

# UNIMOT Group Sustainability Report 2025

APRIL 2026



## LETTER FROM THE CHAIRMAN OF THE MANAGEMENT BOARD

Dear Sir or Madam,

I am pleased to present the latest UNIMOT Group Sustainability Report — a document that reflects not only our aspirations, but also the specific actions and challenges we face in a dynamic regulatory and market environment.

In recent years, the energy sector has come under increasing pressure from regulatory changes — at both national and EU levels — covering climate protection, including, above all, the reduction of greenhouse gas emissions, as well as new reporting and due diligence obligations across value chains.

At the UNIMOT Group, we are taking conscious steps to strengthen our position in this challenging environment. We have adopted the Code of Conduct for Business Partners as part of our due diligence policy across the entire value chain. Work on its content was preceded by consultations with key suppliers, which confirmed that the values we uphold are shared by our partners. Together, we decided that ethics, transparency and responsibility would be the pillars of our mutual cooperation. The implementation of the Code goes beyond a formal commitment — it is an operational tool for monitoring and enforcing standards of conduct in procurement, commercial cooperation and logistics operations.

In parallel, we conducted an analysis of respect for human rights within the supply chain, developing a risk matrix and a plan for preventive and corrective actions. ESG has also been integrated into the Risk Management System, making it an integral part of day-to-day business management. These activities were complemented by the development of guidelines for assessing investment projects in terms of sustainable development, which enables incorporation of ESG factors into strategic decision-making.

We are convinced that the long-term success of the fuel sector depends on the ability to diversify energy sources, reduce the carbon footprint and introduce next-generation fuels. That is why we are expanding our range of biofuels and renewable fuels, including HVO100 — a second-generation fuel that significantly reduces CO<sub>2</sub> emissions in transport. We are also expanding our activities in renewable energy and energy storage services to support the decarbonisation of the Polish economy and our customers.

To operationalise our strategic commitments, in 2025, we adopted and implemented an Environmental Policy and began work on a Climate Policy. In parallel, we analysed the resilience of our business model to environmental and regulatory change, assessing our asset portfolio and operational model against various climate-restriction scenarios.

The energy transition is not just about technology, but above all about people. That is why we place particular emphasis on workplace safety, skills development and building an organisational culture based on responsibility and commitment. Last year, we introduced a Code of Responsibility dedicated to our employees. The principles and best practices contained therein are intended to ensure that our actions — across all parts of the organisation — are ethical, transparent and compliant with applicable standards. I am confident that consistent application of the Code will strengthen us as an organisation that creates value for shareholders, partners, the community and employees. We also continued the Women's Club, launched in 2024. Through this initiative, we are reinforcing our determination to build a working environment that fosters diversity, inclusivity and equal opportunities.

Corporate social responsibility remains a key element of our Strategy. Over the past year, we have been actively involved in activities supporting local communities and have consistently implemented our 'good neighbour' approach, ensuring equal access to our services.

This report is the second in the history of the UNIMOT Group to be prepared in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and based on the European Sustainability Reporting Standards (ESRS). To ensure the report's reliability and compliance with CSRD and ESRS requirements, its preparation was based on two key elements: stakeholder mapping and a double materiality assessment.

The coming years will be full of challenges — regulatory, technological and social. But I believe that the foundation we are strengthening today — in the form of codes, policies, advisory structures and social initiatives — will make the UNIMOT Group more resilient, cohesive and influential.

I encourage you to read the report and assess our activities not only from a financial perspective, but also in terms of values, risks and long-term implications. I believe that working towards sustainable development will enable us to create value for all our stakeholders: shareholders, employees, customers, partners and the communities in which we operate.

Thank you for your trust and commitment.

**Dr Adam Sikorski**

Chairman of the Management Board of UNIMOT S.A.

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## 1. GENERAL INFORMATION

### 1.1. Basis for the preparation of the Report

BP-1 BP-2

This UNIMOT Group Sustainability Report 2025 (hereinafter: the Report) has been prepared in accordance with Article 63x of the Accounting Act of 29 September 1994. The Report has been prepared in accordance with the ESRS standards (introduced by Commission Delegated Regulation (EU) 2023/2772), which have been mandatory for the UNIMOT Group since the 2024 financial year.

Furthermore, the Report has been prepared taking into account the following additional guidelines and regulations:

- “WSE Guidelines on ESG Reporting”,
- the AA1000 Stakeholder Engagement Standard – 2015 Edition (the so-called AA1000 SES),
- the TCFD (Task Force on Climate-related Financial Disclosures) recommendations for reporting on climate-related issues,
- ICMM (International Council on Mining & Metals), Stakeholder Research Toolkit, based substantively on the Johnson and Scholes methodology, which allows the impact and engagement of individual stakeholder groups to be illustrated.

The information, data, indicators, 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 maintained by the District Court in Opole, 8th Commercial Division of the National Court Register, under KRS No. 0000382244, NIP: 7561967341, REGON: 160384226 and the UNIMOT Capital Group (hereinafter: the UNIMOT Capital Group, the UNIMOT Group, the Group), unless otherwise stated.

This report covers information on environmental, social and governance (ESG) matters relating to UNIMOT S.A. and the UNIMOT Capital Group for the period from 1 January 2025 to 31 December 2025. This period corresponds to the Group’s financial year.

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

- in the short term: a period of one year from the end of the period covered by this Sustainability Report;
- for the medium-term time horizon: 5 years from the end of the short-term reporting period, i.e. from 1 January 2027 to 31 December 2031;
- in the long term: from 1 January 2032.

The above timeframes for the short-, medium-, and long-term horizons are consistent with the requirements set out in Annex C to ESRS 1 ‘General Requirements’, which specify the definitions of time horizons used in the sustainability reporting process in accordance with the CSRD.

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 that of the consolidated financial statements for the last financial year. However, to ensure transparency and the reliability of reporting, certain companies within the UNIMOT Group have been excluded from the reporting process. The following reasons justify these exclusions:

- MOT LLC, UNIMOT SOLUTIONS sp. z o.o., UNIMOT Exploration and Production (formerly UNIMOT B1 Sp. z o.o.), ŻYWIEC OZE-1 Sp. z o.o., VI SOLAR GmbH sp. z o.o. and UNIMOT ENERGY LLC did not conduct any operational activities in 2025,
- UNIMOT SA (UNIMOT LTD) – the company conducts trading activities on behalf of UNIMOT Paliwa. Data on the company’s environmental impact, as well as the environment’s impact on the Group, are presented in UNIMOT Paliwa’s disclosures.

As at 31 December 2025, the UNIMOT Group comprised the parent entity, UNIMOT S.A., and the following direct and indirect subsidiaries, subject to consolidation:

Name of entity	Registered office	Scope of the entity's core business	Shares held and voting rights	Date of obtaining control
UNIMOT S.A.	Warsaw, Poland	Control and management of other companies in the fuel and energy sectors and related industries, strategic and organisational planning, and decision-making processes; Conducting commercial activities at 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 January 2014
UNIMOT PALIWA Sp. z o.o.	Częstochowa, Poland	Wholesale of fuels and related products	100%	16 November 2015
UNIMOT ENERGIA I GAZ Sp. z o.o.	Warsaw, Poland	Trading in electricity and gas fuels	100%	30 December 2015
UNIMOT UKRAINE LLC	Kyiv, Ukraine	Distribution of liquid fuels	100%	19 April 2018
UNIMOT ASIA LLC	Shanghai, China	Distribution of petroleum products	100%	4 September 2018
UNIMOT ENERGY LLC	Kyiv, Ukraine	Electricity distribution	100%	2 April 2019
UNIMOT CENTRUM USŁUG WSPÓLNYCH Sp. z o.o.	Warsaw, Poland	Shared services centre	100%	20 October 2021
UNIMOT Exploration and Production (formerly UNIMOT B1 Sp. z o.o.)	Warsaw, Poland	Special-purpose vehicle not engaged in operational activities	100%	20 October 2021
UNIMOT SA (UNIMOT LTD)	Geneva, Switzerland	Distribution of liquid fuels	100%	17 May 2022
ŻYWIEC OZE-1 Ltd	Żywiec, Poland	Electricity generation	100%	13 February 2023
OLAVION Sp. z o.o.	Gdańsk, Poland	Rail transport and freight forwarding services	100%	7 March 2023
UNIMOT Terminale Sp. z o.o.	Czechowice-Dziedzice, Poland	Generation, transmission, distribution and trading of energy	100%	7 April 2023
UNIMOT BITUMEN Sp. z o.o.	Gdańsk, Poland	Bitumen production	100%	7 April 2023
RCKOENERGIA Sp. z o.o.	Czechowice-Dziedzice, Poland	Generation, transmission, distribution and trading of energy	100%	7 April 2023
UNIMOT AVIATION Sp. z o.o.	Warsaw, Poland	Trading in aviation fuel	75%	28 April 2023
UNIMOT COMMODITIES Sp. z o.o.	Katowice, Poland	Logistics and trading activities in the energy raw materials sector (coal)	80%	4 July 2023
UNIMOT AVIATION SERVICES Sp. z o.o.	Warsaw, Poland	Support services for air transport	75%	20 July 2023
MOT LLC	Kyiv, Ukraine	Construction and operation of industrial facilities	100%	16 February 2024

UNIMOT CONSTRUCTION Sp. z o.o.	Warsaw, Poland	Manufacture of metal structures and energy construction	75%	10 July 2025
VI SOLAR GmbH	Berlin, Germany	Manufacture and installation of PV substructures and components	75%	10 July 2025
UNIMOT SOLUTIONS sp. z o.o.	Warsaw, Poland	Manufacture of chemical products	100%	3 November 2025
PZL DEFENCE UKRAINE LLC	Kyiv, Ukraine	Special-purpose vehicle not engaged in operational activities	100%	18 September 2025

Table 1-1. Structure of the UNIMOT Group, including consolidated companies as at 31 December 2025

In accordance with ESRS 1, 9.1 "Inclusion by reference", the Group has decided to include information in the Report by reference and indicates the location of such required information in each instance.

The table below shows the sections of the Report in which the UNIMOT Group has applied "inclusion by reference".

Subsection in the Report / Topic	ESRS	Document referred to
1.2./ Detailed information presenting the experience and competences of management and supervisory personnel	GOV-1	2025 Report on the activities of the Management Board of the UNIMOT Group and UNIMOT S.A.
1.3.2. / Factors affecting financial and operating results and commentary on the results	-	2025 Report on the activities of the Management Board of the UNIMOT Group and UNIMOT S.A.

Table 1-2. Sections of the Report and topics in which the UNIMOT Group has used 'inclusion by reference'.

The UNIMOT Group does not disclose information regarding intellectual property, know-how or the results of innovation.

In the Report, the Group did not avail itself of the exemptions available under Articles 19a(3) and 29a(3) of Directive 2013/34/EU, in accordance with Article 63x(7) of the Accounting Act.

Details on the scope of the data presented in the value chain, their sources, and their impact are specified for each individual indicator. Where data were unavailable, an estimation method was used, or the data were based on indirect sources (e.g., partner declarations). Information on this is disclosed alongside the individual ESRS thematic areas. The UNIMOT Group will make every effort to base the data presented in subsequent Reports on direct sources. Whenever data in the Report is based on estimates or indirect sources, the Group discloses this information together with the methodology of approximations and any judgements applied in the measurement.

Data used to calculate the Scope 3 carbon footprint are largely estimates and may be subject to measurement uncertainty.

In 2025, the UNIMOT Group changed its approach to reporting resources introduced into the organisation. A more precise methodology was adopted, under which only materials and raw materials actually used to manufacture the products and services offered by the Group's companies are reported. This change is intended to increase data transparency and better reflect the actual resource consumption in operational processes. The change is reported in section 2.4.1.

This document is the UNIMOT Group's second Report prepared in accordance with ESRS standards. The Group reports no changes in the method of preparing or presenting sustainability data, nor any errors from the previous reporting period.

The Group has adopted 2024 as the base year and discloses comparative data for this period in the Report. For 2025 as the base year, the Group provides this information for specific indicators.

The sustainability report covers the entire value chain of the UNIMOT Group, both upstream (suppliers and raw material sourcing) and downstream (distribution and end customers), and discloses the areas covered by monitoring and reporting.

The report has been subject to external verification. The assurance engagement was carried out by the audit firm Forvis Mazars Audyt Sp. z o.o. in accordance with National Assurance Standard 3000 Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (KSUA 3000) and National Assurance Standard 3002 Assurance Service Providing Limited Assurance on Sustainability Reporting.

## 1.2. Management structure with particular emphasis on the role of sustainability

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### GOV-1

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In this section of the Report, the Group presents information on the governing bodies of UNIMOT S.A., the parent entity that consolidates the UNIMOT Group, as these bodies have a decisive influence on the Group's strategy and operations, including in the area of sustainable development.

#### The Management Board of UNIMOT S.A.

The general principles governing the operation of the Management Board are set out in the Company's Articles of Association. The detailed procedures for the Board's operation and a description of its powers are set out in the Management Board Regulations and the Company's Organisational Regulations.

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

From the beginning of 2024 until the date of publication of this Report, the Management Board of UNIMOT S.A. has consisted of the following five members:

1. Adam Sikorski – Chairman 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 Transition

There were no changes in the composition of the Board during the reporting period. Throughout the reporting period, 20% of the Management Board members were women. Four members of the Board are in the 30–50 age group, and one is in the over-50 age group.

The Management Board is an executive body, and all its members hold this status. The Management Board does not include any representatives of employees or other workers, nor any independent members. Information on the diversity of the Management Board 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 arising from their role or of the possibility of such a conflict arising, and shall refrain from speaking in the discussion and from voting on a resolution concerning the matter in which the conflict of interest has arisen. In the event of a conflict of interest, a Member of the Management Board is obliged to act in accordance with the Regulations on the Identification, Management and Prevention of Conflicts of Interest of Members of the Governing Bodies of UNIMOT S.A., adopted by Resolution No. 27 of the Ordinary General Meeting of UNIMOT S.A. of 2 June 2016, as amended by Resolution No. 23 of the Ordinary General Meeting of UNIMOT S.A. of 3 June 2020, the text of which is available on the Company's website: <https://www.unimot.pl/media/111/download/regulamin-konflikt-interesow-2.pdf?v=1>

Detailed professional CVs of individual members of the Management Board, including information on their experience in sectors, products, and services, are set out in the Statement by the Management Board of UNIMOT S.A. on the application of corporate governance principles 2025, published on the same date as the Report.

#### Division of duties among Management Board members

The table below sets out the division of roles and the resulting duties and responsibilities of individual members of the Management Board with regard to the supervision of impacts, risks and opportunities in specific areas.

<p>Adam Sikorski Chairman of the Management Board</p>	<ul style="list-style-type: none"> <li>• Investor Relations and ESG</li> <li>• Group Legal Affairs</li> <li>• Internal Audit</li> <li>• Communications</li> <li>• Protection of Classified Information</li> <li>• Relations with Public Administration</li> <li>• Data Protection (DPO)</li> <li>• Executive Office</li> <li>• Mergers and Acquisitions (M&amp;A)</li> <li>• Trading Compliance</li> <li>• Project Management (PMO)</li> </ul> <p>Supervision of companies: UNIMOT Ukraine LLC, UNIMOT Asia LLC, UNIMOT System sp. z o.o., UNIMOT Commodities sp. z o.o., UNIMOT Aviation sp. z o.o., UNIMOT Aviation Services sp. z o.o., UNIMOT Solutions sp. z o.o.</p>
<p>Robert Brzozowski Vice-President of the Management Board for Commercial Affairs</p>	<ul style="list-style-type: none"> <li>• AVIA Petrol Station Chain (AVIA Petrol Station Chain Office)</li> <li>• Trade and Sales (in accordance with the CCO role)</li> </ul> <p>Supervision of the following companies: UNIMOT Paliwa Sp. z o.o., Olavion sp. z o.o., UNIMOT SA (UNIMOT Ltd, Geneva)</p>
<p>Filip Kuropatwa Vice-President of the Management Board for Finance</p>	<ul style="list-style-type: none"> <li>• Finance</li> <li>• Financial Planning</li> <li>• Controlling</li> <li>• Accounting and Reporting</li> <li>• IT</li> <li>• Risk Management and Insurance</li> </ul> <p>Supervision of UNIMOT Centrum Usług Wspólnych sp. z o.o.</p>
<p>Aneta Szczesna-Kowalska Vice-President of the Management Board for HR</p>	<ul style="list-style-type: none"> <li>• Organisational Culture Development</li> <li>• Occupational health and safety (OHS)</li> <li>• Vehicle fleet management</li> <li>• Administration</li> </ul>
<p>Michał Hojowski Vice-President of the Management Board for Energy Transition</p>	<ul style="list-style-type: none"> <li>• Marketing</li> <li>• Energy Transition</li> <li>• Customer Relations</li> </ul> <p>Supervision of the following companies: UNIMOT Energia i Gaz sp. z o.o., RCEkoenergia sp. z o.o., UNIMOT Energy LLC, Żywiec OZE-1 sp. z o.o., UNIMOT Exploration and Production sp. z o.o.</p>

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

Individual members of the Management Board are also responsible for policies relating to matters under their authority, for setting objectives, and for monitoring progress in implementing those objectives.

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## GOV-2

Sustainability and impact management issues are integrated into the UNIMOT Group Strategy for 2024–2028. Sustainability issues are therefore addressed alongside other strategic matters and through the same channels, i.e., via ongoing analysis and thematic meetings (both regular, such as the Business Review, and those dedicated to specific topics, e.g., financial materiality analysis), Management Board meetings, project reviews, and the risk register.

The Board oversees the above-mentioned issues in the context of achieving strategic objectives and requires employees, in accordance with their area of activity, to provide ongoing information on material impacts, risks and opportunities, to implement due diligence procedures and to report on the results of their actions.

During the reporting period, the Management Board addressed, among other things, the following ESG topics within its scope of activity:

- adoption or updating of policies and procedures in ESG areas:
  - updating the Code of Conduct for Business Partners;
  - updating the Environmental Policy;
  - adoption of the UNIMOT Capital Group Code of Responsibility;
- development of new, low-carbon products within the product range;
- dialogue with business partners regarding the achievement of shared climate goals;
- risk management, including ESG risk;
- analysis of human rights risks in accordance with the HIRA methodology;
- dialogue panel – a session as part of the update of the double materiality assessment, including an analysis of the results.

During its meetings in 2025, the Management Board discussed, among other things, the following ESG issues:

- implementation of the Strategy for 2024–2028, taking into account ESG commitments, directions and objectives;
- analysis of double materiality and the highest-priority issues identified by stakeholders;
- directions for development within the framework of work on environmental and climate policy;
- the regulatory environment, the pace of change and measures taken to adapt to non-financial reporting requirements;
- the scope of reporting and the assumptions underlying the Report.

### The Supervisory Board of UNIMOT S.A.

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## GOV-1

The Supervisory Board continuously supervises the Company's activities. Its responsibilities include, amongst other things, the appointment and dismissal of members of the Management Board, the assessment of financial statements, the selection of the auditor, and the presentation at the Ordinary General Meeting of a concise assessment of the Company's situation, including an assessment of the internal control system and the risk management system.

Detailed information on the experience and qualifications of the management and supervisory personnel can be found in the 2025 Report on the Activities of the Group's Management Board and on the Company's website: <https://www.unimot.pl/relacje-inwestorskie/raporty-i-strategia/raporty-okresowe>.

On 11 February 2025, Ms Magdalena Sikorska assumed the position of Second Vice-Chair of the Supervisory Board, and Mr Piotr Prusakiewicz became the Secretary of the Supervisory Board.

As at 31 December 2025 and as at the date of approving this Report for publication, the Supervisory Board consisted of the following members:

1. Andreas Golombek – Chairman of the Supervisory Board – meets the independence criteria set out in the Act of 11 May 2017 on statutory auditors, audit firms and public oversight, and those specified in the Articles of Association of UNIMOT S.A.,
2. Magdalena Katarzyna Sikorska – Deputy Chair of the Supervisory Board,
3. Czesław Władysław Sadkowski – Deputy Chairman of the Supervisory Board,
4. Piotr Cieślak – Member of the Supervisory Board,
5. Yiannis Petrallis – Member of the Supervisory Board,
6. Piotr Prusakiewicz – Secretary of the Supervisory Board – meets the independence criteria set out in the Act of 11 May 2017 on statutory auditors, audit firms and public oversight, and as specified in the Articles of Association of UNIMOT S.A.,
7. Lidia Banach-Hoheker – Member of the Supervisory Board – meets the independence criteria set out in the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight and in the Articles of Association of UNIMOT S.A.

The percentage of independent members of the Supervisory Board is 43%. Members of the Supervisory Board do not belong to underrepresented social groups or employee representation bodies. The Chair of the supervisory body is not a member of the management.

