with the principles of responsible business conduct (human rights due diligence) as set out in the UN Guiding Principles on Business and Human Rights (UNGPs), the Fundamental Principles and Rights at Work as set out in the 1998 Declaration of the International Labour Organisation (ILO) and the International Charter on Human Rights. This allowed us to conclude that passing Filter 2 resulted in a positive outcome for the UNIMOT Group.

[Filter 3 - Taxonomic qualification and compliance with systematics \(taxonomy in subgroup A1\) or non-compliance with systematics \(taxonomy in subgroup A2\), January/February 2025.](#)

Under Filter 3, the activities carried out were aimed at verifying the proposals for the UNIMOT Group's activities in 2024, included in the Technical Eligibility Criteria tab of Annex 2, in terms of their fulfilment of the technical eligibility criteria (in terms of making a material contribution to a given objective and not doing serious harm to the other objectives), which were established by the European Commission in accordance with Articles. 10(3), 11(3), 12(2), 13(2) or 15(2), of Regulation (EU) No 2020/852 of the European Parliament and of the Council of 18.06.2020 on establishing a framework to facilitate sustainable investment, and collated under the EU Taxonomy Delegated Regulations.

The above process was conducted in several stages. The first of these became a workshop conducted on 07.01.2025 by the ZDPB AGH Team with the UNIMOT Group managers responsible for the various processes that included the activities separated under Filter 1, as potentially eligible for the taxonomy. In addition to the presentation of the methodology, which was the first important element and objective of the meeting, the meeting analysed, on the basis of previous analyses of the UNIMOT Capital Group managers, the possible eligibility to the taxonomy and the compliance with the taxonomy systematics of the activities proposed after Filter 1 in the Technical Eligibility Criteria tab, which was the second, extremely important element of the activities under Filter 3.

The results of the workshop were also the subject of parallel and further work by own managers, experts from the UNIMOT Group.

The totality of the activities described above allowed the entire qualification and compliance process to be comprehensively carried out in terms of Filter 3, as well as the compilation of the target, concluding the entire taxonomic disclosure of the UNIMOT Group of Companies for 2024.

[Quantification of financial indicators](#)

This stage assigned values for turnover, capital expenditure and operating expenditure to the activities identified in the earlier stages of the study.

[Aggregation of results and reporting](#)

The stage consisted of using the resulting information from the previous stages to draw up the tables containing the required information and preparing this supplementary information, as required by Annexes I and II of Commission Delegated Regulation (EU) 2021/2178.

Eligibility and compliance with the EU Taxonomy systematics of the activities carried out by the UNIMOT Group in 2024

As a result of the analyses carried out on the eligibility and compliance with the European Union Taxonomy, the activities carried out by the UNIMOT Group in 2024 were identified:

1. Activities that are eligible for the EU Taxonomy systematics and comply with the systematics (environmentally sustainable):

- Turnover: 0 %
- Capital expenditure (CAPEX): 0 %
- Operating expenditure (OPEX): 0 %

2. Activities that are eligible for the systematics of the EU Taxonomy, but do not comply with the systematics (environmentally unsustainable):

- Operating expenditure (OPEX): 0,0052%
- Capital expenditure (CAPEX): 4,05%
- Turnover: 0.16%

A significant share of the capital expenditure (4.05%) and partly of the operating expenditure (0.0052%), as well as of the turnover (0.16%) of the UNIMOT Group in 2024 relates to activities that are eligible in the taxonomy but do not meet all the criteria of environmentally sustainable activities. The share of activities that are eligible but do not comply with the taxonomy shows the possibility of adapting existing activities to sustainability requirements. The UNIMOT Group will carry out a detailed gap analysis on this aspect and identify corrective steps to meet all criteria for environmentally sustainable activities in the medium term.

3. Activities that are not eligible for the EU Taxonomy systematics:

- Operating expenditure (OPEX): 99,99%
- Capital expenditure (CAPEX): 95,95%
- Turnover: 99,84%

The dominant part of the UNIMOT Group's activities (nearly 100% of turnover, capital expenditure and operating expenses) are not eligible for the systematics of the EU sustainability taxonomy. The Group is committed to analysing its key processes in more detail in terms of their environmental impact and identifying the areas with the greatest potential to implement even more sustainable pro-environmental practices.

The process of testing compliance with the EU Taxonomy of individual activities and the detailed results with tables prepared in accordance with Commission Delegated Regulation (EU) 2021/2178 is presented below.

Identification of activities eligible for the EU Taxonomy systematics

The following tables present the results of the examination of the requirements of the Technical Qualification Criteria for the UNIMOT Group activities analysed for eligibility and compliance with the Taxonomy.

1. Verification of compliance with the Technical Eligibility Criteria of the Historically Contaminated Land Remediation Project

Remediation of the historical ground contamination of the Szczecin Fuel Terminal at 12/13 Górnośląska Street was carried out in 2024 using the ex situ method (off-site treatment), in accordance with the decision of the Regional Director of Environmental Protection in Szczecin of 04.07.2023, approving the remediation plan. Remediation consists of the controlled excavation and removal of contaminated soils at depths greater than 0.25m below ground level, in a total estimated quantity of approximately 22,000 m³, from excavation sites designed for the construction project.

Criterion of material contribution to the environmental objective

A material contribution to pollution prevention and control

Criteria	Analysis of activities
Remediation shall not be carried out by the entity that caused the pollution or by a person acting on behalf of that entity in order to comply with Directive 2004/35/EC or, in respect of activities in third countries, with environmental liability legislation based on the polluter pays principle under national law.	Remediation is not being carried out by the entity that caused the contamination or by a person acting on behalf of that entity, as the remediation in question concerns historical contamination whose temporal scope dates back to the inter-war period, when the Fuel Depot on the site belonged to a German owner who was not the legal predecessor of UNIMOT Terminale Sp. z o.o.
Relevant pollutants shall be removed, controlled, contained or reduced by mechanical, chemical, biological or other methods so that the contaminated area (land, water body or other area), taking into account its present use or future use approved at the time of the damage, does not pose a risk of adverse effects on human health and the environment in the future, in accordance with: (a) national regulatory standards; (b) where such standards are not available, in accordance with an internal risk assessment for the area in question, taking into account the characteristics and extent of the area affected (land, water body or other area), the nature, properties (persistence, mobility and toxicity) and concentration of the substance, preparation, organism or micro-organism, possible migration routes and potential for dispersal.	The contaminants are removed by mechanical methods in such a way that the contaminated land, taking into account its current use, does not pose a risk of negative impacts on human health and the environment, in accordance with national regulatory standards and, in particular, in accordance with the Remediation Plan approved by the decision of the Regional Director for Environmental Protection in Szczecin dated 04.07.2023.
Remediation activities are carried out in accordance with sector best practice and include all of the following: (a) the original operational activity(ies) (or faulty plant and ancillary equipment) that led to the contamination(s) has (have) been terminated so that they are no longer a potential source of further contamination before any assessment or any remediation action is undertaken (with the exception of long-range transboundary air pollution or other unidentified diffuse sources); (b) carrying out preparatory studies, including site-specific surveys and the collection of physical, chemical or microbiological data, in accordance with best sectoral practices and best available techniques, to establish the following elements for defining the environmental remediation tasks and assessing the means of remediation: (i) the location, characteristics and extent of the contaminated site; (ii) basic geological and hydrological conditions; (iii) the likely quantity, composition and sources of contamination; (iv) pollution of soil and water, as well as risks to human health and the environment;	
	The installations that caused historical ground contamination of the Szczecin Fuel Terminal have been dismantled and operational activities have ceased. Consequently, no further ground contamination is occurring.
	The preparatory studies were carried out with the best available techniques and sector practices. The scope from (i)-(iv) on the left-hand side of this table is described in detail in the "Draft plan for remediation of historical contamination of the ground surface in the area of the Fuel Terminal in Szczecin LOTOS Terminale S.A. (currently UNIMOT Terminale Sp. z o.o.) at 12/13 Górnioślaska St. plot no. 48/1, Śródmieście 84 precinct" approved by the decision of the Regional Director of Environmental Protection in Szczecin dated 04.07.2023.
(c) the means of remediation shall be analysed in accordance with Annex II to Directive 2004/35/EC and the most appropriate remediation measures shall be set out in a specific remediation plan, including monitoring requirements and a plan;	Ways of carrying out remediation and requirements concerning monitoring and the plan were specified in the "Project of the plan for remediation of historical contamination of the ground surface in the area of Terminal Paliw w Szczecinie LOTOS Terminale S.A. (currently UNIMOT Terminale Sp. z o.o.) at 12/13 Górnioślaska St. plot no. 48/1, Śródmieście 84 precinct" approved by the decision of the Regional Director of Environmental Protection in Szczecin dated 04.07.2023.

(d) any hazardous or non-hazardous waste or contaminated soil excavated or otherwise generated as a result of the remediation activities shall be properly collected, transported, treated, recovered or disposed of by an authorised entity in accordance with legal requirements, and care shall be taken to prevent any mixing of excavated contaminated soil and uncontaminated soil;	According to the draft remediation plan and the decision of the RODŚ in Szczecin, contaminated soil, which does not meet the standards specified for soil group IV, after excavation should be treated as waste, which is managed by subjecting it to the recovery process on the remediation plat. Soil and soil contaminated with petroleum products is treated as hazardous waste with code 17 05 03* - Soil and soil, including stones, containing hazardous substances (e.g. PCBs).
(e) remediation methods do not include the reduction of pollutant concentrations by dilution or dilution unless full justification based on considerations other than cost is provided in the remediation plan;	The ex situ method reduces the concentration of a contaminant in the ground by picking up and treating it off-site. This method does not involve reducing contaminant concentrations by dilution or dilution.
(f) control, monitoring or maintenance activities shall be carried out in the post-remediation phase for a period of at least 10 years, unless another period sufficient to ensure the long-term control of the risk is stipulated in national law or in the remediation and monitoring plan.	According to the remediation plan, after completion of ex situ remediation at the Fuel Terminal in Szczecin, in situ remediation will be carried out by applying microbial biocoenoses (biopreparations) to approximately 30 process boreholes to a maximum depth of 7 m below ground level. Monitoring will be carried out in at least 10 monitoring boreholes. Microbial monitoring will be carried out once a year for 3 soil samples. Deadline for completion of remediation 31.12.2036.
In accordance with national legal requirements, the detailed remediation and monitoring plan shall be approved by the competent authority, following consultation with local stakeholders.	"Draft plan for the remediation of historical contamination of the ground surface at the LOTOS Terminale S.A. Fuel Terminal in Szczecin. (currently UNIMOT Terminale Sp. z o.o.) at ul. Górnośląska 12/13 plot no. 48/1, Śródmieście 84 precinct" was approved by the decision of the Regional Director for Environmental Protection in Szczecin dated 04.07.2023, mark WONS.515.5.2023.AS.

Criteria for not doing serious harm to other environmental objectives

The company does not meet the criteria of not doing serious harm

Table 2-33. Verification of compliance with the Technical Eligibility Criteria for Historically Contaminated Land Remediation Project in the Company UNIMOT Terminale.

2. Verification of compliance with the Technical Eligibility Criteria of the photovoltaic electricity generation project in the Company RCEkoenergia

In 2024, RCEkoenergia carried out the installation of three photovoltaic installations with a total capacity of 297 kWp.

- The two installations were built on flat roofs in a ballast system, east-west with a pitch of 15 degrees.
- One ground-mounted installation was built on two types of structure: root-mounted and attached to concrete slabs. Bifacial photovoltaic panels were used.

The energy thus produced is used for the Company's own use.

Criterion of material contribution

Company meets criteria for making a material contribution to climate change mitigation

Criteria	Analysis of activities
This activity produces electricity using photovoltaic technology.	In 2024, RCEkoenergia has completed the following photovoltaic construction projects: <ul style="list-style-type: none"> •with a capacity of 118.68 kW, •with a capacity of 130.64 kW, •with a capacity of 48.4 kW. The total capacity of the installations built in 2024 was 297.72 kW.

	<p>Results achieved:</p> <p>Increase in the share of photovoltaic capacity by 85,9% against 2023,</p> <p>Increase in the amount of energy from own RES sources by 58% against 2023,</p> <p>Increase the share of RES energy in electricity generation to 14,7%.</p>
1 The business has implemented physical and non-physical solutions ('adaptation solutions') that mitigate the key identified physical climate risks that are relevant to the business.	Design, protection and equipment adapted to local climatic conditions were used, taking into account the likelihood of extreme weather events.
(2) Physical climate risks key to the activity have been extracted from the risks listed in Appendix A of this Annex as a result of a detailed assessment of climate risks and exposure to these risks in the following steps:	<p>The company has analysed and detailed the following risks:</p> <ul style="list-style-type: none"> -hail- the probability of damage to photovoltaic panels in a hail event is estimated at 15%, -hurricane, storm- the probability of damage to photovoltaic panels in a hurricane is estimated at 15% - especially the ballast system, -extremely high temperatures causing rapid degradation of panels, particularly on flat roofs.
(a) an activity audit to determine what climate-related physical risks from the list in Appendix A to this Annex may affect the conduct of the business during its expected life cycle;	The materials used are resistant to occurring weather anomalies (hail, snow, wind) to a limited extent. In the event of extreme weather events, damage to the installation may occur.
(b) where the activity is assessed to be exposed to one or more of the physical climate-related risks listed in Appendix A to this Annex, an analysis of the climate-related risk and exposure to that risk to assess how relevant that risk is to the economic activity;	The materials used are resistant to occurring weather anomalies (hail, snow, wind) to a limited extent. In the event of extreme weather events, damage to the installation may occur.
(c) an assessment of climate change adaptation solutions that can mitigate the identified climate-related physical risks. The assessment of climate risk and exposure shall be proportionate to the scale of the activity and the expected duration of the activity: a) for activities expected to last less than 10 years, the assessment shall be carried out with using at least a climate projection at the smallest appropriate scale	The company plans to operate the installation for 25 years. The chosen technical solution assumes the resilience of the installation at an appropriate level in the event of an increase in climate change in the region, possible reduced performance of the installation or more rapid degradation of the equipment.
3. Climate projections and impact assessment shall be based on best practice and available guidance and shall take into account the latest scientific knowledge in exposure and risk analysis and related methods in line with the latest Intergovernmental Panel on Climate Change reports, peer-reviewed scientific publications and open source or paid models.	When selecting equipment, a margin has been adopted to take into account exposure projections and risks from climate change, according to available models.
4. Implemented adaptation solutions: (a) do not have a negative impact on adaptation measures or on the level of resilience to physical climate risks of other people, nature, cultural heritage, assets and other economic activities; (b) favour the use of solutions based on natural resources or rely on blue or green infrastructure where possible ; (c) are consistent with local, sectoral, regional or national adaptation strategies and plans; (d) are monitored and measured using pre-defined indicators, and corrective action is considered in the event of non-compliance with these indicators;	<p>(a) The installations use industrial sites and areas, with limited public access, and at a considerable distance from other economic activities.</p> <p>b) The installations do not have a negative impact on adaptation measures and favour the use of solutions based on natural resources - they use the sun's rays.</p> <p>(c) The energy generation sector promotes the generation of energy from renewable energy sources, in particular zero-emission. Local energy production allows for the reduction of transmission losses and the development of infrastructure elements such as rooftops or wastelands.</p> <p>(d) Installations are monitored and measured. The operation of the installations is supervised on a daily basis,</p>

(e) where the solution implemented is of a physical nature and involves an activity for which technical eligibility criteria are defined in this Annex, the solution complies with the technical eligibility criterion of not causing serious damage.	the performance is checked once a month, and the technical condition is checked once a year. (e) Technical solutions that meet the technical eligibility criteria have been identified and selected.
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Criteria for not doing serious harm to other environmental objectives

The company does not meet the criteria of not doing serious harm to each of the other environmental objectives

Table 2-34. Verification of compliance with the Technical Eligibility Criteria of the photovoltaic electricity generation project at the RCEkoenergia Company.

3. Verification of compliance with the Technical Qualification Criteria of the asphalt melt plant project at UNIMOT Bitumen Company

Recovery of materials from non-hazardous waste
Optimising the asphalt smelting process to minimise the waste generated, increase the efficiency of raw material use and integrate recycling and material reuse processes in a closed-loop system, respecting the principles of sustainability and environmental compliance.

Criterion of material contribution

Company meets criteria for making a material contribution to the transition to circular economy

Criteria	Analysis of activities
As part of this activity, at least 50 per cent of the weight of the processed selectively collected non-hazardous waste is transformed into secondary raw materials that are suitable for replacing primary raw materials in production processes.	The asphalt smelter is used to process off-grade asphalt by heating it with fuel oil and transporting the liquid asphalt to the target (raw material) tanks. The smelter is equipped with a heat exchange system, which involves the flow of fuel oil through a system of pipes located at the bottom of the unit Off-grade asphalt is placed in the smelter chamber, then, after the unit is sealed, the heating process is started and then pumped to the actual raw material tank. The entire heating process takes place in a controlled manner.

Criteria for not doing serious harm to other environmental objectives

The company does not meet the criteria of not doing serious harm to each of the other environmental objectives

Table 2-35. Verification of compliance with the Technical Qualification Criteria for the asphalt melt plant project at UNIMOT Bitumen Company.

4. Verification of compliance with the Technical Eligibility Criteria of a photovoltaic construction project

UNIMOT Energia i Gaz carries out photovoltaic installations for internal and external customers. As part of its activities, it carries out installations without planning permission (40-150 kW) and large-scale installations (+500 kW).

Criterion of material contribution

Company meets criteria for making a material contribution to climate change mitigation

Criteria	Project analysis
This activity produces electricity using photovoltaic technology.	In 2024, the Company completed photovoltaic installations with a total capacity of 2,078.71 kW. The planned electricity production from these installations will be 1,974,774.50 kWh (950 kWh from 1 KW assumed).

Criteria for not doing serious harm to other environmental objectives

The company does not meet the criteria of not doing serious harm to each of the other environmental objectives

Table 2-36. Verification of compliance with the Technical Eligibility Criteria for the construction of photovoltaic installations project in the Company UNIMOT Energia i Gaz.

5. Verification of compliance with the Technical Eligibility Criteria for energy storage construction activities

Construction and operation of electricity storage facilities, which return the energy as electricity at a later date. Activities include pumped storage power plants.

The UNIMOT Group, in the process of developing its energy business, has decided to build a network of electricity storage facilities through which it will be able to provide services to network operators.

After applying for connection conditions for 7 electricity storages, in the course of analyses conducted by Tauron Dystribucja S.A., it was possible to obtain connection conditions for 3 electricity storages located in Siewierz: Siewierz, Ruda Śląska and Węgierska Górka. The planned storages were submitted for participation in the Capacity Market Auction in 2024 with service provision from 2029. Independent expert reports required by the Capacity Market Regulations have been prepared for the storages. The storages passed the certification and won the Auction. Power Agreements have been concluded for the storages in question.

Criterion of material contribution

Company meets criteria for making a material contribution to climate change mitigation

Criteria	Project analysis
<p>The business consists of the construction and operation of electricity storage facilities, including pumped storage power plants.</p> <p>Where the activity involves the chemical storage of energy, the storage substance (such as hydrogen or ammonia) shall comply with the criteria for the manufacture of the relevant product set out in Sections 3.7 to 3.17 of Annex I of Delegated Regulation (EU) 2021/2139. Where hydrogen is used for the storage of electricity, if the hydrogen meets the technical qualification criteria set out in Section 3.10 of the above Annex, the conversion of the hydrogen back into electricity shall also be considered part of this activity.</p>	<p>Electricity Storage in Siewierz</p> <ul style="list-style-type: none"> • capacity market unit code: JRM/1816 • power contract number: AG/2029/4190 • storage capacity: 4.0 (net); 4.4 MW (gross) • storage capacity: 23.22 MWh, • power generation technology: electrochemical battery, • charging and discharging cycle efficiency: 85%. <p>Electricity Storage Facility in Ruda Śląska.</p> <ul style="list-style-type: none"> • capacity market unit code: JRM/1812 • power contract number: AG/2029/4186 • storage capacity: 4.0 (net); 4.2 MW (gross) • storage capacity: 23.22 MWh, • power generation technology: electrochemical battery, • charging and discharging cycle efficiency: 85%. <p>Electricity Storage Facility in Węgierska Górka.</p> <ul style="list-style-type: none"> • capacity market unit code: JRM/1813 • power contract number: AG/2029/4187 • storage capacity: 4.0 (net); 4.4 MW (gross) • storage capacity: 23.22 MWh, • power generation technology: electrochemical battery, • charging and discharging cycle efficiency: 85%. <p>Due to the application of a corrective capacity market unit availability factor of 0.613 in the auction, the capacity obligation offered has been reduced to 2.452 MW. As a result, the planned storage capacity will be reduced to 16MWh. The storage facilities will not be part of the photovoltaic installations, but it is assumed that they will store energy produced from renewable energy sources (virtually). Activities are currently underway to prepare the aforementioned storage facilities for construction. Work is</p>

	under way to select a supplier of energy storage technology and consultations are being held with suppliers of software enabling services to be provided to grid operators.
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Criteria for not causing serious damage

The company does not meet the criteria of not doing serious harm to each of the other environmental objectives

Table 2-37. Verification of compliance with the Technical Eligibility Criteria for energy storage construction activities in the UNIMOT Group.

6. Verification of compliance with the Technical Eligibility Criteria for activities related to the sale of HVO fuel.

Regulation (EU) 2021/2139 - Annex I, Section 4.13 (Technical Eligibility Criteria for Biofuels and Biogas). HVO100 (hydrogenated vegetable oil) is a new generation biofuel that can make a material contribution to reducing greenhouse gas emissions.

Criterion of material contribution

Company meets criteria for making a material contribution to climate change mitigation

Criteria	Project analysis
According to the regulation, biofuel production qualifies as an activity that supports climate change mitigation if the greenhouse gas (GHG) emission savings are at least 65% over fossil fuels. Directive (EU) 2018/2001 (RED II) - Article 29, paragraphs 2-7 Biofuels must meet sustainability criteria and greenhouse gas savings.	Neste, as a producer of HVO, demonstrates CO ₂ savings of more than 65%, according to the methodology set out in Directive (EU) 2018/2001 (RED II). The fuel manufacturer claims a reduction in greenhouse gas emissions of 11.0 Mt CO ₂ e. Neste, as a supplier of HVO100, shows a 92% share of raw materials from waste and residues, confirming compliance with the requirements of the EU Taxonomy.

Criteria for not causing serious damage

The company does not meet the criteria of not doing serious harm to each of the other environmental objectives

Table 2-38. Verification of compliance with the Technical Eligibility Criteria for activities related to the sale of HVO fuel.

For each of the activities analysed, the criteria of not causing serious harm to other environmental objectives were not confirmed to be met. It was therefore considered that in 2024 the Group was not carrying out activities that could be considered eligible and compliant with the EU Taxonomy systematics.

The following table presents the level of the percentage of operating expenditure (OpEx) of the UNIMOT Group in the 2024 financial year that is compliant and incompliant with the European Union's taxonomy of environmentally sustainable activities.

Financial year 2024	2024	Criteria for material contribution	Criteria for the DNSH principle ("do no serious harm")				
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Economic activity (1)	Code or codes (2)	Operating expenditure (3)	Percentage share of operating expenditure, year N	Climate change mitigation (5)	Adaptation to climate change (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Mitigating climate change (11)	Adaptation to climate change (12)	Water and marine resources (13)	The circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum guarantees (17)	Share of activities in line with systematics (A.1) or qualifying for systematics (A.2). Turnover, year N-1 (18)	Supporting activities category (19)	Category transition activities (20)
		PLN	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T

A.2. Activities eligible for systematics but not environmentally sustainable (activities noncompliant with systematics)

Energy storage facilities	CCM 4.10	78 696,00	0,0052	T	N	N	N	N	N							T			
Operating expenditure on activities that are eligible for the systematics but are environmentally unsustainable (noncompliant with the systematics) (A.2)		78 696,00	0,0052																

B. Activities which are not eligible for systematics

Operating expenditure on activities that are eligible for the systematics (B)	1 494 546 304	99,99
TOTAL A2+B	1 494 625 000	100

Table 2-39. Percentage of operating expenditure (OpEx) of the UNIMOT Group eligible for systematics but environmentally unsustainable activities in the 2024 financial year.

The UNIMOT Group incurred operating expenses of PLN 1,494,625,000 in 2024 (data taken from the Consolidated Financial Statements of the UNIMOT Group for the financial year ended 31 December 2024, section 4.2. Costs by type) and only 0.0052% related to activities that are eligible for systematics. For all other activities, the fulfilment of the relevant material contribution criteria was not confirmed, and therefore the operating expenses related to these activities were considered noncompliant with the systematics.

The following table presents the percentage of the UNIMOT Group's capital expenditure (CapEx) in the 2024 financial year that is compliant and noncompliant with the European Union's taxonomy of environmentally sustainable activities.

Financial year 2024	Economic activity (1)	Code or codes (2)	2024		Criteria for material contribution						Criteria for the DNSH principle ("do no serious harm")						Share of activities in line with systematics (A.1) or qualifying for systematics (A.2). Turnover, year N-1 (18)	Supporting activities category (19)	Category transition activities (20)	
			Capital expenditure (3)	Percentage share of investment	Climate change mitigation (5)	Adaptation to climate change (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Mitigating climate change (11)	Adaptation to climate change (12)	Water and marine resources (13)	The circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)				Minimum guarantees (17)
PLN	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T		

A.2. Activities eligible for systematics but not environmentally sustainable (activities noncompliant with systematics)

Remediation of historically contaminated land	PPC 2.4	319 170,06	0,58	N	N	N	N	T	N								T			
Asphalt smelter	CE 3.4	290 000,00	0,52	N	N	N	T	N	N								T			
Electricity production using photovoltaic technology	CCM 4.1	900 263,30	1,63	T	T	N	N	N	N								T			
Energy storage facilities	CCM 4.10	728 938,02	1,32	T	N	N	N	N	N								T			
Investment expenditures for activities that are eligible for systematics but are environmentally unsustainable (noncompliant with the systematics) (A.2)		2 238 371,38	4,05																	

B. Activities which are not eligible for systematics

Capital expenditure for activities that are not eligible for the systematics (B)	52 989 628,62	95,95
TOTAL A2+B	55 228 000,00	100

Table 2-40: Percentage of capital expenditure (CapEx) of the UNIMOT Group eligible for systematics but environmentally unsustainable activities in the 2024 financial year.

The UNIMOT Group made capital expenditures of PLN 55,228,000 in 2024 (data taken from the Consolidated Financial Statements of the UNIMOT Group for the financial year ended 31 December 2024, section 3.2. Statements of total revenues by operating segment). Some of these (4.05%) related to systematic but environmentally unsustainable activities, including (activities are listed in order of having the largest share of capital expenditure):

- Electricity production using photovoltaic technology,
- Energy storage facilities,
- Remediation of historically contaminated land,
- Asphalt smelter.

The following table presents the UNIMOT Group's turnover from systematic but environmentally unsustainable activities in the 2024 financial year.

Financial year 2024	Economic activity (1)	Code or codes (2)	2024		Criteria for material contribution						Criteria for the DNSH principle ("do no serious harm")						Share of activities that comply with systematics (A.1) or qualify for systematics (A.2). Turnover, year N-1 (18)	Supporting activities category (19)	Category transition activities (20)		
			PLN	Rotation (3)	Share % of turnover	Climate change mitigation (5)	Adaptation to climate change (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Mitigating climate change (11)	Adaptation to climate change (12)	Water and marine resources (13)	The circular economy (14)	Pollution (15)				Biodiversity and ecosystems (16)	Minimum guarantees (17)
					T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	

A.2. Activities eligible for systematics but not environmentally sustainable (activities noncompliant with systematics)

Construction of photovoltaic installations	CCM 3.1	15 900 000	0,11	T	N	N	N	N	N								T			
HVO fuel	CCM 4.13	7 384 550	0,05	T	N	N	N	N	N								T			
Amount of turnover from activities that are eligible for systematics but are environmentally unsustainable (noncompliant with the systematics) (A.2)		23 284 550	0,16																	

B. Activities not eligible for systematics

Amount of turnover from activities that are not eligible for the systematics (B)	14 073 529 450	99,84																		
TOTAL A2+B	14 096 814 000	100																		

Table 2-41. The UNIMOT Group turnover from activities eligible for systematics but not environmentally sustainable in the 2024 financial year.

The UNIMOT Group generated total revenues of PLN 14,096,814,000 in 2024 (data taken from the Consolidated Financial Statements of the UNIMOT Group for the financial year ended 31 December 2024, section 4.1. Sales revenues) and only 0.16% related to activities that are eligible for the systematics but do not comply with it, including (activities are listed in order of having the largest share of operating expenditure):

- Construction of photovoltaic installations
- HVO fuel

For all other activities, the fulfilment of the relevant criteria for a material contribution was not confirmed and therefore the operating expenditure related to these activities was considered not to compliant with the systematic.

Calculation methodology

The Group discloses in the Report for the first time the share of activities that are eligible for systematics and comply with the EU Taxonomy systematics. The disclosure relates to the most recent financial year, i.e. 1.01.2024-31.12.2024.

The data used for the calculations came from the financial and accounting system of UNIMOT S.A. and from the financial and accounting systems of the individual subsidiaries comprising the Group.

The Group avoided double counting when allocating turnover and capital expenditure by making appropriate consolidation exclusions, in accordance with the applicable accounting regulations.

The assumptions described below were used to calculate the percentage of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) eligible for systematics.

Capital expenditure (CapEx)

The denominator of the taxonomy indicators for capital expenditures (CAPEX) is the capital expenditures incurred in all Group companies as shown in the Consolidated Financial Statements of the UNIMOT Group for the financial year ended 31 December 2024, section 3.2. Statements of total revenues by operating segment.

The EU Taxonomy Eligible Expenditure numerator is assigned that part of the CapEx that relates to activities eligible for taxonomy (technical compliant and non-compliant).

Operating expenditure (OpEx)

The denominator of the taxonomy indicators for operating expenditure (OPEX) represents (as required by Annex I of Commission Delegated Regulation (EU) 2021/2178) all direct, non-capitalised costs related to research and development, building refurbishment activities, short-term leases, maintenance and repairs and any other direct expenditure related to the ongoing maintenance of the Group's tangible fixed assets in good condition.

The portion of OPEX that relates to eligible activities (technical and non-technical) has been assigned to the EU Taxonomy eligible cost indicator numerator).

Turnover

The denominator of the taxonomy indicators for turnover is the total consolidated revenues of the UNIMOT Group in 2024, as disclosed in the Consolidated Financial Statements.

The turnover indicator numerator eligible for the EU Taxonomy has been assigned the revenue from activities eligible for the taxonomy (compliant and non-compliant with technical criteria).

In 2024, the UNIMOT Group has no nuclear or natural gas activities as shown in the table below. The projects in items 4-6 will be in the planning phase in 2026-2028.

The UNIMOT Group's activities in nuclear-related areas and the implementation of gas projects in 2024.

Nuclear energy activities		
1.	The company conducts, finances or has exposure to the research, development, demonstration and deployment of innovative power generation facilities that produce energy through nuclear processes with minimal fuel cycle waste.	NO
2.	The company constructs, finances or has exposure to the construction and safe operation of new nuclear facilities for the generation of electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as their safety upgrades using the best available technology.	NO
3.	The company safely operates, finances or has exposure to existing nuclear facilities generating electricity or process heat, including for district heating or industrial processes such as hydrogen production from nuclear power.	NO
Natural gas activities		
4.	The company constructs or operates facilities for the generation of electricity using gaseous fossil fuels, finances this activity or has exposure to it.	NO
5.	The company builds, modernises and operates combined heat/cooling and electricity facilities using gaseous fossil fuels, finances this activity or has exposure to it.	NO

6.	The company constructs, modernises and operates heat/cooling generation facilities using gaseous fossil fuels, finances or has exposure to these activities.	NO
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Table 2-42. The UNIMOT Group's activities in nuclear-related areas and implementation of gas projects in 2024.

3. INFORMATION ON SOCIAL ISSUES

SOCIAL IMPACT MANAGEMENT FRAMEWORK - BASIC REGULATIONS IN THE UNIMOT GROUP

 	Place of work	Human rights	Contractors, customers and business partners	Community involvement
	The UNIMOT Group Code of Ethics	The UNIMOT Group Code of Ethics	Code of Conduct for the UNIMOT Group Business Partners	The UNIMOT Group's Community Involvement Policy
	Procedure for dealing with bullying, discrimination and other undesirable actions at work	The UNIMOT Group Human Rights Respect Policy	The UNIMOT Group Contractor Verification Procedure	The UNIMOT Group Diversity Policy
	Procedure for reporting and following up on infringements at UNIMOT S.A.	Procedure for reporting and following up on infringements at UNIMOT S.A.	Procedure for reporting and following up on infringements at UNIMOT S.A.	Procedure for reporting and following up on infringements at UNIMOT S.A.
	Employment policy at UNIMOT S.A.		The UNIMOT Group Anti-Corruption Programme	Committee for the UNIMOT Group activities in the area of support to local communities
	The UNIMOT Group Health and Safety Policy		The UNIMOT Group Diversity Policy	
	Recruitment policy at UNIMOT S.A.			
	UNIMOT Remuneration Regulations			
	The UNIMOT Group Balance and Reintegration Policy			
	The UNIMOT Group Diversity Policy			
	The UNIMOT Group Anti-Corruption Programme			

Table 3-1. Social impact management framework - basic regulations in the UNIMOT Group.

3.1. The UNIMOT Group's own workforce

ESRS S1

The UNIMOT Group, in its Strategy 2024-2028, has set three directions in the social (S) area. The first, concerning the organisation's employees, was defined as:

Employees as a key value of the company.

The implementation of this direction is assigned objectives in the Strategy, among which the Group includes:

- Creating an organisation that is free from discrimination, leading on inclusion, diversity, ethics for employees.

- Aiming to close the gender pay gap.
- Company culture built on the Group's shared values and work-life balance.
- A safe and ergonomic working environment to support employee development.
- Involving employees in the Group's decision-making processes.

Ambitions of the UNIMOT Group in 2029 (in the long term) in the area of own employees

S1-5 MDR-T

1. Achieving a balance in pay between men and women in similar positions and responsibilities.
2. Average number of unused leave days per person at the end of the year: 5 days.
3. Equal access to promotions.
4. 100% of employees familiar with and identifying with the company's values of ethics, inclusion, respect for human rights.
5. 0 fatal and serious accidents at work.
6. An increase of 5% in the number of training hours per employee compared to the 2024 base year.
7. Continuation of equality, diversity and inclusion projects implemented in the UNIMOT Group.
8. Implementing and executing an internal communication plan that engages employees on relevant issues.

3.1.1. Human capital management

All persons who are the UNIMOT Group's own human resources - i.e. employees employed under employment contracts, civil law contracts and persons collaborating on a permanent basis over whom the entity exercises control and who are subject to its impact - were included in the scope of analysis and disclosure as part of the process of identifying significant impacts, risks and opportunities (IRO).

The UNIMOT Group is the employer for 1,117 people. The scope of the Group's business activities, both geographically and in its areas of competence, significantly affects the complexity of the human capital management process. Depending on the employee's place of work, human capital management and the organisation of personnel policies are adapted accordingly in terms of training and development, improving information flow, career development opportunities and ensuring competitive working conditions. It is also extremely important to maintain standards in terms of compliance in all the UNIMOT Group companies with the principles of ethics, respect for diversity and against mobbing and discrimination, as well as to provide appropriate mechanisms in situations where good practices in this regard are not observed.

The UNIMOT Group aims to base its human capital management on the corporate values jointly developed in 2024, which include:

- credibility - we are building the highest standards of governance, business ethics and transparency,
- cooperation - we create an atmosphere based on mutual trust, respect and concern for the welfare of our employees and business partners,
- accountability - we meet the highest market standards and work for the common good,
- professionalism - we deliver the highest quality goods and services, placing emphasis on the continuous development of our employees' competence and commitment,
- flexibility - we adapt our activities to rapidly changing market conditions;

as well as mutual respect, equal opportunities for employment, development and promotion and nurturing team diversity.

Taking action regarding material impacts on its own employees

SBM-3 S1-4

The UNIMOT Group strives to positively influence its own employees by managing issues in the areas of: ensuring workplaces based on diversity and equality, also in relation to promotion and remuneration, proactive management of working time, prevention within the framework of safety indicators and building a corporate culture based on ethics, respect, dialogue and transparency. It works to foster responsible attitudes and develop a culture of

compliance, and provides mechanisms for reporting (including anonymously) complaints and violations and protecting whistleblowers.

The Group monitors the effectiveness of its actions and analyses whether its practices contribute to negative impacts on its own employees.

Significant impacts, risks and opportunities related to the workforce area have been identified within the framework of the risk management system in place at the UNIMOT Group. The risks listed there derive from the business model and were taken into account when developing the assumptions for the UNIMOT Group Strategy for 2024-2028.

Based on the double materiality assessment carried out in 2024, the UNIMOT Group re-examined potential risks and opportunities in the area of employees. The process described above is presented in section 1.6.3 of this Report.

In the double materiality assessment, the Group did not identify a group among its own employees that is more exposed to risk than others. There are no operations on the risk register where there may be a significant risk of forced or child labour.

To ensure an adequate level of prevention of adverse events, the UNIMOT Group has a number of due diligence policies and procedures in place and is continually developing policies and programmes to support the management of the employee area (described in more detail in the following subsections).

Policies related to own employees

S1-1 MDR-P

The UNIMOT Group is guided by the principle of equal treatment of employees and does not tolerate discrimination on any basis, in particular on grounds of age, gender, race, nationality, religion, sexual orientation, appearance, fitness or difference of opinion. Measures are taken and procedures and mechanisms are implemented to protect employees from discrimination and unequal treatment, and to ensure the detection and elimination of unlawful practices. In line with policies in the area of human capital management, the Group provides all employees with opportunities for promotion, as well as for professional development through a wide range of internal training, participation in specialised training courses, industry conferences, seminars and workshops. The area of human capital management is structured by the policies, procedures and regulations indicated below.

Ethics and human rights and anti-corruption

The Code of Ethics and the UNIMOT Group's Human Rights Respect Policy are the basic documents that encompass the UNIMOT Group's commitment to ethics and essential standards, including the UN Guiding Principles on Business and Human Rights. In addition, fundamental issues in the area of ethics in the UNIMOT Group are regulated by the Procedure for the prevention of bullying, discrimination and other undesirable actions at work. More detailed information on the above documents and their scopes can be found within disclosure G1-1 of this Report. The UNIMOT Group is guided in every aspect of its activities by the principles of transparency and respect for generally accepted standards. Any manifestation of fraud, including corrupt practices, is not accepted. The approach of the Group's parent entity to the issue of corruption and bribery is defined in the UNIMOT S.A. Anti-Corruption Programme, adopted by means of a Resolution of the Management Board, which was also implemented in the other UNIMOT Group Companies. In the reporting year, the document was in operation in all the UNIMOT Group companies

The anti-corruption programme provides the basis for establishing and supporting preventive and educational solutions to counteract corrupt behaviour. It defines the principles of corruption risk management in the company and forms the basis for the establishment of detailed internal regulations in individual business areas.

Organisational governance in the area of human capital management

The area of human capital management is regulated in the UNIMOT Group by recruitment and employment policies adapted to the specific nature of the Company's activities. All these documents focus on the acquisition, development and retention of competencies that are key to organisational effectiveness and the achievement of the Group's strategic objectives. The aim of the regulations contained in the policies is to broadly support managers and

employees in creating an environment conducive to dialogue, learning, job security, the implementation of change and the pursuit of organisational development free from any form of discrimination or exclusion.

Equally important documents in the area are:

- regulations for improving professional qualifications;
- regulations for improving language skills;
- work regulations, including remote working;
- regulations for organising internships and placements;
- regulations for the settlement of employees in connection with the termination of an employee's contract.

In the companies UNIMOT Terminale, UNIMOT Infrastruktura (on 11.12.2024 the Company was incorporated into the structures of UNIMOT Terminale), UNIMOT Bitumen and RCEkoenergia, issues related to personnel policy have been regulated in intra-company sources of labour law such as: the Company Collective Labour Agreement and procedures and instructions. In addition, regulations introduced at UNIMOT S.A., if their provisions apply to all employees, are implemented by the UNIMOT CG Organisational Standard in the Subsidiaries.

Remuneration system and working time

Human capital management issues are also governed by the Company's employee remuneration regulations and procedures, such as the remuneration regulations and bonus regulations. A key element of remuneration systems in most Companies is the individual approach to determining remuneration, which allows for taking into account the competence, experience and performance of each employee, as well as their role in the organisation. The process of negotiating remuneration takes place in a transparent manner and with respect for the principles of equal treatment.

In Companies where there are trade unions, these organisations present a proposal for a raise, which is then applied equally to all employees. This means that every employee receives a raise of the same amount or the same percentage, regardless of position or individual performance. This approach ensures transparency and equality in the remuneration process and minimises the risk of pay differentials that could lead to internal disputes.

Based on the provisions of the Strategy, the Group aims to close the existing wage gap. More on this is presented within disclosure S1-16 and also in subsection 3.1.4 of this Report.

Ergonomic and safe working environment

As part of this issue, the UNIMOT Group has implemented and applies:

- Health and Safety Policy;
- Balance and Reintegration Policy.

The UNIMOT Group has a uniform Health and Safety Policy. The main objective of the Health and Safety Policy is to minimise the number of accidents at work by limiting exposure to the risk of their occurrence.

In 2024, the UNIMOT Group implemented the Balance and Reintegration policy, which aims to extensively support employees in achieving a work-life balance with their private and family lives. Promoting a more balanced approach to work enhances employee engagement and also supports the prevention of phenomena such as burnout and consequent employee turnover.

More on this subject is presented in section 3.1.6 of this Report.

Diversity and inclusion

The approach to promoting equal opportunities and other ways of enhancing diversity and inclusion in the UNIMOT Group is governed by the UNIMOT Group Diversity Policy.

More on the UNIMOT Group's approach to diversity and inclusion, as well as the indicators in this area, are presented in section 3.1.3.

All policies in the employee area are implemented in accordance with the principles of internal regulation-making. They are also subject to systematic review and updating depending on legal requirements or business needs. The place for their publication of regulations is the UNIMOT S.A. website and/or Intranet. For selected regulations, communication materials (posters, mailings) and training for employees are created.

S1-5 MDR-T

The Group's primary objectives in the area of employment security include:

- aligning employment with business needs in the context of the business objectives set by the Strategy,
- the smooth implementation of organisational changes in the Group, while ensuring business continuity.

In addition, the Group recognises the objectives set in relation to all other relevant sustainability issues as objectives seeking to ensure job security in the UNIMOT Group.

Stakeholders were not directly involved in setting the objective in relation to the important issue of sustainability, however, employee representatives are influential and express this during meetings with the Management Board.

MDR-A

An important part of the impact and risk management process in the area of employment is the conduct of activities, which include:

- implementing development and education projects, including diversity, equality and inclusion;
- compliance with the provisions of policies and procedures in the area of human capital management aimed at attracting and retaining appropriately motivated and development-oriented employees and creating a competent, diverse and value-driven work environment that effectively implements the Group's adopted strategy;
- conducting an active dialogue with the social side;
- reviewing salaries and analysing the wage gap and taking action to close it;
- promotion of a work-life balance culture, building employee awareness in this area through various activities, active management of working time and monitoring of leave taken;
- implementation of projects aimed at prevention in the field of occupational health and safety ;
- employment of people with disabilities.

as well as monitoring and evaluating the effectiveness of these activities within the framework of established plans and current business needs

It is the responsibility of the Vice-President for HR at UNIMOT S.A. to determine the appropriate action in response to actual or potential negative impacts on its own employees.

The Vice-President regularly briefs the other members of the Management Board on issues relating to the impact on employees, which include:

- analysis of salaries and their competitiveness (1-2 times a year),
- keeping abreast of the dialogue with employees and the social side,
- analysing the level of the gender pay gap and access to managerial positions,
- monitoring the use of leave,
- reporting on ongoing staff development activities.

3.1.2. Staff characteristics and employment structure of the UNIMOT Group

Employment structure - key data

S1-6 S1-9

929 employees with employment contracts among all employees of the UNIMOT Group companies in Poland and abroad at the end of 2024	747 staff employed permanently
27.57 % of the UNIMOT Group employees were women	7.79% staff turnover rate*

*The employee turnover rate was calculated according to the formula: number of employees who left the UNIMOT Group / number of all the UNIMOT Group's own employees x 100%.

Table 3-2. The UNIMOT Group employment structure - selected data as at 31.12.2024.

Detailed information on the UNIMOT Group's employment structure is presented in the tables below.

Number of own employees by gender*

Gender	Number of own employees
Women	308
Men	809
Gender was not disclosed	0
TOTAL:	1 117

* Data presented refers to persons employed, without conversion to full-time equivalent FTE (8 hours per day, 40 hours per week).

Table 3-3. Number of own employees in the UNIMOT Group by gender as at 31.12.2024.

Number of own employees by gender and age

	Women	Men	Gender was not disclosed	Total
≤ 29 years	47	54	0	101
30-50 years	206	495	0	701
51 years ≤	56	259	0	315

Table 3-4. Number of own employees in the UNIMOT Group by age and gender as at 31. 12. 2024.

The number of own employees broken down by gender (women/men) was determined on the basis of registration data from the HR and payroll systems of the entities belonging to the UNIMOT Group. The data refer to the number of employees as at 31 December 2024 and are consistent with the number of employees reported in the consolidated financial statements for 2024. Number of own employees by country of activity.

State	Number of own employees
Poland	1 108
Romania	1
Lithuania	1
Ukraine	6
China	1
TOTAL:	1 117

Table 3-5. Number of own employees in the UNIMOT Group by country of activity as at 31.12.2024.

Number of own employees by place of business

Bolesławiec	22
Cluj Napoca	1
Czechowice-Dziedzice	201
Częstochowa	156
Gdansk	209
Gutkowo	14
Jaslo	119
Katowice	29
Kaunas	1
Kawice	3
Kielce	1
Kyiv	6
Koluszki	4
Krakow	8
Mława	9
Piotrków Trybunalski	26
Plock	1
Poznan	19
Pyrzowice	2
Rypin	9
Sędziszów Małopolski	11
Shanghai	1
Szczecin	31
Warsaw	195
Wrocław	1
Zawadzkie	35
Żywiec	3
TOTAL	1 117

Table 3-6. Number of own employees in the UNIMOT Group by place of business as at 31. 12. 2024.

A material issue arising from the double materiality test

Area	Social (S)
ESRS	S1 Own labour force
Material issue	Job security
Impact assessment	Positive, real
Responsibility	Vice-President for HR of UNIMOT S.A.

Employment security is one of the key elements of the UNIMOT Group's human resources management system. It influences the stability of employment, makes it possible to reduce turnover, build lasting relationships with employees and, as a result, achieve the set operational results. In the context of sustainable development, employment security is part of the broader area of the UNIMOT Group's social responsibility, which includes not only compliance with labour laws, but also striving to ensure stable and decent employment conditions.

S1-1 MDR-P

The Group does not have a single formal document dedicated to the aforementioned sustainability issue. In line with the ESRS methodology, employment security issues primarily concern:

1. Terms and conditions of contracts concluded with employees,
2. Social protection

The above issues have been addressed in the UNIMOT Group under:

- recruitment and hiring policies,
- regulations for organising internships and placements,
- company social benefit regulations.

In addition, the UNIMOT Group identifies other issues as important in terms of employment security:

1. Appropriate wages and working hours,
2. Opportunities for professional development and promotion,
3. Equality and non-discrimination,
4. Protection against unequal treatment, existence of channels for reporting violations,
5. Social dialogue and employee relations,
6. Providing a safe working environment with privacy protection.

Policies, actions, objectives and metrics of their implementation are presented in the following subsections of this Report.

S1-5 MDR-T

The UNIMOT Group's objectives in the area of employment security include:

1. Reducing staff turnover (strategic objective) by reducing the rate to 5% over the next 5 years (current rate: 7.79%).
2. Increasing the number of permanent contracts versus temporary contracts. By the end of 2029, the Group aims to have 85% of its employment on permanent contracts. In 2024, permanent employees accounted for 80.41% of all employees.
3. Maintaining the rate of part-time workers at no more than 5% in the long term. Currently, part-time workers account for 2.91% of all employees.

S1-4 MDR-A

The employment contract is concluded in accordance with the UNIMOT CG rules set out in the Recruitment and Employment Policy. The contract with the employee may be concluded:

- for a probationary period;
- for a fixed period;
- for an indefinite period.

In line with the Group's practice, the second contract concluded with an employee is a fixed-term contract. This form of contract gives flexibility to both parties to make a decision before entering into a contract of indefinite duration.

The UNIMOT Group chooses to employ staff, for the most part, on a full-time basis because, as a demanding industry, the Group needs expertise and experience. Employing employees on a full-time contract promotes training, competence development and loyalty to the company. Contracted, so-called 'full-time' employees tend to be more motivated to build competence in the organisation. Frequent changes of employees can be costly and reduce the efficiency of the team, which is why the UNIMOT group does not use this solution.

Staff turnover

High employee turnover can have a negative impact on a company, resulting in increased recruitment costs, reduced efficiency and lower team morale. To keep turnover low, the UNIMOT Group is focusing on several key areas:

- competitive remuneration - regular market analysis and alignment of salaries with industry standards.
- non-wage benefits - offering private medical care, sports card, life insurance, group insurance,
- hybrid working - possibility to work remotely or hybrid if the nature of the work permits,
- good working conditions allowing space for relaxation,
- communication - open culture and cooperative attitude (in line with the UNIMOT Group values),
- recognition and reward - bonus schemes, awards,
- providing access to training

- accurate definition of requirements at the recruitment stage - so that new employees have realistic expectations of the job,
- organising employee awareness initiatives in the area of wellbeing and introducing activities where employees get together to pursue their passions,
- manager development - systematically educating managers and supporting them in managing their teams.

MDR-M

Measures of the achievement of the objectives in the area of employment security mainly include the percentage of employees with permanent contracts, the ratio of non-employees to employees and employee turnover rates. The tables below present figures for 2024, treating this year as the base year and starting point for further measures.

Number of own employees by gender and type of contract

Employment contract				
	Women	Men	Not reported	Total
Indefinitely	198	549	0	747
For a fixed period	75	107	0	182
The total number of employees with employment contract	273	656	0	929

Table 3-7. Number of employees in the UNIMOT Group employed under a contract of employment by gender and duration of contract as at 31.12.2024.

Number of own staff by gender and working hours

	Women	Men	Not reported	Total
Full-time employees	266	636	0	902
Part-time (temporary) employees	7	20	0	27

*Employees under civil law contracts were assumed to be performing full-time work. Employees providing work on the basis of other contracts (contracts of mandate, specific-task contracts and employees hired through employment agencies) were classified as performing part-time work.

Table 3-8. Number of own employees in the UNIMOT Group employed by working time and gender as at 31.12.2024.

Number of own employees in the UNIMOT Group who left the organisation during the reporting period and staff turnover rate

Number of own employees who left	
Women	27
Men	60
No gender was reported	0
Total	87
Employee turnover rate*	7,79 %

*The turnover rate was calculated in accordance with the ESRS methodology according to the formula: (number of employees who left the UNIMOT Group as a result of redundancy, retirement or death / number of all the UNIMOT Group employees at the end of the reporting period, i.e. 31 December 2024) x 100%.

Table 3-9. Employee turnover rate in the UNIMOT Group.

Characteristics of non-employees

S1-7

In 2024, the number of non-employees was 188, including 36 women and 152 men. Non-employees were dominated by people working under civil law contracts (cooperation contract - 101 people or contract of mandate - 80 people) and accounted for a total of 96.28% of all non-employees.

The figures for non-employees are shown in the table below.

Data on non-employees working with the unit (number of persons)	Women	Men	Not disclosed	Total
Number of persons working based on civil law contracts (orders and works)	21	59	0	80
Number of people working under a cooperation agreement (B2B)	13	89	0	102
Number of people on management contracts	2	4	0	6
Graduate trainees	0	0	0	0
Total	36	152	0	188

Table 3-10. Number of non-employees cooperating with the UNIMOT Group as at 31. 12. 2024.

In 2024, there were no employees in the UNIMOT Group hired through employment agencies or other entities providing employment agency services. Social protection

S1-11 MDR-P

The UNIMOT Group employees are covered by social protection against loss of income offered by the Polish State in connection with events such as illness, unemployment, accident at work, parental leave and retirement. In addition, a Company Social Benefits Fund is in place at UNIMOT S.A., UNIMOT Paliwa, RCEkoenergia, OLAVION, UNIMOT Terminale, UNIMOT Bitumen, UNIMOT Infrastruktura (until 11 December 2024). Material assistance may be requested by employees who are in a difficult life, family or material situation, including those affected by fortuitous accidents, in particular such as: serious or chronic illness, accident, death of a loved one.

Within the framework of the support offered by the employer, employees of the various UNIMOT Group Companies can apply for a subsidy for the purchase of corrective glasses, financial or in-kind aid.

During the Reported Period, the Group did not set social protection objectives for employees. The Company will consider the need to set objectives in the medium-term time horizon of a year in collaboration with stakeholders.

Methodology of data presentation

The UNIMOT Group Sustainability Report 2024 is the first document in which non-financial data is presented in accordance with the requirements of the CSRD. It is also the first Group Sustainability Report to be externally verified. As a result, and given that the Group was not required to report in accordance with the NFRD, the UNIMOT Group decided to set 2024 as the base year and, consequently, not to present comparative data from previous reporting periods in this Report.

In accordance with the definitions set by the CSRD, terms have been defined for the purpose of preparing this Report:

An employee is an individual in an employment relationship with the UNIMOT Group, in accordance with national law or business practice. They are individuals employed under a contract of employment and by appointment.

Non-employees are persons providing work for the UNIMOT Group based on civil law contracts (contract of mandate, contract of work), cooperation agreements (B2B) or external contracts.

Own employees are both employees and non-employees providing work for the UNIMOT Group.

Employees combining an employment contract

A person employed on a part-time basis in different Group companies is shown as employed only in the company in which he or she has the largest part-time position. If these are equal parts-time in different entities - he/she is assigned to the company with which he/she is more closely associated (length of employment or responsibility). If such an assignment is not possible, the employee is shown in the company of the higher level.

If the total working hours in the different entities, is full-time, the employee is presented as full-time.

Employees combining employment and other contracts

A person employed in different Group companies under an employment contract and another contract is presented only as a full-time employee. If their contracts relate only to an entity, he/she is presented as a full-time employee.

If the contracts involve two entities at the same time, the employee is presented as part-time (even if the total work performed is close to full-time).

The data presented in Tables 3-2. - 3.10. refer to all the UNIMOT Group Companies consolidated for sustainability reporting. The employment figures refer to the number of employees (in persons) as at the last day of the reporting period, i.e. 31 December 2024.

All figures presented are for the number of people, without conversion to full-time equivalent (FTE - 8 hours per day, 40 hours per week).

The gender category 'other' does not apply because the Polish legal order does not provide for it.

The cost layout is used, i.e. salaries due for 2024 are shown (the tax layout is not used in this case as it may lead to transfers and distortion of data).

Wage gap calculations

To calculate the wage gap, the gross total wage was taken into account, i.e.

- Basic (base) wage - the fixed amount of remuneration set out in the employment contract.
- Bonuses and rewards - e.g. discretionary bonuses, annual bonuses, quarterly bonuses, performance bonuses.
- Salary supplements - e.g. overtime, night work, seniority, function allowance.
- Fringe benefits - e.g. company car, rent of accommodation.
- Commissions and other variable remuneration components - often used in sales and trading.
- Regulatory allowances - e.g. allowances for hazardous work, severance pay.

The wages do not include, among others:

- Employer-funded PPK income,
- Benefits of a social nature (e.g. health insurance, sports cards),
- Costs incurred by the employer for employment (e.g. social security contributions),
- Sickness benefit,
- Employee benefits from the Social Fund.

S1-3

Processes to minimise negative impacts. Reporting and following up on irregularities

A material issue arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own labour force
Material issue	Measures to prevent violence and harassment in the workplace
Impact assessment	Positive, real
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A. / Presidents of the Management Boards of Subsidiaries and Head of the Legal Office at UNIMOT S.A.

The UNIMOT Group disclosures on a material issue

S1-1 MDR-P

The issue of prevention of violence and harassment in the workplace has been regulated within the framework of the Procedure for counteracting mobbing, discrimination and other undesirable actions at work and the Procedure for reporting violations of the law and taking follow-up action at UNIMOT S.A.. Within the framework of the aforementioned documents, the UNIMOT Group undertakes to provide appropriate channels for reporting irregularities, to duly protect those making reports and to carry out corrective actions in the event of any irregularity. The Group provides a variety of whistleblowing channels, including anonymous channels that are accessible to all employees. Employees are periodically informed of the existence of such channels through email communications. Relevant information is also provided to newly recruited employees during onboarding. The procedure referred to above consists of the following elements:

- an effective whistleblowing system that protects whistleblowers,
- a formalised structure for processing applications,
- protection of reporting persons,
- if necessary, a mechanism for recommending and implementing systemic corrective actions within the Group.

The procedure was updated in 2024 and its introduction was preceded by consultations with employees. More detailed information on the UNIMOT Group's whistleblowing and whistleblower protection system in place is provided within disclosure G1-1 of this Report.

S1-17 MDR-T MDR-M

Notification data

With regard to the important issue of sustainability, the UNIMOT Group has set a strategic objective: Business in line with the business model based on adopted policies that identify risks and systems to prevent their occurrence.

Stakeholders were not directly involved in setting an objective for a material sustainability issue.

The Group's metrics of objective achievement include:

- Ensuring a functioning whistleblowing channel system with a whistleblower protection system;
- S1-17 number of incidents, complaints and serious human rights impacts;
- Percentage of employees familiar with and identifying with the company's values on ethics, inclusion, respect for human rights.

In 2024, there was one case of a breach reported through the channels available to staff. The report was anonymous. No human rights incidents were reported that violated the principles set out in the UN Guiding Principles on Business and Human Rights, the International Labour Organisation Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises. No UNIMOT Group company was fined, penalised or required to pay compensation for damages arising from incidents and complaints. No complaints filed with the OECD National Contact Points for Multinational Enterprises were registered.

In the reporting period, no cases of discrimination or harassment in the workplace were recorded either. The Group measures progress after each year of the Strategy.

S1-4 MDR-A

As part of its efforts to define its stated objectives in relation to the important issue of sustainability, the UNIMOT Group has incorporated training on violations into the onboarding process for newly hired employees, and also conducts direct communication on procedures with newly hired employees (activities are described in section 4.1. of this Report).

In 2025, the UNIMOT Group plans to conduct communication and training projects on the prevention of violence and harassment in the workplace for employees.

Stakeholder interests and opinions

SBM-2

Human capital management issues are of significant importance for the UNIMOT Group. An expression of the above is the creation within the UNIMOT S.A. Management Board structures of the position of Vice-President of the Management Board for HR and the strong emphasis on issues from the area in the UNIMOT Group Strategy for 2024-2028.

The tasks of the Vice-President of HR at UNIMOT S.A. include assessing the impact of business decisions on employee issues and consulting with employee representatives on activities that have a significant impact on them. During the reporting period, there were no separate consultations taking into account the opinions of employees or employee representatives on strategy and the business model. Discussions on the above topics were held as part of cyclical meetings with representatives of the social side. At these meetings, the current situation of the Company and the Group and planned activities were discussed.

Procedures for working with employee representatives

S1-2

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own labour force
Material issues	Social dialogue Freedom of association Collective bargaining
Impact assessment	Positive, real
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A.

The UNIMOT Group disclosures on material issue

MDR-P S1-1 S1-8

Issues of social dialogue, collective bargaining and freedom of association are included in the UNIMOT Group Strategy for 2024-2028, the Human Rights Respect Policy, as well as the collective agreements in operation at the Companies: UNIMOT Terminale, UNIMOT Bitumen and RCEkoenergia Collective Agreements. There is no defined policy dedicated to the above issues at the Group level. The approach based on the above-mentioned documents ensures the maintenance of good relations with employees, based on dialogue.

MDR-M

There are three Companies in the UNIMOT Group that have unionised employee representatives:

1. UNIMOT Terminale,
2. UNIMOT Bitumen,
3. RCEkoenergia.

In 2024, the number of employees in these Companies was 460. 100% of the employees of the above Companies were covered by collective agreements, representing 97.48% of these Companies' own workforce and 49.5% of the employees in the UNIMOT Group. Non-employees (12 persons) of the above Companies were not covered by collective agreements.

The percentage of employees covered by collective agreements is presented in the table below.

Percentage of employees covered by collective agreements		
	Number	
Employees	460	100
Non-employees	12	0
Total	472	97.46 of the Companies' own employees covered by collective agreements

Table 3-11. Percentage of employees covered by collective agreements in the UNIMOT Group Companies as at 31.12.2024.

The employee representative bodies operating in the UNIMOT Group companies, as a general rule, represent directly employed employees; however, in their decisions they also take into account the interests of persons providing work under other contracts - in particular civil law contracts

Elected employee representatives are also in place at UNIMOT S.A. and UNIMOT Paliwa. However, there are no collective agreements in operation in these Companies.

[S1-8](#) [S1-4 MDR-T MDR-A](#)

Despite the lack of a formalised procedure, conducting a constructive and open dialogue with the social side is one of the priorities of the UNIMOT S.A. Management Board. The above is reflected in the Strategy, where an objective in the above-mentioned scope has been defined: Involving employees in the Group's decision-making processes.

The Management Board of UNIMOT S.A. and the Management Boards of the Subsidiaries do not interfere in the formation of trade unions and the recruitment of members to these unions. Trade union activities on the premises of the UNIMOT Group Companies are carried out in accordance with legal requirements. The Management Board of UNIMOT S.A. and the Management Boards of the Subsidiaries cooperate with trade unions in situations defined by the law, and employees who are members of a trade union are not discriminated against because of their trade union membership.

Dialogue with employee representatives is initiated in response to legal requirements and stakeholder requests. It is always conducted in good faith. In 2024, 61 meetings were held between the Management Boards of the Companies and the trade unions.

During the meetings and consultations the following issues were discussed, related to:

- the economic and financial situation of the Group and the Company,
- transformation of the electricity sector,
- implementation of strategic initiatives,
- planned investments to increase the Company's potential,
- issues concerning staff matters.

The table below shows the extent of collective bargaining that took place in 2024.

Issue	Scope	Results of the consultation
Consolidation of UNIMOT Infrastruktura and UNIMOT Terminale companies	Confirmation and determination of entitlements of employees working for UNIMOT Infrastruktura who are transferred under Article 23 of the Labour Code in connection with the	Agreements on the matter in question

	takeover of the workplace by UNIMOT Terminale	
Work regulations for UNIMOT Terminale employees	Adaptation of the content of the Regulations with regard to working time systems in connection with the creation of a new organisational unit	Consolidated text of the Labour Regulations, legal status as at 01.05.2024.
Regulations for Remote Work at UNIMOT Terminale	Working out principles for organising remote working at UNIMOT Terminale.	Agreement on the introduction of the Remote Working Regulations
Wage increases in 2025 at UNIMOT Terminale	Determination of the wage increase rate for UNIMOT Terminale employees from 01.01.2025.	Agreement on remuneration principles in 2025 at UNIMOT Terminale
Shift allowance for shift workers in the Jaslo location	Shift allowance for employees taken over in accordance with Article 23' of the Labour Code from UNIMOT Infrastruktura, working shifts 24/7 at the Jaslo location.	Addendum to the Agreement on shift allowance for shift workers
Regulations of the Company Social Benefits Fund (CSBF) at RCEkoenergia	Sending a draft of the content of the CSBF Regulations for approval by the Trade Unions.	Consolidated text of the CSBF Regulations, legal status as at 18.01.2024.
Increase in employee salaries in 2025 at RCEkoenergia Company	Determination of the wage increase rate for employees of RCEkoenergia from 01.01.2025.	Agreement on remuneration principles in 2025 at RCEkoenergia Company
Consolidation of UNIMOT Infrastruktura and UNIMOT Terminale companies	Confirmation and determination of entitlements of employees employed at UNIMOT Infrastruktura transferred under Article 23 of the Labour Code in connection with the takeover of the workplace by UNIMOT Terminale Sp. z o.o.	Agreements on the matter in question
Work regulations for UNIMOT Terminale employees	Adaptation of the content of the Regulations with regard to working time systems in connection with the creation of a new organisational unit	Consolidated text of the Labour Regulations, legal status as at 01.05.2024.
Regulations for Remote Work at UNIMOT Terminale	Developing principles for organising remote working at UNIMOT Terminale	Agreement on the introduction of the Remote Working Regulations
Changing working hours in production	Changes needed to implement 5BOP on working time	Amendment of the Employment and Remuneration Regulations from 01.01.2025.
Comments on the Labour Regulations by the National Labour Inspectorate (PIP)	Records related to parenting, risk assessment sheets	Amendment of the Labour Regulations from 01.11.2024.
Introduction of a new group of employees, i.e. drivers, into the Regulations.	Introduction of special provisions for drivers' working time	Amendment of the Employment and Remuneration Regulations from 01.11.2024.
Amendment to the Remote Working Regulations	Change from 10 days per month and flexibility in choice of days to 2 days per week with top-down indication of selected days of the week	Annex to the Remote Working Regulations from 01.11.2024.
Regulations of the Company Social Benefits Fund	Content of the document	Lack of agreement
Changing working hours in production	Changes needed to implement 5BOP on working time	Amendment of the Employment and Remuneration Regulations from 01.01.2025

Comments on the Labour Regulations by the PIP	Records related to parenting, risk assessment sheets	Amendment to the Employment Regulations from 01.11.2024
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Table 3-12. Scope of collective bargaining in the UNIMOT Group in 2024.

The Group does not examine in a structured way the effectiveness of its cooperation with employee representatives. However, it evaluates it through the results of the dialogue - compromises reached, acceptance of proposed solutions.

In the long term, the Group will regulate cooperation with employee representatives in the form of regulations or policies. The Management Board will also assess the appropriateness of appointing a Dialogue Ombudsman. The above will be reported in the next UNIMOT Group Sustainability Report.

Communication and procedures for working with employees

The primary tool for internal communication aimed at the UNIMOT Group employees is the Intranet. The most important information and internal regulations are communicated through the website. In parallel, email communication is carried out, and for employees without access to email, information is communicated through direct communication by supervisors and through posters.

An important element initiating the cooperation processes are the conversations initiated in July 2024 between employees and UNIMOT S.A.'s Vice-President for HR. Any employee of the UNIMOT Group can make a proposal for an online or face-to-face meeting by directing an email message to the HR Vice-President with the subject of the meeting. Its date is set jointly. In the reported period, 15 meetings were held, which concerned, among other things, the financing of studies for the employee, the mode of termination of the contract, the reduction of the notice period, the planned activities within the framework of the work life balance initiatives carried out, the reasons for termination of the contract by the employee

Under the Anti-Harassment, Discrimination and Other Adverse Actions at Work Procedure, employees are also involved in the work of the Explanatory Committee, a collegial body set up by the employer to verify the validity of information about the possible occurrence of adverse actions in the work environment.

An important element in shaping organisational culture and collaborative processes with employees is the initiative called Managerial Espresso. This is a fortnightly newsletter sent to all managers employed within the Group. The newsletter addresses issues in the area of leadership and personal development.

As part of their engagement with employees, they are asked to rate any training they attend - whether conducted by an internal trainer or an external company, as well as which other training programmes they would like to participate in. All the Group employees were also involved in the process of selecting Group Values for 2023/2024 through an ongoing survey. In turn, representatives from all companies were invited to participate in a workshop on the development of the values, which were then refined and communicated in early 2024.

Employees, as an important stakeholder group of the UNIMOT Group in 2024, took an active part in the materiality survey, during which they had the opportunity to express their views and opinions on assessing the materiality of the Group's impact on sustainability issues and the impact of sustainability issues on UNIMOT.

Child and forced labour

A material issue arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own labour force
Material issue	Child labour Forced labour
Impact assessment	Positive, real
Responsibility	Vice-President for HR at UNIMOT S.A.

The UNIMOT Group disclosures on a material issue

S1-1 MDR-P

The UNIMOT Group, as an entity using extensive supply chains, implements measures to prevent child and forced labour. Countering such practices aims to build a positive direct and indirect impact in terms of respect for human rights. The UNIMOT Group's approach to this issue is expressed in its Human Rights Respect Policy, according to which the UNIMOT Group is committed to respecting all human rights that are recognised nationally and internationally and that apply to its activities. As a minimum, the rights included in the following international standards are to be understood:

- The International Bill of Human Rights, which consists of the UN Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights,
- International Labour Organisation Declaration on Fundamental Principles and Rights at Work referring to the 8 ILO Fundamental Conventions: Nos. 29, 87, 98, 100, 105, 111, 138 and 182,
- assumptions of the UN's '2030 Agenda for Sustainable Development' and the principles of the United Nations Global Compact,

The UNIMOT Group is guided in its actions by the UN Guiding Principles on Business and Human Rights and the OECD Guidelines.