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	of the members of the Supervisory Board of UNIMOT S.A. were men
71.43%	28.57%
of the members of the Supervisory Board of UNIMOT S.A. fell into the 30–50 age group	of the members of the Supervisory Board of UNIMOT S.A. fell into the over-50 age group

*Table 1-4. Diversity of the members of the Supervisory Board of UNIMOT S.A. as at 31 December 2025 and as at the date of approving this Report for publication.*

Individual members of the Supervisory Board possess experience and skills relating to the management of sustainability issues, including:

1. **Andreas Golombek**
  - supply chain management – participation in the management bodies of numerous entities, where he was responsible for sales, deliveries and quality issues;
  - corporate governance – he is the owner of a company offering professional consultancy services to the chemical, petrochemical, refining and energy industries – he possesses expertise in strategy, management and optimisation;
  - risk management – thanks to his practical experience in management and sales, he has acquired expertise in risk analysis and the assessment of its consequences.
2. **Lidia Banach-Hoheker**
  - corporate governance – as a financial and strategic advisor, she possesses expertise in capital management, process optimisation and operational efficiency;
  - risk management – she has developed a holistic approach to the organisation and its objectives, as well as a strategic approach to sustainable business development, through her experience in management and supervision.
3. **Piotr Prusakiewicz**

- energy transition and change management – a member of the National Chamber of Biofuels, as well as a member of the Board of the National Chamber of Alternative Fuels.
  - he gained his professional experience in the refining, biofuels and waste management sectors, covering strategy, management and optimisation in investment processes.
4. **Magdalena Sikorska**
- human capital management – thanks to many years of experience in business consulting and human resources management, she possesses practical knowledge of building effective teams, managing change, and developing organisational structures that take into account factors such as diversity management and knowledge transfer, as well as creating a values-based organisational culture;
  - risk management – she has experience in processes focused on compliance with generally applicable laws and business ethics.
5. **Yiannis Petrallis**
- corporate governance – as a member of the Cyprus Bar Association, and a partner and consultant at L. PSYCHAKIS, Y. PETRALLIS & ASSOCIATES LLC in Paralimni, he possesses knowledge of national and international regulations, including regulatory changes in the field of sustainable development;
  - risk management – he possesses specialist legal expertise that significantly contributes to mitigating legal risk and appropriately safeguarding the company against the negative consequences of actions or inaction, through his membership 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 firm specialising in comprehensive legal services for large businesses with Polish and foreign capital;
  - human capital management – as a lecturer at the Regional Chamber of Legal Advisers in Opole, he also teaches on issues relating to employment law, including in the context of changing regulations at the EU level.
7. **Piotr Cieślak**
- corporate governance – he has over 20 years' experience in the stock market and macroeconomic analysis, as well as company valuation. From 2014 to 2024, he was a member of the Consultative Committee on Corporate Governance established by the Warsaw Stock Exchange;
  - financial management – holding supervisory roles in public and private companies, as well as conducting consultancy work, he has developed expertise in financial management and relations with analysts and shareholders;
  - business ethics and compliance – as part of his role at the Association of Individual Investors, he undertakes numerous initiatives aimed at ensuring that companies treat their stakeholders – shareholders in particular – in accordance with applicable law and the principles of business ethics.

#### Audit Committee

An Audit Committee has been operating within the Supervisory Board since 18 January 2013. The Audit Committee is responsible for supporting the Supervisory Board, as the statutory body of UNIMOT S.A., in the performance of its control and supervisory duties, in particular with regard to monitoring the reporting process within the Company and the Group, monitoring the effectiveness of internal control systems, internal audit and risk management systems, including in the area of reporting and monitoring the performance of financial audit activities. In connection with the transposition into Polish law 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 as regards corporate sustainability reporting (hereinafter the 'CSRD') the Audit Committee's competences also include, among other things, monitoring the sustainability reporting process, monitoring the performance of sustainability reporting assurance activities, reviewing sustainability reports subject to assurance by the audit firm, informing the Company's Supervisory Board of the results of the sustainability reporting assurance, and, where necessary, submitting recommendations aimed at ensuring the reliability of the Company's sustainability reporting process.

The Audit Committee is also responsible for developing policies and procedures for selecting an audit firm to carry out the statutory audit of financial statements and an audit firm to certify sustainability reporting, and for presenting recommendations to the Supervisory Board on the selection of the aforementioned audit firms.

From 13 December 2024 until the publication date of the Report, the composition of the Audit Committee is as follows:

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

Members of the Audit Committee:

- meeting the independence criteria set out in the Act on Statutory Auditors, Audit Firms and Public Oversight: Piotr Prusakiewicz, Lidia Banach-Hoheker,
- possessing qualifications in the field of accounting or financial auditing: Lidia Banach-Hoheker,
- possessing knowledge and skills relating to the industry in which the company operates: Piotr Prusakiewicz.

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#### GOV-2

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During its meetings in 2025, the Audit Committee adopted the following resolutions in the area of ESG:

- the adoption of the Report on the procedure for selecting an audit firm to certify the UNIMOT Capital Group's sustainability report for the years 2025–2027, and the Audit Committee's recommendation to the Supervisory Board regarding the selection of the aforementioned audit firm.

Detailed information on the experience and competences of the management and supervisory personnel is set out in the 2025 Report on the Activities of the UNIMOT Capital Group and on the Company's website <https://www.unimot.pl/relacje-inwestorskie/raporty-i-strategia/raporty-okresowe>.

#### General Meeting of Shareholders

The overarching legal act governing the General Meeting's operations is the Commercial Companies Code. The specific activities of the General Meeting are set out in the Company's Articles of Association and the Rules of Procedure for the General Meeting of Shareholders of UNIMOT S.A., adopted by Resolution No. 2 of the Ordinary General Meeting of UNIMOT S.A. on 3 June 2020, as well as the Rules of Procedure for Participation in the General Meeting of UNIMOT S.A. when using electronic means of communication, adopted by Resolution No. 3 of the Ordinary General Meeting of UNIMOT S.A. on 3 June 2020. These documents are available on the Company's website: [www.unimot.pl](http://www.unimot.pl) under the Investor Relations and Corporate Governance tab.

The procedure for the General Meeting and its principal powers, as well as a description of shareholders' rights and how to exercise them, are set out in the 2025 Management Board's Report on the Activities of the UNIMOT Group and UNIMOT S.A.

#### Sustainable Development Management

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#### GOV-1 GOV-2

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Sustainable development within the UNIMOT Group covers environmental and climate issues, as well as social and corporate governance. This requires engagement at various levels of management and applies to the Management Board, the Supervisory Board of UNIMOT S.A. and the management team. The division of responsibilities and competences is set out in the Procedure for Sustainable Development Management and Reporting of Sustainable Development (ESG) Data at UNIMOT S.A., adopted in November 2024.

Responsibility for ESG matters is assigned to the Investor Relations and ESG Director at UNIMOT S.A., who reports directly to the Chairman of the Management Board, who oversees sustainable development and the non-financial data reporting process. The Investor Relations and ESG Director has a Sustainability and ESG Coordinator ( ) on their team, who is responsible for carrying out operational activities in this area.

On 1 January 2024, the position of Vice-President of the Management Board for Energy Transition at UNIMOT S.A. was established, with primary responsibility for managing the Renewable Energy Sources segment.

Since 2024, UNIMOT Paliwa has had a Climate Solutions Director, whose role is to align the Group’s commercial offering with regulatory requirements and to identify development pathways in line with customer expectations.

As sustainable development concerns all areas of the UNIMOT Group’s operations, the process also involves management team representatives and staff from various departments and levels (including Legal, HR, Occupational Health and Safety, Energy Transition, Marketing), who provide direct substantive and organisational support in the implementation of sustainable development tasks, as well as the Management Boards of subsidiaries.

Under the Procedure, Sustainable Development Areas related to UNIMOT S.A.'s operations have been defined in the areas of environmental management (E), social management (S), and corporate governance (G). Central Owners have been assigned to individual ESG Areas, who, in accordance with the Procedure, may appoint Operational Owners. The table below presents the structure of the ESG Areas and the assigned Central Owners for each. The structure of sustainable development management and ESG data reporting at UNIMOT S.A. is presented below.

ESG areas related to UNIMOT S.A.’s operations in matters concerning environmental management (E)	
ESG Area	Central Owner of the Area
Management of environmental and climate issues at UNIMOT S.A., 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 Transition
Management of UNIMOT S.A.’s carbon footprint	Vice-President of the Management Board of UNIMOT S.A. for Finance
Management of taxonomic disclosures, i.e. disclosure of revenue, costs and capital expenditure 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 operations in matters concerning social management (S)	
Management of employee relations at UNIMOT S.A., including ensuring respect for human rights	Vice-President of the Management Board of UNIMOT S.A. for HR
Management of relations with local communities, including respect for human rights	Director of Investor Relations at UNIMOT S.A.
Customer relationship management at UNIMOT S.A., with a focus on respect for human rights – sales, complaints handling and marketing activities	Vice-President of the Management Board of UNIMOT S.A. for Energy Transition
ESG areas related to UNIMOT S.A.’s activities regarding corporate governance (G)	
Management of issues related to corruption and bribery	Director of the Legal Department at UNIMOT S.A.
Management of ethical standards in the workplace	Vice-President of the Management Board of UNIMOT S.A. for HR
Management of issues relating to the reporting of legal violations and the protection of whistleblowers	Director of the Legal Department at UNIMOT S.A.
Management of personal data security issues	Data Protection Officer at UNIMOT S.A.
Management of payment practices in relations 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.

Similar processes and structures, adapted to each company's specific nature, apply across subsidiaries.

#### Structure for sustainable development management and ESG data reporting at UNIMOT S.A.

##### Supervisory structure

Supervision of sustainability issues within the UNIMOT Group is exercised by the Management Board and the Supervisory Board, without the establishment of separate ESG committees. The Supervisory Board performs a supervisory function in the area of sustainability management; in particular, it monitors the functioning of the ESG system, assesses the consolidated Sustainability Report and selects the auditor responsible for its certification.

##### Role of the Management Board

The Management Board of UNIMOT S.A. is responsible for strategic leadership in sustainable development, including setting ESG directions and objectives, overseeing the alignment of ESG activities with the Group's business strategy, and approving the consolidated Sustainability Report. The Board engages in dialogue with key stakeholders and provides the Supervisory Board with periodic updates on the progress of ESG objectives.

##### Operational management

Operational management of sustainability issues is carried out by the Investor Relations and ESG Director, who coordinates the implementation of the ESG strategy across the UNIMOT Group, oversees the due diligence and ESG data reporting processes, and ensures compliance with national and EU regulations. The Director is supported by the Sustainability and ESG Coordinator, who is responsible for coordinating ESG activities, consolidating data and preparing the draft consolidated Sustainability Report.

##### Responsibilities in ESG areas

Central ESG Area Owners are responsible for implementing and monitoring ESG activities in specific areas; they oversee data reporting, the implementation of policies and procedures, and the execution of the Management Board decisions. Operational ESG Area Owners are responsible for implementing ESG activities and reporting data at the organisational unit and subsidiary levels.

##### Reporting pathways and monitoring

ESG data is reported on an ongoing basis within the established management structure – from the operational to the central level – and is then consolidated and reported to the Management Board. Progress towards ESG objectives is monitored on an ongoing basis, while their implementation is subject to annual assessment and reporting in the consolidated UNIMOT Group Sustainability Report.

Both the Management Board and the Supervisory Board participated in events, conferences, and meetings related to sustainable development and the energy transition. In addition, members of the Management Board and the Supervisory Board drew on information directly from the Investor Relations and ESG Office, which addressed issues such as regulatory changes and new reporting requirements. Members of the Management Board also participated in a workshop to update the double-materiality analysis process. The meeting, held on 12 September 2025, was led by an external advisor, Prof. Paweł Bogacz from the AGH University of Science and Technology in Kraków.

##### Remuneration of members of the Supervisory Board and the Management Board

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#### GOV-3 E1

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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 a fixed monthly remuneration from the Company for performing their duties, awarded on the basis of a resolution of the Supervisory Board in accordance with the

Commercial Companies Code or on the basis of service contracts (some members of the Management Board receive remuneration under both of the aforementioned titles).

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

The remuneration policy has been drawn up and will be updated with the consideration of the following objectives:

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

When entering into a legal relationship with persons holding key positions, the Company exercises due diligence to ensure that remuneration for the functions performed reflects financial and non-financial results (i.e., the fulfilment of commitments and objectives relating to sustainable development) achieved over a longer period of at least one year.

The General Meeting has authorised the Supervisory Board to specify the elements of the Policy, including, among other things:

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 the Supervisory Board, whereby, in relation to the Supervisory Board, the aforementioned description requires approval by the Company's General Meeting,
2. establishing clear, comprehensive and differentiated criteria relating to financial and non-financial results for the award of variable remuneration components to members of the Management Board, including criteria concerning the consideration of social interests, the Company's contribution to environmental protection, and the undertaking of measures aimed at preventing and mitigating the negative social impacts of the Company's activities.

Variable remuneration components are paid in accordance with transparent rules and criteria, and in a manner that ensures the effective implementation of the Policy. The basis for determining the amount of variable remuneration may be an assessment of the performance of a person holding a key position or the Company's financial or non-financial results achieved in a given financial year.

The current UNIMOT Group Remuneration Policy does not directly define climate-related criteria for the remuneration of members of the Management Board and Supervisory Board, nor does it specify a particular percentage scale for 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, on actions supporting this process.

The variable remuneration of Management Board members is determined on the basis of transparent rules and criteria, such as the effectiveness of achieving strategic objectives, and the Company's financial and non-financial results. As the energy transition is a key area of development for the UNIMOT Group, initiatives undertaken by the Management Board in this regard have a material impact on the assessment of its performance.

Although remuneration is not formally linked to specific sustainability indicators, the implementation of measures aligned with the energy transition strategy is one of the factors influencing the Management Board's assessment.

Statement on due diligence

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#### GOV-4

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The UNIMOT Group has not developed or adopted a document to systematise its due diligence process in accordance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. Nevertheless, the Group applies the fundamental elements of this process across key areas of its operations and within its risk management system. The Group will develop and adopt a relevant document in the medium term.

The key elements of the due diligence process and their placement within this Report are presented in the table below.

Key elements of the due diligence process	Disclosures and their placement in the Report	ESRS disclosure requirements
Incorporation of due diligence into corporate governance, strategy and business model	UNIMOT Group Strategy for 2024–2028, 1.4. Human capital management policies, 3.1., 3.2. Procedure for reporting violations of law and taking follow-up action at UNIMOT S.A., 4.1. Code of Ethics, 4.1.	GOV-1, GOV-2, GOV-3; SBM-1: Strategy, business model and value chain MDR-P: Policies adopted to manage material sustainability issues
Engagement with stakeholders impacted by the entity at all key stages of the due diligence process	Identification of key stakeholders, 1.5.1. Dialogue with employee representatives, 3.1.1. Good neighbour approach, 3.3. Cooperation with business partners on ethics and respect for human rights, 3.2.	SBM-2: Stakeholder interests and views
Identification and assessment of adverse impacts	Value chain mapping, 1.3. Identification of impacts through the double materiality process, 1.5.3. Processes for identifying impacts within operations (e.g. supplier assessment mechanisms, whistleblowing channels, supplier assessment processes), 3.2., 3.3., 4.1. Risk register, 1.5.4.	IRO-1 – Description of the process for identifying and assessing material impacts, risks and opportunities
Taking action to mitigate 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, 1.5.4.	MDR-A: Activities and resources relating to material sustainability issues
Monitoring the effectiveness of these efforts and communicating relevant information in this regard	Monitoring the achievement of ESG objectives in the Strategy.	MDR-T – Monitoring the effectiveness of policies and actions using objectives

Table 1-6. Elements of the UNIMOT Capital Group’s distributed due diligence process and their disclosures in this Report.

### 1.3. Business model and value chain

#### SBM-1

The UNIMOT Group is an independent (its capital and ownership structure are private; the Group does not belong to any state-owned capital group) fuel and energy group, whose product range includes: diesel, engine oil, petrol, biofuels (Bio), liquefied petroleum gas (LPG), natural gas (including LNG), bituminous products, electricity, energy raw materials (including hard coal and, in the medium term, biomass), as well as aviation and 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 obtain the right to build and develop the AVIA chain of petrol stations in Poland and Ukraine.

UNIMOT has over 30 years' experience in the fuel market, specialising in the wholesale of diesel and the distribution of other liquid fuels, both domestically and abroad. The company is also developing its photovoltaic segment, including under the AVIA Solar brand, and is investing in other renewable energy sectors.

In April 2023, the UNIMOT Group finalised the acquisition of Lotos Terminale's assets (now UNIMOT Terminale), including nine fuel terminals and two bitumen production plants. UNIMOT thus acts as an Independent Logistics Operator, being the third-largest player in the fuel storage market, and ranks second in Poland's bitumen production market.

The figure below illustrates the UNIMOT Group's individual businesses.



Figure 1-1. The UNIMOT Group businesses in 2025.

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

The Group's business model is based on management organised into distinct operating segments, which include: liquid fuels, LPG, natural gas, electricity, renewable energy sources (RES), petrol stations, bitumen, infrastructure and logistics, and solid fuels (the operating activities of the individual segments are presented in the tables below). The main body responsible for operational decision-making, i.e., the Management Board of UNIMOT S.A., monitors the operating results of these segments separately to allocate resources, assess the effects of those allocations, and evaluate operations.

The UNIMOT Group does not engage 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 manufacture of tobacco products.

#### Sustainable development in the business model

The UNIMOT Group's sustainable business model is based on economic principles and responds to the changing market, regulatory and technological environment. Its aim is to build stable, secure and resilient sources of revenue that enable the Group to generate results in a more predictable manner, while offering greater long-term growth potential. This model goes beyond a strategic statement. It is a tool for strengthening financial resilience and the ability to create value in the context of the energy transition.

## Business diversification

One of the pillars of the UNIMOT Group's sustainable business model is business diversification. The Group operates in several segments: liquid fuels, natural gas, electricity and renewable energy sources. This structure reduces dependence on a single market and limits sensitivity to fluctuations in demand, raw material prices and regulatory changes.

Market forecasts indicate that consumption of liquid fuels will grow only modestly in the coming years. Following a slight increase in 2025–2026 and stabilisation in 2027–2029, demand for fossil fuels is expected to decline in the longer term. This implies diminishing growth potential for segments such as diesel and petrol, unless they are supplemented by new areas of activity.

At the same time, the energy transition is progressing. The growing share of renewable energy sources in the electricity mix, the development of electromobility, and the role of natural gas as a transition fuel are driving sustained demand for electricity, low- and zero-emission solutions, and new energy technologies. The UNIMOT Group's business segments related to renewable energy, electricity and gas therefore have a solid foundation for increasing their share of revenue at a time when traditional fuels are losing their growth momentum.

The RED II and RED III Directives, as well as the development of alternative fuels and electromobility, mean that demand for traditional fuels will increasingly be displaced by bio-components, sustainable aviation fuels (SAF), electricity and renewable energy. Thanks to its presence in these areas, the UNIMOT Group can offset the impact of the slowdown in liquid fuel consumption and reduce its sensitivity to fluctuations in crude oil and petroleum product prices.

Consequently, business diversification is a logical strategy for increasing the Group's resilience to market and price fluctuations, stabilising its revenue potential through participation in segments with stable or growing demand.

## Growth – transformational drivers

Segments related to electricity, renewable energy sources and natural gas are a key element of the UNIMOT Group's long-term growth potential. The development of transformation projects responds to both changing market needs and the direction of energy and climate policy.

In the coming years, these segments are expected to grow in importance within the Group's business structure and revenue. This will enable the Group to gradually offset the decline in traditional fuel growth and build new sources of value based on stable demand and long-term energy trends.

## Cost efficiency and the regulatory environment

Transformation initiatives also play a significant protective role against rising regulatory and emissions costs, resulting, among other things, from the ETS2 system and the RED II and RED III directives. A lack of action in this area would mean increasing exposure to CO<sub>2</sub>-emission costs and regulatory risks, which are placing an ever-greater burden on operations reliant solely on fossil fuels.

Investments in energy efficiency, renewable energy sources and electricity sales help to limit this exposure and improve the Group's long-term cost competitiveness. These measures reduce the risk of rising unit costs and strengthen financial resilience amid tightening climate regulations.

## Long-term value and financial resilience

Investments in low-carbon assets and future technologies support the stability of future cash flows and mitigate the risk of asset impairment amid changes to the energy mix. The energy transition not only reduces operational and cost risks but also safeguards the Group's asset portfolio against long-term obsolescence.

Assets in renewable energy, electricity, and low-carbon infrastructure enhance the UNIMOT Group's competitiveness and enable stable cash flows, even as the importance of fossil fuels continues to decline. A sustainable business

model, therefore, facilitates the development of a portfolio better aligned with long-term market and regulatory trends, thereby strengthening the Group's ability to create long-term value.

#### Key principles of the sustainable business model

- The UNIMOT Group's sustainable business model is economically viable and is aimed at stabilising and diversifying revenue streams.
- The market and regulatory environment will increasingly favour low- and zero-emission solutions at the expense of traditional fossil fuels.
- The liquid fuels segment will be characterised by limited growth potential in the medium term and the risk of a decline in demand in the long term.
- The energy transition (renewable energy, electricity, electromobility, natural gas as a bridging fuel) is creating sustained demand for new areas of business.
- Diversification of operations across fuels, gas, electricity and renewable energy reduces the Group's sensitivity to fluctuations in raw material prices and regulatory changes.
- Climate regulations (ETS2, RED II, RED III) will systematically increase the costs of operations reliant solely on fossil fuels.
- Investments in energy efficiency and low-carbon assets help limit future exposure to regulatory and emissions-related costs.
- Low-carbon assets and transformation projects have the potential to generate stable, long-term cash flows.

#### Conclusions

- The UNIMOT Group's sustainable business model enhances the stability and predictability of financial results in a volatile market environment.
- Business diversification effectively reduces the risk of revenue concentration in a segment with declining growth momentum.
- The electricity, renewable energy and gas segments are the Group's key drivers of long-term growth.
- Transformation initiatives act as a safeguard against rising regulatory and emissions costs.
- Investments in low-carbon projects improve the Group's cost competitiveness and financial resilience.
- The energy transition reduces the risk of impairment of fossil fuel-related assets.
- The UNIMOT Group's asset portfolio is better aligned with long-term market and regulatory trends.
- A sustainable business model is not merely a declaration, but a real tool for building value and stable cash flows in the long term.

#### Opportunities brought by the UNIMOT Group's sustainable business model

The UNIMOT Group's sustainable business model, based on diversifying its energy operations and gradually transitioning to low-carbon solutions, creates significant growth opportunities in the medium and long term. The key opportunities identified by the Group encompass market, regulatory and operational aspects.

##### 1. Diversification of the energy mix and revenue streams

Developing operations in renewable energy and electricity enables the UNIMOT Group to gradually reduce its dependence on traditional fossil fuels. Diversification of the product portfolio increases the business model's resilience to fluctuations in raw material prices, regulatory changes and economic cycles, while opening up new revenue streams linked to the energy transition.

##### 2. Capitalising on regulatory trends and climate policies

Growing regulatory requirements for decarbonisation, energy efficiency, and ESG reporting present an opportunity for entities that adapt their operational models early. By developing its expertise in renewable energy, biofuels and low-carbon energy solutions, the Group can respond more effectively to the expectations of regulators and customers seeking compliant energy sources.

##### 3. Rising demand for low-carbon energy

The ongoing energy transition and growing climate awareness among business and institutional customers are driving increased demand for electricity from renewable sources, alternative fuels and services that support carbon footprint reduction. A sustainable business model enables the UNIMOT Group to capitalise on this trend by offering comprehensive energy solutions tailored to customer needs.

#### 4. Cost optimisation and operational efficiency

Investments in modern infrastructure and logistics optimisation help to reduce energy consumption and emissions, while improving the cost-effectiveness of operations. In the long term, these measures may lead to increased competitiveness for the UNIMOT Group and the stabilisation of operating margins.

#### 5. Building long-term value

The UNIMOT Group's sustainable business model favours the simultaneous creation of economic, environmental and social value. Integrating financial objectives with actions supporting the energy transition helps build long-term stability, resilience to systemic risks and sustainable value for shareholders and other stakeholders.

#### The UNIMOT Group's value chain

The UNIMOT Group's value chain was developed in 2024 based on an analysis of the Group's capital, business model, financial results, operating performance and the activities of its individual segments. In 2025, there were no material changes to the Group's value chain. At the end of 2025, the Management Board had not identified any grounds justifying a modification of the adopted value chain model, particularly in the context of the stability of the operational structure, the maintenance of existing business lines, and the absence of material changes in the regulatory and market environment affecting the Group's value creation

The core of the chain consists of the UNIMOT Group's operational processes, i.e. everything that takes place within the Group from the moment goods, raw materials and services are purchased from suppliers through to their delivery to customers. The higher level of the value chain, i.e. the so-called upstream, comprises operations carried out by other entities, suppliers of goods and service subcontractors, but also activities such as 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 is everything that happens to the product once it leaves the UNIMOT Group. These stages of the chain include the transport of products to customers, distribution, the usage phase and the end of the product's life cycle.

The value chain model is used in processes such as greenhouse gas emissions calculations, analysis of the interactions between the UNIMOT Group and its environment, and analysis of the risks and resilience of the Group's business model.

The UNIMOT Group's value chain is illustrated in the figure below.

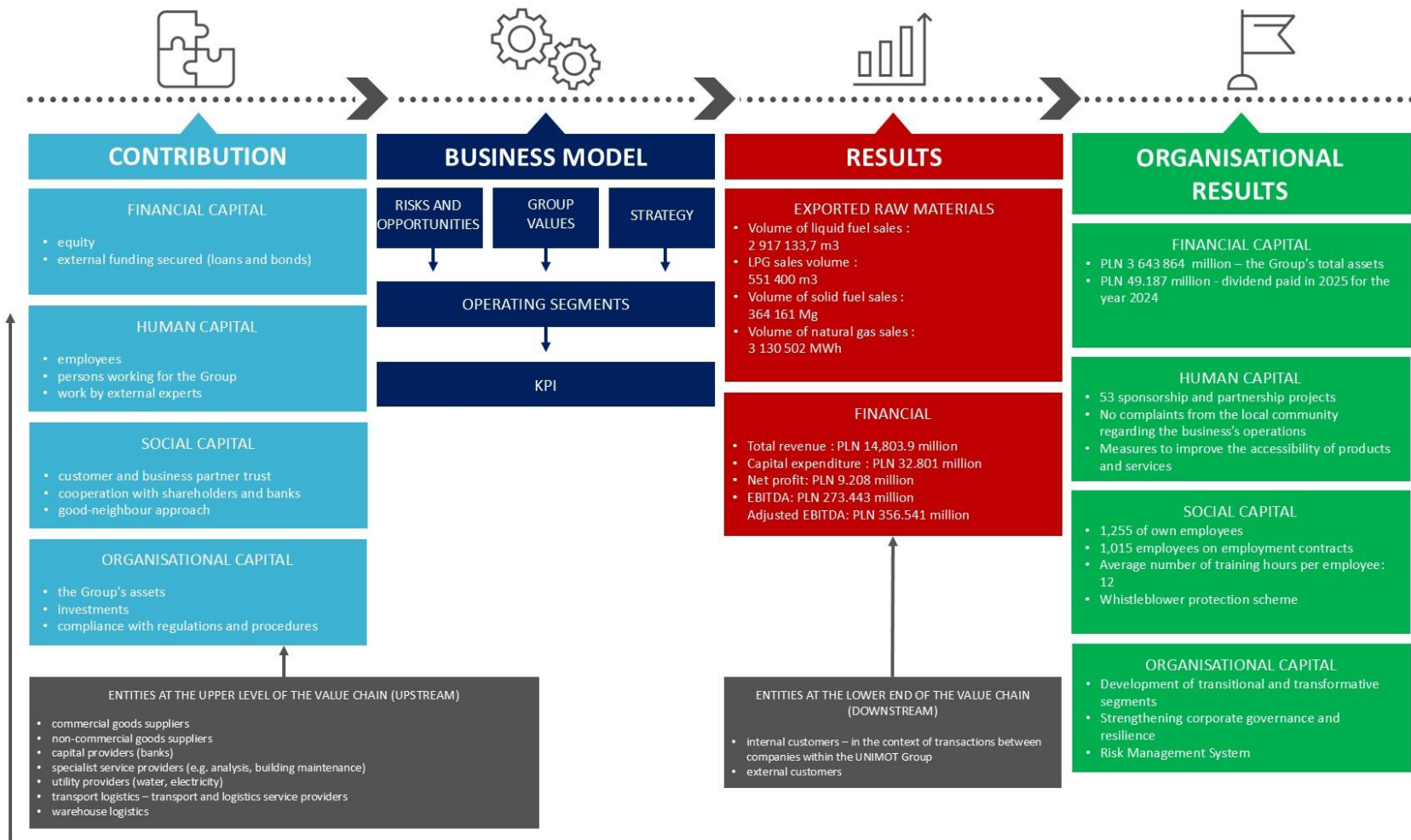


Figure 1-2. The UNIMOT Group's value chain.

As the individual segments of the UNIMOT Group have different business profiles, the table below presents a value chain diagram by segment, along with descriptions of the processes in the upstream and downstream streams.

Liquid fuels		
Upstream N-0 Upper level of the value chain	Operational activities within the segment	Downstream N-0 Lower level of the value chain
<p>Suppliers of goods and raw materials:</p> <ol style="list-style-type: none"> <li>1. International fuel traders,</li> <li>2. International fuel companies,</li> <li>3. Fuel companies and refineries operating in Poland,</li> <li>4. Refineries in Germany,</li> <li>5. Polish producers of bio-components,</li> <li>6. Suppliers of colouring and marking packages – Polish and German manufacturers.</li> <li>7. Polish refineries for JET A-1, JP8, F-34 and AVGAS aviation fuels.</li> </ol> <p>Import destinations: the Middle East, Scandinavia, Germany, ARA, the USA.</p> <p>Transport service providers (including within the UNIMOT Group via OLAVION).</p>	<p>Operations in the sale of diesel, fuel oil, petrol, biofuels, marine fuel and aviation fuel.</p> <p>Wholesale sales are carried out in Poland using an extensive distribution network (fuel depots – both owned and third-party), covering the whole country on a free-on-board (FOB) basis (sale of the product including transport) and ex-works (loco) basis (sale of the product from fuel depots with collection by the customer).</p>	<p>External customer:</p> <ol style="list-style-type: none"> <li>1. Oil companies operating in Poland and abroad,</li> <li>2. Retail fuel chains,</li> <li>3. Fleet card operators,</li> <li>4. Wholesalers, independent petrol stations, transport companies,</li> <li>5. Airlines.</li> </ol> <p>Export destinations: including Ukraine and the Czech Republic.</p> <p>Internal customer:</p> <ol style="list-style-type: none"> <li>1. UNIMOT Ukraine – export sales.</li> <li>2. Own AVIA petrol stations.</li> </ol> <p style="text-align: center;">↓</p>
		<p>Downstream N-1 Lower level of the value chain</p> <p>Retail and fleet customers at petrol stations. Petrol stations leased by UNIMOT S.A. under the AVIA brand.</p>

Table 1-7. Value chain of the liquid fuels segment.

LPG		
Upstream N-0 Upper level of the value chain	Operational activities within the segment	Downstream N-0 Lower level of the value chain
<p>Suppliers of goods and raw materials: International corporations and trading companies.</p> <p>Import destinations: Scandinavian countries, Germany, ARA, Lithuania, Latvia, Kazakhstan.</p>	<p>Wholesale and retail sale of liquefied petroleum gas (LPG).</p> <p>Within the UNIMOT Group, wholesale LPG sales take place directly from the Group's own bottling plant in</p>	<p>External customers:</p> <ol style="list-style-type: none"> <li>1. Fuel companies operating in Poland and abroad,</li> <li>2. Retail chains selling fuel,</li> <li>3. Wholesalers, independent petrol stations, transport companies.</li> </ol>

<p>Transport service providers (including within the UNIMOT Group via OLAVION).</p> <p>Suppliers of warehousing and transshipment services (including within the UNIMOT Group via UNIMOT Terminale).</p>	<p>Zawadzkie, the terminal in Piotrków Trybunalski, as well as from third-party transshipment terminals in Poland. The Group distributes liquefied petroleum gas to petrol stations (including those in the AVIA chain) and to heating tanks – both its own and installations built by other entities.</p>	<p>Export destinations: Ukraine, the Czech Republic, Bulgaria, Serbia, Hungary, Germany.</p> <p>Transport service providers Delivery of goods to customers – mainly petrol stations. Road transport predominates.</p>
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Table 1-8. Value chain of the LPG segment.

Natural gas		
Upstream N-0 Upper level of the value chain	Operational activities within the segment	Downstream N-0 Lower level of the value chain
<p>Suppliers of goods:</p> <ol style="list-style-type: none"> <li>Polish Power Exchange,</li> <li>Suppliers under OTC contracts.</li> </ol> <p>Transport service providers.</p> <p>Suppliers of services relating to the construction of connections and gas pipelines.</p>	<p>Distribution of gaseous fuels via the network and wholesale trading in natural gas. Operation of the gas network and regasification station. Construction of connections and gas pipelines to end users under connection agreements.</p> <p>The companies sell and distribute natural gas to end users via their own and third-party distribution networks. At the same time, the UNIMOT Group participates in international natural gas trading, utilising publicly available transmission infrastructure and domestic gas storage systems.</p>	<p>External customer:</p> <ol style="list-style-type: none"> <li>Polish Power Exchange.</li> <li>Natural gas supplies via own networks: Szydłowo, Mława, Wiśniewo, Szreńsk, Strzegowo, Radzanów, Wieczfnia Kościelna (Mława County), Raciąż (Płońsk County), Glinojec (Ciechanów County), Białowieża (Podlaskie Province), Wieleń (Wielkopolskie Province) and Tuczno (Zachodniopomorskie Province).</li> <li>Natural gas supplies via third-party networks: throughout Poland.</li> </ol>

Table 1-9. Value chain of the natural gas segment.

Electricity		
Upstream N-0 Upper level of the value chain	Operational activities within the segment	Downstream N-0 Lower level of the value chain
<p>Electricity suppliers:</p> <ol style="list-style-type: none"> <li>Polish Power Exchange,</li> <li>Domestic entities under OTC agreements,</li> </ol>	<p>Electricity trading and distribution.</p>	<p>Customers:</p> <ol style="list-style-type: none"> <li>Business,</li> <li>Institutional</li> </ol>

3. Electricity producers using natural gas and municipal waste.		
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Table 1-10. Value chain of the electricity segment.

Renewable energy		
Upstream N-0 Upper level of the value chain	→	Operational activities within the segment
Downstream N-0 Lower level of the value chain	←	
<p>Component suppliers:</p> <ol style="list-style-type: none"> <li>Manufacturers from China, the USA and Poland,</li> <li>Distributors from Europe.</li> </ol> <p>Transport service providers.</p>		<p>Activities related to photovoltaics in the field of solar farms and the sale and installation of photovoltaic systems.</p> <p>Services related to the design, supply, installation and commissioning of systems, as well as the option to purchase energy from the system, energy storage, and, where necessary, the sale of energy.</p> <p>Sale of Avia Solar brand components – energy storage systems, mounting structures, switchgear, inverters, cables, installation accessories and reactive power compensators.</p>
		<p>Customers:</p> <ol style="list-style-type: none"> <li>Business and institutional customers in the renewable energy market,</li> <li>Polish and foreign customers (in the field of component manufacturing).</li> </ol>

Table 1-11. Value chain of the renewable energy segment.

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"> <li>International fuel traders,</li> <li>International oil companies,</li> <li>Local private fuel companies,</li> <li>Refineries in Germany,</li> <li>Polish producers of bio-components,</li> <li>Supplies of colouring and marking packages – Polish and German manufacturers.</li> </ol>	

<p>Import destinations: the Middle East, Scandinavia, Germany, ARA, the USA.</p> <p>Transport service providers.</p>		
<p>Upstream N-0 Upper level of the value chain</p>	<p>Operational activities within the segment</p>	<p>Downstream N-0 Lower level of the value chain</p>
<p>Suppliers of goods and raw materials:</p> <ol style="list-style-type: none"> <li>UNIMOT S.A. for fuel supplies.</li> <li>The SPAR and Żabka retail chains in the provision of ancillary services.</li> </ol>	<p>Retail fuel sales at AVIA petrol stations.</p> <p>The AVIA petrol station chain in Poland comprises 147 outlets, including:</p> <ul style="list-style-type: none"> <li>53 company-owned and leased-operated (CODO) stations,</li> <li>94 franchise stations (DOFO).</li> </ul> <p>In 2025, the AVIA chain expanded by 9 stations.</p>	<p>Customers:</p> <ol style="list-style-type: none"> <li>Individual,</li> <li>Fleet</li> </ol>

Table 1-12. Value chain of the petrol station segment.

Bitumen		
<p>Upstream N-0 Upper level of the value chain</p>	<p>Operational activities within the segment</p>	<p>Downstream N-0 Lower level of the value chain</p>
<p>Suppliers of goods and raw materials: Polish and international corporations</p> <p>Suppliers of transport and transshipment services.</p>	<p>Activities related to the production and trade of bitumen products.</p> <p>Production and trade (including trading), sale of bitumen products to the Polish market and neighbouring countries. Distribution of bitumen products.</p>	<p>Customers:</p> <ol style="list-style-type: none"> <li>Companies producing mineral-bitumen mix for road construction,</li> <li>Manufacturers of waterproofing materials.</li> </ol> <p>Target markets: Poland, Lithuania, Romania, Sweden, Germany, the Czech Republic, Moldova, Slovakia, Ukraine, Latvia, and Hungary.</p>

Table 1-13. Value chain of the bitumen segment.

Infrastructure and logistics	
Upstream N-1	

<p>Upper level of the value chain</p> <p>Direct suppliers of goods and raw materials to the liquid fuels segment.</p>		
<p>Upstream N-0</p> <p>Higher level of the value chain</p>	<p>Operational activities within the segment</p>	<p>Downstream N-0</p> <p>Lower level of the value chain</p>
<p>Within liquid and gaseous fuels:</p> <p>Internal customers: UNIMOT Paliwa</p> <p>External customers: International corporations operating in Poland.</p> <p>Transport service providers.</p> <p>Rail rolling stock suppliers.</p> <p>Energy product suppliers.</p>	<p>Activities related to rail transport, freight forwarding services, and the production and storage of fuels, including:</p> <ol style="list-style-type: none"> <li>In the field of liquid and gaseous fuels: <ul style="list-style-type: none"> <li>the production, through blending, of liquid and gaseous fuels,</li> <li>storage of liquid and gaseous fuels,</li> <li>transshipment of liquid and gaseous fuels.</li> </ul> </li> </ol> <p>The UNIMOT Group provides liquid fuel storage services, operating as an Independent Logistics Operator. The Group operates 9 fuel terminals with a total capacity of 376,347 m<sup>3</sup> and an LPG terminal with a capacity of 716 m<sup>3</sup>, located in key regions of the country, all with their own railway sidings, which places it among the three largest players in the fuel storage market in Poland.</p> <ol style="list-style-type: none"> <li>In the field of rail transport: <ul style="list-style-type: none"> <li>rail freight transport,</li> <li>provision of traction and freight forwarding services,</li> <li>management of rolling stock maintenance.</li> </ul> </li> <li>As part of the internal infrastructure of the industrial zone in Czechowice-Dziedzice: <ul style="list-style-type: none"> <li>generation, distribution and sale of thermal energy in the form of steam and hot water,</li> <li>generation, distribution and sale of electricity from conventional sources, renewable energy sources and redistributed electricity,</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>Within the scope of liquid and gaseous fuels: <p>Internal customer: UNIMOT Paliwa</p> <p>External customers: International corporations operating in Poland.</p> </li> <li>Within transport services: <p>Internal customers: UNIMOT Paliwa – purchase of freight transport services and tanker fleet maintenance management services (ECM) from OLAVION. UNIMOT Bitumen – procurement of freight transport services from OLAVION.</p> <p>External customer: Business customers – procurement of freight transport, traction and freight forwarding services from OLAVION.</p> </li> <li>As part of the internal infrastructure of the industrial zone in Czechowice-Dziedzice: <p>Internal customers: UNIMOT Terminale UNIMOT Bitumen</p> <p>External customers.</p> </li> </ol>

	<ul style="list-style-type: none"> <li>• distribution and sale of natural gas,</li> <li>• collection and treatment of industrial and municipal wastewater, distribution of industrial, deep well and drinking water, as well as softened water, water cooling and load replenishment services.</li> </ul>	
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Table 1-14. Value chain of the infrastructure and logistics segment.

Solid fuels		
Upstream N-0 Higher level of the value chain	Operational activities within the segment	Downstream N-0 Lower level of the value chain
Raw material suppliers: International trading companies.  Import destinations: Colombia, Kazakhstan, South Africa, and Indonesia.  Transport service providers. Unloading and warehousing service providers.	Activities related to trading in solid fuels, including coal.	Customers: Business customers – PPW – Coal intermediaries (industry, power generation, district heating).

Table 1-15. Value chain for the solid fuels segment.

The entities directly involved in the UNIMOT Group's sustainable development process are the Stakeholders, who are presented in section 1.5.1 of this Report.

### 1.3.1. Key financial and operational data

The tables below present selected consolidated financial data for the UNIMOT Group for 2025, the sales structure across individual product groups, and consolidated volumes and revenues by the business segments described in section 1.3.1 of this Report.