The Human Rights Respect Policy defines a catalogue of eight key aspects in terms of working conditions and human rights. They include:

- Prohibition of child labour
The UNIMOT Group rejects all forms of child labour and advocates for its effective elimination. Guided by the best interests of the child, it does not accept any form of child labour that violates the law.
- Prohibition of forced labour
The UNIMOT Group is strongly opposed to all forms of forced labour and slavery, including modern forms of slavery and human trafficking. The UNIMOT Group adheres to the principle that labour relations are always based on voluntariness. All employment relationships may be terminated with due notice.

S1-4 MDR-A

The UNIMOT Group has abuse reporting channels in place that will enable employees or third parties to report incidents of child or forced labour so that appropriate action can be taken quickly. The Group has presented more on this subject in disclosure G-1 of this Report.

There were no reports of violations in the area of forced and child labour among the UNIMOT Group's own employees during the reported period.

The UNIMOT Group has not set specific objectives on issues relating to forced labour and child labour within its own workforce. The overarching objective is to prevent the occurrence of the aforementioned phenomena through activities that comply with national and international law.

The UNIMOT Group is aware of the risk of negative impacts in the fuel industry in the value chain, including violations of labour and human rights. It presented its approach to this issue in its S-2 disclosure Employees in the Value Chain.

3.1.3. Equality and diversity

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own labour force
Material issues	Diversity Gender equality and equal pay for work of equal value Employment and integration of people with disabilities
Impact assessment	Positive, real
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for HR.

S1-5 MDR-T

Diversity, equality and inclusion, understood, inter alia, in the context of gender equality and equal pay for work of equal value and the employment of persons with disabilities, are an integral part of the UNIMOT Group's activities. The above is confirmed in the UNIMOT Group's Strategy for 2024-2028, which sets out objectives in the area in question:

- an organisation free from discrimination, leading on inclusion, diversity, ethics for employees;
- aiming to eliminate the wage gap between men and women;
- diversity in the Management Board and Supervisory Board.

In pursuit of the aforementioned objectives, the Group is primarily aiming to increase the proportion of women in its resources and management, and to reduce the gender pay gap.

S1-1 MDR-P

In pursuit of the objectives set out in the Strategy, the UNIMOT Group implemented a Diversity Policy in 2024. The document is an expression of the company's and employees' commitment to building an ergonomic and open working environment.

In accordance with the Policy, the UNIMOT Group is guided by the principle of equal treatment of employees and does not tolerate discrimination on any basis, in particular on the grounds of age, gender, race, nationality, religion, sexual orientation, appearance, fitness or difference of opinion. Measures are taken and procedures and mechanisms are implemented to ensure equal opportunities in terms of remuneration or career development, to promote diversity and protect employees from discrimination and unequal treatment, and to ensure the detection and elimination of unlawful practices. The adoption of a policy supporting equal opportunities and diversity in the workplace is a clear statement of the desire to increase the number of women in the Group's structures.

As part of the implementation of the Policy, the Group is committed to promoting social inclusion, which takes into account the needs of women, especially in the areas of gender equality, access to training and promotion opportunities. This is also done by striving to eliminate the gender pay gap. [S1-4 MDR-A](#)

In 2024, the UNIMOT Group began the process of familiarising employees with the Diversity Policy through dedicated materials sent by email.

Other projects aimed at increasing the Group's culture of inclusivity during the reported period included:

1. Introduction of a programme for women entitled Women's Club - Woman with Energy,
2. Introducing a Balance and Reintegration Policy to facilitate the balancing of work and family roles,
3. Educating recruitment teams on how to avoid bias in recruitment processes.

Women's Club - Woman with Energy

In September 2024, the Vice-President for HR of UNIMOT S.A. inaugurated a project entitled Women's Club - Woman with Energy. The aim of the programme is to build community among the UNIMOT Group women, to share knowledge, inspire, motivate to change and act, but also to pass on practical skills valued in the Group. The programme is based on a number of initiatives related to, among other things, personal development and interpersonal skills. The implementation of the programme contributes to building competence, self-confidence and a sense of empowerment among the Group's female employees. Its mission is to promote diversity, equal opportunities and support women to feel confident and comfortable in their roles and to use their skills effectively. The action also aims to strive to improve women's competencies and, in the long term, influence the elimination of the wage gap in the UNIMOT Group.

The inauguration of the programme took place on 15 October 2024 and was attended by around 110 women from various UNIMOT Group Companies. During the conference, panels were held: A sense of fulfilment in professional life (Ewa Woydyłło-Osiatyńska), a presentation by Urszula Dudziak, a panel with women from the UNIMOT Group and Image Creation (Izabela Jakubek). The event was an opportunity for face-to-face meetings and exchange of experiences.

The following lectures were organised online and covered the topics of:

- Assertiveness in work and personal life - November 2024,
- StandUp - Oppose harassment in public - three meetings between November and December 2025.

The webinars are organised on a monthly basis. The topics for 2025 are based on issues given by female participants in a post-event evaluation survey. The 2025 Women's Club - Woman with Energy will introduce a mentoring programme.

Diversity indicators in the employment structure

S1-9 S1-12 MDR-M

Diversity in the context of gender and age of employees

In the employment structure in 2024, women accounted for a total of 308 own employees, representing 27.57% of all own employees:

- 13.21% of the 53 persons qualified as senior executives (board members, directors),
- 29.59% of the 196 persons qualified as managers and supervisors and coordinators,
- 28% of the 868 persons qualified as other employees.

The following figures have been calculated for the base year and will form the basis for determining specific percentages of growth in the number of women employed in 2025.

	≤ 29	30-50	51 ≤
Senior management - directors and board members	53		
Number of employees	1	36	16
women	1	4	2
men	0	32	14
Percentage (in relation to the number of employees in the employment category)			
Total	1%	5%	5%
women	2%	2%	4%
men	0%	6%	5%
Managers, supervisors and coordinators	196		
Number of employees	4	133	59
women	2	45	11
men	2	88	48
Percentage (in relation to the number of employees in the employment category)			
Number of employees	4%	19%	19%
women	4%	22%	20%
men	4%	18%	19%
Other employees	868		
Number of employees	96	532	240

women	44	156	43
men	52	376	197
Percentage (in relation to the number of employees in the employment category)			
Total	95%	76%	76%
women	94%	76%	77%
men	96%	76%	76%

Table 3-13. Employment structure by gender and age and employment categories in the UNIMOT Group as at 31.12.2024.

In contrast, the employment structure by age was dominated by those aged 30-50 (701 people) and accounted for 62.75 % of all employees. The second largest group were workers aged 50 and over (315 people), who accounted for 28.21% of all workers. The remaining 9.04% of the total (101 people) were under 30 years of age

Wage gap

S1-16 MDR-M

In support of the objectives in this area, pay structures are being reviewed to ensure equal pay for women and men doing equal work or work of equal value.

In 2024, the Gender Pay Gap Ratio (GPGR) in the UNIMOT Group was: 10.50% and is presented in the table below.

Women	PLN 57.5
Men	PLN 64.2
No gender was reported	0
Female to male pay ratio (GPGR)*.	10,50%

*The Gender Pay Gap Ratio (GPGR) has been calculated as the absolute value from the difference between the ratio of the average gross hourly pay of a gender to the other gender and a value of 100%.

Table 3-14. Gender Pay Gap Ratio (GPGR) in the UNIMOT Group.

The UNIMOT Group's equal pay ratio reflects the specific nature of the fuel and energy industry and the employment structure. A significant part of the team consists of technical employees and engineers, and due to the conditions of the labour market and technical education in Poland, most of them are men. Their remuneration is higher, which results from the specifics of the market and the objective assessment of the positions, taking into account the scope of responsibility (including financial responsibility), the tasks performed, the size of the team managed and the impact on the implementation of the Group Strategy.

The objective for 2024 (as the base year for sustainability reporting) was to set a starting level for the gender pay gap. The UNIMOT Group is committed to systematically reducing the gender pay gap in subsequent years and to setting specific percentages for this indicator.

Diversity in the context of disability

S1-12 S1-1 MDR-P

The UNIMOT Group applies a policy of equal treatment regardless of many factors, including disability. These issues are addressed in the Human Rights Respect Policy, the Group Code of Ethics and the Diversity Policy. It thus emphasises its openness to employing people with disabilities, as well as making every effort to support this group of employees.

S1-4 MDR-A

During the reporting period, the Group did not implement measures to adapt workplaces to people with disabilities, the analyses carried out did not indicate a need to do so.

S1-5 MDR-M MDR-T

During the reported period, the UNIMOT Group did not set objectives for employment growth among this group of employees. UNIMOT will set objectives after analysing the possibility of hiring additional people in the various segments of its business, taking into account the results of the infrastructure audit and staffing needs.

The following table presents the share of employees with disabilities among all employees in the UNIMOT Group broken down by gender.

	Women	Men	Not disclosed	Total
Persons employed on the basis of an employment contract	5	6	0	11
Persons employed under other contracts	0	0	0	0
Total	5	6	0	11
Percentage of employees with disabilities in relation to all employees of the UNIMOT Group	0,98%			

Table 3-15. Share of employees with disabilities in the overall employment structure in the UNIMOT Group by type of employment contract as at 31.12.2024.

Diversity indicators in the Management Board and Supervisory Board of UNIMOT S.A.

S1-9

Diversity of the UNIMOT S.A. Management Board.

As at 1 January 2024, the Supervisory Board of UNIMOT S.A. appointed two new members to the company's Management Board. They are - Aneta Szczesna-Kowalska, who took the position of Vice-President of the Management Board for HR, and Michał Hojowski appointed as Vice-President of the Management Board for Energy Transformation. Thus, the previously three-member Management Board consisting of Adam Sikorski, Filip Kuropatwa and Robert Brzozowski has been increased to five people, and the gender diversity ratio has improved. There are 4 men and 1 woman on the Management Board of UNIMOT S.A., which is 20% of the total number of Board members.

The diversity of UNIMOT S.A.'s Management Board by gender is shown in the table below.

	Number	%
Woman	1	20
Male	4	80
Gender not stated	0	0
Total	5	100

Table 3-16 . Diversity of the UNIMOT S.A. Management Board by gender as at 31.12.2024.

The diversity of UNIMOT S.A.'s Management Board by age is shown in the table below.

	Number	%
≤ 29 years	0	0

30-50 years	4	80
51 years ≤	1	20
Total	5	100

Table 3-17. Diversity of the UNIMOT S.A. Management Board by age as at 31.12.2024.

Diversity on the Supervisory Board of UNIMOT S.A.

There were changes to the Supervisory Board of UNIMOT S.A. in 2024. Three members submitted their resignations - Bogusław Satława, who served as Vice-Chairman of the Supervisory Board, Isaac Queruba and Ryszard Budzik. The resignations were for personal reasons and were submitted with effect from 17 June 2024.

As at 31 December 2024 and as at the date of approval for publication of this Report, the Supervisory Board was composed of 6 members comprising 4 men and 2 women. As a result of the changes, the gender diversity ratio on the Supervisory Board of UNIMOT S.A. has improved significantly. The data are presented in the table below.

Date	1.01.2024 - 16.06.2024.		17.06.2024 - 31.12.2024.	
	Number	%	Number	%
Woman	1	14	2	28,57
Male	6	86	5	71,43
Gender not stated	0	0	0	0
Total	7	100	7	100

Table 3-18. Diversity of the UNIMOT S.A. Supervisory Board by gender as at 31.12.2024.

The diversity in the Supervisory Board of UNIMOT S.A. by age is shown in the table below.

	Number	%
≤ 29 years	0	0
30-50 years	5	72%
51 years ≤	2	28%
Total	7	100

Table 3-19. Diversity of the UNIMOT S.A. Supervisory Board by age as at 31.12.2024.

The diversity of the Management Boards and Supervisory Boards of all the UNIMOT Group Companies is presented in the tables below.

	≤ 29	30-50	51 ≤	%
Number of employees on the Management Boards of the UNIMOT CG Companies	23			100
TOTAL	0	16	7	100
women	0	1	0	4,34
men	0	15	7	95,66

Table 3-20. Diversity of the Management Boards of the UNIMOT Group companies in terms of gender and age as at 31.12.2024.

	≤ 29	30-50	51 ≤	%
Number of employees on the Supervisory Boards of the UNIMOT CG Companies	9			100
TOTAL	0	5	4	100
women	0	2	0	22,22
men	0	3	4	77,78

Table 3-21. Diversity of the Supervisory Boards of the UNIMOT Group companies in terms of gender and age as at 31.12.2024.

S1-5 MDR-M

In accordance with the Directive of the European Parliament and of the Council on gender balance among directors of listed companies, the measure in the area of diversity in the supervisory and management bodies of Companies with more than 250 employees is to achieve, by 2026, a representation of women of a minimum of 40% in the Supervisory Board or a minimum of 33% in the Supervisory Board and the Management Board combined. As of 31.12.2024, the ratio of women's representation in the Management Board and Supervisory Board of UNIMOT S.A. combined was 25%, and in the Supervisory Board alone 28.57%

UNIMOT S.A. strives to ensure equality of opportunity and diversity in the composition of its management bodies, in line with regulatory changes and good corporate governance practices.

3.1.4. Remuneration policy and adequate wages

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own labour force
Material issue	Adequate pay Adequate housing
Impact assessment	Positive, real
Responsibility	Vice-President for HR at UNIMOT S.A.

The UNIMOT Group disclosures on material issues

S1-1 S1-10 MDR-P

The creation of clear remuneration principles that are based on market conditions and motivate effective work and the achievement of strategic objectives, as well as the creation of remuneration systems linked to performance, are the basis of the UNIMOT Group's remuneration policy.

The UNIMOT Group provides all of its own employees with a decent wage and minimum wage, thus influencing the living and housing conditions of those employed in the various Companies.

In the companies UNIMOT S.A., UNIMOT Paliwa, UNIMOT Commodities, UNIMOT Energia i Gaz, UNIMOT System, Olavion, UNIMOT Infrastruktura, the remuneration system in the reported period operated on the basis of the Employee Remuneration Regulations. In the companies UNIMOT Terminale, UNIMOT Bitumen and RCEkoenergia, the Company Collective Agreement was in force. In the other companies, the remuneration system is regulated each time in individually signed employment contracts. In each case, remuneration reflects the value, type and quality of work. Employees' remuneration does not depend in any way on the gender, age, nationality or views of the person employed.

The objective of the remuneration policy is to ensure a fair, competitive and motivating remuneration system that supports the strategic objectives of the organisation. Key objectives:

1. Motivating employees - encouraging performance through appropriate remuneration, bonuses and benefits.
2. Attracting and retaining talent - offering competitive remuneration to attract the best candidates and retain key employees.
3. Fairness and transparency - ensuring a fair remuneration system based on objective criteria such as experience, competence and performance.
4. Legal compliance - alignment of the remuneration system with applicable legal regulations and ethical principles.
5. Cost efficiency - optimal management of the remuneration budget to support the company's growth without excessive costs.
6. Alignment with business strategy - by supporting the achievement of the organisation's objectives - bonus system.

S1-4 MDR-A

Calibration of wages

The UNIMOT Group attaches great importance to ensuring a fair, transparent and competitive remuneration system that supports the professional development and motivation of employees. A key element of this policy is an individualised approach to determining remuneration, which allows the competence, experience and performance of each employee to be taken into account. The Vice-President for HR at UNIMOT S.A. is responsible for the remuneration determination process at the Group level. The social side is involved in the approval of the remuneration grid constituting an annex to the Company Collective Labour Agreement in the Companies where it operates, at the stage of defining the grid.

The UNIMOT Group regularly analyses the labour market to ensure that remuneration levels are attractive and in line with industry and local standards. In 2024, no employee was paid below the established level of adequate remuneration.

The level of adequate remuneration was determined on the basis of the national minimum wage published by the Central Statistical Office. The adequate remuneration was calculated for each quarter, based on the months that made up those quarters.

Remuneration reflects the employee's performance and commitment, and the bonus system allows for additional rewards for performance. In 2024, performance appraisal mechanisms were introduced to support the development and recognition of the employee's efforts - the new Bonus Regulations were adopted. From this year onwards, the employee's remuneration consists of a fixed part and an individual bonus linked to the achievement of specific annual objectives and the Company's financial result. The employee sets the objectives and their weights individually with his or her supervisor.

Bonuses for employees of sales structures directly related to sales, are paid on a monthly or quarterly basis.

In Companies where there is a Social Side, the Employer is obliged to engage in a dialogue on remuneration adjustments. Every year, the increase process is agreed with the Social Side, which sets out a proposal for changes in a letter to the company's Management Board. When deciding on remuneration adjustments, the Employer takes into account not only the proposal of the Social Side, but also the financial situation of the company, the labour market and planned activities in other companies in the Group, so that the activities are transparent and do not deviate from the standard.

The remuneration of the statutory authorities of the parent entity is described in detail in the Management Board's Report on the activities of the UNIMOT Group and UNIMOT S.A. for 2024 in the chapter "Remuneration of statutory authorities".

In 2020, the right to an anniversary award was introduced at UNIMOT S.A. after having worked at least 15 years in the Group.

Employees are also offered additional benefits and perks such as:

- life insurance,

- subsidised private medical care
- subsidised sports activities,
- subsidised group insurance,
- jubilee awards,
- retirement and disability benefits,
- subsidies for the purchase of corrective glasses,
- holiday subsidies,
- loans,
- benefits.

MDR-M S1-16

The UNIMOT Group salaries in 2024 and CEO Pay Ratio

The average gross hourly wage for all contracted employees for men was PLN 64 and for women PLN 57.

	Women	Men
Average gross hourly wage (PLN)* for contracted employees	57,5	64,2

* The average gross hourly wage has been calculated for contracted employees, including wages paid for 2024.

Table 3-22. Average gross hourly wage for contracted employees in the UNIMOT Group.

The CEO Pay Ratio, which expresses the ratio of the highest paid person in the organisation to the median remuneration of all other employees in 2024 at UNIMOT S.A., was PLN 39,60 in 2024 and is presented in the table below.

Ratio of the total annual remuneration of the best-paid individual* in UNIMOT S.A. to the median annual total remuneration for all employees and associates of the Company** (excluding the best-paid individual)	39,60
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* The remuneration of the highest-earning person in UNIMOT S.A., according to the remuneration report of the Management Board and Supervisory Board, consists of fixed monthly remuneration at UNIMOT S.A. and its subsidiaries (aggregated annually), variable remuneration (bonuses) at UNIMOT S.A. and its subsidiaries, and pension plan costs (employee capital plans).

** The remuneration of employees and associates, according to the remuneration report of the Management Board and Supervisory Board, consists of the average annual remuneration of employees who are not members of the Management Board or Supervisory Board on a full-time equivalent basis.

Table 3-23. CEO Pay Ratio at UNIMOT S.A.

Remuneration of the Management Board and Supervisory Board

S1-10

Information on the link between the remuneration of the members of the Management Board and the Supervisory Board of UNIMOT S.A. and the sustainability objectives of the UNIMOT Group is presented in section 1.2. of this Report under disclosure GOV-3. Detailed information on the remuneration of the members of the Supervisory Board and the Management Board can be found in the 2024 Report of the Supervisory Board on the remuneration of the Management Board and the Supervisory Board of the Company.

The average remuneration of the members of the Management Board of UNIMOT S.A. and the Supervisory Board of UNIMOT S.A. by gender and the differences in average remuneration between men and women are presented in the tables below.

	Remuneration (PLN)*
Woman	956000
Male	3286450,73
No gender was reported	0
Remuneration ratio K/M (x 100)	29%

* The calculation includes: fixed monthly remuneration at UNIMOT S.A. and its subsidiaries (aggregated annually), variable remuneration (bonuses) at UNIMOT S.A. and its subsidiaries, and the costs of pension schemes (employee capital plans).

Table 3-24. Remuneration ratio for members of the UNIMOT S.A. Management Board by gender as at 31.12.2024.

	Remuneration (PLN)*
Woman	46999,73
Male	45096,94
No gender was reported	0
Remuneration ratio K/M (x 100)	104,22%

* The calculation includes the fixed monthly remuneration at UNIMOT S.A. (aggregated annually) and the costs of pension programmes (employee capital plans). Table 3-25. Remuneration ratio of the UNIMOT S.A. Supervisory Board members by gender as at 31.12.2024.

3.1.5. Competence development and staff training

A material issue arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own labour force
Material issue	Training and skills development
Impact assessment	Positive, real
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A.

The UNIMOT Group disclosures on a material issue

S1-1 MDR-P

The development of employees' competencies and training are permanently inscribed in the UNIMOT Group Strategy. The implementation of development initiatives is carried out on the basis of the principles of improving employees' qualifications, developed in the individual Companies, taking into account the specific nature of each Company and the business objectives set.

At the UNIMOT Group level, no single training policy defining the same principles in each Company was adopted during the reported period. Each company in the group has its own specific characteristics and organisation, as well as different business objectives, which determine the type and scope of training. Therefore, training is planned and implemented in a flexible manner, taking into account the unique requirements of the business segment and the needs of the employees. Training in individual Companies is carried out on the basis of documents, such as:

- Policy for improving language skills at UNIMOT S.A.,

- Regulations for enhancing professional qualifications in subsidiaries.

At the Group level, UNIMOT S.A.'s HR department is responsible for the ongoing adaptation of the development offer in response to the needs of the business, as well as for supporting the selection of the best solution depending on the reported demand.

At the budgeting stage, the Company's Management Board identifies the development directions and development areas in which it will invest in the coming year.

The training and upskilling plan for employees is built on the basis of a training needs identification system, implemented by the HR Department on the basis of:

- the results of the HR Department's research into the development needs of employees and managers,
- the long-term development plans of the Company/Group,
- guidelines and recommendations of the Company's Management Board,
- information from staff appraisal reports,
- budget planned for development activities for the following year.

Every training course organised by the HR Department is subject to evaluation so that its usefulness can be assessed and determined.

The UNIMOT Group's approach to upskilling employees is based on a 70-20-10 model, where 70% of knowledge is acquired on the job - through practice, action, performance of professional duties. 20% of knowledge comes from collaboration with others, observation and feedback, and 10% of knowledge is acquired by the employee through courses and training - formal education. This means that attention is given first to improving competence based on practice, then to learning from each other and finally to more formal education.

S1-5 MDR-T

The strategic objective in the area of employee training development is to create a working environment that supports the development and ongoing alignment of employee competences with the development needs of the organisation.

The achievement of the objectives is fostered by actions consisting in particular of:

- developing training plans in response to the needs of supporting the Group's business activities and strategic objectives in each segment;
- preparing individual development programmes for selected employees;
- organising interpersonal skills training for employees of all the Companies, which contributes to building integration and a common organisational culture.

S1-4 MDR-A

The Company's training programmes are developed on the basis of the business needs defined by the Management Board and Departmental Directors, as well as on the basis of the managers' current needs to supplement competencies in a given area.

The UNIMOT Group employees have the opportunity to participate in various development initiatives, such as internal and external training (including specialised and e-learning), industry conferences, seminars, workshops or language courses. In 2024, employees also participated in a number of specialised training courses, including on the organisation's carbon footprint management, the energy market, biofuels, economic sanctions, controlling, sales and many others.

In 2024, training was provided at the UNIMOT Group on topics such as:

1. Soft skills,
2. Leadership skills,
3. Knowledge of IT systems and tools,
4. Finance, legal and taxation,

5. Work-life Balance,
6. ESG.

A number of specialised training courses were also organised for the business areas concerned.

S1-13 MDR-M

According to the UNIMOT Group Strategy for 2024-2028, the measure for achieving the objective in the area is to achieve an average number of training hours per employee not lower than the average number of hours in the previous year. The UNIMOT Group treats 2024 as the base period for further calculations and, in the long term, assumes a 5% increase in the number of training hours per employee compared to the base year.

Key training data*:

Total number of training courses (internal and external) in the UNIMOT Group	1 903
Total number of training hours	15 206
Average number of training hours per one own employee*	14
Average number of training hours per female own employee	10
Average number of training hours per male own employee	15

* Average number of training hours = total number of training hours (including training organised by the employer or external training to which the employer has referred) among own employees carried out in 2024 divided by the number of own employees at the end of the financial year by gender.

Table 3-26. Key data on training in the UNIMOT Group as at 31.12.2024.

Average number of training hours (per employee) by job group*:

Position groups	Average number of training hours
Senior management (Management Boards and Directors)	13,7
Women	28,6
Men	11,5
Middle management (coordinators, supervisors, managers)	15,3
Women	17,9
Men	14,2
Other employees	13,3
Women	7,9
Men	15,4

* Average number of training hours = total number of training hours (including training organised by the employer or external training to which the employer has referred) among own employees carried out in 2024 divided by the number of own employees at the end of the financial year by grade and gender.

Table 3.27. Average number of training hours by position group in the UNIMOT Group as at 31.12.2024.

In addition, each of the Group Companies' own employees (100%) participates in regular performance appraisals taking place based on the achievement of annual bonus objectives.

3.1.6. Safe and ergonomic working environment

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own labour force
Material issues	Health and safety at work

Impact assessment	Positive, real
Responsibility	Vice-President for HR UNIMOT S.A.

The UNIMOT Group disclosures on material issues

Health and safety at work

S1-1 S1-14 MDR-P

A safe and ergonomic working environment is one of the key objectives of the UNIMOT Group. The above is reflected in the Group's Strategy, where a health and safety objective is set, as well as metrics for achieving it.

The main element, as well as a set of regulations leading to constant improvement of health and safety standards in the entire UNIMOT Group is the UNIMOT Group Health and Safety Policy. Applying the provisions contained therein, UNIMOT consistently strives to eliminate accidents at work and minimise the occurrence of occupational diseases and the number of near misses. The OHS management system also includes carrying out preventive measures to strengthen the safety culture in the Group Companies.

The UNIMOT Group Health and Safety Policy applies to all Companies. In addition to the Occupational Health and Safety Policy established at the level of the entire Group, some Group Companies have separate occupational health and safety management systems in place, resulting from the specific nature of their operations and designed in response to the risks present in the Risk Register of the respective Company.

UNIMOT Bitumen

In the only production Company of the UNIMOT Group, UNIMOT Bitumen, there is an ISO 45001 certified Health and Safety Management System within the framework of the Integrated Quality, Environment and Health and Safety Management System. The Company's health and safety procedures are presented in the table below.

Hazard identification and risk assessment	The procedure is designed to ensure that the hazards present in UNIMOT Bitumen's workplaces have been identified and that the associated risk assessment has been carried out, as well as to provide an assessment of H&S opportunities that may lead to improved safety performance.
Preparedness and response to emergencies and crisis situations *	The procedure is designed to ensure that, in the event of an emergency/potential emergency, appropriate action is taken to allow: <ul style="list-style-type: none"> • minimising its impact on human health, life and the environment, • rapid return to normal business operations, • minimising asset losses.
Conducting investigations following emergency incidents	The procedure is intended to define the rules for investigations following emergency incidents at UNIMOT Bitumen Ltd.
Rules for reporting and dealing with accidents and occupational diseases	The procedure is designed to ensure that, in the event of accidents at UNIMOT Bitumen Sp. z o.o., measures are carried out to reduce their impact on the lives and health of employees and that an analysis of the causes and consequences of accidents at work is carried out and appropriate improvement measures are introduced, as well as to ensure that the causes are investigated and that measures are identified for occupational diseases.
Rules of conduct for the performance of work based on written permits at the NZJ Production Plant	The procedure is intended to ensure, safety during the performance of particularly hazardous work carried out on the premises of the Jaslo Production Plant based on written permits.

Rules of conduct for the performance of work based on written permits at the AZC Production Plant	The procedure is designed to ensure safety when carrying out particularly hazardous work carried out at the Czechowice Production Plant based on written permits.
Health and safety monitoring	The procedure is designed to ensure that the state of occupational health and safety is observed on an ongoing basis and that measures are taken to improve and enhance the occupational health and safety system at UNIMOT Bitumen Ltd.
Training in occupational health and safety and fire protection	The manual is intended to set out the detailed rules for training in occupational health and safety and fire protection at UNIMOT Bitumen Ltd.

Table 3-28. Procedures governing the area of health and safety at the UNIMOT Bitumen Company.

In addition, UNIMOT Bitumen has a number of health and safety manuals, position manuals, technology manuals, alarm manuals and other manuals containing detailed requirements for occupational safety.

UNIMOT Infrastruktura (on 11 December 2024, the company was integrated into the structure of UNIMOT Terminale)

As the company is classified as a High Risk Facility, it has implemented a Health and Safety Manual, which includes a Safety Report, an Accident Prevention Programme, a Safety Management System and an Internal Emergency Plan. In addition, health and safety issues are governed by a number of procedures presented in the table below.

Hazard identification and risk assessment	Refers to the identification of hazards at individual workplaces and the risk assessment carried out on them.
Rail siding safety rules	A procedure to minimise hazardous situations when carrying out work on railway premises.
Health and safety instruction - remote working	It addresses the performance of remote work by employees as well as the ways in which this work can be carried out safely, taking into account ergonomic and health and safety principles.
First aid and evacuation	Specifies lists of personnel designated to provide pre-medical first aid and personnel designated to perform firefighting and evacuation of employees.
Guidelines for working inside tanks	The procedure sets out detailed health and safety guidelines for working inside tanks, belaying rules, etc.
Dangerous situations	It defines the rules for reporting dangerous situations to the Healthcare Process Specialist. The purpose of the procedure is to ensure that all hazardous situations are identified and analysed and, on the basis of these analyses, action is taken to eliminate the risks.

Table 3-29. Procedures governing the area of health and safety at the Company UNIMOT Infrastruktura.

OLAVION

The Company has implemented a Safety Management System (SMS), which organises the organisation, measures and procedures adopted by the Infrastructure Manager and the Railway Undertaking to ensure the safe management of its operations, in compliance with the provisions of Commission Regulation (EU) 2018/762. With regard to Health and Safety, the SMS operates in particular:

1. Procedures:

- P/01 - Developing, overseeing and managing a safety improvement programme and assessing the compliance of objectives with standards - the procedure sets out the procedure to develop and implement a safety improvement programme, including safety objectives, in the Company,

- P/05 - Execution of the transport process - the procedure defines the scheme of conduct for the safe execution of rail transport and indicates the instructions to be followed by the participants in the process,
- P/06 - Occupational Risk Assessment - establishes methods for identifying hazards and assessing the risks associated with the work performed on the job, thereby ensuring that risks to the health and life of workers are minimised,
- P/09 - Human Resource Management - the procedure defines the process of employee training, including for health and safety training,
- P/15 - Dealing with an emergency or incident - the document sets out the process for dealing with a railway incident: accident, serious accident, incident,
- P/16 - Safety audits - the procedure establishes a process for conducting internal and supplier audits, during which issues relating to health and safety are also verified,
- P/17 - Inspections - the procedure establishes the process for carrying out inspections, during which issues relating to health and safety are also verified,
- P/18 - Shaping a safety culture in the safety management system - the purpose of the procedure is to cultivate a proactive approach to safety,

2. Instructions:

- Traction vehicle driver's manual OLA-1 - the manual specifies how to work safely in the driver's position,
- Rolling stock auditor's manual OLA-3 - the manual specifies how to safely perform the work of a rolling stock auditor,
- Manual on the handling of serious accidents, accidents and incidents in rail transport OLA-8 - the document details how to deal with a railway incident: accident, serious accident, incident, notification of incidents, how to investigate incidents and how to record them;
- Instruction on shunting technique and conditions for putting together rolling stock on OLA-11 trains - the instruction contains provisions on specific work safety requirements for employees engaged in shunting work.
- P-06 - Occupational Risk Assessment - establishes methods for identifying hazards and assessing the risks associated with the work performed on the job, thereby ensuring that risks to workers' health and life are minimised,
- P-09 - Human Resource Management - the procedure defines the process of employee training, including for health and safety training,
- P-12 - Developing and evaluating the achievement of safety objectives - the procedure sets out the manner of developing and implementing safety objectives in the Company's operation as an Entity in Charge of Maintenance (ECM),
- P-13 - Safety audits - the procedure establishes a process for conducting internal and supplier audits, during which issues relating to health and safety are also verified.

UNIMOT System

The document entitled Principles for organising, carrying out and documenting gas-hazardous work introduced uniform principles throughout the Company for organising, carrying out and documenting gas-hazardous work on gas network facilities and installations so that the work is carried out in a technically correct manner and in such a way as to ensure the safety of life, health, property and the environment.

LPG bottling plant in Zawadzkie

The terminal in Zawadzkie is active in the unloading, loading and storage of LPG. Deliveries and collections take place by road tankers and rail wagons on a railway siding. There is a tax warehouse on the premises of the base where LPG with suspended excise duty is stored. The facility does not carry out cylinder filling (11 kg, 33 kg, and tourist cylinders).

As the LPG bottling plant in Zawadzkie is an establishment with a high risk of a major industrial accident, the UNIMOT Group has developed and annually updates the following documents:

1. Security Report,
2. Internal emergency plan,
3. Fire safety manual,
4. Emergency prevention programme,

5. Explosion hazard assessment.

Surveillance security:

- all NO unloading and loading bays are registered with the Transport Technical Supervision and undergo annual inspections,
- all storage tanks - 6 units with a total capacity of 716 m³ (2 x 250 m³ and 4 x 54 m³) and part of the pipelines are registered with the Technical Inspection Authority,
- the plant has more than 140 LPG tanks in the field leased to customers, all of which are registered with the Technical Inspection Office (UDT) and have telemetry installed to monitor gas levels,
- at all NO stations and the product pumping station there are developed and signed operating instructions for these stations,
- employees are certified to operate machinery and equipment, and managers are certified to operate supervision energy equipment and TDT to unload and load transport equipment (road tankers and rail wagons).