#### Consolidated financial data of the UNIMOT Group [PLN thousand]

Item	in PLN thousand		in EUR thousand	
	31 December 2024	31 December 2025	31 December 2024	31 December 2025
I. Total revenue	14,096,814	14,803,906	3,275,130	3,493,794
II. Profit/(loss) on operating activities	233,503	119,189	54,250	28,129
III. Gross profit/(loss)	187,214	18,562	43,496	4,381
IV. Net profit/(loss) attributable to shareholders of the Parent Entity	139,891	10,007	32,501	2,362
V. Net profit/(loss)	139,341	9,208	32,373	2,173
VI. Net cash flow from operating activities	170,027	288,903	39,503	68,183
VII. Net cash flows from investing activities	(49,350)	(134,302)	(11,466)	(31,696)
VIII. Net cash flows from financing activities	(206,023)	(356,108)	(47,866)	(84,043)
IX. Total net cash flows	(85,346)	(201,507)	(19,829)	(47,557)
X. Total assets	3,402,120	3,643,864	796,190	862,106
XI. Liabilities and provisions for liabilities	2,217,183	2,576,312	518,882	609,533
XII. Long-term liabilities	845,070	697,614	197,770	165,049
XIII. Short-term liabilities	1,372,113	1,878,698	321,112	444,483
XIV. Equity	1,184,937	1,067,552	277,308	252,573
XV. Share capital	8,198	8,198	1,919	1,940
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	1,22	3,96	0,29
XVIII. Diluted profit/(loss) per ordinary share attributable to shareholders of the Parent Entity (in PLN/EUR)	17,06	1,22	3,96	0,29
XIX. Book value per share (in PLN/EUR)	144,54	130,22	33,83	30,81
XX. Diluted book value per share (in PLN/EUR)	14,54	130,22	33,83	30,81

Table 1-16. Consolidated financial data of the UNIMOT Group [PLN thousand].

Consolidated volumes of products launched on the market, excluding transactions between companies within the UNIMOT Group

Resources transferred out of the organisation	Volume in 2024	Volume in 2025	Unit
Liquid fuels	2,337,049.44	2,917,133.7	m <sup>3</sup>
LPG	521,638.84	567,347.11	m <sup>3</sup>
Hard coal	350,386.18	364,161	Mg
Natural gas	1,847,070.00*	3,130,502*	MWh

\* The volume excludes the value of natural gas trading on the Polish Power Exchange.

Table 1-17. Consolidated volumes by product group.

Total revenue by segment [PLN thousand]

In PLN thousand	01/01/2024 31/12/2024	% breakdown in 2024	01/01/2025 31/12/2025	% breakdown in 2025
Liquid fuels	9,464,242	67.14%	9,598,970	64.84%
LPG	814,037	5.77%	870,825	5.88%
Natural gas	623,943	4.43%	775,237	5.24%
Electricity	379,794	2.69%	602,373	4.07%
Renewable energy	30,821	0.22%	71,202	0.48%
Petrol stations	810,608	5.75%	935,257	6.32%
Bitumen	1,497,436	10.62%	1,458,627	9.85%
Infrastructure and logistics	267,501	1.90%	253,919	1.72%
Solid fuels	181,950	1.29%	167,366	1.13%
Other activities	26,482	0.19%	70,130	0.47%
<b>Total</b>	<b>14,096,814</b>	<b>100%</b>	<b>14,803,906</b>	<b>100.00%</b>

Table 1-18. Total revenue by segment [PLN thousand].

#### E1-1 SBM-1

Capital expenditure incurred in 2024 and 2025 on activities related to coal, gas and crude oil is presented in the table below.

Activity	31.12.2024	31 December 2025
Crude oil	0	0
Solid fuels	103,436.78	0
Natural gas	725,494.77	720,478.75
<b>Total</b>	<b>828,931.55</b>	<b>720,478.75</b>

Table 1-19. Capital expenditure [PLN] incurred in 2025 on activities related to coal, gas and crude oil.

Factors impacting these results and comments on the results are described in the 2025 Report on the Activities of the Management Board of the UNIMOT Group and UNIMOT S.A.

Location of the UNIMOT Group's key assets

The UNIMOT Group has business units throughout the country. The Group's key assets are shown in the figure below.

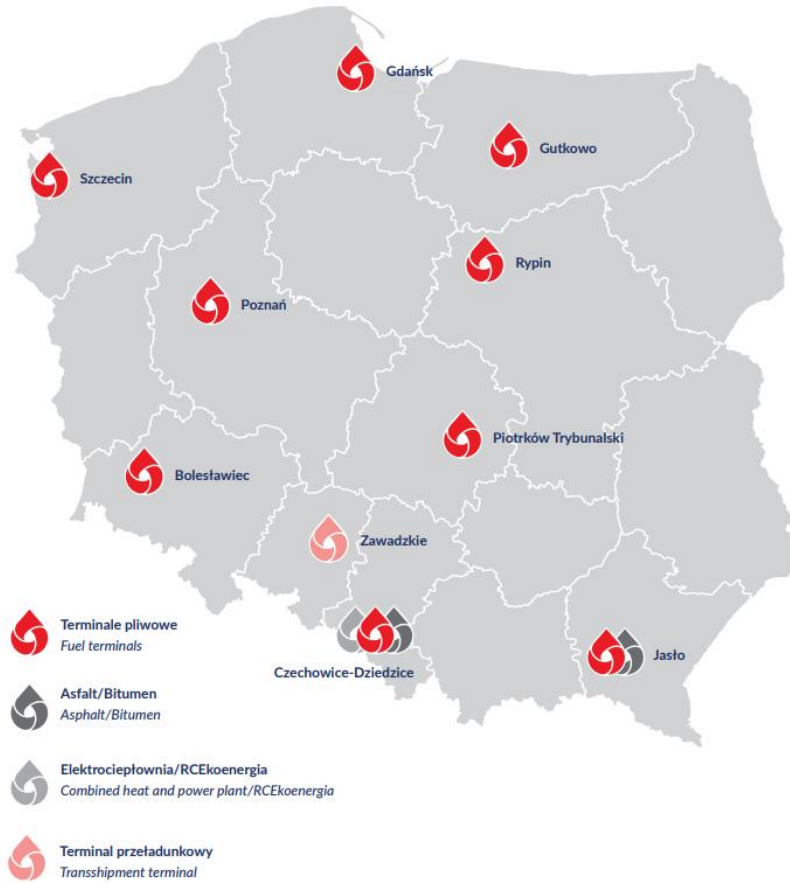


Figure 1-3. Key assets of the UNIMOT Group in 2025.

The figure below shows AVIA petrol stations.

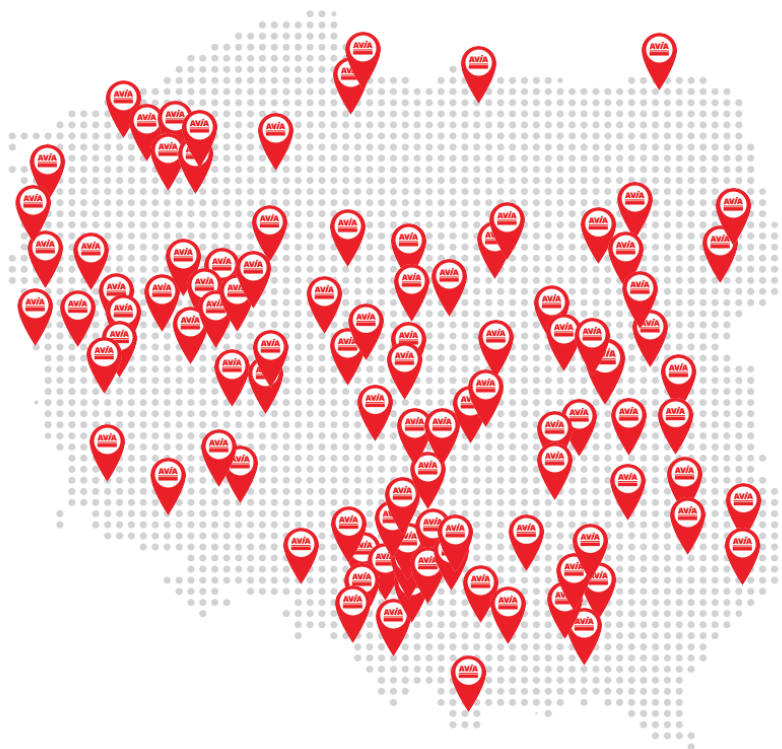


Figure 1-4. Locations of AVIA petrol stations managed under the CODO and DOFO systems in 2025.

The UNIMOT Group employees, by place of work, are listed in section 3.1 of the Report.

#### 1.4. The UNIMOT Group's strategy, with particular emphasis on the role of sustainable development

##### SBM-1

In order to meet the expectations of stakeholders and act 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 referred to as the Strategy).

During the development of the Strategy, an analysis was conducted of trends in the market, regulatory, social and economic environments, translating these into opportunities and risks for the Group. Aligning the business strategy with the demands of the modern world and the expectations of stakeholders provided the basis for drafting the document and integrating sustainability considerations. The double materiality assessment conducted in September 2024 will help verify the assumptions adopted in the Strategy and will serve as the starting point for the document's review in 2025.

##### The UNIMOT Group's operating environment – the context for adopting the Strategy

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

During the development of the Strategy's framework, an analysis was conducted of the market demand for traditional fuels, which is set to remain at a high level in the short and medium term, and of 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 to reduce greenhouse gas emissions, growing public awareness, and trends such as the electrification of transport, demand for traditional fuels will gradually decline.

In response to this, the Group has defined a mission to provide clean and affordable energy. Organisational efficiency, cost-effectiveness, openness to change, and forward thinking are intended to enable the Group to stay ahead of the competition by offering the best products and the highest-quality service on the market, thereby ensuring the sustainable development of a diversified business.

The UNIMOT Group has analysed its natural gas-related activities for compliance with the EU Taxonomy. As at the date of this report, these activities have been deemed eligible under the Taxonomy; however, they do not meet all the technical criteria required for them to be considered compliant. Consequently, revenue from this area is not presented as revenue compliant with the EU Taxonomy.

##### The UNIMOT Group's Strategy for 2024–2028

Sustainable development forms the basis of the UNIMOT Group's business practices and is the driving force behind the Strategy, which encompasses dual actions:

- Maintaining effective operations in the areas of fuels, trading and logistics, alongside the gradual expansion of the product portfolio and the diversification of the customer base towards lower-emission fuels and energy,
- Implementing investments in new areas of development, including the power and heating sectors, with a view to diversifying revenue streams.

In line with the Strategy's objectives, maintaining its position as an independent leader in the import and distribution of liquid fuels will enable the UNIMOT Group to finance the development of a diversified investment portfolio. Over the Strategy's timeframe, the Group will reduce its carbon footprint through the use of renewable energy, investments in energy sources and the modernisation of assets.

The following strategic objectives have been set for the UNIMOT Group for the period 2024–2028:

1. EBITDA growth to PLN 690 million by 2028
2. Cumulative net profit of PLN 1 billion by 2028
3. A 40% share of transitional and transformation segments in the Group's EBITDA (excluding terminals, logistics and petrol stations) by 2028.
4. Investments in transformation businesses of PLN 700 million by 2028.
5. Annual dividend payment of at least 30% of net profit.
6. EBITDA/net debt ratio (excluding debt related to compulsory reserves) at 40 per cent.

The Strategy also identifies strategic areas of development in the field of energy transition and sets out objectives for this area:

1. Investments in own sources to support the development of the UNIMOT Group's offering and energy transition.
2. Leveraging experience in the district heating market and energy communities – RCEkoenergia and the energy cluster in Żywiec.
3. A commitment to invest a minimum of 50% of net profit after dividend payments into the energy transition over a five-year period, 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 comprehensively sets out the Group's commitments in the areas of the environment, society, and corporate governance. UNIMOT shapes its activities in these areas in line with international and EU guidelines, as well as emerging legal provisions and regulations.

The Strategy is implemented consistently across all operational segments of the UNIMOT Group. Specific objectives and performance indicators have been assigned to each area for the duration of the Strategy.

The results achieved to date in implementing the UNIMOT Group's Strategy for 2024–2028 in the ESG (Environmental, Social and Corporate Governance) areas are presented in the table below.

ENVIRONMENT

#DIRECTION 1

Combating climate change and sustainable infrastructure

Objectives:

- Achieving climate neutrality by 2050
- Supporting the fight against low emissions
- Transforming the energy and transport sectors
- Increasing activity in the renewable energy market
- Investing and acquisitions in response to market changes

KPIs for 2024–2028	Implementation status in 2024	Implementation status in 2025
<p>Achieving a 30% increase in the share of fuels containing advanced second- and third-generation biofuels in the total share of biofuels</p>	<p>The lack of measurable results for the 2024 objective is due to the phased rollout of advanced biofuels and the legislative conditions that determine the pace of their market implementation.</p> <p>Since 2022, the Group has been conducting tests on advanced biofuels, such as HVO100, and in 2023, it began intensive preparations for the roll-out of HVO100 for general sale in 2024. A key element of these activities was the creation of the role of Climate Solutions Director, responsible for the strategy for implementing decarbonisation fuels and educating customers through consultations, webinars and conferences.</p> <p>Achieving this objective depends on progress in the legislative process to implement the RED II and RED III Directives, which set out the regulatory framework for the biofuels market. Given that the full roll-out of HVO100 for sale requires adaptation on the part of both producers and consumers, activities in 2024 are focusing on raising awareness and preparing the market, which will translate into measurable results in the subsequent years of the Strategy’s implementation.</p>	<p>In terms of the strategic objective of achieving a 30% increase in the share of fuels containing advanced second- and third-generation biofuels within the total share of biofuels, the situation has not changed significantly compared to the previous reporting year. The entry into force of the RED II Directive did not bring about the expected market effects, particularly in terms of demand dynamics and the stability of the regulatory environment supporting the development of advanced fuels.</p> <p>Throughout 2025, the sales volume of fuels containing second- and third-generation advanced biofuels accounted for just over 3% of the Group’s total biofuel sales.</p> <p>The extent to which the objective is met remains dependent on the further development of implementing regulations for RED II, the level of market incentives, the availability of raw materials, and the price competitiveness of advanced fuels relative to conventional biofuel components. The UNIMOT Group continues its efforts to expand its range of low-emission fuels; however, the pace of transformation during the period under review was slower than anticipated in the Strategy.</p>
<p>Green energy sales to end customers projected to reach 25% by 2028.</p>	<p>The absence of percentage figures for 2024 is due to ongoing updates to the product range and the gradual implementation of new solutions for customers, including PPAs.</p>	<p>In its 2024–2028 strategy, the company plans to systematically increase the share of green energy projects in its portfolio and support customers in the energy transition. The plan aims to achieve a 25% share of green energy in sales by 2028. In 2025, the share of green energy in total sales stood at 84%. The</p>

	<p>In 2024, the UNIMOT Group focused on expanding and adapting its offering to changing market needs and regulatory requirements. The introduction of PPAs requires comprehensive analysis and negotiations with counterparties. Due to the long-term nature of PPAs and the need to account for market and regulatory factors, the full effects of these measures will become apparent in subsequent periods.</p>	<p>Group continues to develop its renewable energy segment and invest in the energy transition.</p>
<p>Photovoltaics – achieving an annual implementation volume of 150 MW by 2028.</p>	<p>In 2024, contracts were signed for a total capacity of 10 MW, a 300% increase from 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 assume a further intensification of activities. This is another step towards implementing the long-term strategy and strengthening the UNIMOT Group’s position in the sustainable energy market.</p>	<p>In the photovoltaic segment, contracts totalling 13.5 MW were signed. The level of contracting achieved indicates the effectiveness of operational and commercial activities and serves as the basis for the further realisation of the set objectives in the field of renewable energy sources.</p> <p>Plans for 2026 involve the continuation and intensification of activities in this area, which support the implementation of the long-term strategy and the strengthening of the Group’s position in the sustainable energy market.</p>
<p>Systematic increase of RES share in products and energy consumption</p>	<p>In 2024, RCEkoenergia completed projects to construct a photovoltaic installation with a total capacity of 297.72 kW.</p> <p>Results achieved:</p> <ul style="list-style-type: none"> <li>• an 85.9% increase in the share of photovoltaic installations against 2023,</li> <li>• a 58% increase in the amount of energy from the company’s own renewable energy sources against 2023,</li> <li>• an increase in the share of energy from renewable sources in electricity generation to 14.7%.</li> </ul> <p>Nine AVIA petrol stations are also equipped with photovoltaic installations. The energy produced by the photovoltaic installations reduces costs and reliance on other energy sources. Savings reach up to 50% per year in some locations. In 2025, a further four installations will be commissioned at stations, and analyses will be conducted on the technical feasibility of installing systems at additional sites.</p>	<p>As part of Unimot Terminale, a heat pump with a minimum capacity of 14 kW has been installed at the terminal in Piotrków Trybunalski.</p> <p>The company’s units in Jasło have been equipped with a photovoltaic system with a peak capacity of 892 kWp.</p> <ul style="list-style-type: none"> <li>• Production in 2024: 489,146 kW</li> <li>• Production in 2025: 892,487 kW</li> </ul> <p>An increase of 403.341 kW (82.46%).</p> <p>In 2025, RCEkoenergia completed projects to construct a photovoltaic installation with a total capacity of 79.2 kW.</p> <p>Results achieved:</p> <ul style="list-style-type: none"> <li>• a 12.2% increase in the share of photovoltaic installations against 2024,</li> <li>• a 16.5% increase in the amount of energy from own renewable energy sources against 2024,</li> <li>• an increase in the share of energy from renewable sources in electricity generation up to 17.5%.</li> </ul>

<p>Increase in the share of EBITDA generated by low- and zero-emission products</p>	<p>In 2024, the share of EBITDA from the sale of low- and zero-emission fuels remained below the materiality threshold, due to the products' early stage of implementation and the rapidly changing regulatory environment.</p> <p>The UNIMOT Group is consistently pursuing a strategy to increase the share of alternative fuels in its portfolio, including through the development of the HVO100 range and investments in renewable energy infrastructure. The expected effects of these measures should be reflected in financial results in the coming years, alongside increases in sales volumes and the maturing of the low- and zero-emission fuels market.</p>	<p>In 2025, the share of EBITDA from the sale of low- and zero-emission fuels amounts to just under PLN 1 million. EBITDA in the renewable energy sector hovers around PLN 0, due to the early stage of product implementation and the rapidly changing regulatory environment. The Unimot Group is consistently pursuing a strategy to increase the share of alternative fuels in its portfolio, including through the development of the HVO100 range and investments in renewable energy infrastructure. The expected effects of these measures should be reflected in financial results in the coming years, alongside increases in sales volumes and the maturing of the low- and zero-emission fuels market.</p>
<p>Consistent increase in capital expenditure on the development of low- and zero-emission products</p>	<p>A detailed description of the projects and their impact on material sustainability issues is provided in section 2.1.2 of this Report.</p>	<p>In the current year, capital expenditure costs are below the materiality threshold for green assets. However, the Company consistently monitors the renewable energy market, analysing opportunities to implement solutions that support the energy transition and may positively impact the organisation's future environmental profile.</p>
<p>Improving energy efficiency in relation to net revenue and optimising energy consumption</p>	<p>The UNIMOT Group has calculated energy consumption figures for 2024 and has adopted this year as the baseline. On this basis, in 2025, it will conduct a study to identify energy loss areas, set specific objectives to improve energy efficiency, and establish metrics to achieve them.</p> <p>Detailed data is presented in section 2.1.3 of this Report.</p>	<p>In 2025, no study was conducted to identify energy loss areas, nor were any objectives set to improve energy efficiency. The implementation of these measures has been postponed to 2026 and will be linked to the preparation of the Group's energy transition plan.</p>
<p>Increasing the number of electric railway engines to 33, including 20 owned by the Group</p>	<p>The UNIMOT Group, through its subsidiary OLAVION, is steadily expanding its fleet of Dragon electric railway engines, thereby supporting the decarbonisation of rail transport.</p> <p>In the second half of 2024, OLAVION took delivery of the first four E6ACTab railway engines. Furthermore, under earlier agreements, the company exercised an option to extend the order by an additional 16 railway engines, to be delivered between 2025 and 2029.</p> <p>Following the obtaining of the relevant corporate approvals, the following were ordered:</p>	<p>In 2025, the Company purchased two electric railway engines; a further four railway engines will be delivered in 2026. At the end of the reporting period, the Company owned six Dragon electric rail engines.</p>

	<ul style="list-style-type: none"> <li>• in January 2024 – 4 additional Dragon railway engines, for delivery in 2025,</li> <li>• in December 2024 – 12 Dragon railway engines (with delivery of 2 by the end of 2026, 4 by the end of 2027, 4 by the end of 2028, and 2 by the end of 2029).</li> </ul> <p>The new railway engines, including models with a diesel engine module, will enable OLAVION to expand further and increase operational efficiency while reducing CO<sub>2</sub> emissions.</p>	
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ENVIRONMENT  
#DIRECTION 2  
Environmental protection

Objectives:

- Supporting biodiversity and ecosystems
- Development of a circular economy
- Becoming the largest independent natural gas supplier in Poland

KPIs for 2024–2028	Progress status in 2024	Progress status in 2025
Percentage of waste recycled within the product life cycle	In 2025, the UNIMOT Group will conduct a life-cycle analysis of its products to determine the baseline waste percentage it manages. Based on the data collected, specific objectives will be set (a % increase in managed waste compared to the base year, the number of circular economy initiatives implemented within the Group, and a reduction in non-recycled waste relative to total waste generated), along with actions and metrics to measure their achievement.	In 2025, the UNIMOT Group identified the main waste streams arising from both production processes and the social and living activities of employees and petrol station customers. The Group aims to reduce waste generation, increase waste recovery and recycling, and make effective use of secondary raw materials. These activities include, in particular, the development of post-production waste recovery processes, the implementation of organisational and educational solutions regarding waste segregation, and the reduction of single-use materials. The objectives were set out in the Environmental Policy adopted in 2025. The extent of their implementation will be reported in the next reporting document.
Development of a Biodiversity Action Plan (BAP) for the UNIMOT Group and integration of biodiversity conservation into internal decision-making processes	This action will be implemented in the medium term, following a detailed analysis of the UNIMOT Group’s impact on biodiversity and the identification of priorities and further courses of action.	The action will be implemented in the medium term, following a detailed analysis of the UNIMOT Group’s impact on biodiversity and the identification of priorities and further courses of action.