Fire safety:

- the plant has an explosimetric control panel with 8 detectors located in the explosion risk areas (all storage tanks - 3 pcs. (sphere no. 1 - 1 pc., sphere no. 2 - 1 pc. rolling tanks 4 pcs. - 1 pc, product pumping station - 1 pc, NO position of road tankers - 1 pc, NO positions of rail wagons - 1 pc, and temporarily excluded - cylinder filling hall - 1 pc and cylinder storage - 1 pc)),
- all explosion hazard zones have sprinkler systems: tanks - sphere 1, sphere 2, cylinder tanks, NO position of road tankers, NO positions of railway wagons and temporarily shut down cylinder filling hall with cylinder storage facilities,
- in accordance with the regulations, fire extinguishers are placed on the premises of the plant, inspected and legalised once a year,
- the building, including the administrative area, has all fire safety signs, including escape routes, and smoking and the use of open flames is prohibited throughout the premises,
- the plant has its own fire water storage tank with a capacity of 368.4 m³ litres and a hydrant network with 5 hydrants suitably located, together with a fire pumping station which, when the sprinkler system located on the pumping station building is activated, activates 1 pump, after 40 seconds it activates the second pump and the third is left as a reserve,
- the plant has an alternate power source to run the pumping station in the event of a power cut or outage,
- in the pumping station building, in addition to the sprinkler switch and the acoustic alarm, there is a main fire protection switch,
- to protect the cylinder filling hall outside the facility there is a CO₂ station consisting of 20 pcs. 33 kg carbon dioxide cylinders, despite the temporary shutdown of the cylinder filling station is maintained and inspected annually,
- workers are provided with personal protective equipment with antistatic properties,
- the entire process is monitored and visualised on a TV monitor,
- on an annual basis, the fire safety officer conducts crew and facility security training in accordance with the previously attached training programme,
- a crew evacuation area has been designated behind the administration building, and evacuation drills are carried out regularly,
- once every 3 years, fire drills are held with the active participation of State Fire Service (KW PSP in Opole and KP PSP in Strzelce Opolskie),
- in accordance with the Environmental Protection Act, an inspection by the State Fire Service and Environmental Protection takes place once a year.

UNIMOT Terminale

The Company has implemented a health and safety management system in accordance with standard 45001, although the system has not been certified. In addition, a number of health and safety issues are governed by internal procedures related to the specific nature of the Company's operations and presented in the table below.

General and specific objectives in the health and safety system	Regulates how to proceed in setting general and specific health and safety objectives for the calendar year
Principles of developing and supervising process manuals, workstation manuals, equipment operation manuals and health and safety and fire instructions.	Regulates the development and supervision of instructions, defines the thematic scope of instructions.
Hazard identification and risk assessment	Regulates the procedure to be followed in identifying hazards and sets out the methodology for assessing occupational risks at workplaces.
Reporting and investigation of accidents	Regulates the procedure for dealing with accident incidents.
Guidelines for working inside tanks	The procedure sets out detailed health and safety guidelines for working inside tanks, safety rules, etc.

Table 3-30. Procedures governing the area of health and safety at the UNIMOT Terminale Company.

The Health and Safety Management Systems cover a total of 397 of the UNIMOT Group's own employees, representing 35.5% of the total workforce. The exact figures are presented in the table below.

Company	UNIMOT Terminale	UNIMOT Bitumen
Number of own employees covered by occupational health and safety	279	118

Table 3-31. Number of employees covered by the Health and Safety Management System as at 31.12.2024.

S1-2

UNIMOT Bitumen has Social Labour Inspectors (three employee representatives, one person from each location of the Company). There is a quarterly meeting (SLI, Health and Safety Officer, President of the Management Board) where any problems reported by the SLIs are discussed and decisions are taken to implement new solutions.

An Employee Sense of Safety Survey was conducted at the Company in 2024. The Survey was designed to determine employees' sense of safety in the context of health and safety at workplaces. After analysing the Survey, areas for improvement were identified, e.g. the following were introduced:

- health and safety boxes were placed at individual locations where employees can anonymously share their comments and ideas on health and safety at the Company,
- Health and Safety Bulletin - quarterly bulletin covering health and safety, first aid,
- the remaining tasks resulting from the survey, once analysed, were included in the schedule for implementing the recommendations.

At RCEkoenergia, the Safety and Fire Protection Coordinator cooperates with the social labour inspectorate and trade union organisations on:

- taking action by them to comply with health and safety regulations,
- measures taken by the Management Board to improve working conditions,
- initiating and developing various forms of dissemination of occupational health and safety and ergonomics issues.

S1-5 MDR-T

The strategic objective in the area of health and safety is a systematic decrease in the accident rate level compared to the previous year. Additional objectives are set by the Health and Safety Policy:

- regular provision of personalised health and safety training,
- supplementing health and safety training with new risk factors (e.g. biological risk factors of an epidemic nature), paying particular attention to the timeliness and practicality of the issues discussed,
- creation and completion of health and safety manuals for existing and future workplaces,

- identifying and assessing the risks of individual jobs, including in particular new jobs that may arise, for example as a result of the establishment or acquisition of new businesses,
- taking action to better and more fully describe and address potential risks,
- creating and implementing a uniform procedure for the flow of information in the event of an accident, the identification of a near miss or a suspected risk to human life and health, analysing such incidents in order to update knowledge of potential risks,
- ongoing updates of information on technical solutions available on the market that can reduce the risks present in the UNIMOT Group companies' workplaces,
- seek to involve employees in activities to improve health and safety arrangements,
- conducting awareness-raising and educational activities aimed at attitudes, critical analysis of one's own behaviour, avoidance of routine, awareness of the need to report risks and perceived irregularities,
- reducing the consequences of potential accidents by financing, as far as the current budget allows, non-compulsory training for selected employees in pre-medical first aid and, subsequently, in fire-fighting operations,
- seek to oblige suppliers and subcontractors to pay particular attention to health and safety issues,
- promoting healthy lifestyles and encouraging employees to be physically active and to undergo regular preventive examinations.

S1-4 MDR-A

A Health, Safety and Environmental Coordinator has been appointed at UNIMOT Bitumen, whose main tasks include:

- carrying out inspections of working conditions and compliance with occupational health and safety rules and regulations at workplaces, and informing the employer on an ongoing basis of occupational hazards identified, together with proposals aimed at eliminating such hazards,
- drawing up and presenting to the employer, at least once a year, a periodic analysis of the state of occupational health and safety ,
- giving an opinion on the specific health and safety instructions for various workplaces,
- participation in the determination of the circumstances and causes of accidents at work and in the drafting of conclusions arising from the investigation of the causes and circumstances of such accidents and the incidence of occupational diseases, as well as the control of the implementation of such conclusions,
- keeping records, completing and storing documents on occupational accidents, identified occupational diseases and suspected occupational diseases, as well as storing the results of tests and measurements of factors harmful to health in the working environment,
- participating in the assessment of work-related risks,
- cooperation with laboratories authorised, in accordance with separate regulations, to test and measure factors harmful to health or arduous conditions occurring in the work environment,
- cooperation with the doctor providing preventive health care for employees,
- cooperation with the social labour inspectorate and the company trade unions.

The position of Process Safety Specialist for High Risk Plants was created in UNIMOT Infrastruktura Company, who deals with issues related to occupational health and safety, fire protection and other issues concerning High Risk Plants. The main tasks of the Specialist include, among others, employee training (initial, periodic), training of external companies performing work for the Company and control of such work, occupational health and safety inspections in individual organisational units, supervision of occupational health and safety and fire protection documentation.

The position of occupational health and safety specialist was created at OLAVION, whose scope of duties was based on Dz.U.1997.109.704 - Decree of the Council of Ministers of 2 September 1997 on the occupational health and safety service.

At RCEkoenergia, health and safety tasks are performed by the Safety and Fire Protection Coordinator. The person in this position coordinates the entirety of health and safety issues in the Company, resulting from current legislation, corporate regulations and organisational and operational needs. In particular, the employee's tasks include:

- drawing up, at least once a year, periodic analyses of the state of occupational health and safety , including proposals for organisational and technical measures aimed at preventing risks to the life and health of workers and improving working conditions;
- informing, on an ongoing basis, the Managers of the RCEkoenergia organisational units of occupational hazards identified, together with proposals aimed at eliminating those hazards,

- carrying out inspections of working conditions and compliance with health and safety and fire protection rules and regulations, monitoring the implementation of recommendations and conclusions,
- participating in the development of modernisation and development plans and making proposals to include technical and organisational solutions to improve occupational health and safety in these plans,
- participating in the evaluation of the documentation being prepared, concerning modernisation as well as new investments, and making proposals concerning the inclusion of health and safety requirements in such documentation,
- participation in the commissioning of newly constructed or reconstructed buildings or parts thereof, in which workrooms, production facilities and other facilities affecting working conditions and employee safety are provided for,
- participation in the drafting of internal regulations, rules and general instructions with regard to occupational health and safety and in the determination of the tasks of those in charge of employees in this regard,
- giving an opinion on the detailed instructions on occupational health and safety at the individual sites,
- keeping records, completing and storing documents on occupational accidents, identified occupational diseases and suspected occupational diseases, as well as storing the results of tests and measurements of factors harmful to health in the working environment,
- participation in the determination of the circumstances and causes of accidents at work and in the drafting of conclusions arising from the investigation of the causes and circumstances of such accidents and the incidence of occupational diseases, as well as the control of such conclusions,
- participating in the assessment of work-related risks,
- ongoing monitoring of the status and changes in the environment, legal conditions and standards relating to health and safety. Signalling significant changes to the Management Board and, based on this, developing proposals for appropriate actions, regulations, organisational and technical measures in this area,
- developing proposals for the organisation and methods of work at workplaces where there are dangerous factors, harmful to health or arduous conditions, and selecting the most appropriate individual and collective protection measures,
- cooperation with an authorised laboratory to carry out tests and measurements of factors harmful to health or of arduous conditions occurring in the working environment, with regard to organising these tests and measurements and ways of protecting workers against these factors or conditions,
- cooperating with the doctor providing preventive health care for employees and, in particular, in organising periodic medical examinations for employees,
- supervising the implementation and control of the implementation of instructions from external inspection bodies, in the field of occupational health and safety .

In addition, at UNIMOT S.A., UNIMOT Paliwa Sp. z o.o. , UNIMOT Terminale there are employees who perform the tasks of the occupational health and safety service. In the other companies, compliance with health and safety rules is subject to management supervision.

Some Companies have separate contracts with external entities for additional support in fulfilling their health and safety obligations

The UNIMOT Bitumen Company:

- Contractual agreement with a private person for the provision of occupational health and safety services (location Czechowice Dziedzice),
- Contract for the provision of fire services with UNIMOT Terminale (concerning the Czechowice Production Plant),
- Contract for the provision of fire services with UNIMOT Infrastruktura (concerning the Jaslo Production Plant).

UNIMOT S.A. and UNIMOT Paliwa: contract with an external company for the organisation of health and safety training.

UNIMOT Terminale: contract to carry out health and safety services for the Terminal Bolesławiec, Gdansk, Gutkowo and Szczecin branches.

In 2024, as part of the drive to improve process and employee safety and to ensure fire safety in the Group companies, among other things, the following were carried out:

1. Health and safety improvement plan for 2024 at UNIMOT Bitumen, in which the following tasks have been set:
 - Installation of a fire circuit breaker for hall 1 and hall 2 (shed) at the Czechowice Production Plant,
 - Modernisation of rail tanker unloading manifolds at the Jasło and Czechowice Production Plant (in progress - completion planned for June 2025),
 - Repairs to the pavement at the dispatch pumping station (at) the LA2 filling station at the Jasło Production Plant,
 - Renovation of the pipeline and shut-off fittings on the extinguishing nitrogen system on the Z1ABC tanks at the Jasło Production Plant,
 - Renovation of flyover supports at OK-5, OK-6 and over the Z1ABC tank farm crossing at the Jasło Production Plant.
2. Carrying out inspections of structures, tanks, apparatus and instruments in accordance with established schedules. Carrying out regular plant rounds to verify that no leaks, damage to infrastructure components have occurred.
3. Emergency/threat response drills are carried out as part of raising awareness and skills to respond to threats. At UNIMOT Bitumen, internal drills were conducted quarterly at the Jasło and Czechowice Production Plants. Once a year, drills are conducted at both Plants in cooperation with the State Fire Service or the Volunteer Fire Service. During such exercises, employees are reminded of the rules of conduct and communication in the event of a real threat. Each drill is analysed and conclusions are drawn, such as:
 - update of the emergency response procedure,
 - development of emergency communication graphs,
 - creation of a 'CRISIS' group to help smooth communication of managers (top level)
 - conducting a fire protection audit at the Jasło Production Plant.
4. In the RCEkoenergia Company, activities were carried out aiming at:
 - improving the safety of plant operators by carrying out thermal insulation work on the district heating, gas and compressed air systems, renovating pumps at the FAME (biofuel) cooling plant, renovating the gantry crane (drive gear and hoisting gear).
 - improving the safety of process workers and plant operators by servicing the fan coolers in the FAME cooling system, servicing the generator set on the FAME pump feed, overhauling the BKW of the K-1 and K-3 boilers.
 - ensuring proper working conditions and safety in the workplace - repairs to sewer manholes and short sections of sewers, repairs to pumps and pipelines at the sewage treatment plant, repairs resulting from inspections, and rectification of defects from the annual and five-yearly inspection of building structures.
 - ensuring safety when travelling on company roads by: repairing sections of road surface and horizontal signs on company roads, repairing external lighting - (poles, cables, luminaires).
 - improving the safety of employees operating plant and equipment - replacement of apparatus on stations and switchgear, repair of LV and EHV cables, repair of lightning protection and earthing installations, inspection of the gas network.
 - ensuring fire safety - refurbishment of ROP installations, replacement of buttons, inspections of fire-fighting equipment and fire extinguishers, replacement of faulty equipment.
5. The following activities were carried out at the UNIMOT Terminale Company in 2024 in an effort to improve occupational health and safety:
 - Terminal Bolesławiec branch - replacement of 30 lighting fixtures on fuel storage tanks,
 - Terminal Bolesławiec branch - renovation of railway siding,
 - Czechowice Terminal Branch - upgrade of track 15 lighting,
 - Gutkowo Terminal branch - carrying out repairs to the traffic route by: repairing the pavement in the area of the track crossing and repairing the ramp and stairs (on the unloading front side),
 - Gutkowo Terminal branch - replacement of platform on road to pumping station,
 - Terminal Piotrków Trybunalski branch - installation of pressure transducers at the LPG unloading facility,
 - Terminal Poznań branch - repair of railway sleepers of the unloading front,
 - Rypin Terminal branch - renovation of NO equipment at the unloading front,
 - Terminal Szczecin Branch - carrying out an inspection of the ZB fall protection system on the rail front.

6. In 2024, a number of health and safety activities were organised in the area of AVIA's own petrol stations to strengthen the knowledge and awareness of petrol station employees and station managers and to raise safety standards at the stations. The main activities included:
 - cyclical health, safety and fire audits of stations combined with a safety assessment of the facility and continuous monitoring of factors affecting safety,
 - taking action where areas for improvement had been identified,
 - assessment of fire equipment and signage and information signage for station customers and replenishment as required,
 - verification and updating of health, safety and fire safety instructions,
 - carrying out mandatory inspections and tests: fuel tank inspections, station equipment monitoring, fuel pump legalisation, electrical inspections.

Health and safety management is extended to all employees and collaborators of the UNIMOT Group Companies.

Health and safety training

Employees are subject to compulsory health and safety training. The UNIMOT Group conducts initial OHS training for all newly hired employees and periodic training for employees whose training expires. The scope and programme of training are in line with the Decree of the Minister of Economy and Labour of 27 July 2014.

In addition, specialised training is provided at the Companies, e.g. UNIMOT Bitumen employees are regularly trained in asphalt spill prevention and emergency response. The training includes both practical knowledge and familiarity with the procedures to be followed if a leak is detected.

S1-14 MDR-M

The UNIMOT Group keeps statistics on the number of accidents among employees. In 2024, 4 light accidents among employees were recorded. There were no severe, fatal or collective accidents. In 2024, the incidence rate of accidents at work was 2.14 (per million hours worked). The accident rate is calculated according to the formula in ESRS S1-14, i.e. number of accidents at work/total number of hours worked by employees x 1 000 000. The accident rate statistics are presented in the table below.

During the reported period, the UNIMOT Group did not record any accidents among non-employees constituting the entity's workforce. There were also no accidents recorded among subcontractors performing work for the Group Companies.

	Women	Men	Not disclosed
Total accidents among	0	4	0
Light accidents at work	0	4	0
Serious accidents at work	0	0	0
Fatal accidents at work	0	0	0
Number of collective accidents	0	0	0
Total accidents to non-employees	0	0	0
Light accidents at work	0	0	0
Serious accidents at work	0	0	0
Fatal accidents at work	0	0	0
Number of collective accidents	0	0	0

Table 3-32. Statistics of accidents at work with the number of injured persons by gender in the UNIMOT Group as at 31.12.2024.

Other data from the area of health and safety, including other accident rates, in relation to employees is presented in Table 3-33.

Health and safety indicators	
Occupational diseases rate (ODR)*	0
Absentee rate (AR)**	4,09%

Accident severity rate - lost days / days of incapacity (lost day rate - LDR)**	53.25 (days per person injured in the accident)
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* The rate of occupational diseases was calculated according to the formula: number of cases of occupational diseases x 1000) / number of employees at 31.12. 2024.

** The absence rate was calculated according to the formula: number of days of absence confirmed by sick leave/number of working days in 2024 x employment as at 31.12.2024.

*** The work accident severity rate for employees was calculated according to the formula: total number of days of incapacity injured in work accidents / number of persons injured in work accidents (excluding persons injured in fatal accidents).

Table 3-33. Accident rates and other health and safety data in the UNIMOT Group as at 31.12.2024.

Privacy - protection of personal data

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own labour force
Material issue	Privacy
Impact assessment	Positive, real
Responsibility	Personal Data Protection Officer at UNIMOT S.A.

The UNIMOT Group disclosures on a material issue

S1-1 MDR-P

All the UNIMOT Group Companies have adopted and implemented a Personal Data Security Policy. The above document constitutes a pillar of personal data protection, which also defines the rights to which data subjects are entitled. In addition to the above Policy, privacy issues are also addressed in regulations (e.g. Work Regulations) and contracts. In addition, some of the Group's companies were in the process of implementing the ISMS in the reporting period, which also covers personal data protection.

S1-4 MDR-A

The main objective in terms of protecting the privacy of the UNIMOT Group employees in 2024 was to define basic requirements for the protection of personal data to be met by all Subsidiaries. An organisational standard was issued at UNIMOT S.A. with a period of implementation by the Companies until 31.12.2024. The standard sets out the basic requirements for personal data protection systems and procedures.

At the date of publication of this Report, the relevant regulations have been implemented in all Subsidiaries.

In Companies where, for organisational reasons and due to the scope of their activities, it is advisable to appoint a Data Protection Officer, appropriate positions have been created. In addition, a Data Protection Officer of the UNIMOT Group has been appointed who, in addition to the tasks resulting from Article 39 GDPR, also performs an advisory function in the field of personal data protection for all the Group companies and prepares recommendations and base documents setting minimum standards for personal data protection in the Companies. The UNIMOT Group Data Protection Officer also implements new protection measures at the Group level as well as solutions enabling to increase the level of safeguards applied, to improve the processing processes, analyses technical and organisational solutions applied in the UNIMOT CG Companies as well as implemented policies and procedures in the field of personal data processing.

Data protection training took place during the reported period, including:

- periodic training for all employees,
- onboarding training,
- dedicated training for specific teams.

In 2024, as part of the important issue of sustainability, the following were introduced:

- relevant clauses in the contracts and on the Companies' websites,
- modifications to technical safeguards,
- processing modifications,
- analysis of security breaches and incidents.

S1-3

The handling of a reported privacy breach incident at the UNIMOT Group consists of a thorough analysis of the case (including confirming the occurrence, determining the causes, identifying the persons affected, determining the scale of the breach). Once a thorough analysis has been performed, remedial tasks are undertaken to limit the negative consequences, which may include, for example, changing access data, restricting access to IT systems, blocking sim cards, reporting to the police, informing the persons whose data have been breached. An assessment of the consequences of the breach is then performed according to the rules used by the Company. This is mostly the ENISA methodology, it is recommended for use by the President of the Data Protection Authority (PUODO).

Depending on the result obtained from the assessment of the impact of the breach, further actions are taken, e.g. informing the supervisory authority, informing the persons affected by the breach. The whole process is summarised in a report and carried out in a documented form.

Once a breach has been handled, actions are determined to prevent such events from occurring in the future. These actions may include e.g. conducting additional training, changes in processing, modifications of technical safeguards, modifications of organisational activities, changes in authorisations. The scope of actions taken always depends on the scale and circumstances of the incident.

Breach handling path:

1. finding of a breach or suspected breach;
2. securing evidence and limiting possible negative consequences;
3. informing your immediate supervisor, the IT department (if the breach involves an ICT system) and the person responsible for data protection;
4. confirmation of the existence of a breach;
5. identification of the nature of the breach, together with an indication of the category and approximate number of data subjects and the category and approximate number of personal data alerts affected by the breach;
6. measures to minimise the negative effects of the breach;
7. data protection impact assessment;
8. summary report;
9. in justified cases, reporting to the DPA or to the persons affected by the breach;
10. actions to limit the occurrence of a similar breach in the future.

The above procedures apply to employees as well as to clients, customers, contractors and other persons whose data are processed in the UNIMOT Group. Each person, irrespective of their status or the basis of their relationship, whose data is processed by the UNIMOT Group has specific rights in terms of personal data protection that they can exercise and they are also effectively informed of these rights.

S1-5 MDR-T MDR-M

Objectives in this area include ensuring an adequate level of security of personal data processed, standardising procedures, ensuring an adequate response to incidents, ensuring the proper implementation of data subjects' rights and improving awareness of those processing personal data.

The UNIMOT Group takes 2024 as the baseline year for setting further objectives with regard to employee privacy issues. The following table presents the baseline data on privacy. Based on these, objectives will be set in 2025 for the reduction or increase of the respective indicator.

Harmonisation of procedures in subsidiaries	100% of the Subsidiaries covered by the Uniform System
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Number of data protection breaches	3 breaches of privacy
Breach handling time	Resulting from legislation, in cases where the impact is likely to be severe (assessment will show a high level), no longer than 72 hours
Notification processing time	Immediately, within a maximum of 30 days
Number of training courses on personal data protection	8

Table 3-34. The UNIMOT Group employee privacy data presented as at 31.12.2024.

In 2024, three breaches of the privacy of personal data processed, within the respective UNIMOT Group Company, were reported. Two of them concerned both contractors and employees, and one concerned the contractors themselves. A breach of privacy should be understood as a loss of confidentiality of personal data. A loss of confidentiality occurs when personal data is accessed by entities that are not authorised or do not have a (legally) legitimate purpose to access it.

In none of the three incidents did the Group face a high risk of violating the rights and freedoms of the individuals whose data had been compromised. All were handled in accordance with the Company's procedures, and were assessed in accordance with the Company's methodology.

The causes of the breaches were random events, human error or theft. In none of the cases discussed did it involve a deliberate action against the data subject. Each incident was followed up by adequate corrective actions, and ones reducing the possibility of a similar event occurring in the future. Such actions include, but are not limited to: account blocking, changes to the security systems in place, changes to the data used for authentication, additional reviews and checks, awareness-raising action for the UNIMOT CG employees.

Work-life balance

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own labour force
Material issue	Work-life balance Working time
Impact assessment	Positive, real
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for HR.

The UNIMOT Group disclosures on a material issue

S1-1 S1-15 MDR-P

The theme of work-life balance was defined in the Group Strategy and thus became a structured part of its daily activities. In addition, in 2024, the UNIMOT Group implemented the Balance and Reintegration Policy, which aims to extensively support employees in achieving a work-life balance with their private and family lives. Promoting a more balanced approach to work increases employee engagement, and supports the prevention of phenomena such as pay gap and burnout.

One important issue closely related to achieving a work-life balance is to provide employees with transparent working time rules. In the UNIMOT Group, this demand is sanctioned by documents such as the Work Regulations and the Remote Working Regulations.

The UNIMOT Group guarantees defined working hours to all employees. The planning of employees' work and the scheduling of working time is carried out on the basis of the applicable labour legislation, taking into account the size of the working time in a given pay period. Which means that the employer does not schedule employees to work overtime.

Determination of working time is done according to the following rules:

- within the framework of the working time system adopted by the Company to which the employee is subject,
- in accordance with the number of hours calculated on the basis of the provisions of the Labour Code on the determination of working time,
- according to the number of working days resulting from the working hours; the remaining days should be days off for the employee,
- with the provision of at least 11 hours of uninterrupted rest per day and, as a general rule, at least 35 hours of uninterrupted rest (including at least 11 hours of uninterrupted daily rest) per week,
- taking into account restrictions on the scheduling of night work for certain categories of workers.

Shift workers (where work is performed 24/7) are granted additional days off in exchange for work on Sundays and public holidays, as well as days off resulting from the working time schedule of an average five-day week.

All working time systems that are used by the employer are regulated in the employer's internal regulations, i.e. the collective agreement and the work regulations

S1-4 MDR-A

In order to manage working time effectively, in line with employees' expectations, a hybrid working model is implemented where possible. Remote working allows the employee greater flexibility in organising their time, in line with the idea of a balanced work-life balance. On the other hand, maintaining the traditional form of working at the employer's premises, ensures that social contacts and a sense of identity with the company are maintained. In accordance with the Remote Working Regulations implemented, the employee is allowed to work remotely 2 days a week, on days that have been indicated in the remote working agreement. The employer covers the costs of electricity and telecommunication services necessary for the remote work. These costs shall be paid by the employer on a monthly basis through a lump sum payment.

Equally important for the UNIMOT Group in terms of the work-life balance of its employees is to support them in their adaptation process after an absence due to parental leave. In response, mechanisms are in place to facilitate the balancing of work and private life roles and to educate managers on how to manage a diverse team.

The UNIMOT Group's efforts to build a work-life balance culture in the organisation also include the timely use of the leave to which employees are entitled. Rest positively influences their well-being, regeneration and work efficiency.

UNIMOT is also developing activities to keep employees physically and mentally fit. Particular emphasis has been placed on health-promoting attitudes and healthy lifestyles promotion and is being implemented through the #UNIMOTwFormie project.

As part of this wellbeing programme, three wellbeing webinars were organised in 2024, covering cancer prevention, healthy eating and building healthy habits. Employees also had the opportunity to participate in mental resilience training to support their wellbeing and effectiveness at work. In June, a Healthy Snack Week was held at all locations to promote a balanced diet. In the same month, teams from UNIMOT Paliwa and UNIMOT S.A. took part in a canoeing trip in Zawadzkie, and in September, employees from the Warsaw office participated in an outdoor yoga class. The wellbeing platform available to employees provided educational materials on Work-Life-Balance, including cancer prevention, sleep hygiene, work ergonomics and dealing with professional burnout. In addition, two quizzes on health and wellbeing were organised, as well as the 'Summer Activities in Lens' competition, which allowed employees to share photos of their summer activities. In November, the '#OurPassions' project was launched, which publishes interviews with employees sharing their interests and passions.

Strengthening managers through internal training is also of key importance. In 2024, as part of the implementation of the management-by-objectives process for selected Companies, managers participated in a training course on the employee appraisal process, followed by a workshop on feedback.

Managers from all the Group Companies took part in training on the role of the manager in countering bullying, discrimination and other unacceptable behaviour in the working environment. In addition, the fortnightly newsletter Managerial Espresso was sent out throughout 2024, which contributes to shaping the attitudes of open-minded leaders who care about their development and support their teams.

Understanding also the need to better manage change and the changing work environment, training was conducted with an external provider for selected supervisors: Change Management. With a focus on enhancing managers' competencies and development, selected leaders participated in external training courses addressing their individual development goals and coaching processes.

S1-5 MDR-T

The aim in the area of work-life balance is to implement projects to promote a safe working environment, work-life balance and the implementation of specific organisational solutions to positively affect employees, their efficiency, recovery and well-being, as well as reintegration after parental leave. The UNIMOT Group also plans to continue its project to maintain the current rate of average number of unused leave days at the end of the year. At the end of 2024, the average number of unused leave days per employee will be 5 days.

The Group also includes among its objectives in the area a systematic annual number of projects to support a work-life balance culture. In 2024, the Group held three training courses to support employees' mental resilience and workshops to develop their competence to manage tasks, work and enhance personal productivity.

In January 2025, the UNIMOT Group held a webinar entitled Stress Management and Work-Life Balance, aimed at all women as part of the Women's Club - Woman with Energy programme, with the aim of providing practical tools and techniques for managing stress and building work-life balance.

S1-15 MDR-M

In 2024, 59 the UNIMOT Group employees were entitled to take parental leave. Thirty-two people took advantage of it, of whom 11 were women and 21 were men.

The percentage of employees authorised to take parental leave and the percentage of authorised employees who took parental leave in the UNIMOT Group are shown in the table below.

Gender	Women	Men	Not reported
Number of employees entitled to parental leave**	15 female employees	44 employees	0
% and number of authorised employees who have taken parental leave*.	73% - 11 female employees	48% - 21 employees	0

*The ratio was calculated using the formula: [number of employees (in a given group) who took parental leave in a given year / total number of employees entitled to take parental leave] x 100.

** The entitlement to family leave depends on national legislation, which may stipulate minimum employment periods that must be fulfilled to qualify for leave. Table 3-35. Percentage of employees authorised for parental leave and percentage of authorised employees who have taken parental leave in the UNIMOT Group as at 31.12.2024.

The following tables present the percentage of return to work after parental, maternity and paternity leave and the retention rate in the UNIMOT Group in 2024.

Total	56,25%*
Women	18%
Men	76%
Not reported	0%

*The ratio was calculated according to the formula: Number of employees who returned to work at the end of their leave/ Number of employees who took leave x 100%.

Table 3-36. Percentage of return to work after parental leave as at 31.12.2024.

Total	100%*
Women	100%

Men	100%
Not reported	0%

*The ratio was calculated according to the formula: Number of employees who were still employed 12 months after their return/ Number of employees who returned to work after their leave in the previous year, 2023 x 100%.

Table 3-37. Retention rate at 31.12.2024.

The above figures have been calculated for the base year. In 2025, the UNIMOT Group will determine the percentages that will be the objectives for the following years in relation to the base data.

3.2. Employees in the value chain

ESRS S-2

The UNIMOT Group's business model interacts with the long value chains necessary to purchase, store and distribute and sell products and services. Employees in the value chain are a broad group that includes all employees of the entities with which the UNIMOT Group interacts directly and indirectly as part of business relationships along the value chain.

All persons working in the value chain on whom the Group can exert material impact have been included in the assessment of material actual and potential negative impacts.

SBM-3

The UNIMOT Group is aware of the risk of negative impacts in the fuel industry value chain, including violations of labour and human rights. The materialisation of the risk is fostered by the dispersion in the supply chain, the geopolitical location of the locations from which the raw materials/fuel are sourced and the elaborate processing and transport process. The UNIMOT Group identifies potential risks of child labour or forced labour mainly at earlier stages of the fuel supply chain, i.e. in the processes related to the extraction and processing of energy resources in countries outside the European Union. The goods that may be at risk are primarily crude oil and its derivatives as well as LPG.

The UNIMOT Group's actual and potential impacts on those performing work in the value chain were the subject of a double materiality assessment conducted in 2024. The study confirmed the existence of the Group's impacts on workers in the value chain and indicated that these impacts occur in terms of sixteen sustainability issues.

The conclusions of the double materiality assessment interact with internal risk management processes and the development of sustainability plans. The result of taking into account the UNIMOT Group's impact on employees in the value chain is the work on regulating supplier relations through the implementation of appropriate policies and procedures.

The UNIMOT Group identifies its impact within two groups of employees in the value chain. The first group is the employees of subcontractors who perform work for the business units managed by the Group. These include, for example, those who run the AVIA petrol stations belonging to the UNIMOT Group and the employees of these stations. The Group counts the operators of the petrol stations as subcontractors because the person in this position establishes a business for the operation of the station and carries out this business on the basis of a contract for the operation of the station. The station operator also employs employees. For each station, a separate contract is concluded for its operation, which includes detailed terms and conditions.

The second group of employees covered by the ESRS2 SBM-3 disclosures are those employed by producers and suppliers of goods, as well as entities with which the UNIMOT Group does not directly cooperate, but which are responsible for the extraction of raw materials, the manufacture of materials or necessary components, as well as those responsible for transport and logistics.

The impacts on employees in the value chain and the risks and opportunities arising from these impacts have been linked to the UNIMOT Group Strategy, where Corporate Governance Direction No. 3 has been defined as Ethical Culture and Respect for Human Rights throughout the Value Chain. An overarching objective was assigned to the direction:

We shape an ethical culture by applying the UNIMOT Group Code of Responsibility, the Code of Ethics and the Human Rights Respect Policy throughout the value chain;

as well as the measure of its implementation:

Number of complaints from external parties regarding ethics and human rights violations.

The result of taking into account the UNIMOT Group's influence on employees in the value chain also include:

- works to regularise supplier relations by implementing appropriate policies and procedures and updating current documents;
- the extension of health and safety policies and procedures to employees of external companies performing work in the UNIMOT Group units.

The above activities concern direct business partners. In 2024, the UNIMOT Group did not implement procedures and did not carry out activities that involve further actors in the value chain.

S2-4

Using leverage to manage the impact on value chain employees

The UNIMOT Group leverages its business relationships to minimise negative impacts on employees in its value chain. Through responsible management of supplier relationships, attention to labour standards and the promotion of ethical practices, the UNIMOT Group aims to influence the improvement of employment conditions and respect for labour rights throughout the business ecosystem

Policies related to employees in the value chain

S2-1 MDR-P

The UNIMOT Group's impact on employees in the value chain includes aspects related to working conditions, respect for labour rights, as well as the promotion of the development and well-being of employees working for suppliers or subcontractors. This impact is not only important for the company's reputation and business stability, but also for the social and economic development of the regions in which its contractors operate.

During the reporting period, the UNIMOT Group did not conduct formal analyses on how employees with certain characteristics, those working in certain contexts or those undertaking certain activities may be at greater risk of harm.

Nonetheless, the UNIMOT Group carries out actions to positively influence its direct business partners on issues concerning ethics and respect for human rights. The above is included in the UNIMOT Group's Human Rights Respect Policy and the UNIMOT Group's Code of Conduct for Business Partners. The Group's policy towards people working within the value chain, both directly and indirectly employed (e.g. through suppliers or subcontractors), explicitly prohibits any form of forced labour, human trafficking and the employment of minors in violation of applicable laws and international standards, including the guidelines of the International Labour Organization (ILO).

The group requires its business partners to adhere to the above principles, which is reflected in the supplier verification procedures.

In the reporting period, no cases were recorded of the UNIMOT Group or its partners in the value chain failing to comply with the UN Guidelines on Business and Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises.

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S2 Employees in the value chain
Material issues	Job security Child labour

	Forced labour Diversity Gender equality Social dialogue and collective bargaining Privacy
Impact assessment	Positive, real
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A. Director of Investor Relations and ESG at UNIMOT S.A.