<p>Launch of a food waste reduction programme in the retail network</p>	<p>The UNIMOT Group is committed to reducing food waste by implementing the Foods<sup>i</sup>* app at 48 of its 51 CODO-branded petrol stations.</p> <p>Key project milestones:</p> <p>September 2024 – expansion of Foods<sup>i</sup> to 45 CODO stations.</p> <p>December 2024 – purchase of 49 clearance bins bearing the slogan "We don't waste!".</p> <p>Results of the initiative:</p> <p>November: 14 stations displayed 83 packs.</p> <p>December: 18 stations displayed 110 packs.</p> <p>Each package represents a real reduction in food waste and a conscious choice by customers.</p> <p>*Foods<sup>i</sup> provides services electronically and has a mobile app designed to reduce product wastage and losses on goods with a short shelf life by listing them for sale in the app as packs. Foods<sup>i</sup> partners can list packs for sale at a reduced price, and Foods<sup>i</sup> app users can purchase them. Payment is made via the app, and the package is collected at the station.</p>	<p>In 2025, 37 of the company's owned stations participated in the annual food waste reduction initiative.</p> <p>Throughout 2025, 1,567 packs were put up for sale.</p> <p>Each pack represents a real reduction in food waste and a conscious choice by customers.</p>
<p>Increase in the share of rail transport carried out by the Group</p>	<p>In 2024, OLAVION recorded a significant increase in rail transport, with 1,779,568 tonnes of products transported, up 18% y/y.</p> <p>Transport performance rose in 2024 to 905 million ntkm (net tonne-kilometres), representing a 15% increase.</p> <p>The dynamic growth in rail freight transport is part of the strategy to optimise logistics and reduce CO<sub>2</sub> emissions in freight transport.</p>	<p>In 2025, OLAVION recorded growth in rail freight transport, with 1,913,585 tonnes transported, up 7.5% y/y.</p> <p>Transport performance rose in 2025 to 982 million ntkm (net tonne-kilometres), representing an increase of 8.5% y/y.</p>
<p>Development and implementation of plans for a closed-loop water cycle, including rainwater retention</p>	<p>The measure 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 courses of action.</p>	<p>This action 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 courses of action.</p>

<p>Number of initiatives aimed at supporting biodiversity in the Group's areas of operation</p>	<p>RCEkoenergia initiated and carried out a campaign to plant native species of trees and shrubs on the grounds of the local authority's Environmental Education Centre.</p> <p>A mini apiary consisting of five hives has been established on the premises of RCEkoenergia, which is under the constant care of an experienced beekeeper. To maintain the balance among pollinating insects, two large sandariums have also been built on the site.</p> <p>As part of efforts to support biodiversity and ecosystems at AVIA petrol stations, 14 bird nesting boxes were installed during the reporting period.</p>	<p>In 2025, RCEkoenergia initiated and carried out the following initiatives aimed at supporting biodiversity:</p> <p>Bird nesting boxes – purchased and hung, providing birds with safe places to build nests and raise their young. In towns where natural habitats, such as hollows in old trees or crevices in buildings, are disappearing from the landscape, nesting boxes provide real support for urban bird populations. Five boxes have been hung in Szwajcarska Dolina Park in Czechowice-Dziedzice (in cooperation with MOSIR), and a further 20 on the premises of the RCEkoenergia plant.</p> <p>Construction of a rain garden – The company has become involved in constructing a rain garden as part of its educational and environmental activities. RCEkoenergia, in cooperation with the Centre for Ecology and Greenery in Czechowice-Dziedzice, organised educational activities for pupils at the Primary School in Czechowice-Dziedzice. The event aimed to introduce the youngest children to issues related to rainwater retention and environmental protection.</p> <p>Rain gardens are simple installations that retain up to 40% more water than a lawn, support water retention, improve the microclimate and protect against the effects of urban flooding.</p> <p>As part of the session, participants jointly created a demonstration rain garden next to the CEiZ building. During periods of heat and drought, the garden acts as a water reservoir for plants in the immediate vicinity. Evaporating water lowers the ambient temperature by several degrees, humidifies the air and improves its quality, creating a microclimate beneficial to health. Thanks to the use of hydrophytic plants, the rain garden acts as a natural filter, purifying the water before it drains further into the ground or the sewer system. With the company's support, the new installation will manage rainwater more effectively, including that flowing from the nearby car park, and utilise it to expand and maintain the plant biodiversity zone.</p> <p>Mini apiary – The company continues to own and maintain a mini apiary.</p>
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<p>Implementation of transformation gas projects – biogas</p>	<p>Continuation of the agricultural biogas plant construction project in 2024:</p> <p>Submission of an application to determine the environmental conditions for the project in January 2022 and completion of the environmental decision-making process in early 2023.</p> <p>Obtaining planning permission in June 2024 marked an important stage in the project's implementation.</p> <p>Issuance of the conditions for connection to the gas network by the gas distribution network operator UNIMOT System in October 2024, which will enable the continuation of infrastructure-related processes.</p> <p>Signing of the gas network connection agreement in November 2024, allowing key activities related to connecting the biogas plant to commence.</p> <p>Purchase of the property in 2024, on which the investment will be carried out.</p> <p>The biogas plant project is a key element of the UNIMOT Group's energy transition and its commitment to renewable energy sources, with a focus on biogas, which supports decarbonisation.</p>	<p>In 2025, the Company obtained planning permission to construct an agricultural biogas plant with a capacity of up to 3 MW, located in Mdzewo, Strzegowo municipality.</p>
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**SOCIETY**

**#DIRECTION 1**

Employees as the company's key asset

**Objectives:**

- An organisation free from discrimination, promoting inclusion, diversity and ethics for the benefit of employees
- Striving to eliminate the gender pay gap
- A corporate culture built on shared values and work-life balance
- A safe and ergonomic working environment that supports employee development
- Employee involvement in the Group's decision-making processes

KPIs for 2024–2028	Implementation status in 2024	Implementation status in 2025
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<p>Number of reported cases of breaches relating to ethics, respect for human rights and workplace bullying</p>	<p>In 2024, no breaches relating to ethics, respect for human rights, or workplace bullying were recorded.</p>	<p>In 2025, no cases of breaches relating to ethics or respect for human rights were recorded. One report concerning workplace bullying was recorded. At the time the Report was published, it was undergoing verification.</p>
<p>Number of initiatives in the areas of combating workplace bullying, respect for human rights, diversity and inclusion, and equal opportunities</p>	<p>In 2024, 11 online training sessions were organised entitled 'The role of the manager in combating workplace bullying, discrimination and other unacceptable behaviour'. The training was aimed at all managers and HR department representatives within the UNIMOT Group.</p> <p>A pilot training session on Diversity Management was also held in 2024; from 2025, this will be offered to all managers within the Group.</p> <p>In October 2024, a project aimed at women working within the UNIMOT Group was launched. The Women's Club – Woman with Energy aims to support the professional and personal development of all female employees within the organisation. The project was launched during a conference on 15 October, and since November 2024, regular events for women working within the Group have been held. In 2024, these included a webinar on assertiveness and three workshops: StandUP – stand up against harassment in public places.</p>	<p>In 2025, seven initiatives were organised in the areas of combating workplace bullying, respect for human rights, diversity and inclusion, and equal opportunities, including:</p> <ol style="list-style-type: none"> <li>1. Training for team managers entitled 'Diversity Management'.</li> <li>2. Organisation of Diversity Month, during which three webinars were held for all Group employees: Cooperation in an intergenerational team; Effective Communication and Different Personality Types; and Neurodiversity in the Workplace. In addition, managers received the article "Diversity in the Workplace" in the Menedżerskie Espresso newsletter.</li> <li>3. In July 2025, a training course entitled "Preventing bullying, discrimination and other unacceptable behaviour in the workplace" was organised on the training platform, consisting of four modules in the form of video recordings, each lasting 30 minutes. The training is mandatory and is provided to new employees joining the organisation.</li> <li>4. A key project relating to equal opportunities was the Women's Club – Woman with Energy initiative, under which a conference for 160 people and seven webinars for all women employed by the UNIMOT Group were organised.</li> <li>5. As part of the Work-Life Balance and Reintegration Policy, which aims, among other things, to support people returning to work after a prolonged absence, regardless of the reason – be it parental leave, illness or a career break, a Manager's Guide was produced to streamline the</li> </ol>

		<p>reintegration process and ensure appropriate support at every stage of returning to work. The guide was communicated to managers in October 2025.</p> <p>6. At the beginning of 2025, the Unimot Capital Group Recruitment and Employment Policy was introduced, which addresses equal opportunities in the recruitment process.</p> <p>7. An e-learning course entitled 'Reporting violations of the law and taking follow-up action' has been prepared for employees of UNIMOT S.A., UNIMOT Paliwa, UNIMOT Energia i Gaz and UNIMOT S.A.</p>
<p>Percentage of employees familiar with and identifying with the company's values regarding ethics, inclusion and respect for human rights</p>	<p>In 2024, the UNIMOT Group did not maintain statistics in this area. Surveys will be conducted in 2025.</p>	<p>The indicator was not measured for 2025. The lack of data stems from the failure to implement, during the period under review, a standardised survey tool that enables objective, comparable measurement of this area. In subsequent years, it is planned to supplement the monitoring system with appropriate employee surveys, enabling the assessment of this KPI's implementation and continued reporting.</p>
<p>Number of projects implemented to promote work-life balance</p>	<p>As part of the #UNIMOTwFormie wellbeing programme, three webinars on work-life balance were organised, covering cancer prevention, healthy eating and building healthy habits. Employees also had the opportunity to participate in a mental resilience training session, supporting their well-being and effectiveness at work. In June, a Healthy Snacks 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, staff from the Warsaw office participated in outdoor yoga sessions. The wellbeing platform available to employees provided educational materials on work-life balance, including cancer prevention, sleep hygiene, workplace ergonomics and coping with burnout. In addition, two quizzes on health and wellbeing were organised, along with the "Summer Activities in Focus" competition, which allowed employees to share</p>	<p>As part of the #UNIMOTwFormie wellbeing programme, nine initiatives were organised, including:</p> <ol style="list-style-type: none"> <li>1. Webinar for men: Men in the spotlight: Key information on the prevention and treatment of the three most common cancers (November 2025);</li> <li>2. "Our Passions" – employees sharing their passions;</li> <li>3. The ALL4Kids project, in which ten teams of five took part, undertaking any physical activities over a 7-day period (May–June);</li> <li>4. Board game evening organised by the Marketing Department in February 2025;</li> <li>5. Training: Mental Resilience, organised in June 2025;</li> <li>6. E-learning for all employees: Coping with stress;</li> <li>7. Webinars as part of the Women's Club: Stress management and work-life balance; Building self-</li> </ol>

	photos of their summer activities. In November, the “#OurPassions” project was launched, featuring interviews with employees sharing their interests and passions.	confidence and agency; Cancer prevention – how to effectively look after your health and stay ahead of cancerous changes.
The average number of training hours per employee shall not be lower than the average number of hours in the preceding year	In 2024, the average number of training hours per employee was 14 (including 10 hours for women and 15 hours for men). The Group established this figure as the baseline.	In 2025, the average number of training hours per employee was 12 (including 11 hours for women and 13 hours for men).
Pay equality ratio (women and men)	10.50% (the ratio was calculated as the absolute value of the difference between the ratio of the average gross hourly wage of one gender to the other and 100%). During the period analysed, men received, on average, a gross hourly wage that was 10.50% higher than women's.	14.85% (the ratio was calculated as the absolute value of the difference between the ratio of the average gross hourly wage of one gender to the other and 100%).
Retention rate after maternity leave and percentage of returns to work after parental leave	Retention rate following maternity, paternity and parental leave: 100%, Return-to-work rate: 56%.	Retention rate following maternity, paternity and parental leave: 50%, Percentage of employees returning to work: 22.54%.
Percentage of women in managerial positions on the Management Board and Supervisory Board	On 1 January 2024, the Supervisory Board of UNIMOT S.A. appointed two new members to the 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 Transition. Consequently, the Management Board, previously comprising three members – Adam Sikorski, Filip Kuropatwa and Robert Brzozowski – has been expanded to five members, and the gender diversity ratio has improved. The Management Board of UNIMOT S.A. now comprises four men and one woman, who account for 20% of the total number of Management Board members.  As at 31 December 2024 and as at the date of approving this Report for publication, the Supervisory Board consisted of six members, comprising four men and two women. As a result of these changes, the	In 2025, the percentage of women in managerial positions on the Management Board and the Supervisory Board remained unchanged compared to 2024.

	<p>gender diversity ratio on the Supervisory Board of UNIMOT S.A. improved significantly to 33%.</p> <p>UNIMOT S.A. strives to ensure equal opportunities and diversity in the composition of its governing bodies, in accordance with good corporate governance practices.</p>	
<p>Decrease in the accident rate compared to the previous year</p>	<p>In 2024, the UNIMOT Group calculated the accident rate for the first time in accordance with the CSRD Directive's methodology. The Group treats this year as the base year for further calculations.</p> <p>Accident rate: 2.14.</p>	<p>In 2025, the workplace accident rate was 1.47.</p>
<p>Number of meetings and consultations between the Management Board and employee representatives</p>	<p>At RCEkoenergia, 10 meetings were held with the trade unions and 4 meetings with the Works Council. In addition, two meetings were held between employees and the Chairman of the Management Board.</p> <p>At UNIMOT Bitumen, 24 meetings were organised as follows:</p> <ul style="list-style-type: none"> <li>- Changes to working hours in production – 7 meetings,</li> <li>- SIP (Social Labour Inspector) – 4 meetings,</li> <li>- Social Fund Regulations and Budget – 9 meetings,</li> <li>- Social Committee – 3 meetings,</li> <li>- General meeting.</li> </ul> <p>At UNIMOT Terminale, 20 meetings were held with employee representatives; at UNIMOT Infrastruktura, 7.</p>	<p>In 2025, the Companies maintained regular dialogue with employee representatives and staff through consultation and information meetings. In total, over 50 meetings were held, covering cooperation with trade unions, the Works Council, the Social Labour Inspectorate, and direct consultations with employees.</p> <p>As part of the social dialogue, the following were carried out, among others: 12 meetings with trade unions, 4 meetings with the Works Council, 2 meetings with the Social Labour Inspectorate, and 2 meetings with employees regarding company development plans.</p> <p>Consultations were also held with employees of UNIMOT S.A., UNIMOT Paliwa, UNIMOT Energia i Gaz, and CUW regarding the implementation of the Company Social Benefits Fund Regulations, as well as the Work Regulations and the Remuneration Regulations.</p> <p>In addition, 19 meetings were held at UNIMOT Bitumen, focusing in particular on the functioning of the Company Social Benefits Fund (ZFSS), the work of the Social Committee, general issues, the wage growth rate, and dialogue with the Management Board and within the framework of the Collective Bargaining Agreement (CBA).</p>

COMMUNITY  
#DIRECTION 2  
Social and business partnership

Objectives:

- Inclusion, diversity, ethics – an organisation free from discrimination, working for the benefit of customers and local communities
- Fostering social dialogue and a good neighbour approach

KPIs for 2024–2028	Implementation status in 2024	Implementation status in 2025
<p>Implementation of facilities at all company-owned stations and removal of barriers for people with disabilities and vulnerable customers</p>	<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>Designated parking spaces – at 29 of the company-owned stations out of a total of 50 stations, plus one self-service station, special parking spaces were created for people with disabilities, ensuring easier access to the stations.</p> <p>Priority checkouts – at 50 of the company-owned stations, priority checkouts were designated for people with disabilities, enabling comfortable and safe shopping and quick access to staff.</p> <p>Option to request assistance – at 50 of the company-owned stations, a system has been introduced that allows people with disabilities to request assistance using a buzzer, enabling faster, more efficient fulfilment of customer needs without having to move around the station.</p> <p>These measures aim to eliminate barriers to accessing services, improving comfort and service quality for people with disabilities and other vulnerable customers. The UNIMOT Group continues to develop its stations in accordance with the principles of inclusivity and equal opportunities.</p>	<ul style="list-style-type: none"> <li>• At 29 of the company-owned stations (out of a total of 50 stations + 1 self-service station), parking spaces have been designated for people with disabilities. In 2026, it is planned to designate spaces at a further 20 stations,</li> <li>• priority ticket counters have been set up for these passengers at 50 of the company-owned stations,</li> <li>• at 50 of the company-owned stations, people with disabilities can request assistance using a buzzer,</li> <li>• Quiet hours – with no music playing on the station – have been introduced at 50 of our stations for people on the autism spectrum.</li> </ul> <p>In addition, during the reporting period:</p> <ul style="list-style-type: none"> <li>• toilets adapted for people with disabilities were provided at 48 petrol stations</li> <li>• at 48 petrol stations, the layout was adapted to allow wheelchair users to move around freely.</li> </ul>

Number of awareness-raising campaigns supporting increased customer awareness of climate and environmental issues	<p>1. An educational project on HVO 100 fuel, which supports the decarbonisation of transport – a series of social media posts and expert articles published on the website and in the press,</p> <p>2. An educational project providing tips on sustainable driving to reduce emissions.</p>	<p>1. An educational project on HVO 100 fuel, which supports the decarbonisation of transport – a series of 11 social media posts and expert articles published on the website and in the press,</p> <p>2. An educational project on ESG – 9 social media posts,</p> <p>3. A series of 13 posts on environmental protection.</p>
Number of initiatives supporting local communities through sponsorship and partnership projects	In 2024, 45 sponsorship and partnership projects were implemented.	In 2025, 53 sponsorship and partnership projects were implemented.
Digital accessibility – ensuring WCAG 2.1 Level AA compliance for the website	In 2024, WCAG Level A was implemented for the websites of UNIMOT Group companies.	In 2025, WCAG Level A was maintained for the websites of UNIMOT Group companies.
No legal disputes with local stakeholders regarding business operations and their impact on residents	In 2024, none of the UNIMOT Group's companies was a party to any legal proceedings with local communities related to its operations.	In 2025, none of the UNIMOT Group companies was a party to any legal proceedings with local communities related to its operations.
Number of issues reported by local communities affected by the company's operations	In 2024, no issues were reported by local communities affected by the company's operations.	In 2025, no issues were reported by local communities affected by the company's operations.

**COMMUNITY**

**#DIRECTION 3**

Suppliers and business customers

Objectives:

- Ensuring transparent mechanisms for cooperation with suppliers and business customers
- Supporting customers in their pursuit of sustainable development by introducing low- and zero-carbon products and services in terms of GHG emissions

KPIs for 2024–2028	Implementation status in 2024	Implementation status in 2025
Establishing Poland's first sales department offering low-emission fuels	<p>The key stages of achieving the objective in 2024 included:</p> <p>Appointment of a Climate Solutions Director – to ensure the effective implementation and sale of products supporting the decarbonisation process, including</p>	<p>During the reporting period, further training was provided for the Group employees responsible for HVO fuel trading. Face-to-face meetings and conferences were also held to raise customer awareness in this area.</p>

	<p>HVO100 fuel, the position of Climate Solutions Director was created. The person in this role is responsible for developing and implementing sales strategies and product development related to emissions reduction.</p> <p>Training for the sales team – The UNIMOT Paliwa sales team received a comprehensive training package covering both an introduction to ESG topics and detailed aspects of transport decarbonisation. Thanks to this training, the sales team acquired the necessary knowledge and skills to effectively sell low-emission fuels.</p> <p>Education through face-to-face meetings with customers – Sales representatives visited customers on numerous occasions, implementing an educational programme based on the ‘learning by doing’ approach. Through these face-to-face meetings with customers, the team had the opportunity to share knowledge about the benefits of using low-emission fuels and their impact on decarbonisation processes.</p> <p>Achieving this objective represents an important step towards transforming the UNIMOT Group’s product range, advancing sustainable solutions in the fuel industry, and supporting global efforts to reduce greenhouse gas emissions.</p>	
<p>Creation of special low-carbon packages to reduce customers’ emissions</p>	<p>Key actions in 2024 to achieve this objective included:</p> <p>Implementation of HVO100 for land transport – The UNIMOT Group has implemented HVO100 fuel for land transport, both through direct deliveries and via refuelling at stations, as well as on a mass balance basis. This has enabled widespread availability of this low-emission fuel for transport customers.</p> <p>HVO100 as Light Fuel oil – the HVO100 product was prepared and priced for use as Light Fuel oil. In 2024, efforts began to identify suitable customers and develop sales in this area.</p> <p>HVO100 for power generators – the HVO100 product has also been adapted for use in power generators. The</p>	<p>Key actions in 2025 to achieve this objective included:</p> <p>Maintaining the availability of HVO100 fuel, which enables customers to reduce CO<sub>2</sub> emissions. This offering is available for road transport, generators, and in SAF aviation fuel form.</p> <p>Analysing customer interest in other applications of low-emission fuels – the planned version of the fuel intended to replace light fuel oil was ultimately not introduced into the range due to insufficient customer demand.</p>

	<p>first sales transactions for this fuel have been completed, marking a further step in expanding the low-emission offering.</p> <p>Order for 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, marking an important step towards decarbonising the aviation industry.</p> <p>Biofuel supply trials for the maritime and rail sectors – The Group has commenced trials of selected biofuels for the maritime and rail sectors, enabling the further expansion of its low-carbon offering and the adaptation of products to the needs of various transport sectors.</p> <p>In 2024, the UNIMOT Group took steps towards developing low-carbon solutions, supplying customers with innovative fuels that help reduce CO2 emissions whilst supporting the transition of the energy and transport sectors towards sustainable development.</p>	
<p>Implementation of an emissions calculator alongside customised solutions</p>	<p>Conferences and customer meetings – throughout the year, the UNIMOT Group organised a series of meetings and conferences with customers, during which the possibilities for decarbonising transport companies were discussed. During these events, customers had the opportunity to learn about low-emission solutions. The meetings were a key element of support in the decision-making process for companies planning to reduce their carbon footprint.</p> <p>Implementation of decarbonisation strategies – The UNIMOT Group developed decarbonisation strategies for transport companies based on the use of HVO100 fuel. This enabled companies to obtain precise calculations regarding emission reductions when using this fuel in their daily transport operations. Customised solutions enabled each client to choose the most effective decarbonisation pathway based on their individual needs and environmental goals.</p>	<p>In response to changing customer needs, a decision was made to discontinue the development of our own emissions calculator. Individual solutions continue to be developed, with a focus on ensuring refuelling infrastructure availability and selecting HVO fuel in line with customer expectations.</p>

	<p>The aim of this initiative was not only to support customers in reducing emissions but also to build environmental awareness within the transport sector.</p>	
<p>100% of suppliers familiar with the UNIMOT Group Code of Conduct for Business Partners</p>	<p>In 2024, information regarding the need to familiarise themselves with the Code of Conduct for Business Partners, along with a link to the document, was added for contractors of UNIMOT S.A. and UNIMOT Paliwa registered on the e-Procurement and e-Invoicing portal. Each contractor must confirm they have read the Code; otherwise, they will be unable to download an invoice or place an order in the system.</p> <p>As at 31 December 2024, 52.18% of all domestic business partners of UNIMOT Paliwa and 5.24% of UNIMOT S.A. had confirmed that they had read the UNIMOT Group Code of Conduct for Business Partners.</p>	<p>In 2025, 65.68% of UNIMOT Paliwa's Polish business partners and 56.41% of its foreign business partners confirmed that they had read the UNIMOT Group Code of Conduct for Business Partners.</p> <p>In 2025, the Group updated the Code after first consulting its Business Partners. Since 2026, new Agreements have also included clauses requiring confirmation that the document has been read.</p> <p>Further details on this subject are disclosed in section 3.2 of the Report.</p>
<p>Number of reported breaches of the UNIMOT Group Code of Conduct for Business Partners</p>	<p>In 2024, no breaches of the UNIMOT Group Code of Conduct for Business Partners were recorded.</p>	<p>In 2025, no breaches of the UNIMOT Group Code of Conduct for Business Partners were recorded.</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> <ol style="list-style-type: none"> <li>1. Decarbonisation of Transport Gdynia – a two-day event entirely dedicated to the topic of decarbonisation. Organised in cooperation with DNV, Deloitte and PIBR</li> <li>2. Petrol Station Fair – promotion of HVO</li> <li>3. Meeting with entrepreneurs from the economic zone in Lublin</li> <li>4. Participation in a panel discussion, as a speaker, during CSRIESG in Kraków – the topic of transport decarbonisation</li> <li>5. Presentation at the Bio Reaction conference on the decarbonisation of the agri-food sector</li> <li>6. Lectures on transport decarbonisation for transport operators of the subsidiary UNIMOT Bitumen</li> <li>7. Organisation of a training session on decarbonisation strategies for leaders of all the UNIMOT Group companies – led by Deloitte</li> </ol>	<p>The Group pursued this objective by participating in conferences and industry events:</p> <ol style="list-style-type: none"> <li>1. Together for ESG</li> <li>2. Digitalisation and Decarbonisation in the Aviation Sector</li> <li>3. PGE Narodowy Cumulusy Conference</li> <li>4. Future Retail Congress</li> <li>5. Information session for municipalities in Warmia and Mazury – establishing and developing energy communities</li> <li>6. HVO100 – The Road to Green Transport</li> <li>7. Polish Climate Congress</li> <li>8. Retail Summit 2025</li> <li>9. ECR Poland Supply Forum</li> <li>10. Auchan: Partners in Decarbonisation 2030 – Towards Sustainable Development</li> </ol>

	<ol style="list-style-type: none"> <li>8. CSRIESG.pl – participation in a panel discussion</li> <li>9. EBF Procurement Festival – participation in a panel discussion</li> <li>10. Follow The Leaders – UNIMOT Group as Content Partner and moderator of the event</li> <li>11. AsstrA: Course on European Overland Logistics Decarbonisation (Warsaw) – international conference – a representative of the UNIMOT Group as a speaker during the event</li> <li>12. British Embassy in Warsaw: Decarbonisation Week – a representative of the UNIMOT Group as a speaker during the event</li> <li>13. Santander Bank (Katowice): Energy transition and business development – a representative of the UNIMOT Group as a speaker at the event</li> <li>14. Trade fair: Translogistica – the UNIMOT Group stand with a main information point on HVO100</li> <li>15. Chapter Zero Poland Conference – a representative of the UNIMOT Group as a speaker at the event</li> <li>16. Training organisation: Sales Technical Training with NESTE at the company's headquarters for a group of employees involved in transport decarbonisation</li> <li>17. DNV Technical Committee – a representative of the UNIMOT Group as a speaker at the event – decarbonisation of maritime transport</li> <li>18. Envicon Łódź – decarbonisation of cities, including urban transport – a representative of the UNIMOT Group spoke at the event.</li> </ol>	<ol style="list-style-type: none"> <li>11. Deloitte: The Sustainability Insights Day – Sustainability and competitiveness – How to navigate the changing regulatory landscape?</li> <li>12. Centrum Pro NGO: Dynamics of the business environment: ESG, Omnibus and other challenges</li> <li>13. The Future of Sustainable Transport: Expectations vs Reality – an event organised by the UNIMOT Group</li> <li>14. CSR and ESG</li> <li>15. Follow the leaders: Eco Transformations (17–18 September)</li> <li>16. FutureLog</li> <li>17. 22nd Forum of Polish Logistics Managers – POLISH LOGISTICS</li> <li>18. Baltexpo</li> <li>19. Competitiveness in the era of climate and energy transition – an event organised by the UNIMOT Group.</li> </ol>
<p>Increased involvement in energy clusters and the development of distributed energy</p>	<p>UNIMOT S.A. is involved in the development of the Żywiec Energy Cluster – it holds an 80% stake in Operator Klastra Energii, which coordinates the Żywiec Energy of the Future cluster.</p> <p>The activities carried out by the Company in 2024 are presented in section 2.1.2. of this Report.</p>	<p>In 2025, UNIMOT S.A. sold its shares and is currently not undertaking any activities in the energy cluster development sector.</p>

CORPORATE GOVERNANCE

#DIRECTION 1

Corporate governance as the foundation of the company's operations

Objectives:

- Managing the organisation in accordance with corporate governance principles, management objectives linked to ESG
- Fulfilling disclosure obligations, building positive relationships with shareholders
- A robust data protection system, strengthening resilience to cyber threats
- Combating corruption and bribery

KPIs for 2024–2028	Implementation status in 2024	Implementation status in 2025
Number of reported cases of non-compliance with the detailed rules of Best Practices for Companies Listed on the Warsaw Stock Exchange	In 2024, there were no isolated breaches of the Code of Best Practice for Companies Listed on the Warsaw Stock Exchange within the UNIMOT Group.	In 2025, there were no isolated breaches of the Code of Best Practice for Companies Listed on the Warsaw Stock Exchange within 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 a resolution of the Ordinary General Meeting.</p> <p>The remuneration policy has been drawn up and will be updated, taking into account the following objectives:</p> <ul style="list-style-type: none"> <li>· supporting the implementation of UNIMOT S.A.'s business strategy and long-term interests,</li> <li>· contributing to the stability of the Company,</li> <li>· preventing conflicts of interest.</li> </ul> <p>When entering into a legal relationship with persons holding key positions, the Company exercises due diligence to ensure that remuneration for the functions performed reflects financial and non-financial results (results in terms of the fulfilment of commitments and objectives in the field of sustainable development) achieved over a longer period, of at least one year.</p>	The data has not changed compared to the previous reporting year. When entering into a legal relationship with persons holding key positions, the Company exercises due diligence to ensure that remuneration for the functions performed reflects financial and non-financial results (i.e., the fulfilment of commitments and objectives relating to sustainable development) achieved over a longer period of at least one year.
Diversity and independence on the Management Board and Supervisory Board	As at 31 December 2024, the proportion of independent members of the Supervisory Board of UNIMOT S.A. stood at 43%; the Chairman of the Supervisory Board was not a member of the management team.	As at 31 December 2025, the proportion of independent members of the Supervisory Board of UNIMOT S.A. was 43%; the Chairman of the Supervisory Board was not a member of management.

	<p>Women accounted for 28.57% of the Supervisory Board members. Women accounted for 20% of the Management Board members.</p>	<p>Women accounted for 28.57% of the Supervisory Board members. Women accounted for 20% of the Management Board members.</p>
Number of reported breaches under the Whistleblower Procedure	<p>In 2024, one anonymous report was recorded. The report was verified in accordance with the mechanism set out in the Procedure for Reporting Legal Violations and Taking Follow-up Action.</p>	<p>In 2025, ten reports were recorded. The reports were verified in accordance with the mechanism set out in the Procedure for Reporting Legal Violations and Taking Follow-up Action.</p>
Reporting financial and sustainability data in a transparent manner that enables a reliable assessment of activities	<p>In 2024, the following were published: Report of the Management Board of the UNIMOT Group Standalone financial statements of Unimot S.A. Consolidated financial statements of the UNIMOT Group</p>	<p>In 2025, the following were published: Report of the Management Board of the UNIMOT Group Standalone financial statements of Unimot S.A. Consolidated financial statements of the UNIMOT Group</p>
No administrative penalties imposed by the Polish Financial Supervision Authority on UNIMOT for failure to comply with disclosure obligations	<p>In 2024, no administrative penalty was imposed on the UNIMOT Group for noncompliance with disclosure obligations.</p>	<p>In 2025, no administrative penalty was imposed on the UNIMOT Group for noncompliance with disclosure obligations.</p>
Responding to questions from investors/shareholders regarding the UNIMOT Group within three days	<p>Responses to questions from investors/shareholders were provided within 3 days.</p>	<p>Responses to questions from investors/shareholders were provided within 3 days.</p>
Number of security incidents	<p>A Personal Data Protection Policy has been adopted and implemented across all companies in the UNIMOT Group.</p> <p>In 2024, as part of security improvements, the following were introduced:</p> <ul style="list-style-type: none"> <li>• relevant clauses in contracts and on the Companies' websites,</li> <li>• modifications to technical safeguards,</li> <li>• modifications to processing procedures,</li> <li>• analysis of breaches and security incidents.</li> </ul> <p>In 2024, three breaches of the privacy of personal data processed by a particular company belonging to the UNIMOT Capital Group were reported. Two of these</p>	<p>In 2025, two personal data breaches occurred within the UNIMOT Group, which were reported to the supervisory authorities. In both cases, the relevant information was provided to the data subjects. The President of the Personal Data Protection Office did not issue any administrative decisions regarding the Group's companies.</p> <p>In cybersecurity, the focus was on measures to comply with the requirements of the NIS2 Directive and proposed national regulations. The organisation carried out coordinated work to strengthen digital resilience and ensure compliance with new legal obligations regarding information security and business continuity.</p> <p>As part of these activities, a series of internal audits were carried out in selected Group companies, aimed at assessing the level of cybersecurity maturity, identifying</p>

	<p>concerned both business partners and employees, and one concerned business partners only.</p> <p>In none of the three incidents did the Group face a high risk of infringing the rights and freedoms of data subjects. All were handled in accordance with the procedures in force at the relevant company and assessed according to that company's methodology.</p> <p>In 2024, no cybersecurity incidents were recorded either.</p>	<p>vulnerabilities and verifying the organisational and technical measures in place, as well as organising workshops and information sessions for management, focusing on new regulatory obligations, management responsibility and potential sanctions arising from the NIS2 Directive, as well as the review and update of contracts with key IT suppliers in light of NIS2 requirements and information security</p> <p>In 2025, no critical incidents within the meaning of applicable legislation were identified within the UNIMOT Group.</p>
<p>Percentage of employees trained on corruption and bribery</p>	<p>In 2024, the Anti-Corruption Programme was communicated to all the UNIMOT Group employees. No additional training on corruption and bribery was organised.</p>	<p>In 2025, separate training sessions on corruption were held for employees of UNIMOT Bitumen's sales and logistics departments. In 2026, the training will be extended to other companies within the Group.</p>

CORPORATE GOVERNANCE

#DIRECTION 2

Risk management and internal control system

Objective: Operations in line with the business model based on adopted policies defining risks and systems to prevent their occurrence

KPIs for 2024–2028	Implementation status in 2024	Implementation status in 2025
<p>Number of conducted audits and internal controls</p>	<p>Four internal audits were carried out in 2024:</p> <ol style="list-style-type: none"> <li>1. Export of diesel to Ukraine – application of 0% VAT,</li> <li>2. Transactions with related entities – ‘Transfer pricing’,</li> <li>3. Assessment of the functioning of the internal control system,</li> <li>4. Consultancy services regarding the implementation of the requirements of ISO/IEC 27001, the National Cybersecurity Act, the NIS2 Directive and the GDPR.</li> </ol>	<p>In 2025, the following internal audits were carried out:</p> <ol style="list-style-type: none"> <li>1. Assessment of the functioning of the Internal Control System</li> <li>2. Cybersecurity – Key service</li> <li>3. Assessment of the implementation of the Statutory Auditor's recommendation – lease agreements</li> <li>4. Assessment of the implementation of the Statutory Auditor's recommendation – hedging</li> <li>5. Assessment of the implementation of the KNF CSIRT's Best Practices in the field of cybersecurity</li> <li>6. Data security – cybersecurity</li> <li>7. Information security</li> </ol>

		8. Information security – completion of the Internal Audit (AW) in 2026
<p>Percentage of employees and contractors familiar with UNIMOT’s policies on preventing irregularities, including corruption and conflicts of interest</p>	<p>In 2024, information was added for business partners of UNIMOT S.A. and UNIMOT Paliwa registered on the e-Procurement and e-Invoicing portal, stating that they must familiarise themselves with the UNIMOT Group Code of Conduct for Business Partners, along with a link to the document. Each contractor is required to confirm that they have read the Code; otherwise, they will be unable to download an invoice or place an order in the system. 52.18% of all domestic business partners of UNIMOT Paliwa and 5.24% of UNIMOT S.A. have confirmed that they have read the Code.</p> <p>For contracts concluded with foreign suppliers as part of the contractor verification procedure, the RFI Form has been amended. A declaration confirming familiarity with the requirements and standards applicable within the UNIMOT Group, as set out in the UNIMOT Group Code of Conduct for Business Partners, has been added to the Form. The forms are obtained (together with additional documentation) from contractors outside Poland with whom the UNIMOT Group establishes cooperation, excluding transactions included in the “purchases for UNIMOT’s own needs” catalogue. Every new contractor meeting the above conditions submits the form, and for contractors with whom the Group cooperated prior to 1 August 2024, the forms are collected regularly. The form is used by foreign suppliers to the following companies: UNIMOT S.A., UNIMOT Paliwa and UNIMOT Commodities.</p> <p>In 2024, no aggregate data was compiled regarding the percentage of employees who had familiarised themselves with the documents governing the rules on preventing irregularities.</p>	<p>All new employees are required to familiarise themselves with the Anti-Corruption Programme and sign a relevant declaration confirming this.</p> <p>Although the UNIMOT Group has not yet communicated the Anti-Corruption Programme to its business partners as a separate document, its key principles are incorporated into the Code of Conduct for Business Partners. This Code sets out the Group’s expectations of its contractors regarding ethics, compliance and the prevention of misconduct, including corruption. Information regarding the need to familiarise themselves with the Code is communicated to business partners through relevant contractual clauses, which will be included in contracts concluded from the end of 2025.</p> <p>For contracts concluded with foreign suppliers, as part of the contractor verification procedure in the RFI Form, a declaration was used confirming familiarity with the requirements and standards applicable within the UNIMOT Group, as set out in the UNIMOT Group Code of Conduct for Business Partners.</p>
<p>Ensuring the functioning of the whistleblowing system, together with the whistleblower protection system</p>	<p>The UNIMOT Group applies the Procedure for Reporting Legal Violations and Taking Follow-up</p>	<p>The UNIMOT Group applies the Procedure for Reporting Legal Violations and Taking Follow-up Action. The</p>

	<p>Action. Under this document, channels for reporting violations and a structured whistleblower protection system are made available. In 2024, the Procedure was updated, and the option to submit reports via a website form was launched.</p>	<p>document provides channels for reporting violations and a structured whistleblower protection system.</p> <p>In 2025, the Group conducted training on whistleblower protection. The training was made available on an e-learning platform for employees of the following companies: Unimot Paliwa, Unimot S.A. and Unimot Energia i Gaz.</p> <ul style="list-style-type: none"> <li>• Total number of employees who completed the training: 298</li> <li>• Total number of employees trained: 167</li> <li>• Overall implementation rate: 56%.</li> </ul> <p>The training for the above-mentioned companies will continue in the coming year. Additionally, whistleblower protection training will be gradually rolled out at the following companies: UNIMOT Terminale, RCEkoenergia, Olavion, UNIMOT Commodities, and UNIMOT Bitumen.</p>
<p>Ensuring the independence of risk-taking functions from risk control and monitoring</p>	<p>On 23 October 2024, UNIMOT Group Organisational Standard No. 15/2024 concerning risk management within the UNIMOT Group was adopted. The content of the standard is set out in Appendix 1, which provides basic definitions, requires companies to implement internal regulations governing the risk management process, and outlines its general principles and procedures.</p> <p>According to the adopted standard, the Management Board is responsible for implementing and updating the company's risk management process. The company identifies risk areas and implements the Organisational Regulations and the Organisational Chart for the risk management process.</p> <p>Risk Owners are responsible for identifying, analysing and recommending action plans to address identified risks in the designated areas.</p>	<p>On 23 October 2024, UNIMOT Group Organisational Standard No. 15/2024 on risk management was adopted, which defines the roles and responsibilities within the process. The Management Board is responsible for implementing and updating the process and identifying risk areas.</p> <p>The identification, analysis and recommendation of risk-related actions are carried out by Risk Owners in designated areas, while the Risk Management Coordinator is responsible for coordinating, monitoring and reporting on the process, maintaining a risk register and verifying risk assessments and recommendations, ensuring the separation of risk management functions from risk control and monitoring.</p>

	<p>The role of the Risk Management Coordinator is to gather information on risks and areas, coordinate and monitor the Risk Management Process, oversee reporting, maintain the Risk Register, verify the results of the Company's risk assessment and proposals for managing risks, conduct periodic risk reviews within the Company, formulating conclusions and recommendations for the Management Board based on such reviews, and initiating training for Company 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 foster an ethical culture by applying the UNIMOT Group Code of Responsibility, the Code of Ethics and the Human Rights Policy throughout the value chain

KPIs for 2024–2028	Implementation status in 2024	Implementation status in 2025
<p>Percentage of employees familiar with the UNIMOT Group Code of Responsibility</p>	<p>In 2024, the UNIMOT Group did not introduce the Code of Responsibility. The Group will implement the relevant document in 2025. An information campaign regarding the Code will also be conducted at that time, and declarations confirming familiarity with its provisions will be collected.</p>	<p>In the final quarter of 2025, the UNIMOT Group introduced the Code of Responsibility and began familiarising employees with it. Information regarding the Code was communicated via the intranet and by email. During the period under review, no surveys were conducted to determine the percentage of employees who had familiarised themselves with the Code. The relevant declarations will be collected in 2026.</p>
<p>Number of employee complaints relating to breaches in the area of ethics and human rights</p>	<p>In 2024, the UNIMOT Group did not record any employee complaints regarding breaches in ethics and human rights.</p>	<p>In 2025, the UNIMOT Group did not record any employee complaints regarding breaches in ethics and human rights.</p>
<p>Responsible marketing practices – no complaints regarding breaches</p>	<p>In 2024, the UNIMOT Group did not receive any complaints regarding breaches in its marketing practices.</p>	<p>In 2025, the UNIMOT Group did not receive any complaints regarding breaches of its marketing practices.</p>

Table 1-20. Objectives, actions and results achieved as part of the implementation of the UNIMOT Group's Strategy in the areas of sustainable development.