The UNIMOT Group disclosures on material issues

Human rights in the value chain

As part of its commitment to respecting human rights in the value chain, the UNIMOT Group expects its business partners to act in accordance with the highest standards of business ethics and in compliance with the law and applicable international standards. international (International Bill of Human Rights, which consists of the UN Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights, the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, which refers to the ILO's eight fundamental conventions: No. 29, 87, 98, 100, 105, 111, 138 and 182, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines). These efforts are reflected in the UNIMOT's Group Code of Conduct for Business Partners, implemented in 2022. The Code aims to develop responsible business practices among suppliers and contractors and to act in line with the UNIMOT Group values, being one of the pillars of responsible business and sustainable development in purchasing processes. It sets out standards of conduct in relation to human rights issues, labour rights, health and safety issues, environmental issues and business integrity principles, including anti-corruption and anti-fraud and compliance with international sanctions.

The detailed requirements and expectations of suppliers are written in the Code, which is available on the website: <https://www.unimot.pl/zrownowazony-rozwoj/licza-sie-ludzie/partnerzy-biznesowi>.

The guidelines contained in the Code provide the basis for ethical behaviour in the Group's own operations. UNIMOT expects the entities with which the company has a business relationship to be guided by the same values and thus to comply with the Code.

S2-4 MDR-A

The process of implementing the Code of Business Partners of the UNIMOT Group companies started at the end of 2022 and is ongoing. As part of the process in 2024:

- the provisions of the RFI Form were amended to contracts concluded with foreign suppliers within the contractor verification procedure. A declaration of acquaintance with the UNIMOT Group's requirements and standards set by the UNIMOT Group's Code of Conduct for Business Partners has been added to the Form. Forms are obtained (together with additional documentation) from counterparties from outside Poland with whom the UNIMOT Group establishes cooperation, with the exclusion of transactions included in the catalogue "purchase for own needs of UNIMOT". Each new counterparty meeting the above conditions provides the form, and in the case of counterparties with whom the Group cooperated before 1st August 2024, they are systematically downloaded. The form is used by foreign suppliers to the Companies: UNIMOT S.A., UNIMOT Paliwa and UNIMOT Commodities.
- for contracting parties of UNIMOT S.A. and UNIMOT Paliwa registered to the e-Procurement and e-Invoicing portal, information on the need to get acquainted with the Code was added, together with a link to the Document. Each contractor is obliged to confirm familiarisation with the Code under pain of refusal to download an invoice or order from the system.

The UNIMOT Group's Human Rights Respect Policy was updated in 2024. The document represents a commitment and defines the Group's lines of action, including ethical and business aspects, along the entire value chain regarding respect for human rights. The UNIMOT Group business partners, including suppliers and subcontractors, are expected to conduct their activities in accordance with the provisions of the Policy and to ensure respect for internationally

recognised standards for the protection of human rights. The Human Rights Respect Policy is available at: <https://www.unimot.pl/zrownowazony-rozwoj/polityka-esg/prawa-czlowieka>.

Social dialogue and collective bargaining

Under the Code of Conduct for Business Partners, the UNIMOT Group expects partners to recognise and respect the right of workers to freely associate, organise and bargain collectively in a manner consistent with applicable law.

During the reported period, the UNIMOT Group did not verify among its business partners the extent to which the above expectations were met. In 2025, the Group will develop an audit plan among its business partners to address the above issues.

Privacy

In accordance with the Business Partner Code, the UNIMOT Group expects business partners to comply with all applicable data protection principles and to use personal data only when lawful and necessary for legitimate business purposes.

More information on the protection of employee privacy in the value chain is presented under disclosure S1-3 in section 3.1.6 Safe and ergonomic working environment - Privacy - Data protection.

S2-5 MDR-T

In 2025, it is planned to update the UNIMOT's Group Code of Conduct for Business Partners and include employee representatives from the value chain in the process.

Following the update, the UNIMOT Group will require its direct business partners to:

- implement the standards contained in the Code in their own business activities and those of their subcontractors, and demonstrate these activities;
- to report incidents causing a breach of the Code;
- take appropriate corrective and preventive actions.

The above will allow the UNIMOT Group to more fully manage its impact in the value chain, setting objectives in relation to each of the relevant sustainability issues and the metrics for achieving them. The action will also aim to take greater control of the Group's operations in its value chain.

The UNIMOT Group also aims to develop an audit plan among its direct business partners on relevant sustainability issues. The audit plans will be presented in the next Group Sustainability Report and the results of the first audits in the 2026 disclosure document.

In 2024, 52.18% of all UNIMOT Paliwa's domestic business partners and 5.24% of UNIMOT S.A. confirmed familiarisation with the UNIMOT Group's Code of Conduct for Business Partners. The objective set by the Group to be achieved within 5 years is 100% of the business partners who have confirmed familiarisation with the Code.

The following tables summarise the figures of customers who confirmed that they familiarised with the Code in 2024.

Number of UNIMOT Paliwa customers	Number of customers accepting	% acceptance
2085	1088	52,18%
64	27	42,19%

Table 3-38. Figures of UNIMOT Paliwa's customers accepting the UNIMOT Group's Code of Conduct for Business Partners.

Number of customers of UNIMOT S.A.	Number of customers accepting	% acceptance
2156	113	5,24%

Table 3-39. Figures of UNIMOT S.A.'s customers accepting the UNIMOT Group's Code of Conduct for Business Partners.

In 2025, the Group will implement and monitor a system of familiarisation with the Code among Companies where eProcurement and eInvoicing portals are not in place.

MDR-M

The objective set by the Group to be achieved within 5 years is 100% of business partners who have confirmed that they have familiarised themselves with the Code and declared that they will apply the principles contained therein.

The Group did not implement a systematic mechanism to verify the statements of contractors and subcontractors on compliance with the Code of Conduct and the Human Rights Respect Policy. A measure of the effectiveness of the activities carried out in 2024 was the number of complaints from external entities regarding ethical and human rights violations addressed directly to the UNIMOT Group. In 2024, there were no cases human rights violations in the upstream and downstream value chains, nor were any such complaints relating to violations on issues of employment security, child labour, forced labour, gender equality, social dialogue and collective bargaining.

If a case of human rights violation is discovered, the Group has the right to use common tools to remedy the situation, by reporting to the State Labour Inspectorate (PIP), law enforcement agencies, etc. The Group may also exclude such an entity from future tenders.

S2-1 MDR-P

Health and safety in the value chain

A material issue arising from the double materiality assessment

Area	Social (S)
ESRS	S2 Employees in the value chain
Material issue	Health and safety at work Training and skills development
Impact assessment	Positive, real
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A.

The UNIMOT Group disclosures on material issues

According to the double materiality assessment, the Group identifies that its material impact on employees in the value chain is to ensure health and safety. In order to ensure an adequate level of prevention of adverse events, the UNIMOT Group has policies and procedures in place and in use (as described in disclosure S2-1), and is developing policies and programmes to support the management of the employee area in the value chain.

The policy on employee health and safety in the value chain is the same as that described in ESRS indicator S2-1 above. It aims to minimise occupational accidents by building a health and safety culture and prevention system.

Employees of external companies performing work on behalf of the UNIMOT Group Companies are covered by procedures, orders and processes resulting from the specific nature of work in the respective Company and position. In the Group's only Production Company, UNIMOT Bitumen, employees of external entities performing tasks on the premises of production plants are obliged to act in accordance with:

- Rules of conduct for carrying out work based on written permits,
- An Occupational Risk Assessment Sheet for employees of external companies involved in maintenance, repair and investment work on the Company's premises,
- Instructions, e.g. filling, unloading and others, which are annexes to the contracts.
- Emergency instructions.

S2-4 MDR-A

Ensuring corrective measures in the field of occupational health and safety

As part of the implementation of due diligence obligations in the area of human rights, the UNIMOT Group treats the issue of occupational health and safety (OHS) as one of the key aspects of social impact.

The Group systematically identifies and assesses risks related to working conditions, both in relation to its own employees and to people working within the value chain on which the Group can exert a material impact. In the event of incidents or potential health and safety hazards, corrective measures are taken to eliminate the source of the hazard and ensure the safety of employees.

The corrective measures include, among others:

- updating and implementing health and safety procedures,
- conducting training and instruction for employees and contractors,
- investments in improving ergonomics and technical conditions at workstations,
- analysing the causes of accidents and incidents and implementing preventive measures,
- monitoring the working conditions of selected suppliers and the possibility of applying contractual sanctions in the event of gross non-compliance.

The UNIMOT Group companies carry out the following activities in the context of health and safety of subcontractors' employees:

1. Each Company defines the safety rules and how they are enforced on production sites. For example, annexes to contracts are created for this purpose;
2. Information on incidents/accidents involving employees of external companies is passed on to contractors to inform them of possible risks and to draw their attention to similar hazards;
3. Before an external company starts to provide services to a UNIMOT Group Company, a health and safety training is carried out for the employees of this entity. During the training, they are acquainted with the OHS regulations in force on the Company's premises, accident and health hazards occurring on the premises of the production installations, fire safety rules, rules of movement on the Company's premises, as well as the Occupational Risk Assessment Sheet developed for the employees of external companies participating in the performance of works on the Company's premises;
4. Health and safety staff carry out ongoing inspections of sites where work is carried out by third-party workers.
5. Hazardous tasks (involving fire, sparking tools, work at height, work inside the tank) are carried out on the basis of written permits. During the execution of such work, supervision and control is carried out by the persons indicated in the permit.

MDR-M

The UNIMOT Group keeps statistics on the number of accidents among subcontractor employees. There were no accidents among subcontractor employees in 2024. Accident statistics are presented in the table below.

	Women	Men	Not disclosed
Reported accidents among employees of subcontractors working on the companies' premises	0	0	0
Light accidents at work	0	0	0
Serious accidents at work	0	0	0
Fatal accidents at work	0	0	0
Number of collective accidents	0	0	0
Accident rate (number of accidents per 1 million man-hours worked)*	0	0	0

**The accident rate at work was calculated according to ESRS standard S1-14: Number of accidents divided by number of hours worked by employees multiplied by 1,000,000. The number of hours worked among employees was determined based on the assumption that 1 employee worked 40h per week.*

Table 3-40. Statistics of accidents at work with number of injured persons by gender among subcontractors of companies in the UNIMOT Group as at 31.12.2024.

At the same time, specialised training in the area of occupational health and safety was carried out for employees of subcontractors performing work for the UNIMOT Group's petrol stations. The training provided contributes to the reduction of the risks of hazardous events, builds employee awareness of the safety of the facility's work and provides the Station Operators with substantive support when hiring employees. Training is carried out on-site during station commissioning and during annual station audits. The Station Manager is responsible for the implementation of the basic obligations towards the employees of the petrol station in terms of health and safety.

During the reported period, 236 subcontractors who are employees of AVIA petrol stations took part in training.

Specialised training was also provided by UNIMOT Bitumen in 2024. It was extended to the employees of external companies providing services at the Company's installations in Jasło and Czechowice. These entities perform maintenance, repair and investment services for the Company. A total of 114 people took part in it.

	UNIMOT S.A. - AVIA petrol stations	UNIMOT Bitumen
Percentage of workers employed by contractors and subcontractors who have received additional health and safety training	72%	72%

Table 3-41. Percentage of workers employed by contractors and subcontractors who have received health and safety training as at 31.12.2024.

Stakeholder interests and opinions. Collaboration process with people working in the value chain regarding impacts

SBM-2 S2-2 S2-4

During the reporting period, the UNIMOT Group did not adopt a formalised procedure to systematise the process of involving employees in the value chain. The effectiveness of cooperation with this group of employees was also not studied

The UNIMOT Group does not have a structured dialogue with employees in the value chain. Nevertheless, representatives of this group, including representatives of suppliers and customers, were included in the double materiality assessment process carried out at the UNIMOT Group in Q3 and Q4 2024. Business partners took part in a stakeholder panel and a survey, during which they were given the opportunity to express their opinions regarding their cooperation with the UNIMOT Group in the context of sustainable development. Their opinions were included in the materiality assessment and were taken into account in its results.

The interests and opinions of employees of subcontractors performing work for the UNIMOT Group units are taken into account when designing the Companies' health and safety regulations. The Companies carry out health and safety training (instructions) in order to familiarise external contractors with the conditions for safe movement, stay and performance of work on their premises. On an ongoing basis, safety inspections are carried out in the course of the work being performed - inspections of permits to carry out the work and instructing those supervising the work or directing the workers to comply with the conditions specified in the permit to carry out the work safely, with an order to immediately remedy any irregularities found on site. The persons coordinating the work are required to thoroughly inspect the work and discuss with the workers the hazards and risks resulting from the performance of the work in a manner that does not comply with the health, safety and fire regulations and rules.

It is planned to update the UNIMOT's Group Code of Conduct for Business Partners in 2025 and to involve partners in the process by consulting on the definitions, requirements and understanding of the Document's provisions.

During the reported period, none of the UNIMOT Group Companies was a party to global agreements on respect for human rights. The UNIMOT Group was also not a member of professional organisations where the aforementioned issues would be addressed.

Negative impact mitigation processes and channels for employees to report problems in the value chain

S2-3

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S2 Employees in the value chain
Material issues	Measures to prevent violence and harassment in the workplace
Impact assessment	Positive, real
Responsibility	Director of the Legal Office at UNIMOT S.A.

The UNIMOT Group disclosures on a material issue

S2-1 S2-3 MDR-P

In 2024, the UNIMOT Group updated the Procedure for reporting and following up on legal violations at UNIMOT S.A.. The scope of the document, which is comprehensively described in the G-1 disclosure, includes employees in the value chain. Thus, they have rights to report violations (also via a form on the website), to be protected from retaliation and to request corrective action.

The Group did not promote these channels to employees in the value chain during the reported period. In 2024, no notification originating from an employee in the value chain was recorded. The above may indicate that employees in the value chain are not sufficiently aware of the existence of channels for making notifications. The Management Board of UNIMOT S.A. will analyse the possibilities of communicating about channels among employees in the value chain.

Addressing material impacts on persons performing work in the value chain

S2-4 MDR-A

In order to eliminate or mitigate negative impacts and to monitor the effectiveness of the measures put in place, the UNIMOT Group:

- actively manages risks and conducts regular risk assessments as part of its risk management system;
- aligns its sourcing activities with international standards;
- analyses policies and procedures and, on this basis, evaluates the existing mechanisms and makes the necessary changes;
- makes available to the employees of companies in its value chain the possibility to report violations, in accordance with the Procedure for reporting and following up on violations of the law at UNIMOT S.A., updated in 2024, which is presented in section 4.1. of this Report.

In addition, a contact form is provided on the website, which can be used by any person, regardless of the nature of the relationship with the UNIMOT Group <https://www.unimot.pl/zrownowazony-rozwoj/zglaszanie-naduzyc>. The UNIMOT Group undertakes to monitor and take appropriate action on any reports provided to it. No reports from employees in the value chain were registered during the reporting period.

Objectives in the area of employees in the value chain

S2-5 MDR-T

The objectives for managing material impacts, risks and opportunities in the area of employees in the value chain include the following:

In the short term:

- updating the Code for the UNIMOT Group Business Partners and including employee representatives in the value chain in the updating process;
- 100% of breach reports analysed;
- conducting information campaigns related to the UNIMOT Group's Human Rights Respect Policy aimed at business partners;
- improving occupational health and safety through health and safety training carried out at subcontractors performing work in the UNIMOT Group business units;

- development of an audit programme for business partners covering the environmental area (certification, risk analysis), the social and labour area (human rights, employment standards, health and safety), the management area (corruption).

The double materiality assessment in the UNIMOT Group identified as important sustainability issues on which the UNIMOT Group has a positive real impact. These issues are:

1. Work-life balance for employees in the value chain.
2. Employment and integration of people with disabilities among employees in the value chain.
3. Water and sanitation.
4. Employee working time in the value chain.
5. Appropriate pay for employees in the value chain.

During the reporting period, the UNIMOT Group did not formally define its approach to the above issues. It did not identify policies and procedures to govern its impact on the above sustainability issues and did not set objectives in these areas either. The Group will address the above topics as part of its objectives in the short term.

For the medium-term time horizon:

- 100% of business partners who confirmed that they were familiar with the Code and declared that they applied the UNIMOT Group's Code of Conduct for Business Partners and implemented its main provisions in their activities and those of their business partners;
- involvement of business partners in the provision of non-financial data, including fraud data in the context to relevant sustainability issues;
- cyclical reviews of internal regulations related to human rights.

In a long-term horizon:

- conducting audits of subcontractors and suppliers and following up on documented breaches;
- developing a system of formal sanctions against business partners for violations within the framework of important sustainability issues.

Employees in the value chain were not involved in setting the aforementioned objectives. They were also not involved in the process of tracking performance against the set commitments in 2024 and drawing conclusions.

3.3. Affected communities

ESRS S-3

According to the definition set by the ESRS standards, affected communities are: "People or groups living or working in the same area affected or likely to be affected by the reporting entity through its operations or through all levels of its value chain. Affected communities can live both in areas adjacent to where the entity operates (local communities) and at a greater distance. Affected communities include indigenous peoples who may be actually and potentially impacted."

SBM-1 SBM-2 SBM-3 S3-5

The double materiality assessment carried out shows that the communities affected by the UNIMOT Group's operations include people living in the vicinity of business units - the Companies' production plants and the Group's fuel terminals and petrol stations, individual customers of the petrol stations operated by the Group under the AVIA brand, and communities living in areas where the raw materials necessary for the manufacture of the Group's products are extracted. Fuel transport, whether by road, rail or pipeline, also has a significant impact on communities living in the vicinity of major transport routes and fuel depots. Of the list of sustainability issues contained in Requirement AR 16, two issues relating to affected communities were identified as material, and the impact exerted identified as positive.

The UNIMOT Group's business model is based on energy transformation and the introduction of technological solutions to support society's energy transformation. At the core of the Group's business, therefore, is having a positive impact on both society and the environment.

Although the Group does not consult its strategy and business model and objectives with affected communities, it nevertheless strives to have a good neighbour policy in its operations. The above is one of the objectives set by UNIMOT in its Strategy for 2024-2028. Strategic direction No. 2 regarding Society is defined as Socio-Business Partnership and is assigned the objective: Conduct social dialogue and good neighbour policy.

Metrics - both numerical and descriptive - have been assigned to the achievement of the objectives, which are discussed in section 1.5. of this Report (Performance against objectives in the ESG areas). Objectives in terms of customers of the products and services offered by the Group and who are also members of the communities affected by the Group are described in section 3.4. of this Report.

The identified impact of the Group's action on affected communities does not relate to indigenous peoples' issues.

In the event of violations of human rights or other universal rights against the affected community, the Group has not put in place its own procedure and formal mechanisms to remedy the harm. Should such a situation arise, the Group will follow the regulations of national law and rely on the resolution of state institutions.

S3-4

The UNIMOT Group's use of leverage in managing negative impacts on affected communities

As a key player in the fuel and energy sector, the UNIMOT Group is aware of the impact of its operations on local communities. It leverages its business relationships to minimise the negative impacts of its operations and support the development of communities that may be affected by its operations. These actions include investments in sustainability, responsible business policies and active collaboration with stakeholders.

Such activities include, among others:

- Responsible approach to pricing - avoiding speculative activities in commodity markets that could negatively affect the availability of fuel and energy for local communities,
- Investment in alternative fuels - the deployment of HVO100 and 2nd and 3rd generation biofuels contributes to the reduction of harmful emissions, which has a positive impact on the air quality in communities living in the surrounding and transport areas.
- Emissions monitoring and pollution prevention - using technologies to reduce emissions and carrying out regular environmental audits to minimise the impact of activities on local ecosystems.
- Dialogue with local stakeholders - UNIMOT maintains an open dialogue with local residents and authorities to take into account their needs in the investment and operational process.
- CSR programmes and social investment - The Group engages in local social, educational and environmental initiatives to support the development of the areas in which it operates.
- Job creation - where possible, the UNIMOT Group companies employ people from the region, which contributes to economic growth and social stability.

Policies related to affected communities

S3-1

The UNIMOT Group has defined the main objectives for community impact management in the Strategy. In addition, specific objectives are set out in the UNIMOT Group's Social Involvement Policy updated in 2024. According to the Policy, social engagement allows the UNIMOT Group not only to reduce the negative impact of its activities, but above all to make positive, measurable changes both in the communities in which the organisation operates and in its own business. The Policy sets out principles aimed at:

1. Identifying and addressing potential negative impacts of the UNIMOT Group's activities on communities and minimising the risks associated with them.
2. Putting in place mechanisms for remedial action in the event of negative impacts on communities caused by the UNIMOT Group.
3. Generating a positive impact on communities.
4. Systematising the UNIMOT Group's rules for dialogue with representatives of local communities.
5. Building a sense of responsibility among the Companies' executives for correct communication and good cooperation with local communities.

The Social Commitment Policy of the UNIMOT Group is in line with key international regulations and standards concerning corporate responsibility for social impact, including in particular:

- The UN Guiding Principles on Business and Human Rights (this principle is reflected, among other things, in the Group's commitment to identifying and counteracting negative impacts on communities and implementing corrective mechanisms);
- OECD Guidelines for Multinational Enterprises (The policy implements OECD recommendations on relations with local communities, corporate social responsibility, and corrective and preventive actions. It also takes into account the need for transparent dialogue and the promotion of positive economic and social impact).

The UNIMOT Group's social commitment is based on pillars:

- The Group actively engages in dialogue with the social environment and works with representatives of local communities in a transparent and fair manner;
- The Group initiates its own projects to promote environmental, social and economic sustainability;
- The Group monitors and actively manages risks in the social area;
- The Group has procedures in place for the reporting of complaints and irregularities by local communities.

Safety of local communities

A material issue arising from the double materiality assessment

Area	Social (S)
ESRS	S3 Affected communities
Material issue	Impact on safety
Impact assessment	Positive, real
Responsibility	Management Boards of the Group Companies

The UNIMOT Group disclosures on a material issue

In the fuel industry, the safety of communities is a priority, as activities related to the extraction, blending, storage and transport of fuels carry a high risk of accidents, fires, spills and other hazards that can affect the health and lives of people living near business units. The UNIMOT Group monitors the risks associated with the direct impact on safety and takes measures to reduce these risks by implementing technological solutions, safety procedures and cooperation with local communities and emergency services.

S3-1 MDR-P

There is no single policy within the Group on the material issue. The material subject of sustainability is addressed in the documents of the individual Companies, adapted to the specific nature of their operations and the risks involved.

The most important of these include:

- An Improvement Action Procedure has been implemented at UNIMOT Bitumen to ensure that in the event of non-conformities, incidents and complaints, appropriate actions are taken and their causes identified and eliminated to avoid recurrence. The effectiveness of the actions taken will be evaluated.
- Due to the fact that UNIMOT Terminale operates four plants of high risk and three plants of increased risk of a major industrial accident, the Company is obliged to develop documents that determine, among other things, the impact of a potential accident on the areas adjacent to the plant. In relation to the above, procedures and instructions have been introduced, such as: Emergency Response Procedure TER.47.01.00.00 and Emergency Response Procedure TER.47.02.00.00 and Instruction for Post-Accident Investigation TER.47.01.01.00. Moreover, in order to coordinate and organise rescue activities at area of the Fuel Terminal in Czechowice-Dziedzice, there is an Emergency Point, the functioning of which has been specified in the "Organisational Regulations of the Emergency Point of UNIMOT Terminale Sp. z o.o.". On the other hand, the Company's website contains "Information on safety measures and how to proceed in the event of a major accident", where information related to the nature of the major accident hazard is

described, taking into account the effects on people and the environment, as well as how to warn the public and how to behave in such a case.

- As part of the Safety Management System, OLAVION has procedures and instructions whose application can reduce the risk of negative impacts on society and whose application helps to limit the consequences of accidents, serious accidents and incidents, such as, for example: Manual for the driver of a traction vehicle OLA-1, which in particular defines the driver's behaviour during a fire, which has the effect of limiting the spread of a fire, and Procedure P/15 - Behaviour in the event of an emergency or incident and Manual on the handling of serious accidents, accidents and incidents in rail transport OLA-8, which has the effect of limiting the spread of the effects of incidents on society.

Taking action regarding material impacts on affected communities

S3-4 MDR-A

The UNIMOT Group Companies have different business profiles and, consequently, their impact on the safety of local communities varies. In order to ensure that the activities of individual Companies do not have a negative impact on the neighbours of its units, the Companies apply solutions that are appropriate to the profile of operations and the needs of the community, such as:

1. In response to the risk of environmental pollution as a result of its business activities at the asphalt plants located in Jasło and Czechowice-Dziedzice, UNIMOT Bitumen, within the framework of the Integrated Management System, develops and implements annual HSE, fire and EIA improvement plans and implements a continuous environmental impact monitoring plan (verifies that the Company does not exceed the permissible values set out in the Integrated Permit).
2. Olavion has developed a procedure entitled Corrective, preventive actions and supervision of non-conformities, the subject of which is corrective and preventive actions and related to supervision of non-conformities. The purpose of the procedure is to effectively address existing and potential non-conformities along with their causes.
3. RCEkoenergia is aware of the negative impact it has on the local community through the emission of gases and dust into the atmosphere from the coal-fired thermal power plant. Despite the fact that its operations are carried out in compliance with current standards, the Company has developed a multi-phase upgrade of its heat generation source, which involves switching from coal to gas fuel and then increasing the proportion of heat generated from RES.
4. In order to minimise the possible negative impact on local communities and the environment, each fuel terminal of the UNIMOT Terminale Company monitors factors such as air emissions, the quality of rainwater and wastewater discharged, and waste generated, in accordance with the environmental monitoring plan set for each year.
5. UNIMOT System has developed and adheres to guidelines for action in the event of a gas network failure and possible safety risk.
6. UNIMOT Bitumen regularly inspects noise levels in the vicinity of the plant and conducts air quality measurements to ensure that operations do not have a negative impact on the health of local residents.
7. UNIMOT Bitumen works closely with the National Fire Service and Volunteer Fire Brigade units in the development and ongoing updating of systems to respond to possible fire, chemical and environmental hazards at its installations.
8. Periodic training of employees with safety-relevant functions is carried out in the Companies, which improves the knowledge and skills of employees and consequently leads to a reduction in the likelihood of risks materialising.
9. In order to eliminate or minimise the risk of an explosion, monitoring of the operation of installations containing the hazardous substance is in place at the LPG bottling plant in Zawadzkie:
 - The bottling plant is equipped with an explosimetric installation for the detection of local gas concentration with 8 heads located in explosion hazard zones. The installation is coupled with automatic valves fitted to the liquid phase pipelines on all storage tanks, an emergency ventilation system in the cylinder filling room and a system to protect the tanks from overfilling.
 - When the limit levels are reached, the liquid gas valves on both the inlet and outlet are automatically closed and the acoustic and visual alarms are activated.

- The temperature of the liquid phase is measured and the pressure of the gaseous phase is measured separately in each tank, while the reading of these parameters takes place on the operator's console in the master control room.
 - Exceeding the operating parameters of pressure, gas temperature is signalled by the illumination of a red lamp and the activation of an acoustic signal recalling the operator. The measurement of the pressure of air for technological purposes and of water for fire-fighting purposes takes place at the storage site, and the reading is taken at the operator's console.
 - The bottling plant site is monitored 24/7 by a system of 15 cameras. A permanent computer recording makes it possible to read the image record of each camera up to one month back.
10. As part of its safety management in the context of its own AVIA petrol stations, UNIMOT S.A.:
- carries out auditing and maintenance activities to ensure continuous monitoring of the station infrastructure and the elimination of risks,
 - organises training for employees to prepare them to act in the event of an emergency
 - maintains signage for hazards, escape routes and warnings in hazardous areas,
 - makes fire extinguishers and fire blankets available for use in the event of a fire incident,
 - operates permanent CCTV monitoring and 24-hour surveillance by a security agency and provides emergency telephones to call the emergency services.

In addition to the measures mentioned above, the Company has put in place instructions and procedures for dealing with various hazardous situations for station staff.

The above measures, in the UNIMOT Group's view, contribute greatly to the safe operation of the facilities, which translates into the safety of the neighbourhood surrounding the petrol stations.

All the Companies base their health and safety activities on generally applicable international and national legislation, the UNIMOT CG Health and Safety Policy, as well as internal orders and procedures concerning, among other things, training, post-accident proceedings and the employment of subcontractors.

In addition to the above activities, all the Group companies:

1. work closely with local and central government administration,
 2. apply accepted business unit management standards,
 3. engage in dialogue - either on a permanent or incidental basis - with representatives of local communities.
- The Management Boards of the companies are responsible for the dialogue

The effectiveness of actions or initiatives is assessed on an ongoing basis, depending on the type of specific action.

S3-4 S3-5 S3-1 MDR-T MDR-M

The overriding objective in terms of impact on community safety is to pursue a good neighbour policy. It involves a conscious, responsible and long-term approach to relationships with local communities, especially in the vicinity of the companies' operating assets.

The objectives of the Good Neighbour Policy include:

- Preventing potential social tensions resulting from the Group's presence in a given area,
- Building trust and open communication with representatives of local communities,
- Strengthening the positive economic and social impact of the Group's activities in the regions where it operates,
- Early identification of social risks and implementation of preventive measures.

Examples of behaviour and preventive measures implemented as part of this policy:

- organising meetings with residents and local authorities,
- conducting an open dialogue on the impact of activities,
- reporting and resolving any complaints or comments from the community in a transparent and timely manner,
- supporting local educational, cultural and environmental initiatives.

- involving local suppliers and subcontractors in the value chain wherever possible.
- conducting information campaigns on safety.

The absence of complaints from local communities in relation to the Group Companies' operations was identified as a metric of achievement.

There were no complaints addressed by local communities in the reporting year.

The UNIMOT Group did not consult local community representatives on the objectives. Local communities are also not involved in the monitoring process of the objectives.

In 2024, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labour Organisation Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines were identified.

There were also no incidents in 2024 in relation to the human rights of affected communities.

Environmental responsibility

A material issue arising from the double materiality assessment

Area	Social (S)
ESRS	S3 Affected communities
Material issue	Impact on land
Impact assessment	Positive, potential
Responsibility	Management Boards of the Group Companies

The UNIMOT Group disclosures on a material issue

The impact on land is an important area of environmental responsibility for the UNIMOT Group, as activities related to fuel storage and transport, as well as natural gas distribution and heat generation processes, can lead to land degradation, soil pollution and changes in the local ecosystem.

S3-1 MDR-P

The impact on land varies due to the specific nature of each Company's operations, which is why there is no single document at the Group level that addresses this sustainability issue. Adequate procedures and measures are in place in the Companies where risks of land impact have been identified.

Fuel storage

At UNIMOT Terminale, as part of the main process of storing fuels, a potential industrial accident and consequent ground contamination may occur. The following risks are included in the Company's risk register:

- risk of ground contamination as a result of operations;
- risks associated with the need to remediate historically contaminated sites;
- risk of failure of installations and infrastructure at the Fuel Terminal due to human error resulting in downtime of more than 24 hours, potential environmental contamination and damages.

In order to minimise the occurrence of the above risks, the Company uses documents:

- TER.33.01.00.00 Environmental objectives and targets,
- TER.31.01.00.00 Identification of significant environmental aspects,
- TER.47.01.00.00 Emergency response,
- TER.47.01.01.00 Conducting post-incident investigations,
- TER.47.02.00.00 Emergency response,
- TER.51.02.00.00 Monitoring of processes and activities affecting the environment.

Asphalt products

In the processes associated with UNIMOT Bitumen's operations, the source of potential impacts of the production facilities on the soil and water environment can be:

1. Production processes:
 - emergency spillages and leakages of asphalt/asphalt production raw materials from distribution stations and emptying of rail and road tankers,
 - emergency leaks of asphalt or fuel oil from equipment and pipelines,
 - emergency leakage of an asphalt/asphaltene tank.
2. Own transport of products:
 - unsealing of road tankers (e.g. as a result of a road traffic collision),
 - unsealing of the hose during unloading,
 - overflow of a tanker truck during an asphalt pour,
 - leakage of fuel from the tank or oil from the engine or other fluids in the truck as a result of a breakdown/collision.

Despite the fact that solidified asphalt is not a hazardous substance and, due to its high viscosity, does not reach deep into the soil after a spill, effective solutions are in place at the Company to prevent emergency spills and leaks of petroleum-based materials and to reduce the environmental risk from spills that have already occurred.

The primary means of protecting the soil and water environment is the complete isolation of the production processes by the use of sealed concrete surfaces in the form of spill containment trays (curbed or sunken) and the existence of a drainage system beneath the site.

An Integrated Management System (IMS) has been implemented at UNIMOT Bitumen, confirmed by certificates:

- EN ISO 9001 Quality Management System,
- EN ISO 14001 Environmental Management System,
- EN ISO 45001 Occupational health and safety management system.

The IMS introduces measures to achieve a high level of environmental protection, most of which have an impact on the protection of the environment, including land:

- the use of solutions to improve the efficiency of individual installations;
- installation encapsulation;
- conducting technological processes in a manner that ensures compliance with environmental standards and best available techniques;
- use of high-efficiency equipment to reduce air emissions;
- conducting efficient material and raw material management;
- conducting safe management of hazardous substances;
- conducting proper waste management in an environmentally sound manner;
- training of employees on all aspects of environmental protection;
- systematic monitoring of substance emissions into the environment and testing of the quality of waste water discharged into the sewerage system, soil and others - in accordance with the developed Monitoring Plan for processes having an impact on the environment for the Jasło Production Plant (issued on 21.08.2023) and the Czechowice Production Plant (issued on 21.08.2023).

S3-4 MDR-A

Under the procedures in place, a number of safeguards are put in place at UNIMOT Terminale to protect the groundwater environment and regular inspections of the installations and upgrades to the tanks are carried out. In addition, groundwater monitoring is carried out at most Terminals.

During the reporting period, the Company developed and approved a draft remediation plan for the contamination of the historic site of the Szczecin Fuel Terminal and planned to commence ex situ remediation in the second half of 2024.

As part of UNIMOT Bitumen's operations, the primary means of protecting the soil and water environment is the full isolation of production processes through the use of sealed concrete surfaces in the form of anti-spill trays (curbed or sunken) and the existence of a drainage system under the site.

Methods used to reduce spills and leaks:

- Monitoring of operating process parameters with visualisation in the control room;
- Control and measurement equipment incorporated into the process signalling and interlocking system;
- Collecting leakage from asphalt pump seals into collection troughs installed under the seals;
- Diverting residual bitumen leaking from the pouring arms into suspended collection bins;
- Installation of concrete pour station trays to isolate asphalt spills into the soil and water environment;
- Collection of asphalt leaks from leaking equipment and apparatus from paved areas after solidification and management of the collected waste;
- Leakage of fuel from a tank or oil from an engine or other liquids in a truck as a result of an accident/collision - use of suitable sorbents to contain and minimise the effects.