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



Figure 1-5. The UN Sustainable Development Goals, which the UNIMOT Group contributes to achieving.

### 1.5. Material impacts, risks and opportunities

In 2024, a double-materiality assessment was conducted within the UNIMOT Group. Its aim was to identify, across the entire Capital Group, key stakeholder groups and the material impacts, risks, and opportunities arising from the Group's direct and indirect business relationships within the value chain. The assessment was updated in 2025.

#### 1.5.1. Stakeholders of the UNIMOT Group

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##### SBM-1 SBM-2

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Good, partnership-based relationships with stakeholders, founded on mutual understanding and trust, are of key importance to the UNIMOT Group as an organisation which, on the one hand, influences its environment and, on the other, whose operations depend on the influence exerted on it by that environment. Cooperation is the foundation of the Group's success in both its business and social activities. UNIMOT builds relationships with stakeholders in a spirit of partnership and with full transparency, recognising their importance to its long-term strategy and sustainable approach to business, including the conduct of its operations in line with its 'licence to operate'. The basis of this process is taking full responsibility for social relations, a key part of which is dialogue aimed at understanding mutual expectations and possibilities, as well as implementing agreements.

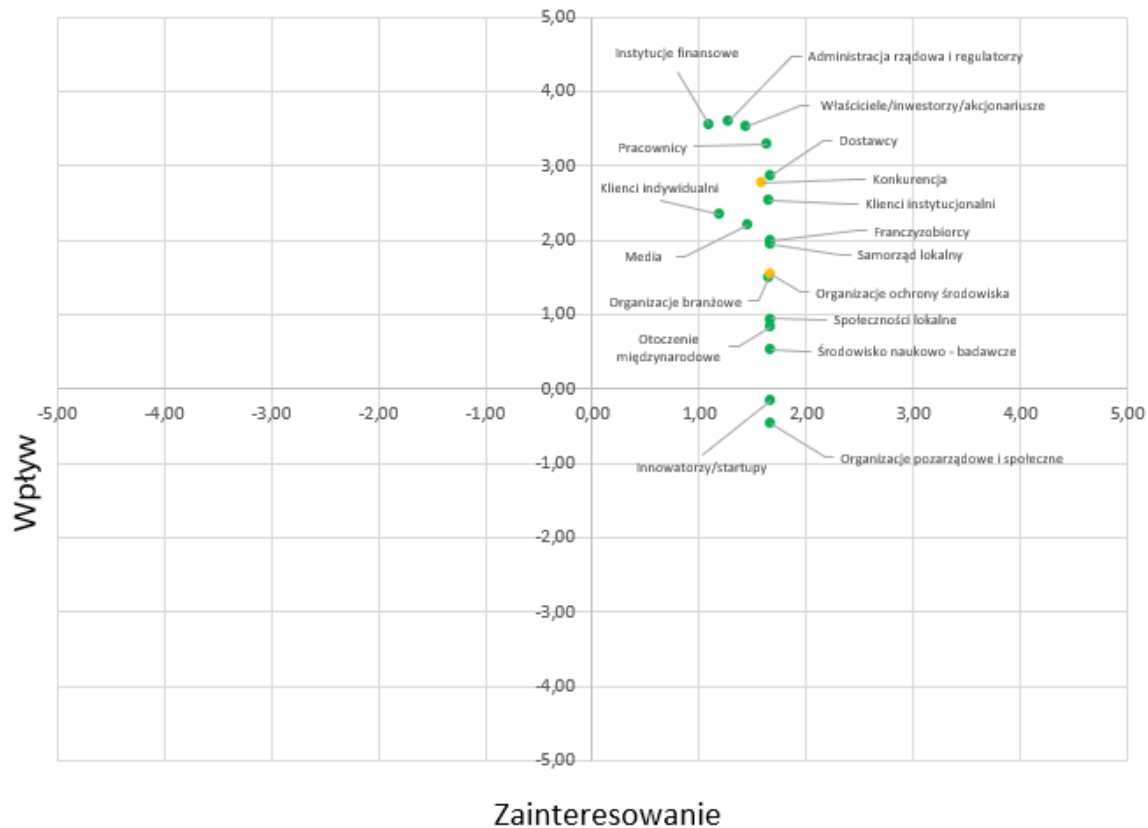
##### Formal stakeholder identification system at the UNIMOT Group

In 2024, the UNIMOT Group carried out a formal stakeholder identification and mapping process in accordance with the ESRS 1 guidelines, the AA1000 SES (2015) standard and the Johnson & Scholes methodology. The process involved both a quantitative analysis of stakeholder responses (10,304 observations between July and August 2024) and a survey involving 38 managers, preceded by expert workshops.

As a result of this work, 18 stakeholder groups were identified, covering key links in the Group's value chain, including administration and regulators, financial institutions, suppliers, franchisees, investors, individual and institutional customers, employees, local communities, and owners/shareholders.

In accordance with the Johnson & Scholes matrix, stakeholders were divided into four categories, including key stakeholders – those with the highest level of interest and influence.

### Macierz Johnsona&Scholesa



- Wpływ pozytywny
- Wpływ neutralny

Figure 1-6. The UNIMOT Group's Stakeholder Map.

In accordance with the above diagram, the following were identified as the UNIMOT Group's key stakeholders in 2024:

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

The key stakeholders identified during the mapping process are also of fundamental importance to the UNIMOT Group's sustainable development. These groups are affected – positively or negatively – by UNIMOT's activities and the company's direct and indirect relationships across operations. Given that there were no significant changes to



the Group's business model or value chain in 2025, the results of the mapping carried out in 2024 remain fully valid in 2025 and form the basis for ongoing cooperation with stakeholders.

#### Processes of cooperation with the UNIMOT Group's key stakeholders

Ongoing activities are carried out with each stakeholder group to gather feedback, understand needs, develop a position, and provide information on UNIMOT's activities. The views of key stakeholders are also taken into account when making strategic decisions, for example, regarding the transformation of the Group's product portfolio. The table below outlines the UNIMOT Group's relationships with key stakeholders.

Key stakeholders	Nature of involvement	Areas of involvement/objectives of cooperation	Incorporation of cooperation outcomes
Government administration and regulators	Face-to-face meetings, formal correspondence.	Decision-making and regulatory processes in areas other than capital market issues.	Adapting operations to decisions and requirements.
Financial institutions	Communication via the corporate website, face-to-face meetings, teleconferences, results conferences, current and periodic reports, and sustainability reports.	Financial results, compliance with legal regulations, investment financing, and energy transition.	Transforming operations in line with requirements. Aligning reporting with the requirements of financial institutions.
Suppliers	Face-to-face meetings and teleconferences, correspondence, and industry events.	Terms of cooperation, energy transition, availability of raw materials and challenges facing the industry, international regulations	Taking into account the availability of goods within a specified timeframe and parameters. Taking into account expectations regarding timely payments.
Franchisees	Face-to-face meetings and teleconferences, correspondence, and industry events.	Implementation of common standards, price regulations and policies.	Taking franchisees' views into account when designing solutions for AVIA petrol stations.
Individual customers	Corporate website, social media, and information displayed on screens at petrol stations.	Pricing policy, offers and promotions, information on new products, sustainable development, and social inclusion of groups at risk of marginalisation.	Taking into account the needs of groups at risk of marginalisation (people with disabilities) in service processes at AVIA petrol stations. Transparent pricing policy, responsible marketing practices. Accurate product communication.
Institutional customers	Face-to-face meetings and teleconferences, correspondence, and industry events.	Terms of cooperation, the energy transition and challenges facing the industry. Introducing HVO to the product range.	Tailoring the product range to customer needs, taking feedback into account. Contributing to the country's energy transition. Accurate communication about products and services.
Competition	Corporate website, social media, industry events.	Challenges facing the industry, availability of raw materials, energy transition, changes in the product and service portfolio.	Adherence to best practices regarding fair competition.
Media	Press office and press officer activities, press releases on the website, press conferences, and briefings.	UNIMOT Group strategy, financial and non-financial results, changes to the product portfolio, corporate events.	Taking into account the needs of media representatives, responding to enquiries, modifying the manner of communication, content or quality.
Industry organisations	Face-to-face meetings, teleconferences, formal correspondence, and industry events.	Participation in shaping the regulatory environment, exchange of experiences, knowledge sharing, conferences and training.	Aligning the Group's operations with the industry standards and best practices. Participation in panel discussions, providing feedback on draft legislation.

Environmental organisations	Formal correspondence, teleconferences, face-to-face meetings, and industry events.	The UNIMOT Group strategy, energy transition, changes to the product portfolio, environmental decisions, permits, and inspections.	Aligning activities with the requirements of environmental protection organisations, implementing provisions and decisions. Implementation of joint projects relating to environmental impact.
International environment	Participation in industry events, formal correspondence.	Exchange of experiences, challenges facing the industry.	Taking into account best practices and principles specific to sectors and industries.
Employees	Development reviews and satisfaction surveys, internal intranet, newsletter, information mailings, training and workshops, Management Board conferences for employees, and sustainability reports.	Working conditions, education and professional development, safety standards. Creating a working environment based on shared values.	Taking into account the views of employee representatives in strategic and operational processes requiring their involvement, tailoring training to reported needs, and responding to current issues raised (where justified).
Local government	Face-to-face meetings, formal correspondence, and participation in events.	Participation in events organised by local government bodies. <i>Obtaining a social licence to operate</i> from local communities.	Taking into account the needs of local authorities regarding the participation of the Group's companies in local events. Taking into account the needs of local authorities regarding ongoing investments and projects.
Local communities	The activities of the UNIMOT Capital Group's Community Engagement Committee in the area of supporting local communities.	Support for local communities in the form of event sponsorship, charitable donations and the implementation of aid projects. <i>Obtaining a social licence to operate</i> from local communities.	Taking into account the needs of communities in the areas where the Companies operate through participation in local events and the provision of donations. Providing communities with channels of contact with individual companies.
Academic and research community	Face-to-face meetings, formal correspondence, joint ventures.	Sector transformation, challenges facing the industry, staff training, and compliance with regulatory requirements.	Koźmiński University, in cooperation with the UNIMOT Group, has launched a pioneering postgraduate programme focused on commodities trading and investment in commodity markets. The programme will fill an educational gap in this field in our part of Europe.
Owners/Investors/Shareholders	Investor relations and communication on the website, results conferences, General Meeting of Shareholders, current and periodic reports, and sustainability reports.	Financial results, business strategy implementation, ESG ratings, and sustainability initiatives.	Implementation of strategic decisions of the AGM, taking into account the views of shareholders and their representatives in the development of the Group. Adapting reporting and data presentation to shareholders' needs. Taking shareholders' needs into account within the UNIMOT Klub Plus.

Table 1-21. Relations with key stakeholders of the UNIMOT Group.

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

The Group considers Shareholders who have representatives on the Supervisory Board to be the most important stakeholders in the context of strategic management and the review of the business model.

The Management Board is regularly informed about the interests of parties impacted by the UNIMOT Group and which relate to the Group's activities concerning sustainable development. Although the Group did not involve stakeholders in a structured manner in the Strategy development process, their expectations – conveyed during face-to-face meetings, industry conferences, and formal correspondence – were taken into account in drafting the document.

The Supervisory Board is informed of the views and interests of parties impacted by the Group and which relate to the Group's activities concerning sustainable development, provided that such information is material from the perspective of supervising the Group and its business.

Further information on how the Management Board and the Supervisory Board are informed can be found in the disclosures under ESRS GOV2 and GOV5 disclosure requirements in this Report.

### 1.5.2. Double materiality assessment

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#### SBM-2 IRO-1

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In 2024, the UNIMOT Group conducted its first double materiality assessment in accordance with the ESRS and EFRAG guidelines. The aim was to identify key stakeholders and material impacts, risks and opportunities in the area of sustainable development. The process involved workshops and panels with Group managers and external stakeholders, surveys, and consultations with experts from the AGH University of Science and Technology in Kraków. A total of 93 topics arising from the ESRS were identified and assessed for impact (positive/negative, actual/potential) and financial materiality. The result of this work was a list of the most important sustainability issues for the Group and its value chain, taking into account risks and opportunities. It was approved by the Management Board of UNIMOT S.A.

The update to the double materiality assessment in 2025 was designed to improve on the 2024 process, while maintaining the same calculation methodology and consultation with the Group's internal stakeholders. Dialogue with external stakeholders was discontinued, although their 2024 opinions were taken into account.

As part of the update process, two management workshops were held, which included:

- verification of existing impacts and identification of new ones,
- a reassessment of materiality (impact and financial) using a standardised assessment sheet,
- organising the list of impacts (labels: new/modified/unchanged).

During the workshops, the full list of 94 sustainability issues (ESRS 1 AR 16) was assessed, including topics, sub-topics and smaller thematic units, with mapping to the value chain (own operations and upstream/downstream). The process was conducted in accordance with ESRS guidelines and EFRAG publications.

#### Impact materiality – methodology

The impact materiality assessment was carried out under the following assumptions:

- Classification of impacts: actual/potential, positive/negative,
- Criteria for actual adverse impacts: severity of the impact (scale, scope, irreversibility),
- Criteria for potential negative impacts: severity of the impact (scale, scope, irreversibility), likelihood of the impact occurring,
- Rating scale: 1–5,

- Time horizon: today, short ( $\leq 1$  year), medium ( $\leq 5$  years), long ( $> 5$  years),
- Values for time horizons are multiplied and averaged for own operations and throughout operations, and then aggregated into a single rating.

### Financial materiality – methodology

The financial materiality assessment was carried out under the following assumptions:

- Two dimensions: probability of financial impact (1–5) and financial outcome (1–5), with separate assessments for own operations and the value chain, and across the time horizons as above,
- Financial outcome thresholds (PLN/year), in line with the Group’s risk scale:  
1 – no impact; 2 –  $< 1$  million; 3 – 1–10 million; 4 – 10–60 million; 5 –  $> 60$  million,
- Aggregation: weighted average of ratings for the four time horizons and for own operations and the value chain.

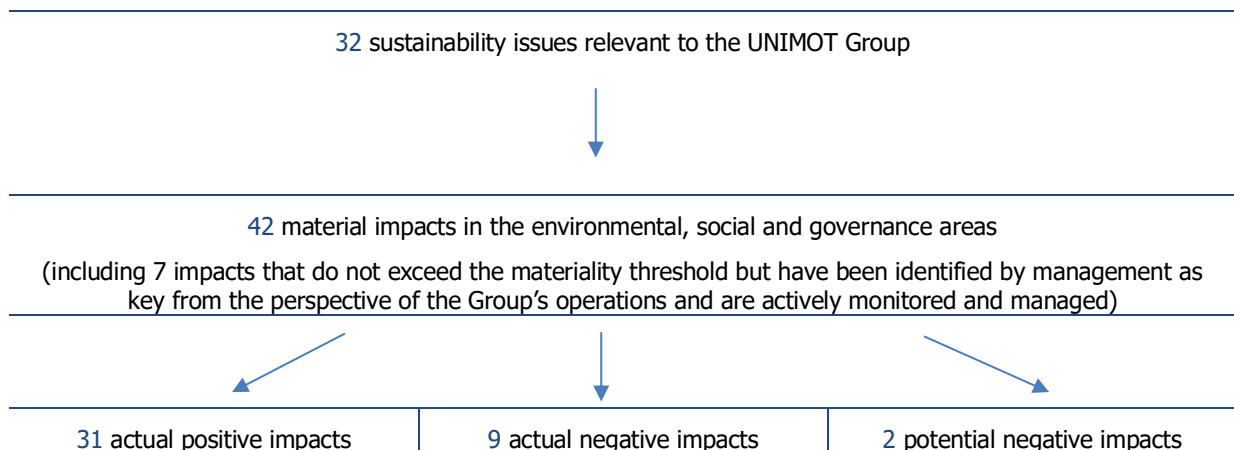
As part of the update, the materiality threshold was raised – impacts, risks and opportunities were deemed material if they achieved a score of at least 3.0 on a scale of 1–5 in terms of impact materiality and financial materiality (by way of comparison, a threshold of 2.5 was applied in 2024, meaning that the update introduced more stringent criteria for identifying topics). This resulted from the need to align the UNIMOT Group’s dual materiality analysis methodology with its risk management framework (within the UNIMOT Group, a 4-point scale is used to assess the materiality of risks, and above a score of 2.5 (on this scale), a risk is deemed material to the Group (i.e. 62.5% of the scale). A 5-point scale is used to assess the impact materiality and financial materiality, and the materiality threshold is a value of 3 on this scale (which represents 60% of the scale).

The survey results incorporate the views of external stakeholders from 2024 (surveys and panel), treated on an equal footing with managers’ assessments from 2025 (50% managers + 50% stakeholders in the final impact materiality values).

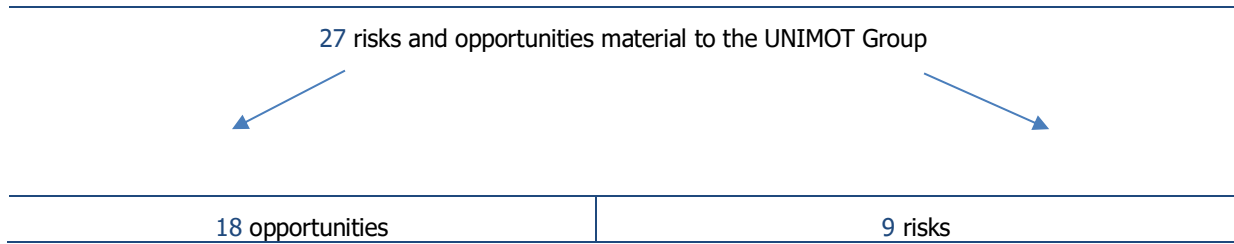
### 1.5.3. Material impacts related to sustainable development in terms of risks and opportunities

#### SBM-3

The final results, which reflect managers' and stakeholders' assessments of financial materiality equally, are presented in the diagram below.



The final results, which evenly reflect the assessments of managers and stakeholders regarding financial materiality, are presented in the diagram below



### Comparison of material topics in 2024 and 2025

A comparative analysis showed that in 2024 and 2025, the UNIMOT Group retained most of the key topics deemed material under the ESRS. However, raising the materiality threshold to  $\geq 3.0$  and refining the assessment criteria led to some issues losing their material status, while new factors emerged in several areas. At the same time, some of the topics were included following expert review – despite not meeting the materiality threshold – due to their significance from a management perspective; the Group continues to monitor and manage these areas, treating them as part of its due diligence in managing the impacts, risks and opportunities of sustainable development. The overall picture of these changes is as follows:

- Retained topics: climate change (E1), circular economy (E5), own workforce (S1 – to a limited extent), workers in the value chain (S2 – to a limited extent), local communities (S3 – partially), consumers and end-users (S4 – some issues) and corporate governance (G1 – some issues),
- New topics: substances of very high concern (E2 – SVHC) and cultural rights (S3),
- Topics that have lost their relevance: water and marine resources (E3 – the entire area), some issues in E2 (air, water, soil, organisms), most sub-topics in E4 (only changes in land and water use have been retained), as well as selected social and consumer issues (including some issues in S1 and S2 – reduction of the list of issues; in S4 – child protection and responsible marketing practices), G1–5 (political influence and lobbying activities).