AVIA petrol stations

AVIA petrol stations, by virtue of their activities involving the marketing of petroleum products, may pose a potential risk of ground and groundwater contamination.

The main factors that could have a negative impact on the land are dependent on:

- delivery of liquid fuels - risk of leakage in the delivery process,
- fuel storage - risk of leakage from storage tank,
- trading/selling of fuels - risk of leakage during vehicle refuelling.

The most significant risk affecting groundwater and soil contamination is the risk of oil spills.

S3-4 MDR-A

Land conservation activities include:

- application of procedures related to the reception of liquid fuels,
- continuous monitoring, through the installation of leak detectors over the storage tanks,
- ongoing monitoring of the operation of the distributors and, in the event of defects, call for service,
- to deal with minor oil spills, stations are equipped with an Environmental First Aid Kit (sorbent, filter mats, sintac) and have procedures in place to deal with fuel and chemical spills.

In an effort to minimise the materialisation of risks and negative impacts on land, the following measures are being taken:

- regular annual external inspections of the storage tanks, as required by law, carried out by the OTI;
- internal inspections to assess the technical condition of the storage tanks carried out by UDT (once every 5 or 10 years depending on the age of the tank);
- annual cleaning of separators to ensure correct operation;
- maintenance of the slab drains (eco-drains)
- maintenance of the sealed slab in the vehicle delivery and refuelling area.

Waste water treatment

RCEkoenergia operates a wastewater treatment facility - an industrial wastewater treatment plant. Wastewater generated on the Company's premises and wastewater accepted from external entities in accordance with concluded contracts is treated to the parameters required by law and then discharged to the Biała River. The wastewater treatment plant consists of systems for mechanical wastewater treatment, physical-chemical wastewater treatment, biological wastewater treatment and sludge dewatering.

S3-4 MDR-A

As the wastewater treatment process may pose a potential risk of ground contamination, the Company takes measures including the use of sealed concrete chambers, the use of a concreted filter press room and securing the storage area for the wastewater treatment plant waste.

Wastewater with quality concerns is directed to a retention tank for treatment and then directed to the chambers of the wastewater treatment plant. In addition, all waste generated on the Company's premises is stored in designated areas specified in the integrated permit.

Minimising the negative impact on land is based on proper organisation of work, proper operation of equipment and trained personnel. The company takes care of the proper condition of equipment and installations (regular inspections, maintenance, ongoing monitoring of the operation of equipment and installations). It also carries out the required environmental monitoring.

Distribution of natural gas

UNIMOT System carries out the excavation works required to lay the gas pipeline or gas connections. The aforementioned works are based on excavations with a depth of up to 1 m and a width of up to 0.5 m and are mostly carried out in the road strip of urbanised areas. The zones defined by the Company's gas networks are no more than 0.5 m from the axis of the gas pipeline. The Company does not carry out deep and wide excavations and does not engage heavy equipment for the work. For each of the investments, design documentation is prepared and excavation works are performed in accordance with the norms BN-83-8836-02 and PN-68/B-06050, as well as the Regulation of the Minister of Infrastructure of 6 February 2003 on safety and hygiene of work during the performance of construction works (Journal of Laws of 19 March 2003, No. 47, item 401) and the Technical Conditions for the Performance and Acceptance of Construction and Assembly Works.

S3-5 MDR-T MDR-M

UNIMOT Terminale sets environmental tasks and objectives once a year, which for many years have been primarily related to protecting the bottoms of the tanks from the possibility of petroleum substances seeping into the ground and water environment.

In 2024, there were no events that could lead to contamination of the water and groundwater environment.

The overriding aim with regard to the impact on the land of the AVIA petrol stations is that through the actions of those responsible for the operation of the station and through appropriate monitoring of control systems, assessment of equipment for technical efficiency, raising the knowledge and awareness of employees, the contamination of the land at the station as well as adjacent areas is prevented, and groundwater and watercourses are prevented.

Collaboration process regarding the impact with affected communities

SBM-2 S3-2

The UNIMOT Group's involvement in local activities aims to build lasting and long-term relationships with communities. The Group strives to make the relationship with the local community a positive one, based on mutual respect, an inclusive culture, understanding and cooperation.

The UNIMOT Group's due diligence procedures for social engagement include:

- Mapping the company's stakeholders and carrying out a double materiality assessment process and involving local community representatives in the process
- Dialogue sessions with the Group Stakeholder representatives led by an impartial facilitator - as part of the double materiality assessment process;
- Meetings with representatives of the communities and local authorities where the Group's business units are located;
- Organisation and participation in industry conferences;
- Media publications and dialogue through social media channels;
- Functioning of the UNIMOT S.A. Group Activities Committee;
- Partnership in local events;
- Reporting the results of actions taken;

- Including in the Risk Register the degree of impact of a given risk on society;
- Establishing channels for reporting violations and applying a procedure for dealing with them.

S3-3 S3-4

Communication with local communities

The UNIMOT Group involves communities in planning and decision-making through appropriate inclusive practices. Dialogue-based collaborative processes with local communities are systematised in the UNIMOT Group's updated Community Involvement Policy.

Representatives of the UNIMOT Group's local communities were involved in the materiality assessment process carried out at the UNIMOT Group in Q3 and Q4 2024. During the stakeholder panel and through a questionnaire survey, they were given the opportunity to express their opinions regarding their cooperation with the UNIMOT Group in the context of sustainable development. Their opinions were incorporated into the materiality assessment and were taken into account in its results.

A good practice in the area of cooperation with local communities is the dialogue conducted by members of the Management Board of a given Company with local authorities that represent the community. The dialogue is not structured and takes place on an ongoing basis, depending on the needs.

Activities to support local communities

The development of the UNIMOT Group's activities generates impacts on the environment, society and on all stakeholders along the value chain. The anchoring of social issues in the Strategy gives the Group the opportunity to manage the area, identify risks and opportunities and implement effective solutions to promote social development, respecting business ethics, human rights and due diligence obligations to all stakeholders involved in its activities.

The UNIMOT Group companies are significant employers in the region of their operations. The above generates a positive impact on the community, and one aspect of this impact is taxes for the city, which translate in real terms into income for the Municipality (income tax). At the same time, conducting business generates taxes on real estate and business activities, which translates into higher tax revenues in real terms and can lead to better financing of public services and investments in infrastructure.

In addition, the Companies are involved both in social initiatives, such as sponsoring cultural, sporting or educational events, and in supporting local charities. It is not uncommon for them to be partners in the most important initiatives in the region.

In order to achieve the objective arising from the Strategy in terms of supporting local communities, the UNIMOT Group Companies undertake charitable and sponsorship activities. The involvement of the Companies in such initiatives is coordinated by UNIMOT S.A., including the UNIMOT Group Activity Committee in the area of supporting local communities. The Committee is composed of UNIMOT S.A.'s Vice-President for HR, UNIMOT S.A.'s Marketing Director, UNIMOT S.A.'s Director of Investor Relations and ESG, UNIMOT S.A.'s Press Office Director. Decisions to support a given initiative are made jointly by the Committee members on the basis of the Company's recommendations. The main support projects in 2024 included:

- Sponsorship of the 6th edition of the Our Future Forum conference;
- Title sponsorship of AVIA SOLAR Sędziszów Małopolski volleyball players;
- Sponsorship of the rally series plus the Barbórka Rally;
- Sponsorship of the Lions AVIA Częstochowa sports club;
- Sponsoring Poland 2.0 Summit;
- Planting and care of native tree species in the park in St. Barbara Street in Czechowice-Dziedzice;
- Funding for the Trzcinica Volunteer Fire Brigade for the purchase of equipment;
- Partnership as part of the Autumn Theatre Meetings in Jasło;
- Donation to the Hansel and Gretel Association in Gdańsk and the Institute for Security and International Development Foundation as part of the 'Benefactor of Children' campaign in Gdańsk;

- Organisation of a Children's Day with the Railways - Olavion Company employees showed children from Szczecin and the surrounding area what work on the railways looks like. Participants were able to sit at the controls of a modern Gama rail engine;
- Carrying out tests for the Pomeranian Metropolitan Railway after electrification of the PKM and extension of the Kartuzy bypass;
- Organisation of the UNIMOT support the needy campaign - collection of necessities for animal care organisations and organisations supporting vulnerable people;
- Participation in local initiatives (e.g. sponsorship of Czechowice-Dziedzice Days, local football club in Czechowice-Dziedzice, support of local shelter for homeless animals);
- Supporting biodiversity (e.g. setting up a mini apiary with honey bees, creating habitats for wild pollinators, planting trees in the municipal park in cooperation with the Czechowice-Dziedzice Municipality);
- Co-organisation of Jasło Days and the cultural event XVIII National Competition for Young Instrumentalists organised by the Jasło Municipal Cultural Centre,
- Donation to SKP "Strażak" Rzeszów - organisation of Polish Firefighters' Championship in mountain running.

The UNIMOT Group also conducted humanitarian aid activities in 2024. The total amount of support exceeded PLN 3 400 000 in the reported period.

Remediation processes for negative impacts and channels for affected communities to report problems

S3-3

In 2024, the redevelopment and structuring of due diligence processes began, with the following documents addressing the issues of affected communities, extending due protection to them and giving them the opportunity to report complaints and violations:

- The UNIMOT Group's Community Involvement Policy;
- The Human Rights Respect Policy according to which channels for reporting violations allow communities to request assistance - in line with the third pillar of the main UN Guiding Principles on Business and Human Rights, 'Access to Remedy';
- The procedure for reporting violations of the law and taking follow-up action at UNIMOT S.A., which extended to local communities. Details on the reporting of complaints and follow-up are detailed in Disclosure Framework G-1 of this Report.

Channels for reporting violations

The Group provides the community with the opportunity to raise questions, report irregularities or concerns through:

- contacting the relevant Company by email or telephone (contact details are provided on the Companies' websites);

as well as violations of the law through (reporting can be done anonymously):

- form available at: <https://www.unimot.pl/zrownowazony-rozwoj/zglaszanie-naduzyc>.

Each report is registered and action is taken against it as foreseen by the Procedure for reporting and following up on infringements at UNIMOT S.A..

In 2024, the Group did not promote these contact channels to local communities. However, the Management Board assesses that the above contact channels are known among the communities and are trusted. This is evidenced by the numerous meetings between community representatives and representatives of the Companies' Boards.

3.4. Consumers and end-users

ESRS S4

Due to the complexity of the UNIMOT Group's activities, its customers include both fuel, electricity, heat, natural gas, asphalt products, logistics and transport services, as well as photovoltaic installation and component manufacturing.

SBM-3

Clients include:

1. business and institutional customers - including, but not limited to, oil companies, retail chains, fleet card operators, independent petrol stations, transport companies, public entities (schools, transport companies), companies in the energy and heating sector, manufacturing and service companies, distribution service providers;
2. individual customers primarily in terms of direct sales of natural gas and electricity and liquid fuels at petrol stations operated under the AVIA brand. Within the AVIA petrol station customers, UNIMOT has distinguished a group of customers at risk of being marginalised in terms of access to the products and services offered. These are wheelchair users and those on the autism spectrum.

The UNIMOT Group companies involved in the sale of fuels and petroleum products served 1510 wholesale customers at home and abroad in 2024. The main export destinations included: Ukraine, the Czech Republic, Bulgaria, Serbia, Hungary and Germany.

All significant consumers and end users on which the UNIMOT Group may have a material impact are covered by the scope of information disclosure in this Report.

SBM-2

Stakeholder interests and opinions

For the UNIMOT Group, the starting point for building relationships with customers is to focus on their needs and to meet market expectations. The opinions of customers and end users have a significant impact on the Group's activities, primarily in terms of its product and service portfolio. Due to the dynamic economic development, Poland has not reached the peak of demand for traditional transport fuels. On the other hand, however, the progressive energy transformation and the development of low- and zero-emission energy sources, as well as customer expectations in this respect, have a significant impact on the fuel sector and, consequently, the UNIMOT Group's offer. In response to the above, the Group, on the basis of the Strategy for 2024-2028, on the one hand seeks to achieve operational excellence in its existing activities and adapt them to the realities of the changing environment, and on the other hand to develop towards areas in line with the energy transition.

The Group obtains customer and end-user feedback as part of its day-to-day operations, primarily through meetings with customers, community and local authority representatives, but also by attending industry events and conducting market analysis. The Group's customers have been categorised as its key Stakeholders and have participated in the double materiality assessment described in disclosure 1.6.2 of this Report.

SBM-3 S4-5

Significant impacts, risks and opportunities and their interrelationship with the strategy and the business model

The due diligence process has identified a significant relationship between the Group's Strategy and business model and the interests of customers and consumers. Based on the energy transition, the Group's Strategy and its business model play an important role in creating, deepening and mitigating impacts on consumers and end-users in terms of access to alternative, low-carbon fuels and the development of renewable energy. On the other hand, the shape of the Strategy is influenced by the Group's customers - their needs and expectations. The Strategy is therefore a response to customer attitudes in the short term and a tool to shape these attitudes in the long term.

To date, the UNIMOT Group has not measured the impact of its activities on social behaviour, but the results of the materiality assessment clearly indicated that the impact is present and the strength and extent of the Group's impact on this issue is high.

The impact of customers on the Group and the Group's impact on customers and end-users primarily concerns:

- development of carbon-neutral products and services and the running of promotional campaigns for products and services in this basket, which influences customer attitudes;
- taking measures to improve accessibility at their own petrol stations and thereby fostering a culture of inclusion for customers at risk of social exclusion;
- safety of the products on offer and responsible communication;

- customer privacy.

The above is reflected in the UNIMOT Group Strategy for 2024-2028, in which DIRECTION 2 under SOCIETY - Socio-business partnerships - sets the objective:

Inclusion, diversity, ethics – a non-discriminatory organisation that acts in the interest of its customers and local communities,

DIRECTION 3, under Suppliers and business customers, sets two objectives:

Supporting customers to move towards sustainability through the introduction of low and zero GHG products and services.

The issue of customers and end-users is also systematised in the CORPORATE GOVERNANCE section, DIRECTION 3 - Ethical culture and respect for human rights throughout the value chain, where the Group has set as an objective:

Shaping an ethical culture by applying the UNIMOT Group Code of Responsibility, the Code of Ethics and the Human Rights Respect Policy throughout the value chain, with one of its measures being the absence of complaints of violations in terms of marketing practices carried out.

The UNIMOT Group's strategy and the factors influencing it are presented in disclosure 1.5 of this Report.

S4-4

The UNIMOT Group's use of leverage in managing material negative impacts on consumers and end-users

As a key player in the fuel and energy market, the UNIMOT Group leverages its business relationships to minimise material negative impacts on consumers and end-users. These actions focus on stabilising prices, improving product quality, ensuring security of supply and implementing sustainable energy solutions.

1. Stabilising prices and protecting consumers from market fluctuations

- Diversification of supply sources - the UNIMOT Group becomes independent of single suppliers, including by sourcing fuels from different geographical directions, which reduces the risk of price spikes.
- Economies of scale in price negotiations - as a significant market player, the Group negotiates favourable terms for the purchase of fuel and energy, thereby reducing the impact of raw material price increases on end customers.
- Hedging and price risk management - the use of strategies to hedge against sudden changes in the price of energy commodities, thereby stabilising the prices of the products offered.

2. Improving fuel quality and user safety

- Investment in alternative fuels - implementation of new generation biofuels, such as HVO100, which reduce emissions.
- Ensuring high quality fuels - constant quality control of the fuels supplied, meeting European and national standards, which translates into end-user safety and vehicle performance.

3. Ensuring security of supply and operational continuity

- Investment in storage and logistics infrastructure - having logistics facilities, such as fuel terminals, increases flexibility of supply and reduces the risk of interruptions in fuel availability.
- Fuel supply to key sectors of the economy - priority supply security for strategic industries such as public transport and industry, reducing negative economic and social impacts.
- Supply chain optimisation - efficient logistics management minimises transport costs and reduces negative environmental impacts, e.g. by using rail instead of road.

4. Transparency and consumer education

- Customer education on new fuels and decarbonisation - organising webinars, conferences and customer consultations on the benefits of low carbon fuels and energy optimisation.

- Transparent communication on fuel quality and environmental impact - implementation of clear communication on the composition and origin of the products offered, including labelling of compliance with ESG regulations and the EU Taxonomy.
- Ensuring compliance with legal and consumer standards - applying best practice in the area of consumer protection, as required by European safety and environmental regulations.

Policies related to consumers and end-users

S4-1 MDR-P

No uniform policies have been set at the UNIMOT Group level to date aimed to regulate customer relations in a comprehensive manner. Policies setting general standards in relations with each stakeholder, including customers and end-users, and a source of standards for fairness, violation of human dignity and anti-discrimination are the UNIMOT Group Code of Ethics and the Policy for Respect for Human Rights, described in detail under G-1 disclosure. Customer privacy issues are addressed in the UNIMOT Group Personal Data Policy. Also applied, at the level of the Companies, are adequate and legally complaint procedures and model contracts. This approach ensures compliance with applicable laws and allows for flexibility in managing customer relationships within the various business segments of the UNIMOT Group. The UNIMOT Group will consider the necessity to prepare an appropriate policy in the medium term.

In the reporting period, no cases were recorded of non-compliance with the UN Guidelines on Business and Human Rights, the International Labour Organisation Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises, which concern consumers or end users both within the UNIMOT Group's own operations and within the upstream and downstream value chain. [Customer privacy](#)

A material issue arising from the double materiality assessment

Area	Social (S)
ESRS	S4 Consumers and end-users
Material issues	Customer privacy
Impact assessment	Positive, real
Responsibility	Personal Data Protection Officer at UNIMOT S.A.

The UNIMOT Group disclosures on a material issue

The Group respects the right to privacy of its customers by complying with applicable legislation in this area. Issues related to security and protection of personal data are regulated in detail through the Personal Data Security Policy. The purpose of the policy is to define the principles and procedures applicable to the processing of personal data in all processes administered by the UNIMOT Group entities.

S4-4 MDR-A

In the interests of information transparency, the Group publishes rules for the processing of contractors' personal data. Within the UNIMOT Group, periodic training sessions are held to deepen the knowledge necessary for the correct processing of personal data. The Group also complies with legislation on privacy protection and the use of cookies on its websites.

More information on the protection of privacy, including that of customers, as well as the processes in place in the UNIMOT Group, is presented under disclosure S1-3 in section 3.1.6 Safe and ergonomic working environment - Privacy - protection of personal data.

S4-5 MDR-T MDR-M

The resulting objective under the Strategy's material issue is the operation of a hermetic data protection system, strengthening resilience to threats coming from cyberspace, and its metric is the number of security incidents related to data breaches.

Collaboration process regarding the impact with consumers and end-users

S4-2

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S4 Consumers and end-users
Material issue	Freedom of expression
Impact assessment	Positive, real
Responsibility	Vice-President of Energy Transformation at UNIMOT S.A. Marketing Director at UNIMOT S.A. Management Boards of Subsidiaries

The Group has not implemented an overall process for collaborating with consumers or end-users on impact management. Such collaboration takes place on an ongoing basis through meetings and exchanges of correspondence. Management considers this approach to be the most effective. Collaboration also takes place through organisations or other entities authorised to represent a specific group of customers or users. The Group has also not identified a single person who is responsible for leading the dialogue and collaboration processes with customers. These are the responsibility of the owners of the individual processes/areas within the Companies.

The dialogue process takes place with respect for human rights, ethics and mutual respect. The UNIMOT Group respects the right of customers and users of its products and services to freedom of expression both in face-to-face meetings and in social media communication. The Group has also launched a dedicated contact form for AVIA petrol station customers - a contact form through which customers can submit their comments, opinions and submit questions.

Since 2023, the UNIMOT Group has been communicating with its customers on selected aspects of sustainability. The activities undertaken are aimed at increasing customers' awareness of important climate protection issues and, consequently, creating responsible purchasing attitudes aimed at decarbonising transport. The result of the cooperation is, among others, the launch of a pilot project of cooperation between the UNIMOT Group and Raben Transport, where UNIMOT supplies the company's fleet with HVO100 fuel (synthetic fuel based on hydrotreated vegetable oil), thus supporting its decarbonisation strategy.

From 7 May 2024, HVO fuel at the AVIA station located in Myszęcín can be refuelled by private customers.

Responsible marketing communication

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S4 Consumers and end-users
Material issues	Responsible marketing practices Access to information
Impact assessment	Positive, real
Responsibility	Vice-President of Energy Transformation at UNIMOT S.A. Marketing Director at UNIMOT S.A.

The UNIMOT Group disclosures on material issues

S4-1 MDR-P

The fuel industry, by its very nature, has a particular responsibility to provide accurate information on its products and their impact on the environment and social attitudes.

Developing responsible marketing communication is one of the priorities for UNIMOT and finds its place in the Group Strategy. Formal rules for marketing communication have also been developed and implemented in the form of a Procedure. The document defines the standards for marketing activities within the Group, ensuring compliance with applicable legislation and good practices. The above are aimed at building transparent and responsible relationships with customers, as well as compliance with industry and ethical regulations.

The key aspects of responsible marketing practices and access to information in the UNIMOT Group are based on four segments:

1. **Transparency and reliable information**

- Information on fuel composition and quality: the UNIMOT Group informs its customers about the composition of the fuels on offer, including the content of chemical substances, as well as their impact on the environment;
- The messages are clear and devoid of complex language that could obscure facts about, for example, their environmental impact;

2. **Fair pricing**

- The UNIMOT Group communicates the prices of its products and promotional actions in a clear and understandable way;
- The prices of the products offered are in line with market realities;

3. **Adapting communication to different audiences**

The UNIMOT Group website is adapted to the needs of people with disabilities, providing availability of information to all customers;

4. **Respect for customer privacy**

The Group complies with legislation on privacy and the use of cookies on its websites.

The UNIMOT Group operates in accordance with national and international marketing regulations. In particular, the guidelines issued by the International Chamber of Commerce (ICC) are followed, as well as the standards of the Advertising Ethics Commission in Poland. The Group's marketing activities also comply with the Code of Good Advertising Practice, which guarantees a responsible and ethical approach to communication with customers.

S4-4 MDR-A

The company's communication activities are diversified in terms of the recipient of the message, which requires their content to be adapted accordingly. The Group's service and product portfolio consists of solutions dedicated to both business and individual customers, and marketing activities - due to the multiplicity of stakeholders and their diversification - are carried out on a wide scale.

During the reported period, the UNIMOT Group undertook activities leading to the use of marketing communications in shaping the responsible and sustainable behaviour of its customers, which stems from its strategic objective. Numerous communication campaigns were carried out to support increased customer awareness of climate and environmental concerns. Projects were conducted through the Group's social media channels and the website www.unimot.pl. The largest of these included:

1. Educational project on the HVO 100 fuel supporting decarbonisation of transport - series of social media posts and expert articles published on the website and in the press,
2. Educational project including guidance on sustainable driving in the context of decarbonisation.

In order to ensure the high quality of the information provided to customers, the UNIMOT Group consults selected content with a team of external advisors from the AGH University of Science and Technology in Kraków.

As part of the responsible marketing practices of AVIA petrol stations, the UNIMOT Group does not advertise cigarettes or alcoholic beverages with an alcohol content above 18%. The only advertised beverage containing alcohol is beer, and the materials are prepared in accordance with the Act on Upbringing in Sobriety and Counteracting Alcoholism, with a prominent message warning of the consequences of excessive alcohol consumption.

Child safety

In 2024, the UNIMOT Group inaugurated a series of special events for families who are customers of AVIA stations. During the events organised on 8, 14 and 15 December at the petrol stations in Kraków, Wysogotowo and Łódź, safe and responsible travel was encouraged and workshops on road safety were held together with police representatives.

Labelling

The UNIMOT Group complies with applicable industry standards on product labelling, as well as with regulations governing how products are communicated in advertising campaigns. Both national regulations and international standards are applied, including those related to consumer protection and product composition information requirements.

Price labels are prepared in accordance with the Act on Informing about Prices of Goods and Services and the Regulation of the Minister of Development and Finance on Making the Prices of Goods and Services Visible. Product price labels display the gross price per unit, the unit price (e.g. per kilogram, litre), the name of the product, the unit of measurement for the unit price, the promotional price validity period if applicable, the price from 30 days ago. The price on the label shall be indicated in a legible, clear and conspicuous manner.

Customers are informed about the consumer charge for packaging according to the new SUP directive in a place visible to them - at the coffee price list and at the checkout. The promotional material clearly states the duration of the promotion, the conditions of the promotion, the promotional price and the unit price of the goods 30 days ago.

S4-5 MDR-T

The UNIMOT Group sets specific marketing objectives, which are regularly monitored and measured using KPIs. These include aspects such as campaign reach, customer engagement levels, sales conversions, as well as customer satisfaction indicators. Regular evaluation of these indicators allows the marketing strategy to be adjusted in order to optimise activities and achieve the set results.

MDR-M

In 2024, there were no cases of non-compliance regarding marketing communications or complaints in this regard. The UNIMOT Group was also not party to any legal proceedings related to unfair marketing practices during the reported period. The Group takes a transparent and ethical approach to all marketing activities, which minimises the risk of such allegations.

Taking action regarding material impacts on consumers and end-users

S4-4 MDR-A

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S4 Consumers and end-users
Material issues	Access to products and services Non-discrimination
Impact assessment	Positive, real
Responsibility	Vice-President of Energy Transformation at UNIMOT S.A. Marketing Director at UNIMOT S.A.

The UNIMOT Group disclosures on material issues

The UNIMOT Group is taking steps to increase the positive impact on its customers. The above is primarily based on the Strategy, which includes twofold activities:

1. Maintaining efficient operations in the areas of fuels, trading and logistics together with the gradual expansion of the product portfolio and diversification of the customer portfolio towards lower carbon fuels and energy.
2. Making investments in new developments, including in the areas of electricity and district heating, in order to diversify sources of revenue.

Supporting measures in the area of access to products and services and non-discrimination include undertaking activities to improve accessibility at their own petrol stations and thereby foster a culture of inclusion for customers at risk of social exclusion.

S4-4

Product accessibility measures

In the fuel industry, ensuring the availability of products such as petrol, diesel, LPG and renewable energy is a key element of supply chain management. In the context of the current challenges of sustainability, energy security and changing regulations, the UNIMOT Group's approach to ensuring product availability is based on strategic logistics solutions, diversification of sources and infrastructure development.

Key activities of the UNIMOT Group aimed to ensure product availability:

1. Securing the supply chain.
 - Diversification of supply sources: the UNIMOT Group diversifies its sources of raw materials to reduce the risks associated with dependence on one region or supplier. This also acts as a buffer against fluctuations in raw material prices and disruptions caused by geopolitical crises.
 - Investment in storage infrastructure: maintaining strategic stocks and fuel terminals enables the Group to better manage fuel availability in emergency situations.
 - Logistics and transport: the Group works with a variety of carriers, which allows for efficient and effective distribution of products on the local and international markets. The incorporation of the Olavion railway into the Company's structures was another step to ensure product availability.
2. Customer relationship management and petrol station optimisation
 - Location and development of petrol stations: building and managing AVIA's chain of petrol stations allows the continuous availability of products for residential and business customers. The strategic positioning of the stations facilitates product availability.
 - Adapting the offer: price policy management, promotions.
 - Development of the AVIA Card fleet card programme, which allows institutional customers to optimise spending while gaining the convenience and security of transactions.

Faced with increasing environmental challenges, customer awareness, changing purchasing trends and the demand for innovative energy sources, the UNIMOT Group has revised its approach to ensuring product availability. In its Strategy, the Group has defined a mission to provide clean and affordable energy. The UNIMOT Group's ambition is to be an active participant in the energy transformation, which it intends to achieve by investing and expanding its offerings to ensure that customers have access to modern low-carbon energy products. Transformation projects are presented in sections 2.1.1. and 2.2. of this Report.

In the product area, it is extremely important for the UNIMOT Group to ensure the fulfilment of the National Indicative Target (NIT) and the National Reduction Target (NRT) through an appropriate share of biocomponents and other renewable fuels in relation to the total volume of imported and offered fuels, while maintaining the price of the offered products appropriate for customers.

S4-5 MDR-T MDR-M

The Group has set measurable objectives in the Strategy for the development of decarbonised products and services:

- Photovoltaics: increase market share in the implementation of RES installations and sales of components (assumed EBITDA in 2028: PLN 14.8 million);
- RCEkoenergia: increasing electricity and heat production in a modernised source adapted to environmental requirements and actively participating in the transformation of the district heating market (assumed EBITDA in 2028: PLN 9.7 million);
- Electricity: an increase in sales volumes and an increase in the share of green energy on offer (assumed EBITDA in 2028: PLN 73.9 million);
- Photovoltaics: increase market share in the implementation of RES installations and sales of components (assumed EBITDA in 2028: PLN 14.8 million)
- RCEkoenergia: increase in electricity and heat production in a modernised source adapted to environmental requirements and active participation in the transformation of the district heating market (assumed EBITDA in 2028: PLN 9.7 million)

The Group also includes to the metrics of achievement of the objectives in the area under discussion in the medium term:

- Creation of the first sales division in Poland to offer reduced-emission fuels,
- Creation of special low-carbon packages that reduce customers' emissions,
- Implementation of an emissivity calculator with customised solutions,
- Increased involvement in energy clusters and the development of distributed energy.

The degree to which the above objectives have been achieved is presented in section 1.5 of the Report.

Customers were not directly involved in the process of setting the above objectives. Nevertheless, these objectives were developed based on an analysis of public moods, market trends and stakeholder expectations, ensuring that they are in line with current challenges and market developments.

S4-4 MDR-A

Activities for clients at risk of exclusion

The UNIMOT Group identified customers who may be particularly vulnerable to marginalisation in their direct relationship with it. It included customers of AVIA petrol stations who have a degree of disability.

Quiet hours, without music for people on the autism spectrum, are in place at AVIA's own stations between 10:00 and 12:00. Appropriate checkout signage has also been introduced regarding priority for pregnant women and people with disabilities.

At AVIA's own stations, fuel islands are marked with special signs indicating that the attendant can be summoned with a horn to remove barriers for people with disabilities.

MDR-M MDR-T S4-5

Under the UNIMOT Group Strategy, in 2024, actions were taken within which:

- 29 own stations (out of a total of 50 stations +1 self-service station) designated parking spaces for the disabled,
- Priority checkouts were set up for these people at 50 own stations,
- It was made possible for people with disabilities to summon service personnel using a horn at 50 own stations,
- Quiet hours - no music at the station - were introduced at 50 own stations for people on the autism spectrum.

The above measures aim to improve accessibility and also to counteract any discrimination within the business.

Further measures to improve the accessibility of petrol stations planned for implementation in 2025:

- Installation of baby changing facilities at 43 own stations,
- Designation of a further 20 parking spaces with a disability symbol,
- Separate toilets for the disabled at 46 own stations,
- Adaptation of aisles between shelves for wheelchair users at 48 own stations.

Material issues arising from the double materiality assessment

Area	Social (S)
ESRS	S4 Consumers and end-users
Material issues	Health and safety at work Customer security
Impact assessment	Positive, real
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A. Vice-President of Energy Transformation at UNIMOT S.A.

The UNIMOT Group disclosures on material issues

At the level of the entire Group, there is no single document that comprehensively addresses the issue of customer security. The formal regulation of this area depends on the specific nature of the Company's operations.

S4-1 MDR-P

Fuel storage

As part of its management of the safety of its fuel terminal customers, UNIMOT Terminale has implemented a health and safety management system consisting of the following documents:

- Procedure: Responding to crisis situations,
- Procedure: Responding to troubleshooting,
- Instruction: Conducting post-incident investigations,
- Procedure: Principles for dealing with works based on written permits,
- Instruction: Fire precautions for hazardous work,
- Instruction: Safety guidelines for working inside tanks or apparatus,
- Instruction: Rules for the organisation of inspections of the efficiency, maintenance, repair and overhaul of fire protection and equipment for the Terminal Czechowice Branch,
- Instruction: Principles for the development and supervision of technological instructions, workstation instructions, equipment operation instructions and health and safety and fire instructions,
- Instruction: Objectives and tasks of the Safety and Health Committee.

At UNIMOT Infrastruktura, in turn, a document entitled Rules of conduct at the UNIMOT Infrastruktura fuel terminal has been introduced.

Rail transport

Olavion holds certificates that raise safety standards in the transport of dangerous goods.

- Uniform Safety Certificate (SMS System),
- Certificate of conformity for the entity in charge of maintenance (MMS System),
- SQAS (Safety and Quality Assessment for Sustainability), which provides a tool to objectively and independently assess a company's quality, safety and environmental management systems,
- ATTI (Agreement on Freight Train Transfer Inspection), which deals with standards for goods train transfer inspections.

Asphalt products

UNIMOT Bitumen has put in place internal procedures and solutions to protect customers and consumers with regard to the products marketed. The most important of these include:

- Factory Production Control;
- Declarations of performance,
- CE marking
- Information on a substance for which a Safety Data Sheet is not required,
- ISO 45001 Safety Management.

RCEkoenergia

RCEkoenergia's customers include entities based on the Company's premises. The possibility of affecting the safety of these entities is due to the direct vicinity of the Company's large business unit and the potential possibility of an accident (e.g. an installation leak) threatening the health or life of people in the vicinity. To minimise the risk, the Company has put in place and applies procedures to take care of the proper condition of the equipment and installations, regular inspections, maintenance, monitoring of the installations and, in the event of any irregularities identified, takes immediate corrective actions.

S4-4 MDR-A

Fuel storage

The Fuel Depot Manager and the Process Safety Officer carry out an inspection of the site of the relevant fuel depot once a month. An Inspection Book is maintained detailing any observations on the condition of the installation. Fuel depot personnel have GPS-supplied devices to inspect areas of the depot on a daily basis. The equipment generates reports on the basis of which corrective actions of the installation are taken immediately.

Road repairs and signage were carried out in 2024. Pictograms also provide information about the safety of fuel depot customers.

A comprehensive network of cameras monitors the site around the clock and the companies' websites provide information on health and safety regulations for customers.

In addition, UNIMOT Infrastruktura Company conducts training for each driver using the fuel depot once every two years.

Rail transport

In the rail freight industry, Olavion impacts and manages the safety of its customers in the following areas:

1. **Operational security:**
 - standardisation of procedures: introducing standard operating procedures that enhance transport safety, such as regular checks on the technical condition of vehicles and infrastructure;
 - employee training - providing safety training for employees so that they can respond appropriately in emergency situations.
2. **Risk management:**
 - risk assessment: carrying out regular risk analyses of the transport of goods, which allows potential risks to be identified and eliminated.
3. **Environmental impact:**
 - investment in modern rail engines that minimise the negative impact on the environment, the health of the public and increase user safety.
4. **Regulation and compliance with standards:**
 - SMS, MMS standards, certifications: maintaining high safety standards by obtaining the relevant certifications, which assures customers that the goods being transported are handled according to best practice.

In 2024, the Company took measures to minimise the risk of negative safety impacts on its customers, including both legal requirements and voluntary measures. Examples of these measures include the training provided to employees on key areas such as:

- rail transport, both domestic and international, covering the rules and responsibilities of carriers. Through this training, employees have acquired knowledge of safety standards, enabling them to manage freight risks more effectively;
- customs law, which is essential in the context of international transport. Training in this area aims to ensure that all employees are aware of the applicable legislation and are able to put it into practice, which also promotes customer security.

Petrol stations

UNIMOT's safety efforts at AVIA petrol stations range from product quality, customer safety, environmental protection and employee education. The most important of these include:

1. **Fuel and food product safety:**
 - Fuels are supplied from the company's own depots or from verified suppliers, ensuring that they comply with the relevant quality standards;
 - Safety procedures during fuel supply include internal control systems that minimise the risk of irregularities;

- Food products in the station's shops are sourced only from trusted suppliers and are stored in accordance with HACCP principles, guaranteeing food safety,
- 2. Station signage and customer communication
 - At the fuel pumps, there is information on potential hazards, including hazardous areas and chemicals;
 - Customers are informed of prohibitions, such as the prohibition of refuelling with the engine running, the prohibition of using open flames, refuelling gas cylinders or the prohibition of smoking;
 - The station shops also clearly communicate prohibitions, such as the sale of alcohol and cigarettes to minors.
- 3. Environmental responsibility and waste management
 - Customers can recycle waste, including packaging from operating fluids, engine oils, car chemicals and used batteries;
 - The provision of eco-friendly first aid kits at stations enables staff to respond quickly in the event of fuel or other chemical spills;
- 4. Employee training
 - Station staff receive regular training in fire safety, fire extinguisher use and first aid;
 - The procedures also include training in dealing with emergency situations, including the clean-up of fuel spills.
- 5. Data protection and service reviews
 - The company is committed to protecting customer data and video recordings by ensuring appropriate privacy standards.
 - All equipment at the stations is subject to regular service checks to ensure that it is operating correctly in accordance with current legislation.

Labelling and quality testing

The UNIMOT Group complies with applicable industry standards on quality and product labelling. Both national regulations and international standards are applied, including those related to consumer protection and product composition information requirements.

The Group relies on regulation:

- Directive 98/70/EC on fuel quality - sets out the minimum quality requirements for liquid fuels in the EU.
- Regulation (EC) No 1272/2008 (CLP) - regulates the classification, labelling and packaging of chemical substances, including fuels.
- Energy Law (Journal of Laws 1997 No. 54 item 348) - regulates the fuel market and the obligations of liquid fuel sellers.
- The Act on the monitoring and control system for fuel quality (Journal of Laws 2006 No. 169, item 1200) - imposes requirements on fuel quality, control and sanctions for non-compliance.
- Regulation of the Minister of the Climate and Environment on quality requirements for liquid fuels - defines the technical parameters of fuels offered on the market.
- Act on bio-components and liquid biofuels (Journal of Laws 2006 No. 169 item 1199) - regulates the share of bio-components in fuels.
- The Act on Stocks of Crude Oil, Petroleum Products and Natural Gas (Journal of Laws 2007 No. 52 item 343) - regulates the obligations of oil companies with regard to storage.
- Act on chemical substances and their mixtures (Journal of Laws 2011 No. 63, item 322) - concerns the classification and labelling of fuels.

S4-5 MDR-T

The UNIMOT Group companies set individual safety objectives for their customers. These include, above all, the prevention of accidents at fuel depots and the absence of life and health-threatening industrial accidents. UNIMOT Infrastructure and UNIMOT Terminale consult objectives in this area with key customers.

During the reported period, there were no incidents that could materially affect customer safety.

Remediation processes for negative impacts and channels for consumers and end-users to report problems

S4-3

Business and institutional customers

The UNIMOT Group companies address their activities mostly to business and institutional customers. In relation to them, dedicated customer contact channels specific to industries where the individual customer is the main recipient (helpline, dedicated e-mail box) have not been introduced at the Group-wide level. It is crucial to build professional and long-term relationships with the recipients of goods and services and to develop dedicated solutions to support their operational needs. Each of the employees responsible for direct contact with a particular customer also takes information about their problems and takes action to resolve them.

During the reporting period, the Group did not formally measure the satisfaction of its business customers. The Group obtains information on satisfaction with the goods and services offered, as well as customer service, through face-to-face meetings, teleconferences and email correspondence.

S4-1 MDR-P

The UNIMOT Bitumen Company has a Complaints Handling Procedure in place to ensure an effective way of dealing with complaints about asphalt products.

Attached to the procedure is a Complaint Card Form, which is used to document internally the complaints handled. In the event that a complaint needs to be handled by a third-party manufacturer of bitumen that is offered for sale by UNIMOT Bitumen, a member of the Trade Services staff will redirect correspondence to the Supply Chain Management Office with a request to contact the designated person from the manufacturer's side, who will review the complaint and provide a response back to UNIMOT Bitumen.

The company informs its customers of the possibility of submitting a complaint in the General Terms and Conditions of Supply (GTCs). Reference to the GTCs is made in contracts with customers; in addition, the document is available on the UNIMOT Bitumen website. When placing an order, the customer confirms having read the GTCs. If the GTCs are updated during the season, the Company informs the customers about this fact by e-mail.

The Company maintains a Complaints Register and summarises its actions on this issue annually as part of the Integrated Management System review.

As part of the operation at UNIMOT Infrastructure of the Fuel Depot, a Procedure for dealing with a non-compliant service at the Fuel Depot has been implemented. The document defines how to identify a non-conforming service and how to deal with an identified non-conforming service.

The other Companies of the UNIMOT Group define and make available to their customers in their commercial contracts the rules for reporting complaints. This usually includes details of the form of notification, the documentation required, the deadlines for consideration and the action to be taken if the complaint is justified.

In accordance with the law, the Companies also set a maximum deadline for handling complaints, usually 7-14 working days, depending on the type of contract and its provisions. The person responsible for the process of contacting the customer in question assumes the role of complaints coordinator, facilitating the process and answering the customer's questions on an ongoing basis. In the case of justified complaints, the Companies take corrective actions, including replacing or repairing products. At the same time, they analyse the causes of complaints in order to eliminate them and to implement improvements in the future.

Individual customers of AVIA petrol stations

S4-1 MDR-P

The largest group of individual customers are the customers of the AVIA petrol stations operated by the UNIMOT Group. A Procedure for accepting and considering complaints has been implemented in the chain of own stations. The document indicates the manner of efficient, substantively objective and timely handling of complaints. According to the Procedure, the subject of complaints from customers of AVIA petrol stations can be various events, including issues of customer service, promotional offer, payment, quality of products on offer in the shop and catering offer, quality and quantity of fuel and service, as well as the operation of all equipment at the petrol station and the infrastructure of the station premises.

S4-3 S4-4

The main objective of the complaints process is to carefully analyse the causes, factors and events that contributed to the complaint and to take action to eliminate, remedy or improve the situation that led to the complaint. The complaint process takes up to 14 days if the subject of the complaint is products, services, payments and customer service. The Station Manager and the Regional Manager are responsible for reviewing the complaint and responding to the customer. In the case of claims related to damage to customer property, the complaint process may be handled under UNIMOT's insurance policy and may take longer due to redirection of the case to the insurer.

Contact channels dedicated to AVIA petrol station customers:

- telephone number available at [www](http://www.unimot.pl),
- e-mail address available at [www](http://www.unimot.pl),
- complaint form available at the station,
- complaint form available at [www](http://www.unimot.pl).

In addition, customers using the AVIA Go mobile app can share their feedback via the contact form.

Each staff member at the station is obliged to inform the customer of the various options for making a complaint. The customer chooses the most convenient method to them.

The most common channel for reporting complaints during the reporting period was the form available at the relevant petrol station. In 2025, the UNIMOT Group plans to implement QR code boards at all its own AVIA stations, which will inform customers about the possibility of reporting a complaint and redirect them directly to a website with a complaint form.

Corrective actions depend on the category of complaint events. Events related to the operation of distributors, equipment, product quality are verified and repairs, tests, service reviews are ordered as required. Payment complaints are clarified with the terminal operator, fleet operator and cash system provider, depending on the specifics of the complaint and its potential causes. In the case of complaints about the purchase of shop or catering goods, checking, corrective and remedial actions are introduced in this area. Each acknowledged complaint triggers action to improve the area in question.

Channels for reporting violations

The Group provides customers with the opportunity to report irregularities or concerns via:

- contact the relevant Company by email or telephone (contact details are provided on the Companies' websites);

as well as law violations through:

- form available at: <https://www.unimot.pl/zrownowazony-rozwoj/zglaszanie-naduzy>.

Each report is registered and action is taken against it as foreseen by the Procedure for reporting and following up on violations of the law at UNIMOT S.A..

In 2024, no incidents were reported in relation to human rights among customers and end-users. There were no complaints addressed by the above-mentioned stakeholder groups during the reporting year.

With the start of 2025, the UNIMOT Group introduced a form available to customers of its own petrol stations. Through the form, customers can submit their comments, complaints, opinions and questions. This contact channel is being promoted with special boards placed at the stations.

In the reporting period, the UNIMOT Group did not conduct a detailed analysis of consumer awareness of the availability of the form and the processes associated with it. The evaluation of the level of awareness and effectiveness of the use of the form by customers will take place as part of the planned evaluation of this solution in the second half of 2025. As part of the evaluation, data on the number of reports, opinions and types of



questions will be collected and analysed, and an analysis will be carried out to assess whether consumers are fully aware of the available contact channels and procedures.

4. BUSINESS CONDUCT

ESRS G1

Compliance with laws, regulations, standards and internal policies and procedures, as well as ethical and transparent conduct, is fundamental to the UNIMOT Group's operations at all levels of the organisation. Adherence to high standards of corporate governance helps to minimise risks, protect the company's reputation and build trust with both customers and investors.

4.1. Business conduct policies and corporate culture

Material issues arising from the double materiality assessment

Area	Corporate governance (G)
ESRS	G1 Business conduct
Material issues	Corporate culture Protection of whistleblowers Incidents
Impact assessment	Positive, real
Responsibility	Vice-President for HR at UNIMOT S.A. Vice-President of the Management Board of UNIMOT S.A. for Energy transition Director of the Legal Office of UNIMOT S.A. Director of Investor Relations at UNIMOT S.A..

The UNIMOT Group disclosures on material issues

SBM-1 G1-1

In pursuing its mission and vision, the UNIMOT Group is based on the key values of its organisational culture, which shape its daily operations and long-term strategy. The values underpin the Group's relationships with employees, customers, business partners and other stakeholders.

Mission: to provide clean and affordable energy.

Vision: Organisational agility, cost-effectiveness, openness to change and looking beyond the horizon will enable the UNIMOT Group to stay ahead of the competition by offering the best products and the highest quality of service on the market, thus sustainably developing a diversified business.

Values

- **Credibility** - we are building the highest standards of governance, business ethics and transparency,
- **Collaboration** - we create an atmosphere based on mutual trust, respect and concern for the welfare of our employees and business partners,
- **Responsibility** - we meet the highest market standards and work for the common good,
- **Professionalism** - we provide first-class goods and services with an emphasis on the continuous development of competence and employee involvement,
- **Flexibility** - we adapt our operations to rapidly changing market conditions.

The UNIMOT Group is building its corporate culture on the foundation of its Strategy of the Unimot Group for 2024-2028, which defines three directions in the area of corporate governance.

DIRECTION 1

Corporate governance as the basis for the operation of the company.

Objectives:

- Managing the organisation with corporate governance, ESG-related management objectives,
- Meeting disclosure obligations, building positive relationships with shareholders,
- Tight data protection system, strengthening resilience to cyber threats,

- Counteracting corruption and bribery.

DIRECTION 2

Risk management and internal control system

The objective in pursuing this direction is to operate in line with the business model based on adopted policies that identify risks and systems to prevent their occurrence.

DIRECTION 3

Ethical culture and respect for human rights throughout the value chain

Objective: We shape an ethical culture by applying the UNIMOT Group Code of Responsibility, the Code of Ethics and the Human Rights Respect Policy throughout the value chain.

The indicators for the achievement of the UNIMOT Group's corporate governance objectives are presented in section 1.5 of this Report.

The UNIMOT Group's corporate culture is formed by policies, procedures and mechanisms that serve to maintain high standards of governance, ethics and accountability throughout the organisation. These elements support the achievement of strategic objectives and reinforce consistency of action at all organisational levels. The key policies, procedures and mechanisms on which the Group's corporate culture is based include:

In terms of its own operations:

- The UNIMOT Group Code of Ethics,
- UNIMOT S.A. Human Rights Respect Policy,
- Procedure for dealing with bullying, discrimination and other undesirable actions at work,
- Procedure for reporting and following up violations of the law at UNIMOT S.A.,
- The UNIMOT Group Anti-Corruption Programme.

In terms of the value chain:

- The UNIMOT Group Code of Conduct for Business Partners,
- The UNIMOT Group Contractor Verification Procedure,
- Procedure for reporting and following up violations of the law at UNIMOT S.A.,
- The UNIMOT Group Anti-Corruption Programme.

The UNIMOT Group Code of Ethics

The set of ethical standards and good business practices that the UNIMOT Group adheres to in its business activities is defined in the Code of Ethics. The aim of the Code is to clarify the Group's ethical principles, promote them among employees and business partners, and shape attitudes among stakeholders that are consistent with the values of the Code.

The Code defines the Group's ethical principles, which include, among other things, conducting business with respect for the law and good manners, acting with due diligence, respect for the rules of fair competition, zero tolerance for corruption and abuse arising from conflicts of interest, creating a working environment based on a culture of teamwork and trust, attention to safety, a sense of responsibility for the impact on local communities and environmental protection.

The UNIMOT Group employees and external stakeholders (business partners, suppliers, customers and local communities) have been provided with channels for reporting actual or potential violations of the principles under the Code in accordance with the Procedure for reporting and following up on violations of the law at UNIMOT S.A., which is described below under further disclosure G1-1. All reports, including anonymous ones, are received by the Company's Legal Office, and whistleblowers are entitled to the protection provided for in the Procedure.

Information on the Code of Ethics is communicated to newly recruited employees by those responsible for the recruitment process. Employees are also informed about the functioning of the document, which is available on the Companies' intranet sites, during onboarding.

The Director of the Legal Office is responsible for overseeing the content of the Code, the implementation of procedures, the communication of the Code, and the supervision of the process of dealing with notifications of violations, who is under the authority of the President of the Management Board of UNIMOT S.A..

In 2024, there were no reports of violations under the UNIMOT Group Code of Ethics.

No training on the Code of Ethics was provided to the UNIMOT Group employees during the reporting period.

Human Rights Respect Policy

The UNIMOT Group attaches particular importance to respect for human rights and respects all internationally recognised rights, freedoms, privileges and standards of treatment, the starting point of which is the inherent dignity of every human being.

The UNIMOT Group's Human Rights Respect Policy represents a commitment and defines the Group's lines of action, taking into account ethical and business aspects along the entire value chain regarding respect for human rights. The purpose of adopting the Policy is to promote respect for human rights throughout the UNIMOT Group's value chain, to identify and counteract adverse impacts of the UNIMOT Group's activities on respect for human rights and to minimise the risks associated with them, to put in place mechanisms for remedial action in the event of adverse impacts on human rights caused or contributed to by the UNIMOT Group and to promote respect for human rights among the UNIMOT Group's stakeholders.

The development of the Policy was preceded by a review of the UNIMOT Group's processes, procedures and documents, including an analysis of the Group's value chain to identify key risks in the area of human rights and to initiate a due diligence process to counteract the materialisation of these risks.

Human rights due diligence procedures

The UNIMOT Group shall take measures to carry out due diligence on the subject of respect for human rights that are commensurate with the magnitude and likelihood of a negative impact related thereto. Human rights risks are understood as the potential negative impact of the company on respect for human rights. The UNIMOT Group responds to the possibility of a potential impact by preventing or mitigating its possible effects, while in the case of an impact that has already occurred, it takes adequate remedial measures.

An assessment of the UNIMOT Group's impact on respect for human rights is carried out on a regular basis, in response to or in anticipation of changes in the company's environment (e.g. rising social tensions), as well as periodically after the end of the financial year in question.

The UNIMOT Group's human rights due diligence process consists of managing the actual and potential impact on human rights in the organisation's value chain. The process includes:

1. Identifying and assessing actual or potential impacts on respect for human rights using risk analysis and with stakeholder involvement;
2. Cyclical review of the risk register, identifying risks that may have been overlooked, in previous due diligence processes and addressing them in the future,
3. Taking action, implementing and improving procedures to reduce the risk of negative impacts, prevent the consequences of their occurrence and their severity;
4. Application of the Procedure for reporting violations of the law and follow-up at UNIMOT S.A., including the provision of channels for reporting violations, securing protection for whistleblowers and remedies for victims;
5. Review of reported human rights cases and remedial actions;
6. Applying the Procedure for reporting and following up on violations of the law at UNIMOT S.A., relevant remedial actions;

7. Monitoring, on the basis of quantitative and qualitative indicators and feedback from internal and external sources, including affected stakeholders, the effectiveness of actions taken when a violation is identified;
8. Using objectives and measurable values and KPIs in the area of respect for human rights;
9. Communication of activities and results in the annual Sustainability Report;
10. Conducting communication and prevention activities to internal and external stakeholders.

The UNIMOT Group Human Rights Respect Policy is available on the website and on the Companies' intranet. Newly hired employees are informed of the document during onboarding.

During the reporting period, the Group did not carry out additional communication in this regard to employees in the value chain or to other external Stakeholders. Such activities will be undertaken in 2025.

Any Stakeholder may report a violation of respect for human rights in accordance with the Procedure for reporting and following up violations of the law at UNIMOT S.A.. The procedure, the mechanism for reporting violations and follow-up are presented in section G1-1 below.

In 2024, there were no reports of violations in the area of respect for human rights in the UNIMOT Group.

Procedure for dealing with bullying, discrimination and other undesirable actions at work

Within the framework of the Procedure against mobbing, discrimination and other unwanted actions at work, which is binding for all own employees and employees of entities performing work for the UNIMOT Group Companies, the principles are regulated:

- procedures aimed at preventing the occurrence of adverse actions,
- procedures in case of a justified suspicion that an employee has been, is, or might be subjected to undesirable actions,
- procedures which, in the event of adverse actions, will serve to eliminate them and mitigate their negative effects on the affected person, as well as to eliminate the recurrence of such actions in the future,
- conflict resolution in the work environment.

Every employee starting work in the UNIMOT Group Companies is obliged to be familiar with the Procedure before starting work.

Due diligence procedures

1. Communication activities - The UNIMOT Group creates and makes available to employees information materials on methods of preventing adverse actions and the consequences of their occurrence, as well as informing employees of the legislation relating to the prevention of adverse actions, including, in particular, in training courses or workshops organised for this purpose;
2. Building employee awareness through periodic training on methods of preventing adverse actions and the consequences of their occurrence;
3. Functioning of whistleblowing channels in accordance with the Procedure for reporting violations of law and follow-up at UNIMOT S.A. presented below;
4. Monitoring of notifications;
5. Conducting investigations and interventions;
6. Protecting whistleblowers.

In 2024, managers from all the Group Companies attended training on the role of the manager in countering bullying, discrimination and other unacceptable behaviour in the work environment.

In 2024, no notifications of adverse actions of bullying and discrimination were received in the UNIMOT Group Companies.

Supervision and management of human rights and ethics issues

GOV-1

The oversight and management of human rights and ethics topics has been entrusted to the Owners of the central ESG Areas (presented in detail in section 1.2. of this Report)

- To the Director of the Legal Office of UNIMOT S.A. on the management of compliance issues, including whistleblowing and whistleblower protection,
- To the Vice-President of the Management Board of UNIMOT S.A. for HR in terms of monitoring compliance with the provisions of the Code of Ethics, the Procedure for Counteracting Mobbing and Discrimination and Other Undesirable Acts at Work, and in terms of organising communication on the functioning of the aforementioned documents among employees,
- To the Vice-President of the Management Board for Energy Transformation at UNIMOT S.A. on the operation of procedures regarding respect for human rights in relation to the UNIMOT Group customers,
- To the Director of Investor Relations and ESG at UNIMOT S.A. on the operation of procedures for respecting human rights in relation to local communities.

The Management Board regularly monitors progress towards the ethics and human rights objectives set out in the Strategy.

Procedure and mechanism for reporting violations

G1-1

The rules and procedure applicable at UNIMOT S.A. for reporting information on violations of the law, violations of internal regulations or ethical standards, as well as violations of other provisions of the law, and the rules for conducting investigations have been included in the Procedure for reporting violations of the law and taking follow-up action at UNIMOT S.A. In 2024, the Procedure was updated and adopted in the UNIMOT Group Companies. Information on the Procedure and on the channels for reporting violations is provided to applicants for employment in the Company. The Company's organisational unit in charge of human resources is responsible for the implementation of this obligation. Information on the existence of the Procedure is also provided to newly hired employees as part of onboarding. During the reporting period, the Company did not conduct separate communication to own employees and employees in the value chain, local communities and customers with regard to the Procedure and the mechanism for reporting violations. In the reporting period, the Group did not assess whether employees are aware of the channels and trust them. There were also no training courses on the mechanism for reporting violations. The Group will consider undertaking such activities in 2025.

The procedure specifies:

- the manner and form in which reports are submitted to the Company by Whistleblowers, including how anonymous reports are handled;
- an internal organisational unit of the Company responsible for receiving calls and keeping a register of calls;
- persons within the Company's organisational structure authorised and required to carry out follow-up activities;
- principles of follow-up;
- the manner and form in which Stakeholder Whistleblowers submit notifications to the Company;
- principles of follow-up;
- information on the scope of protection of Whistleblowers;
- information on making external notifications.

Mechanism for violation notifications

Notifications are received by the Company's Legal Office, which keeps a register. It is recommended that the notification contains information that allows it to be properly analysed, in particular a description of the violation and its date. Whenever possible, evidence of the circumstances indicated in the notification should be submitted with the notification. The Legal Office is obliged to confirm to the Whistleblower (also to the Whistleblower of the Stakeholder) the receipt of the Notification within 7 days of its receipt, unless the aforementioned persons have not provided a contact address to which the confirmation can be forwarded. All activities assigned by the Procedure to the Legal Office are performed by employees of the aforementioned Office delegated by the Company's Legal Director to perform them.

Notifications can be made:

1. Orally by telephone or face-to-face meeting

- 1) An oral notification can be made by telephone on 504 425 610. An oral notification is always documented in the form of a record of the conversation, reproducing its course. The person making the notification has the right to check, correct and approve the call record.
- 2) Oral notification may also be made at a face-to-face meeting with an employee of the Company's Legal Office, arranged within 14 days of receipt of such request. The meeting may be held at the Company's office. The request for a meeting may be sent in writing to the above address or electronically to the e-mail address compliance@unimot.pl. During the aforementioned meeting, with the consent of the notifier, the request is documented in the form of meeting minutes, which reproduce the proceedings of the meeting. The notifier may review, correct and approve the meeting minutes.

2. In writing - in electronic or documentary form

- 1) Notifications made electronically can be sent by e-mail to: compliance@unimot.pl.
- 2) Notifications made in documentary form may be sent to the Company's Legal Office by post to: UNIMOT S.A., 142B Jerozolimskie Avenue, 02-305 Warsaw (with a note on the envelope "UNIMOT S.A. - Legal Office").

A notification may also be submitted via the form designed for submissions, available on the Company's website at <https://www.unimot.pl/o-grupie/esg> (submissions via the form go to the Legal Office).

Notifications may be anonymous. In the case of an anonymous notification, no action shall be taken to establish the identity of the notifier, but all possible actions set out in the Procedure shall be taken to clarify the circumstances indicated in the notification.

Follow-up

Follow-up at UNIMOT S.A. is carried out by a committee with a permanent composition of three members, chaired by the Company's Vice-President for HR. The Committee also includes the Company's Legal Affairs Director and the Company's Internal Auditor.

In the event of a notification from a Stakeholder Whistleblower for consideration of such a matter, the Director of Investor Relations and ESG of the Company shall be appointed to the Committee. If there is a justified need, the aforementioned members of the Committee may temporarily delegate subordinates to work in their place. Where appropriate, the Committee may be assisted in its work by the Company's external advisors with a specialisation necessary for the matter under consideration by the Committee. The members of the Committee and external advisers are required to exercise due diligence, impartiality and avoid conflicts of interest in the work of the Committee.

The object of the Commission's follow-up is to verify the information contained in the notification and to analyse the case covered by it. If justified, the Commission shall ask the notifier to provide additional information. The follow-up is concluded with the preparation of a report containing a description of the facts, determining whether a violation has been identified or whether there is a risk of a violation occurring, and formulating possible recommendations for the application of necessary remedial measures. The report shall be addressed to the head of the organisational unit of the Company in which the violation has occurred or is at risk of occurring and to the Company's management. The Committee may extend the distribution list of addressees of the report and, in justified cases, recommend that the Company's Management Board forward the report or a summary of the report to the Company's Supervisory Board.

If, in the course of follow-up, violations of generally applicable laws are identified that require notifications to criminal law enforcement authorities, the Committee shall recommend that the Company's Management Board take appropriate action in this regard.

The Commission is obliged to provide the Whistleblower with feedback within a period not exceeding 3 months from the date of the acknowledgement of receipt of the notification or, in the absence of an address of the sender of the Notification, 3 months from the expiry of 7 days from the date of the notification, unless the Signatory has not provided an address to which feedback should be sent. The feedback shall include, in particular, information on

whether or not a violation of the law has been established and on the measures, if any, which have been or will be applied in response to the identified violation.

The principles and follow-up procedure presented above are also applied to submissions from Stakeholder Whistleblowers.

Protection of whistleblowers

In accordance with the applicable Procedure, the UNIMOT Group whistleblower is:

1. An individual who reports information about a violation of the EU law obtained in a work-related context, including:

- 1) employee;
- 2) temporary employee;
- 3) a person providing work on a basis other than employment, including under a civil law contract;
- 4) entrepreneur;
- 5) proxy;
- 6) shareholder or partner;
- 7) a member of a body of a legal person or an organisational unit without legal personality;
- 8) a person performing work under the supervision and direction of a contractor, subcontractor or supplier;
- 9) trainee;
- 10) volunteer;
- 11) intern.

2. A whistleblower shall also be an individual who reports information about a violation of the EU law before or after entering into an employment or other legal relationship giving rise to the provision of work or services or the exercise of functions in or for the Company.

3. A whistleblower is also an individual who, in a work-related context, notifies to the Company information about a violation of the UNIMOT regulations or information about a violation of other laws.

4. A Stakeholder whistleblower is a natural or legal person who has a business relationship with the Company (including suppliers or customers of the Company's goods or services) or a natural person who is a representative of the local community associated with the Company's place of business who reports a violation of the UNIMOT regulations or a violation of other laws.

The Company shall not retaliate against the Whistleblower or attempt or threaten to take such action. The Whistleblower shall be protected from the moment of reporting, provided that the Whistleblower had reasonable grounds to believe that the reported information was true at the time of reporting and that it constituted information about a violation. A whistleblower who is retaliated against shall be entitled to protection measures, including the right to compensation. The aforementioned remedies of protection are also available if, despite the anonymous report, the identity of the Whistleblower has been disclosed and the Whistleblower has suffered retaliation. The whistleblower's protections apply mutatis mutandis to the person assisting in making a notification or to a person associated with the whistleblower and to a legal entity or other organisational unit assisting or associated with the whistleblower, in particular one owned by or employing the whistleblower.

4.2. Supplier relationship management

Material issues arising from the double materiality assessment

Area	Corporate governance (G)
ESRS	G1 Business conduct
Material issues	Supplier relationship management Payment practices
Impact assessment	Positive, real
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Finance

The UNIMOT Group disclosures on material issues

G1-2

Strong and sustainable relationships with suppliers allow the UNIMOT Group to build stability in the supply chain and increase competitiveness.

Issues of supplier relationship management are governed by the UNIMOT Group Code of Conduct for Business Partners. The document sets standards of conduct for the Group's suppliers with regard to issues related to human rights, labour rights, environmental issues and business integrity. The Code regulates the issues of prohibition of child and forced labour, non-discrimination, attention to health and safety, right to association. It also contains information on anti-corruption, commercial integrity, personal data protection and information security. The antitrust and international sanctions compliance provisions are important elements of the Code. Accordingly, the UNIMOT Group expects its business partners to avoid the use of raw materials, products and materials from sanctioned areas, i.e. to comply with international sanctions imposed on countries, businesses or individuals, and not to carry out any business activity that violates international restrictions.

The process of implementing the Code for Business Partners of the UNIMOT Group companies started at the end of 2022 and is ongoing. The activities and results of these activities are presented in section 3.2. of this Report, under disclosure S2-4.

The UNIMOT Group supply chain management in 2024 did not include audits and a supply chain assessment system. The Code also did not specify sanctions for non-compliance with the principles contained therein. A detailed description of the planned actions in this regard is presented in section 3.2

The UNIMOT Group Contractor Verification Procedure

In part of the UNIMOT Group Companies, the Contractor Verification Procedure was in force and applied in 2024, together with tools supporting verification activities. The procedure is aimed at mitigating the risks associated with undertaking cooperation with a counterparty that does not meet the Group's internal standards. The procedure covers all foreign counterparties. The scope of verification is constantly updated due to changes in the business environment and the geopolitical situation.

In the verification process, the Group pays particular attention to the assessment of compliance with sanction regulations.

As part of the awareness-raising of employees and co-workers, group and individual training courses are organised to meet current needs. Group training, covering all Companies that have implemented the unified verification system, is carried out after each update of the Procedure. Individual and ad hoc training courses are organised on an ongoing basis by direct agreement with the individuals concerned. Trainings are organised both online and directly in Częstochowa or Warsaw.

Key activities in 2024:

- a contractor verification standard was issued in December 2024, which will bring the processes functioning in all Companies into line with corporate requirements;
- modification of the procedure;
- implementation of new verification tools to increase the security of transactions carried out;
- modification of the methodology used.

In 2024, training on the Know Your Customer (KYC) Verification Procedure took place as scheduled:

- 2024.12.23 - 3 persons
- 2024.12.30 - 7 persons
- 2024.03.15 - 22 persons
- 2024.03.05 - 8 persons
- 2024.03.07 - 7 persons
- 2024.03.11 - 2 persons
- 2024.03.13 - 32 persons
- 2024.04.18 - 10 persons

- 2024.04.26 - 6 persons

The training courses covered the main principles of the contractor verification (KYC) procedure, how to carry out verification, how to create a file and the main risks.

In the reporting period, the UNIMOT Group did not take social and environmental criteria into account (apart from those included in the Contractor Verification Procedure) as formal requirements when selecting suppliers. Decisions on cooperation with contractors are mainly focused on operational and economic aspects, which are crucial from the point of view of the Group's operations.

Purchasing procedures

The purchasing procedures in operation at the UNIMOT CG, including those related to the purchase of raw materials, are adapted to the specific nature of the Company. At UNIMOT Bitumen, purchases are formally regulated on two levels: general and raw materials and goods for resale.

Procedure BIT.74.01.00.00 Purchases of goods and services is designed to ensure an efficient and effective purchasing process, i.e. one that guarantees:

- optimal definition of the parameters of the goods and services covered by the purchasing need,
- selection of bidders in relation to a specific purchasing need,
- fulfilment of agreed requirements by contractors and purchased goods and services.

The procedure BIT.74.02.00.00 Purchases of raw materials for production and goods for resale is intended to ensure the availability of raw materials for the production of bitumen and goods for resale.

The Company maintains a purchasing matrix and register. Relations with suppliers are in turn governed by the procedure BIT.74.04.00.00 Qualification and evaluation of suppliers, which aims to ensure that the product/service purchased from a qualified supplier meets the established requirements and to ensure that up-to-date information on the quality of the products/services provided is obtained after periodic evaluation. The provisions of this procedure are mainly implemented by the units purchasing raw materials and goods and transport services.

The Product Trading Regulations have been implemented at UNIMOT Commodities. The document defines the basic principles for the preparation, execution and settlement of transactions involving the trading of products. The purpose of its implementation and application is to exercise due diligence and ensure that the activities undertaken in the area of purchase and sale of products comply with the law, are carried out on a market basis with transparency, accountability of tasks and responsibility, and are in line with the best practices and ethical principles applicable in the energy industry.

At UNIMOT Infrastruktura and RCEkoenergia, purchasing issues are regulated by the Procedures for the Purchase of Goods and Services. The document describes the purchasing process, which ensures that the parameters of the goods and services covered by the purchasing need are optimally defined, that bidders are selected in relation to the specific purchasing need, that the agreed requirements are met by the contractors and that the goods and services are purchased.

OLAVION has a procedure for assessing suppliers as part of its Safety Management System (SMS) and Maintenance Management System (MMS). The procedure describes the process for evaluating suppliers of materials, spare parts and services and verifying the supplies and services provided by suppliers in terms of the safety of the railway system.

Payment practices

G1-2 G1-6

The UNIMOT Group, in accordance with the Act on the Prevention of Excessive Delays in Commercial Transactions, attaches great importance to timely payment. The concern for timeliness stems from a concern for transparency and honesty in commercial relations and a desire to minimise the risk of delays that may negatively affect business activities and relationships with partners.

Standard payment terms are defined in contracts with business partners and suppliers in accordance with generally accepted market practices. Standard payment terms applied by the UNIMOT Group include, among others:

- Payment periods are agreed individually with each contractor, but within the limits of typical payment periods in the industry;
- Penalties for delays - in the event of failure to meet payment deadlines, the Group applies statutory or contractual interest mechanisms in accordance with applicable legal regulations.

The Group does not have a formal policy aimed at preventing late payment. The circulation of documents is adapted to the specific nature of the Company concerned. UNIMOT S.A., UNIMOT Paliwa S.A., UNIMOT Commodities, UNIMOT Energia i Gaz and UNIMOT Bitumen have taken a number of measures to formalise the payment document circulation process. In order to streamline the circulation of cost and commodity invoices, as well as to have full control over the process and the time taken by the various stages of payment document circulation, Electronic Document Circulation (EDC) was implemented. Prior to the implementation of the system, the invoice workflow had an analogue form, in the form of transmitting and describing paper invoices or their scans.

Issues relating to the acceptance of costs and the processing of payments are regulated at UNIMOT S.A. and UNIMOT Paliwa by:

- Payment procedure,
- Resolution of the Management Board regarding the authority to accept costs.

Invoices are registered automatically using OCR, or via a dedicated Exchange box where scans of the documents arrive. They are then OCR'd and sent to accounting staff for verification. Once verified, they are forwarded to the user responsible for the cost in question (subject matter expert). He or she is responsible for confirming that the payment deadline in the EDC system is consistent with the one on the invoice. Once he or she has obtained his or her approval and the document's costs have been broken down into MPKs and the cost has been described, the document is forwarded to each of the MPK owners to whom the costs have been assigned for approval. Once all the required approvals have been gathered, the document is forwarded to accounting. Accounting performs the final verification and automatic registration in the ERP system. The invoice proceeds to the archive step. The ERP system generates payment lists that include invoices with payment due dates for the current day.

The system also makes it possible to automatically set an earlier payment date for sensitive recipients. The actual payment date for them is earlier than that indicated in the invoice.

The payment period is individually agreed between the supplier and the person in the UNIMOT Group Company responsible for orders and negotiating terms with the supplier in question. It is usually 14 calendar days and this is in most cases sufficient time to process the invoice without delay.

The company UNIMOT Infrastruktura (11 December 2024 incorporated into the UNIMOT Terminale structure) has formally implemented instructions on the preparation, control and circulation of documentation in the company. The first of these - Instruction on the preparation, control and circulation of documentation in the company – third-party invoices" - deals with the proper functioning of the circulation and settlement of third-party invoices and sets out the rules for the circulation, control and settlement of third-party invoices and the responsibility of employees. The second - "Instruction on the preparation, control and circulation of documentation in the company - non-cash turnover" - sets out the rules for the correct functioning of non-cash turnover, in particular:

- cashless trading documents used,
- rules for handling bank accounts,
- the principles for the inventory of cash in bank accounts,
- the responsibility of employees with regard to non-cash transactions.

Description of the cost document workflow process:

- cost documents (invoices) go to the Company Secretariat, where they are registered and then forwarded to accounting,

- the accounting officer makes a preliminary check of the invoices received in terms of form and accounting, enters them into the computer system and sends them immediately to the organisational units for substantive checking of the invoices,
- the audited invoices, accompanied by a "Documentary Control" check, shall be returned by the aforementioned organisational units to the accounting department on the following working day at the latest,
- the accounting employee makes a final check of the accounts and formalities, confirming this with his/her legible signature, and then issues the transfer from the system, taking into account the due date,
- the transfer orders issued are subject to acceptance for payment by two persons from among those who are in line with the company's representation and the Chief Accountant,
- the loading of the transfer order in the electronic system shall be carried out by an authorised accounting officer,
- the execution of transfers requires confirmation by two authorised persons in the manner specified in the agreement with the bank holding the account (PIN number, signature card with a reader, SMS code, etc.).

Payment terms depend on the specifics of the cooperation with each supplier, taking into account the nature of the products and services supplied. In the case of fixed contracts with suppliers, the Company uses 14-, 21- or 30-day payment terms, depending on the arrangements included in the contract. Shorter payment terms apply mainly to strategic suppliers (supply of utilities, energy) with whom the Company cooperates on a regular basis, which allows it to maintain smooth business relations.

In the other Group Companies, the circulation of cost documents is based on the transmission and description of paper invoices or their scans. Payments are settled in accordance with the dates specified in the invoices or as stipulated in the contracts, i.e. on the due date of the liability.

In 2024, works began to add functionality to the contractor files, whereby the Companies will be able to split their business partners by the size of their business. The above action will enable the presentation of the average time it takes a Company to pay an invoice to small and medium-sized businesses in the next Report.

The average time it takes for a company to pay an invoice from the start of the calculation of the contractual or statutory payment period is shown in the table below*:

UNIMOT S.A. - 7 days	UNIMOT Terminale - 3.5 days	UNIMOT Aviation, UNIMOT Aviation SERVICES - 22 days**
UNIMOT Paliwa - 4 days	UNIMOT Infrastruktura - 2 days	RCEkoenergia - 9 days
UNIMOT System - 5 days	UNIMOT Commodities - 13 days	Energy Cluster Operator - 2 days
UNIMOT Energia i Ga - 9 days	UNIMOT Bitumen - 3.46 days	OLAVION - 3.8 days
UNIMOT Tradea - 2 days	UNIMOT Asia - Invoices in China are received by the Company upon payment, and are entered into the system upon completion of the transaction.	UNIMOT Ukraine - 3 days

* The calculations show the average number of days of invoice payment calculated from the day of the invoice receipt to the day the invoice is prepared for payment (document posting).

** The companies use the services of an accounting office. The month's documents are forwarded to the office after the end of the month (around the 10th-15th of the following month). Payments are made before the invoice is actually entered in the books.

Table 4-1. Average time to pay an invoice in each Company of the UNIMOT Group in 2024.

In 2024, the UNIMOT Group did not calculate the percentage of payments that did not comply with standard payment terms, as there were no significant cases in the reporting period where payments were significantly delayed or did not comply with the agreed payment terms. In the event of delays, the Group takes corrective measures, including charging statutory or contractual interest, in accordance with the concluded contracts.

In 2024, none of the UNIMOT Group Companies was a defendant in proceedings for late payment.

4.3. Prevention of corruption and bribery

A material issue arising from the double materiality assessment

Area	Corporate governance (G)
ESRS	G1 Business conduct
Material issue	Prevention and detection of corruption and bribery
Impact assessment	Positive, real
Responsibility	Director of the Legal Office of UNIMOT S.A.

The UNIMOT Group disclosures on material issues

G1-1 G1-3

The UNIMOT Group companies operate in compliance with the law, with integrity, applying zero tolerance for corruption and counteracting any corruptive factors that may occur in their business activities. Employees and managers are obliged to act ethically and lawfully on behalf of and for the Group companies in the course of their business tasks, including working with business partners without corrupt practices (in particular, not making decisions based on corrupt activities) and avoiding and counteracting corruption factors. The above is set out in the UNIMOT S.A. Anti-Corruption Programme, updated in November 2024. The programme has been implemented in all Group companies, and its implementation is supervised by the Management Board of the Company.

The UNIMOT Group's anti-corruption programme is in line with the spirit of the United Nations Convention against Corruption (UNCAC), which constitutes an international framework for counteracting corruption. The anti-corruption programme takes into account the provisions of Polish law regarding corruption and establishes the rules of conduct and obligations necessary for employees, the observance of which is to minimise the risk of corruption. The Anti-Corruption Programme defines the principles in force in the Group in the area of anti-corruption activities, the responsibilities of employees and managers in the aforementioned area and the preventive solutions applied to counteract corrupt behaviour. The purpose of the programme is to provide employees and managers of the UNIMOT Group with a set of rules in the area of anti-corruption activities that must be respected in business operations, including the identification of prohibited activities that may constitute cases of corruption.

In the event of a report of a corruption incident, the case is investigated within the scope and time frame provided for the investigation of such reports, and the members of the committee investigating the case are required to exercise independent judgement and impartiality. In the case of incidents that fulfil the criteria of a criminal offence, the cases will be assessed by legal advisors in terms of the assessment of the submission of a report of a suspected criminal offence.

The Programme defines the business areas of the UNIMOT Group companies that are particularly at risk of corruption or susceptible to corruption factors:

- cooperation with business partners;
- contacts with public officials;
- personnel policy;
- sponsorship activities;
- bookkeeping;
- gifts in business relationships.

In the reporting period, the UNIMOT Group did not define positions particularly exposed to the risk of corruption. The Group will define the above-mentioned catalogue in 2025.

The programme is available on the Group's intranet.

In 2024, there was no separate training for employees and the UNIMOT Group Management on corruption. It is the responsibility of the immediate supervisor and the human resources team member leading the hiring process to

provide knowledge in this area. All newly hired employees are required to familiarise themselves with the Programme and sign an appropriate statement confirming this fact.

The Group has not communicated the Anti-Corruption Programme to its business partners and employees in its value chains. The UNIMOT Group's approach to anti-corruption and fraud, as well as the Group's expectations of its business partners, is included in the UNIMOT Group Code of Conduct for Business Partners. Communication in this regard is presented under disclosures S2-1 and G1-2.

G1-3

Due diligence procedures in place to prevent, detect and respond to allegations or incidents of corruption and bribery.

Based on the Anti-Corruption Programme, the UNIMOT Group has established procedures to detect and respond to incidents of corruption and bribery. The cases are investigated by the Whistleblower Committee, which acts in accordance with the provisions of the Whistleblower Protection Act. Its members are obliged to exercise due diligence and impartiality and to avoid conflicts of interest.

Head of organisational unit:

- identifies risk factors in his/her subordinate organisational unit and takes organisational or personnel measures appropriate to that unit to counteract corruption,
- promotes attitudes compatible with the Anti-Corruption Programme among the employees and managers of his/her subordinate organisational unit,
- obtains signed declarations of compliance with the Programme from newly recruited employees and managers in the organisational unit concerned, unless these declarations have been forwarded to the unit responsible for human resources management

Legal Office of the Company:

- implements, supervises and updates the Programme
- establishes mechanisms for the systemic prevention of corruption risks in the UNIMOT Group;
- receives reports of potential corruption risks or violations of the Programme.

The organisational unit of the UNIMOT Group Company responsible for human resources management matters:

- communicates the content of the Programme to newly recruited employees and managers,
- obtains signed declarations of compliance with the Programme and keeps the above declarations in the personnel file,
- provides education in the area for newly recruited employees.

G1-4

Incidents of corruption or bribery

Information on incidents involving violation of anti-corruption and anti-bribery legislation

Number of convictions involving the Group or its employees in connection with their work	0
Fines imposed	0
Number of confirmed incidents of corruption or bribery in the Group	0
Number of public court cases brought against the entity or its employees in connection with their work	0

Table 4-2. Data on incidents related to violation of anti-corruption legislation in 2024.

No incidents of corruption or bribery were identified during the Reporting Period. None of the Group Companies was party to any court cases involving corruption or bribery. There were also no convictions and no amount of fines for violations of anti-corruption laws.

During the reporting period, there was also no situation where contracts with business partners had to be terminated or not renewed due to the detection of violations related to corruption.

In the event of a suspected violation of the law or of the rules contained in the Anti-Corruption Programme, any person may use the tools available to report the violation, in accordance with the Procedure for reporting and following up on violations of the law at UNIMOT S.A., which is described in disclosure G1-1 of this Report. All notifications, including anonymous ones, are received by the Company's Legal Office and whistleblowers are entitled to the protection provided for in the Procedure.

Failure to comply with the provisions of the Programme constitutes a violation of the employee's or manager's contractual obligations and may give rise to liability under the contract linking him/her to a UNIMOT Group Company.

4.4. Political influence and lobbying activities

G1-5

Political involvement was considered significant in the double materiality assessment and the Group's impact in this area was determined to be positive. However, in 2024, the UNIMOT Group did not engage in political activities, nor did it finance events of a political nature. No one in the Company's bodies had held a comparable position in public administration, including regulatory bodies, in the two years preceding such appointment during the reporting period.

In 2024, the UNIMOT Group was a voluntary member of associations and lobby organisations:

Name of organisation	Object of the organisation's activity and commitment of the UNIMOT Group
Association of Stock Exchange Issuers	Regulations regarding listed entities.
Polish Chamber of LPG	Association of LPG distributors engaged in the business of producing, purchasing and bottling LPG. Monitoring and opinion on the industry.
Polish Organisation of Oil Industry and Trade	Working towards a fully competitive, customer-friendly market and ensuring the safe and sustainable development of liquid fuels and lubricating oil companies.
Polish Automotive Group Association	Creating and supporting interconnections between companies, specialised suppliers and customers, companies from other related sectors and industries and business environment institutions from home and abroad.
American Chamber of Commerce	Support for business interests and entrepreneurship - activities aimed at facilitating cooperation and exchange between Polish and American companies in order to achieve economic success.
German-Polish Chamber of Industry and Commerce	Representing the interests of entrepreneurs in the following areas, among others: innovation, environment, education and business support.
Polish-Swiss Chamber of Commerce	Supporting, inspiring and developing economic cooperation between Poland and Switzerland.
Polish Biomethane Organisation	Support for processes aimed at launching the biomethane industry in Poland.
UPEI (The voice of Europe's independent fuel suppliers)	The organisation is the link between producers and consumers, using its own infrastructure and flexibility to meet existing demand for conventional and renewable liquid fuels, as well as non-liquid alternatives as part of the energy transition.
Council of Polish Global Entrepreneurs	Representing the Polish economic interest and the members of the Council in relations with governmental and self-governmental administrative bodies, in relations with the institutions of the European Union and the

	Member States; legislative activity, consisting of participation in the work of the Government and Parliament on draft legislation.
Polish-Ukrainian Chamber of Commerce	Representing the economic interests of the associated entrepreneurs, especially in dealings with public authorities.
Regional Chamber of Commerce and Industry in Katowice	Representing the interests of businesses in the Silesian region, as well as working for the economic development of the area.
Energy Trading Society	Shaping ethical standards in energy and fuel trading, representing the interests of the energy and fuel trading sector to governmental authorities and other associations.
Chamber of Commerce of the Gas Industry	Supporting and creating activities for the development of the gas industry, in particular activities related to natural gas, biogas, biomethane, hydrogen, synthetic methane and carbon dioxide.
National Chamber of Energy Clusters	Organisation of cooperation between representatives of state and local administration and industry on the directions of development of the Polish energy sector in the context of its local transformation.
UIC International Union of Railways	International representation of rail transport stakeholders.
GCU - The General Contract of Use for Wagons	International representation of rail transport stakeholders.
Polish Association of Combined Heat and Power Plants	Initiating processes for the development of legal norms and system solutions for the energy sector, providing opinions on draft laws or participating in their development also at the level of European Union regulation.
Economic Chamber of Polish Heating Industry	Representing the economic interests of the Chamber's member entities in dealings with state authorities, local authorities, social authorities, scientific and economic institutions.
Polish Asphalt Pavement Contractors Association	Cooperating with state authorities and other organisations in improving the safety of road users and initiating standardisation activities in the field of asphalts, aggregates and mineral-asphalt mixtures.

The total amount of contributions incurred by the UNIMOT Group in 2024 for the benefit of the above-mentioned organisations amounted to PLN 248,110.72.

Table 4-3. List of organisations to which the UNIMOT Group companies belonged during the reporting period.

The UNIMOT Group is not registered in the transparency register.

4.5. Animal welfare

In the double materiality assessment, the issues of the UNIMOT Group's impact on animal welfare were identified as material and the impact as positive.

The UNIMOT Group does not have a separate policy on animal welfare. Neither have commitments and objectives been set in this area, nor have the resources responsible for the implementation of the actions. The UNIMOT Group will take appropriate action in this area in the medium term.

Nonetheless, the Group companies are involved in projects to support the welfare of animals in their areas of operation. In the reported period, the group organised a charity event for animals under the care of the Przyszań Ocalenie Foundation in Czechowice-Dziedzice. The project, which involved organising educational workshops for employees of the RCEkoenergia and UNIMOT Terminale Companies, consisted of organising a collection of aid materials for the Foundation throughout the UNIMOT Group.

As part of animal welfare measures, an apiary and hotels for wild pollinators were built on the RCEkoenergia Company's premises. Donations were also made as shown in the table below:

Name of the project	Project location
Creation of habitats for wild pollinators on the RCEkoenergia Company site	Czechowice-Dziedzice
Insulation of the ceiling at the "Reksio" homeless animal shelter	Bielsko-Biala
Creation of a mini-apiary	Czechowice-Dziedzice
Supporting the shelter	Stargard
Installation of bird nesting boxes at 14 petrol stations	Myszęcín, Wysogotowo, Rększowice, Józefów, Odolion , Częstochowa, Puławy, Łopuszno , Zawadzkie, Skorzów, Dębica, Bielsko, Kraków, Celiny.
Charity event - collecting materials for the Przyszań Ocalenie Foundation	Czechowice-Dziedzice

The total amount of donations made by the UNIMOT Group in 2024 for animal welfare was PLN 33,921.60.

Table 4-4. The UNIMOT Group support to animal welfare organisations and implementation of own projects in 2024.

Decisions on the implementation of the donation are taken in each case by the Committee for the UNIMOT Group activities in the area of supporting local communities. The Committee's activities are described in section 3.3 of this Report.

5. ANNEXES

5.1. Annex 1 Key employment data

Number of own employees in the UNIMOT Group

Gender	Number of own employees
Women	308
Men	809
Gender was not disclosed	0
TOTAL:	1 117

* Data presented refer to persons employed, without conversion to full-time equivalent FTE (8 hours per day, 40 hours per week).

Table 3-3. Number of own employees in the UNIMOT Group by gender as at 31.12.2024.

Number of own employees in the UNIMOT Group by age and gender

	Women	Men	Gender was not disclosed	Total
≤ 29 years	47	54	0	101
30-50 years	206	495	0	701
51 years ≤	56	259	0	315

Table 3-4. Number of own employees in the UNIMOT Group by age and gender as at 31. 12. 2024.

Number of employees in the UNIMOT Group employed under employment contracts

Employment contract	Women	Men	Not reported	Total
Indefinitely	198	549	0	747
For a fixed period	75	107	0	182
The total number of employees under Contract of Employment	273	656	0	929

Table 3-7. Number of employees in the UNIMOT Group employed under a contract of employment by gender and duration of contract as at 31.12.2024.

Number of own employees in the UNIMOT Group employed by working time

	Women	Men	Not reported	Total
Full-time employees	266	636	0	902
Part-time (temporary) employees	7	20	0	27

*Employees on civil law contracts were assumed to be performing full-time work. Employees providing work on the basis of other contracts (contract of mandate, contract for specific work and employees hired through employment agencies) were classified as performing part-timework.

Table 3-8. Number of own employees in the UNIMOT Group employed by working time and gender as at 31.12.2024.

Staff turnover rate

Number of own employees who have left
Women
27

Men	60
No gender was reported	0
Total	87
Employee turnover rate*	7,79 %

*The turnover rate was calculated in accordance with the ESRS methodology according to the formula: (number of employees who left the UNIMOT Group as a result of redundancy, retirement or death / number of all the UNIMOT Group employees at the end of the reporting period, i.e. 31 December 2024) x 100%.

Table 3-9. Employee turnover rate in the UNIMOT Group.

Number of non-employees cooperating with the UNIMOT Group

Data on non-employees cooperating with the unit (number of persons)	Women	Men	Not disclosed	Total
Number of people working based on civil law contracts (for services and specific works)	21	59	0	80
Number of people working under a cooperation agreement (B2B)	13	88	0	101
Number of people on management contracts	2	4	0	6
Graduate trainees	0	0	0	0
Others	0	1	0	1
Total	36	152	0	188

Table 3-10. Number of non-employees cooperating with the UNIMOT Group as at 31. 12. 2024.

Percentage of employees covered by collective agreements

Percentage of employees covered by collective agreements		
	Number	
Employees	460	100
Non-employees	12	0
Total	472	97.46 of the Companies' own employees covered by collective agreements

Table 3-11. Percentage of employees covered by collective agreements in the UNIMOT Group Companies as at 31.12.2024.

Employment structure by gender and age and employment categories

	≤ 29	30-50	51 ≤
Senior management - directors and board members	53		
Number of employees	1	36	16
women	1	4	2
men	0	32	14
Percentage (in relation to the number of employees in the employment category)			

Total	1%	5%	5%
women	2%	2%	4%
men	0%	6%	5%
Managers, supervisors and coordinators	196		
Number of employees	4	133	59
women	2	45	11
men	2	88	48
Percentage (in relation to the number of employees in the employment category)			
Number of employees	4%	19%	19%
women	4%	22%	20%
men	4%	18%	19%
Other employees	868		
Number of employees	96	532	240
women	44	156	43
men	52	376	197
Percentage (in relation to the number of employees in the employment category)			
Total	95%	76%	76%
women	94%	76%	77%
men	96%	76%	76%

Table 3-13. Employment structure by gender and age and employment categories in the UNIMOT Group as at 31.12.2024.

Gender Pay Gap Ratio (GPGR) in the UNIMOT Group

Women	PLN 57
Men	PLN 64
No gender was reported	0
Female to male pay ratio (GPGR)*.	10,50%

*The Gender Pay Gap Ratio (GPGR) has been calculated as the absolute value from the difference between the ratio of the average gross hourly pay of a gender to the other gender and a value of 100%.

Table 3-14. Gender Pay Gap Ratio (GPGR) in the UNIMOT Group.

Share of employees with disabilities in the overall employment structure

	Women	Men	Not disclosed	Total
Persons employed on the basis of an employment contract	5	6	0	11
Persons employed under other contracts	0	0	0	0
Total	5	6	0	11

Table 3-15. Share of employees with disabilities in the overall employment structure in the UNIMOT Group by type of employment contract as at 31.12.2024.

Diversity of the UNIMOT S.A. Management Board by gender

	Number	%
Woman	1	20
Man	4	80
Gender not stated	0	0
Total	5	100

Table 3-16 . Diversity of the UNIMOT S.A. Management Board by gender as at 31.12.2024.

Diversity of the UNIMOT S.A. Management Board by age

	Number	%
≤ 29 years	0	0
30-50 years	4	80
51 years ≤	1	20
Total	5	100

Table 3-17. Diversity of the UNIMOT S.A. Management Board by age as at 31.12.2024.

Diversity of the UNIMOT S.A. Supervisory Board by gender

Date	1.01.2024 - 16.06.2024.		17.06.2024 - 31.12.2024.	
	Number	%	Number	%
Woman	1	14	2	28,57
Male	6	86	5	71,43
Gender not stated	0	0	0	0
Total	7	100	7	100

Table 3-18. Diversity of the UNIMOT S.A. Supervisory Board by gender as at 31.12.2024.

Diversity of the UNIMOT S.A. Supervisory Board by age

	Number	%
≤ 29 years	0	0
30-50 years	5	72%
51 years ≤	2	28%
Total	7	100

Table 3-19. Diversity of the UNIMOT S.A. Supervisory Board by age as at 31.12.2024.

CEO Pay Ratio at UNIMOT S.A.

Ratio of total annual remuneration of the best-paid person* in UNIMOT S.A.to the median annual total remuneration for all employees and associates** (excluding the best-paid person) of UNIMOT S.A.	39,60
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* The remuneration of the highest-earning person in UNIMOT S.A., according to the remuneration report of the Management Board and Supervisory Board, consists of fixed monthly remuneration at UNIMOT S.A. and its subsidiaries (aggregated annually), variable remuneration (bonuses) at UNIMOT S.A. and its subsidiaries, and pension plan costs (employee capital plans).

** The remuneration of employees and associates, according to the remuneration report of the Management Board and Supervisory Board, consists of the average annual remuneration of employees who are not members of the Management Board or Supervisory Board on a full-time equivalent basis.

Table 3-23. CEO Pay Ratio at UNIMOT S.A.

Key data on training

Total number of training courses (internal and external) in the UNIMOT Group	1 903
Total number of training hours	15 206
Average number of training hours per own employee*	14
Average number of training hours per own female employee	10
Average number of training hours per own male employee	15

* Average number of training hours = total number of training hours (including training organised by the employer or external training to which the employer has referred) among own employees carried out in 2024 divided by the number of own employees at the end of the financial year by gender.

Table 3-26. Key data on training in the UNIMOT Group as at 31.12.2024.

Average number of training hours

Position groups	Average number of training hours
Senior management (Management Boards and Directors)	13,7
Women	28,6
Men	11,5
Middle management (coordinators, supervisors, managers)	15,3
Women	17,9
Men	14,2
Other employees	13,3
Women	7,9
Men	15,4

* Average number of training hours = total number of training hours (including training organised by the employer or external training to which the employer has referred) among own employees carried out in 2024 divided by the number of own employees at the end of the financial year by grade and gender.

Table 3-27. Average number of training hours by position group in the UNIMOT Group as at 31.12.2024.

Statistics on accidents at work

	Women	Men	Not disclosed
Total accidents among employees	0	4	0
Light accidents at work	0	4	0
Serious accidents at work	0	0	0
Fatal accidents at work	0	0	0
Number of collective accidents	0	0	0
Total accidents to non-employees	0	0	0
Light accidents at work	0	0	0
Serious accidents at work	0	0	0
Fatal accidents at work	0	0	0
Number of collective accidents	0	0	0

Table 3-32. Statistics of accidents at work with the number of injured persons by gender in the UNIMOT Group as at 31.12.2024.

Accident rates and other health and safety data

Health and safety indicators	
Occupational diseases rate (ODR)*	0
Absentee rate (AR)**	4,09%
Accident severity rate - lost days / days of incapacity (lost day rate - LDR)***	53.25 (days per injured person)

* The rate of occupational diseases was calculated according to the formula: number of cases of occupational diseases x 1000) / number of employees at 31.12. 2024.

** The absence rate was calculated according to the formula: number of days of absence confirmed by sick leave/number of working days in 2024 x employment as at 31.12.2024.

*** The severity rate of accidents at work for employees was calculated according to the formula: total number of days of incapacity injured in accidents at work / number of people injured in accidents at work (excluding people injured in fatal accidents).

Table 3-33. Accident rates and other health and safety data in the UNIMOT Group as at 31.12.2024.

Employee privacy data

Harmonisation of procedures in subsidiaries	100% of the Subsidiaries covered by the Uniform System
Number of data breaches	3 breaches of privacy
Breach handling time	Resulting from legislation, in cases where the impact is likely to be severe (assessment will show a high level), no longer than 72 hours
Notification processing time	Immediately, within a maximum of 30 days
Number of training courses on personal data protection	8

Table 3-34. The UNIMOT Group employee privacy data presented as at 31.12.2024.

Percentage of return to work after parental, maternity, parental leave

Total	56,25%*
Women	18%
Men	76%
Not reported	0%

*The ratio was calculated according to the formula: Number of employees who returned to work at the end of their leave/ Number of employees who took leave x 100%.

Table 3-36. Percentage of return to work after parental leave as at 31.12.2024.

Retention rate after parental, maternity, parental leave

Total	100%*
Women	100%
Men	100%
Not reported	0%

*The ratio was calculated according to the formula: Number of employees who were still employed 12 months after their return/ Number of employees who returned to work after their leave in the previous year, 2023 x 100%.

Table 3-37. Retention rate at 31.12.2024.

5.2. Annex 2 Key environmental and climate data

Summary of Scope 3 greenhouse gas emissions

	Value, Mg CO _{2eq}	Share of categories in range 3, %	Cumulative share, %
Scope 3 Category 11 Use of products sold	7 432 267,11	69,05%	69,05%
Scope 3 Category 1 Purchased goods and services	1 743 934,11	16,20%	85,25%
Scope 3 Category 3 Fuel and energy activities (not included in Z1 or Z2)	1 475 099,60	13,70%	98,96%
Scope 3 Category 10 Processing of sold products	45 184,81	0,42%	99,38%
Scope 3 Category 4 Upstream transport and distribution	39 629,22	0,37%	99,74%
Scope 3 Category 2 Capital goods	23 937,82	0,22%	99,97%
Scope 3 Category 14 Franchises	1 972,25	0,02%	99,99%
Scope 3 Category 7 Employee commuting	929,20	0,01%	99,99%
Scope 3 Category 12 End-of-life processing of sold products	462,95	0,00%	100,00%
Scope 3 Category 6 Business travel	337,04	0,00%	100,00%
Scope 3 Category 5 Waste generated by the operation	78,54	0,00%	100,00%
Scope 3 Category 8 Upstream leased assets	0,00	0,00%	100,00%
Scope 3 Category 9 Downstream transport	0,00	0,00%	100,00%
Scope 3 Category 13 Downstream leased assets	0,00	0,00%	100,00%

Table 2-13. Summary of the UNIMOT Group Scope 3 greenhouse gas emissions for 2024.

Total greenhouse gas emissions by location-based method and market-based method

	Base year 2024
Total location-based greenhouse gas emissions, Mg CO _{2eq}	10 730 449,11
Total market-based greenhouse gas emissions, Mg CO _{2eq}	10 722 231,70

Table 2-14. Total greenhouse gas emissions by location-based and market-based method.

The UNIMOT Group GHG emissions in 2024 by scope and percentage of each scope of the UNIMOT Group GHG emissions relative to total emissions

	Value	Share %
Scope 1	38 833,18	0,36%
Scope 2	40 315,11	0,37%
Scope 3	10 763 641,27	99,27%
Total	10 842 789,57	100%

Table 2-16. The UNIMOT Group GHG emissions in 2024 by scope and the percentage of each scope of the UNIMOT Group GHG emissions relative to total emissions.

Energy consumption in the UNIMOT Group

Energy consumption	Unit	2024
Fuel consumption from coal and coal products	MWh	34788,40
Fuel consumption from crude oil and petroleum products	MWh	154,06
Fuel consumption from natural gas	MWh	2428,01
Consumption of fuel from other fossil sources	MWh	0,00
Consumption of purchased or procured electricity, heat, steam and cooling from fossil sources	MWh	701,66
Total fossil energy consumption	MWh	38072,13
Share of fossil sources in total energy consumption	%	83,25
Energy consumption from nuclear sources	MWh	0,00
Share of energy from nuclear sources in total energy consumption	%	0,00
Consumption of fuel from renewable sources, including biomass (also including industrial and municipal bio-waste, biogas, renewable hydrogen, etc.).	MWh	847,55
Consumption of purchased or procured electricity, heat, steam and cooling from renewable sources	MWh	6540,34
Consumption of renewable energy produced without fuel	MWh	273,50
Total energy consumption from renewable sources	MWh	7661,40
Share of renewable sources in total energy consumption	%	16,75
Total energy consumption	MWh	45733,52

Table 2-20. Energy consumption in the UNIMOT Group in 2024 by source.

Pollutants introduced into water, soil and air

Total to air (kg)	300553,00
Total to water (kg)	295290,71
Total to soil (kg)	1,76

Table 2-25. Pollutants introduced into water, soil and air in the UNIMOT Group in 2024.

Data on consumption and water intake and discharge

2024		m ³
Water consumption	Total water consumption	533946,13
	Total water use in water stressed areas, including areas with significant water scarcity	0,00
	Total amount of water recycled and reused	0,00
	Total volume of water stored	23921,40
Water intake and discharge	Total water intake	759546,53
	Total water discharge	39562,23
Wastewater	Total wastewater discharge, including:	951755,85
	into the sewage system	45048,59
	into the environment	906707,26
Water consumption intensity	Total water consumption per 1million revenue	37.8 8 m ³ /1 million PLN

* PLN 14,096,814 thousand = PLN 14,096,814 million - amount of total revenue in the UNIMOT Group in 2024

Table 2-27. Data on the UNIMOT Group water consumption, intake and discharge in 2024.

Main commercial goods introduced into the organisation

Resources introduced into the organisation	Purchase volume	Unit
Liquid fuels	2 388 596,56	m ³
Hard coal*	364 029,66	Mg
LPG	552 031,14	m ³
Natural gas	1 904,91	GWh
Oils	317,98	m ³

* 12386.3 Mg of hard coal purchased by the UNIMOT Group in 2024 was used for processes carried out at the CHP plant owned by the Company RCEkoenergia.

Table 2-28. Main commercial commodities introduced to the organisation in 2024 by commodity group and purchase volume.

Resources introduced to the UNIMOT Group

Resources introduced into the organisation	Unit	2024
Total mass of raw materials introduced into the organisation	Mg	366 556,660*
The total mass of technical material introduced into the organisation,	Mg	2 527**
including the total mass of reused or recycled components, reused intermediate products and raw materials secondary raw materials used in the manufacture of enterprise products and services	Mg	0
The total mass of biological materials introduced into organisations,	Mg	34 848,31***
including from sustainable sources	Mg	0
Total mass of technical and biological materials introduced into the organisation	Mg	37 375,31
The total mass of products, technical materials and biological materials produced in the organisation	Mg	611 549,98
The percentage of biological materials from sustainable sources	%	0
Percentage of materials reused	%	0

*Reported hard coal as a whole, i.e. being both a commercial product and a raw material used in the UNIMOT Group's operations, as well as raw materials for the production of modified bitumen, which are also technical materials

** Raw materials for the production of modified bitumen were reported.

***Fuel blending esters reported.

Table 2-29. Resources brought into the UNIMOT Group in 2024.

Stocks released from the UNIMOT Group

Resources released from the organisation	Volume	Unit
Liquid fuels	2 337 049,44	m ³
LPG	521 638,84	m ³

Hard coal	350 386,18	Mg
Natural gas	1 847 070,00**	MWh

* The volume includes the sale of liquid fuels at AVIA petrol stations.

** The volume excludes the value of natural gas trading on the Polish Power Exchange.

Table 2-30. Resources released from the UNIMOT Group in 2024 as part of the sale transaction.

Resources released from the organisation	Unit	2024
Total weight of resources - products	Mg	3 238 157,87
Total recyclable content of product	Mg	6,83
Total packaging weight	Mg	28,76
Total recyclable weight of packaging	Mg	13,80
Index of recyclable content of products	%	35
Index of recyclable content of packaging	%	48
By-products	Mg	0

Table 2-31. Resources released from the UNIMOT Group in 2024.

Hazardous and non-hazardous waste

Resources released from the organisation	Unit	2024
Waste intended for recovery		
Hazardous waste:		
Preparation for re-use	Mg	0,00
Recycling	Mg	573,82
Other recovery processes	Mg	0,10
Non-hazardous waste:		
Preparation for re-use	Mg	7,30
Recycling	Mg	114,04
Other recovery processes	Mg	2095,45
Total amount of waste sent for recovery	Mg	2481,13
Waste sent for disposal		
Hazardous waste:		
Burning	Mg	157,11
Storage	Mg	0,00
Other disposal processes	Mg	228,64
Non-hazardous waste:		
Burning	Mg	80,48
Storage	Mg	3,00
Other disposal processes	Mg	33,87
Total amount of waste sent for disposal	Mg	762,50
Total amount of radioactive waste	Mg	0,00

Total amount of waste generated	Mg	3279,85
Total amount of waste not recycled	Mg	2495,43
Percentage of waste not recycled	%	76,08

Table 2-32. Hazardous and non-hazardous waste by management method in the UNIMOT Group in 2024.

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