Name of risk, opportunity, impact	Impact (I) Opportunity (O) Risk (R)	Positive (+) Negative (-)	Actual (A) Potential (P)	Organisation (O) Downstream (D) Upstream (U)
ESRS E1 Climate change		Adaptation to climate change		
Operations in locations at actual and/or potential risk from climate change	Impact (I)	+	A	O, U, D
	Opportunity (O)			O, U, D
Rising costs of investments to adapt business operations to climate change	Impact (I)	-	P	O, U, D
	Risk (R)			O, U, D
ESRS E1 Climate change		Climate change mitigation		
Greenhouse gas emissions from fuel and energy consumption	Impact (I) Expert review	-	A	O, U, D
	Risk (R)			O, U, D
Measures to reduce and limit GHG emissions in our own operations and across our range of products and services	Impact (I)	+	A	O, U, D
	Opportunity (O)			O, U, D
ESRS E1 Climate change		Energy (energy consumption, energy demand)		
Generation and distribution of energy from low- and zero-emission sources (increasing importance and role of renewable energy)	Impact (I) Expert review	+	A	O, U, D
	Opportunity (O)			O, U, D
ESRS E2 Contamination		Potentially hazardous substances		
Storage, distribution and transport of potentially hazardous substances in mixtures and products	Impact (I) Expert review	-	A	O, U, D
	Risk (R)			O, U, D
ESRS E2 Contamination		Substances of very high concern		

Storage, distribution and transport of substances of very high concern in mixtures and articles	Impact (I) Expert review	-	A	O, U, D
	Risk (R)			O, U, D
ESRS E4 Biodiversity and ecosystems		Land-use change, freshwater and marine use change		
Carrying out investments related to the development of plant infrastructure affecting land use and freshwater use	Impact (I) Expert review	-	A	O, U, D
	Risk (R)			O, U, D
ESRS E5 Circular economy		Resource inflows, including resource utilisation		
Use of natural resources through the procurement of raw materials, materials and semi-finished products from suppliers	Impact (I)	-	A	O, U
	Risk (R)			O, U
Restrictions on access to resources caused, amongst other things, by the geopolitical situation (instability in commodity markets, economic sanctions and regulatory changes)	Impact (I)	-	A	O, U
	Risk (R)			O, U
Use of renewable resources in operational and business activities	Impact (I) Expert review	+	A	O, U, D
	Opportunity (O)			O, U, D
SRS E5 Circular economy		Resource outflows associated with products and services		
Use of natural resources, both through the production process, transport and distribution of end products, and the end use of fuels by customers	Impact (I)	-	A	O, U, D
	Risk (R)			O, U, D
Outflow from the organisation of resources that cannot be recycled (linear in nature)	Impact (I)	-	A	O

Implementation of circular economy measures	Impact (I) Expert review	+	A	O
	Opportunity (O)			O
ESRS E5 Circular economy Waste				
Generation of large quantities of post-production waste and the need to manage it	Impact (I)	-	A	O, U
	Risk (R)			O, U
Implementing measures to reduce waste	Impact (I)	+	A	O, U
	Opportunity (O)			O, U
ESRS S1 Persons in employment Employment security				
Management of large, complex human capital	Impact (I)	+	A	O
	Opportunity (O)			O
ESRS S1 Persons in employment Working time				
Working time management in continuous production, logistics and transport processes	Impact (I)	+	A	O
ESRS S1 Persons in employment Fair pay				
Ensuring and maintaining an appropriate level of remuneration in line with market rates	Impact (I)	+	A	O
ESRS S1 Persons in employment Occupational health and safety				
Ensuring safe and healthy working conditions	Impact (I)	+	A	O
	Opportunity (O)			O
ESRS S1 Persons in employment Gender equality and equal pay for work of equal value				
Increasing the role of women in the workforce (including in managerial positions)	Impact (I)	+	A	O
ESRS S1 Persons in employment Training and skills development				
Delivering technical training on ESG, renewable energy and the energy transition (new skills in renewable energy, digitalisation, decarbonisation), mentoring programmes and training for women in the fuel and energy sector	Impact (I)	+	A	O

ESRS S1 Persons in employment		Measures to prevent violence and harassment in the workplace		
Use of procedures and mechanisms to protect against physical and psychological violence in the workplace, and channels for reporting breaches	Impact (I)	+	A	O
ESRS S1 Persons in employment		Diversity		
Ensuring female representation on the Management Board and Supervisory Board	Impact (I)	+	A	O
ESRS S2 Workers in the value chain		Employment security		
Management of a very wide range of suppliers across various categories of materials and services (particularly in the areas of transport, logistics and ancillary services) with regard to the employment security of their staff	Impact (I)	+	A	U, O, D
	Opportunity (O)			U, O, D
ESRS S2 Workers in the value chain		Occupational health and safety (VCh)		
Supplier relationship management in the context of OHS	Impact (I)	+	A	O, D
	Opportunity (O)			O, D
ESRS S2 Workers in the value chain		Measures to prevent violence and harassment in the workplace (VCh)		
Supplier relationship management in the context of preventing harassment and violence at work	Impact (I)	+	A	U, O, D
ESRS S3 Affected communities		Impact on safety		
Flammability and explosiveness of fuels, particularly in relation to fuel installations, chemical facilities and gas storage facilities	Impact (I)	-	P	O, D
ESRS S3 Affected communities		Cultural rights		
Impact on the social and cultural life of local communities	Impact (I)	+	A	O, U, D
ESRS S4 Consumers and end-users		Privacy		
Protection of personal data, customers and consumers, including in relation to the processing of personal data in accordance with the GDPR	Impact (I)	+	A	O, D

ESRS S4 Consumers and end-users		Freedom of expression		
Ensuring that customers can give feedback and reviews on products, services and activities	Impact (I)	+	A	O, D
	Opportunity (O)			O, D
ESRS S4 Consumers and end-users		Access to (high-quality) information		
Providing clear information on products, their prices, safety and environmental impact	Impact (I)	+	A	O, D
ESRS S4 Consumers and end-users		Health and safety		
Impact of products sold and services provided on the health and safety of customers and end users	Impact (I)	+	A	O, D
ESRS S4 Consumers and end-users		Access to products and services		
Ensuring free access to products and services that meet customer expectations	Impact (I)	+	A	O, D
	Opportunity (O)			O, D
ESRS G1 Business practices		Corporate culture		
Conducting a product- and geographically diversified business with a high level of transformation	Impact (I)	+	A	O, U
	Opportunity (O)			O, U
Ensuring an appropriate level of corporate culture, internal communication, business ethics and a focus on customers and employees	Impact (I)	+	A	O, U, D
	Opportunity (O)			O, U, D
ESRS G1 Business practices		Whistleblower Protection		
Implementation of whistleblower protection procedures and policies, and channels for reporting irregularities	Impact (I)	+	A	O
ESRS G1 Business practices		Management of supplier relationships, including payment practices		
Management of a very wide range of suppliers, primarily in the fuel and energy sector, which is an industry with a high level of cyclical and geopolitical influences	Impact (I)	+	A	O, U
	Opportunity (O)			O, U



Stability and ethical conduct in relations with carriers, fuel suppliers, component suppliers and service providers in terms of timely settlement of liabilities	Impact (I)	+	A	O, U
	Opportunity (O)			O, U
ESRS G1 Business practices		Prevention and detection of corruption and bribery, including training		
Management of a broad, complex value chain, including countries with a higher corruption index than Poland	Impact (I)	+	A	O, U
	Opportunity (O)			O, U
Training, prevention and detection of corruption incidents, and vetting of contractors	Impact (I)	+	A	O, U
	Opportunity (O)			O, U
ESRS G1 Business practices		Incidents		
Detection of corruption incidents	Impact (I)	+	A	O, U

Table 1-22. Material impacts, risks and opportunities related to the UNIMOT Group's sustainability.

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

#### 1.5.4. Sustainability risk management

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##### GOV-5

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The risk management and internal control system for sustainability issues is analogous to that for other matters within the UNIMOT Group's operations. The key elements of this system are presented below.

##### Internal control system

The following systems are maintained: internal control, risk management and compliance, and an internal audit function. These systems cover all operational areas and support decision-making within companies regarding the management and supervision of their activities. Those responsible for these systems have appropriate authority within the Group's structure, access to the necessary resources, and unrestricted access to the governing bodies of the relevant companies. Communication between management and members of the Management Board takes place on an ongoing basis and during regular meetings. The system's internal environment is defined by the organisational standards adopted, including strategies, codes, policies, and procedures.

The elements of the internal control system are:

- The internal environment of the system,
- Objectives and risk management system,
- Control mechanisms,
- Information and communication,
- Monitoring and evaluation.

The Group's internal control system is based on the so-called three lines of defence model, which comprises:

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

##### Risk management, including risks related to sustainable development

Risk management, including risks related to sustainable development, within the UNIMOT Group is based on a process that ensures comprehensive, consistent principles across the entire Group for the identification, measurement, and mitigation of risks, as well as the identification of opportunities. The risk management process within the Group is implemented in accordance with the UNIMOT Group Organisational Standard, adopted on 23 October 2024. The content of the standard is set out in Appendix 1, which defines key terms, requires the Companies to implement internal regulations governing the risk management process, and sets out the general principles and procedures of that process.

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

Risk Owners are responsible for identifying, analysing, and recommending plans to address identified risks in designated areas. Risk analysis involves, amongst other things, describing the risk, determining potential causes, identifying consequences, identifying applicable safeguards, and determining the impact on business continuity. Risk assessment involves determining the probability of an event occurring.

The role of the Risk Management Coordinator appointed in each Company is to gather information on risks and areas, coordinate and monitor the Risk Management Process, oversee reporting, maintain a risk register, verifying the results of the Company's risk assessment and proposals for risk management, conducting periodic risk reviews within the Company, formulating conclusions and recommendations for the Management Board based on such reviews, and initiating training for Company staff on risk management.

Responsibility for managing the impacts and risks associated with sustainable development is therefore delegated to specialised organisational units that deal with operational issues directly related to these areas. This approach to allocating responsibilities enables the effective integration of ESG-related activities into day-to-day business operations. This approach also enables the simultaneous management of business matters and the company's environmental, societal, and corporate governance impacts. This means that operational decisions, for example, regarding new products, the supply chain or changes to the employment structure, are made with due consideration of risks and opportunities. As a result, the UNIMOT Group can minimise negative impacts, manage environmental and social risks, and enhance positive impacts.

The Risk Management Coordinator at the UNIMOT Group may recommend identifying additional risks.

Companies, on the basis of the Standard being introduced, adopt their own risk management policy and procedures, which, as a rule, should not deviate significantly from the objectives and requirements of the Policy approved by the Management Board of the UNIMOT Group (Appendix No. to the resolution of the Management Board of UNIMOT S.A. No. 04/10/2024 of 7 October 2024).

The Policy is the overarching document for the Risk Management Process and, in the event of any interpretative doubt, its provisions shall take precedence.

The risk management process takes place at the following levels:

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

This enables an assessment of the Group's full risk profile and the establishment of consistent risk management principles by all risk owners. The risk management principles applied enable effective and, from the Group's perspective, optimal management of material business risks. Risk monitoring takes place during regular operational meetings, at which the risks most material to the Group are discussed, their potential impact on its operations is assessed, and the necessary mitigation measures are determined.

The adequacy and effectiveness of the adopted solutions are assessed by the Internal Auditor. The Supervisory Board exercises comprehensive oversight of the management of identified risk categories.

The Group's risk management system distinguishes the following categories of risk:

- operational,
- strategic and investment,
- legal and regulatory,
- financial,
- environmental,
- social (in particular those related to loss of health and human life; these are unacceptable and treated as a priority),
- corporate governance risks.

The UNIMOT Group's risk management system for 2025 includes risks whose profile clearly places them within the scope of sustainable development issues. The risk register includes annotations indicating that these are ESG risks. They are managed in the same way as all other risks – in accordance with the UNIMOT Group's current Risk Management Procedure, which covers identification, assessment, monitoring and reporting. The risks identified are summarised in the table below.

Risk	Risk description Mitigation measures	Trend
Environmental risks		
Environmental risk	<p>This risk relates to the impact of business operations on the natural environment and the use of its resources, including, in particular, the loss of control over processes that prevent excessive pollution, damage, disruptions, or failures of installations or equipment, resulting in negative environmental impacts.</p> <p>The Group’s activities in the storage, transshipment and transport of liquid and gaseous fuels involve the risk of leakage, emissions, explosion or ignition. This risk may materialise due to unforeseen events or the deliberate or inadvertent actions of employees or third parties. There is also a risk of petroleum-derived substances leaking during transport – both by road and by rail.</p> <p>As a transport operator, the Group is obliged to comply with exhaust emission standards for its rolling stock, failing which it must withdraw assets that do not meet those standards from service.</p> <p>The Group carries out activities that may have a material impact on the natural environment, which entails the obligation to hold the relevant environmental permits, including those for air emissions and for the protection of water and soil. Despite the safety procedures and technological safeguards in place, the operations of these plants may result in occasional violations of emission standards or contamination of water and soil.</p> <p>The operation of bitumen plants and combined heat and power plants may involve unplanned and uncontrolled releases of substances (including non-toxic, non-flammable ones) associated with bitumen production processes or with the generation of heat and steam. Such incidents, should they occur, may lead to local environmental contamination and damage that is difficult to remedy. There is also a risk of untreated wastewater being discharged into the river due to a breakdown or heavy rainfall, leading to non-compliance with environmental standards and financial penalties.</p> <p>The materialisation of these risks may result in the revocation of permits, the suspension of operations, and the imposition of administrative fines.</p> <p>Mitigation measures:</p> <ul style="list-style-type: none"> <li>• ongoing monitoring of regulatory changes and alignment of operations with legal requirements;</li> <li>• modernisation of installations and investment in emission-reducing technologies;</li> <li>• implementation and strict adherence to procedures relating to the handling of flammable substances, and compliance with specific safety procedures for rail transport;</li> <li>• preparation of documents identifying hazards and determining the risk of explosion or accident, as well as appropriate safety instructions;</li> <li>• suitable location of the bottling plant in an open area;</li> <li>• carrying out regular inspections and maintaining the equipment, technical and transport infrastructure in good working order;</li> <li>• monitoring and a sensor system to minimise the risk of explosion;</li> <li>• implementing appropriate staff training programmes and emergency response procedures;</li> <li>• hiring experienced and suitably trained staff;</li> </ul>	Medium (↔)

	<ul style="list-style-type: none"> <li>with regard to gas networks, additionally: selection of appropriate materials and carrying out work in accordance with the requirements of supervisory authorities, use of safety installations;</li> <li>cooperation with specialist consulting firms in the field of environmental and health protection to manage these risks, including a consultant on the transport of dangerous goods;</li> <li>holding appropriate civil liability and property insurance policies, transferring part of the risk to insurers.</li> <li>monitoring of gas and dust emissions into the atmosphere;</li> <li>striving to replace the rolling stock with a more modern one, particularly in terms of exhaust emission standards;</li> <li>ongoing monitoring of tanks and equipment containing hazardous substances. Maintaining a constant reserve capacity in the retention tank, ready to receive excess rainwater or wastewater with above-standard pollution levels.</li> </ul>	
Climate change risk (transformational)	<p>The risk is associated with the tightening of the European Union's climate policy, environmental requirements, growing public awareness and changes in the Group's operating conditions.</p> <p>Mitigation measures:</p> <ul style="list-style-type: none"> <li>conducting market analysis and monitoring legislative changes;</li> <li>basing fuel sales revenue on a flexible business model;</li> <li>continuing the Group's energy transition strategy;</li> <li>investing in biogas production technology;</li> <li>gradually replacing the Olavion rolling stock with more modern, electrically powered ones;</li> <li>planned modernisation of the RCEkoenergia combined heat and power plant, with the ultimate aim of working on investment projects related to replacing coal-fired boilers with an alternative source.</li> </ul>	Medium (✓)
Remediation risk	<p>The risk relates to the need to remediate historically contaminated land. The UNIMOT Group's terminals are located on land where oil processing has been carried out since the 1920s. Due to the technology used at the time, some of the properties on which operations are currently conducted are classified as historically contaminated land, subject to legal regulations regarding the obligation to remediate them. An update to the remediation obligation in cases specified by law will require bearing the costs of such remediation, for which financial provisions are being set aside. The value of these provisions may not be sufficient to cover these costs, and their amount may negatively impact the UNIMOT Group's financial results.</p> <p>Mitigation measures:</p> <ul style="list-style-type: none"> <li>physical monitoring of sites subject to remediation risks;</li> <li>monitoring of environmental protection regulations;</li> <li>obtaining external information regarding the plant's impact on the surrounding area;</li> <li>annual reviews and verification of the costs of potential land remediation;</li> <li>consultations with environmental consultants;</li> <li>consultations with management and relevant organisational units.</li> </ul>	High (↘)
Social risks		
Human capital risk	<p>This risk relates to potential losses and negative consequences due to a shortage of, mismanagement of, or poor quality of human resources within the organisation. It may concern both the number of employees (e.g. recruitment difficulties and high staff turnover) and their skills, motivation or adaptability.</p> <p>The risk may arise from a significant decline in engagement resulting from changes in the business environment and organisational changes within the company and the group, including in relation to transfer agreements.</p>	Medium (✓)

	<p>Risks associated with remuneration policy relate to potential negative consequences arising from the improper management of the employee remuneration and bonus system. These may include financial, operational and strategic aspects, regulatory compliance, and the impact on organisational culture and the company's reputation.</p> <p><b>Mitigation measures:</b></p> <ul style="list-style-type: none"> <li>• ongoing analysis of the UNIMOT Group's workforce and the market environment;</li> <li>• implementation of a hybrid working system;</li> <li>• a cyclical pay rise process taking into account market benchmarks;</li> <li>• a benefits package aligned with market standards;</li> <li>• a transparent bonus scheme in addition to the basic remuneration;</li> <li>• a diverse range of development opportunities;</li> <li>• building an organisational culture focused on integration and cooperation;</li> <li>• initiatives to build employer branding;</li> <li>• implementation of effective measures as part of the onboarding process for new employees;</li> <li>• running initiatives to raise awareness of wellbeing, organising webinars and activities to engage employees in this area.</li> </ul>	
<p><b>Occupational Health and Safety Risk</b></p>	<p>The risk relates to ensuring health and safety throughout the UNIMOT Group's value chain. Group employees and individuals carrying out work for companies cooperating with the Group are particularly exposed to this risk, for example, those involved in: warehousing, transshipment and transport, and the installation of photovoltaic (PV) panels. The materialisation of these risks may be exacerbated by shift work, 12-hour shifts, night work, routine, and the disregard of internal and external regulations and legal provisions. Technical factors (i.e. breakdowns and disasters), including explosions, fires, releases of substances or oil spills, may also contribute to the occurrence of an accident. Moderate and serious accidents at work resulting in loss of health or human life are an unacceptable risk within the UNIMOT Group – they may give rise to negative consequences for the Group in terms of criminal and civil liability; consequently, the Group attaches the utmost importance to workplace safety. The risk also includes the occurrence of occupational diseases among employees exposed to factors harmful to human health.</p> <p><b>Mitigation measures:</b></p> <ul style="list-style-type: none"> <li>• compliance with OHS and fire safety regulations by employees, external contractors and suppliers;</li> <li>• providing personal and collective protective equipment for employees, monitoring the working environment, training employees in OHS, and conducting training sessions before allowing employees to work in a specific role;</li> <li>• raising awareness of risks and fostering appropriate attitudes towards OHS;</li> <li>• ongoing monitoring and implementation of legal changes and so-called good OHS practices within the industry;</li> <li>• technical safeguards in place (process and technical safety);</li> <li>• inspections, periodic assessments, and analyses of safety conditions.</li> </ul>	<p><b>Medium</b> (↔)</p>
<p><b>Risk of personal data breach</b> (confidentiality, integrity and/or availability)</p>	<p>The risk relates to unintentional or intentional actions by employees or third parties, which may result in a breach of personal data security. Consequently, this may lead to the unlawful destruction, loss, alteration, disclosure or unauthorised access to personal data transmitted, stored, or otherwise processed within the Group. The materialisation of this risk may result in disruptions to business continuity and the inability to fulfil the Group's legal obligations (including payments, payroll, and tax obligations). If the PUODO (President of the Personal Data Protection Office) makes a decision public, there would be a negative impact on the Group's reputation. From a technological perspective, the Group's data security is also affected by incorrect software use, faulty configurations, or the absence of necessary updates.</p> <p><b>Mitigation measures:</b></p>	<p><b>Medium</b> (↔)</p>

	<ul style="list-style-type: none"> <li>• implementation of standardised procedures relating to personal data processing, including procedures specifying the course of action following a personal data breach;</li> <li>• implementation of technical solutions guaranteeing, amongst other things, the integrity and recoverability of all data processing operations;</li> <li>• implementation of physical safeguards against unauthorised access to data;</li> <li>• raising staff awareness through regular training;</li> <li>• periodic audits of the technical and organisational solutions in place;</li> <li>• a Data Protection Officer (DPO) supporting companies in the proper fulfilment of their obligations regarding the protection of personal data.</li> </ul>	
IT/OT risk	<p>Risks related to the security of IT infrastructure, incorrect system configuration, errors in infrastructure management and IT infrastructure failures, resulting in the destabilisation of the systems used by the Group to conduct its business. This risk is also linked to technological debt and may result in delays in updating, modernising, and maintaining IT systems, stemming from earlier decisions to opt for faster or cheaper solutions at the expense of long-term stability and scalability. The materialisation of this risk may lead to increased costs, security issues and limitations on development, as well as disruptions to the Group's operations or the functioning of critical security and control systems.</p> <p>Mitigation measures:</p> <ul style="list-style-type: none"> <li>• ensuring hardware and system solutions that are optimal from a security perspective;</li> <li>• systematically eliminating technological debt through gradual migration to new technologies;</li> <li>• training and campaigns to raise user awareness;</li> <li>• systematic evaluation of the risk of loss of confidentiality, integrity or availability of information assets;</li> <li>• strict compliance with and application of the principles set out in, amongst others: the Security Policy and the Backup Policy;</li> <li>• compliance with requirements, including those of the Act on the National Cybersecurity System;</li> <li>• implementation of a security system in accordance with ISO 27001;</li> <li>• monitoring legislative changes;</li> <li>• a defined approval workflow and internal regulations governing the access granting process, including two-factor authentication;</li> <li>• regular technical inspections and an IT modernisation strategy.</li> </ul>	Medium (✓)
Corporate governance risks		
Risk of inconsistency or non-compliance with legal requirements	<p>This risk relates to changes in legislation and the need to implement regulations into the Group's existing processes and procedures. Due to the Group's growth and numerous regulatory requirements, it is necessary to implement and apply numerous internal procedures and regulations in accordance with applicable laws. This is essential to ensuring legal certainty for the Group's operations and improving business efficiency. Furthermore, due to the changing regulatory and legal environment, there is a risk of inconsistencies among regulations and applicable laws, internal regulations and procedures, and regulations regarding market practices. In the worst-case scenario, this may result in the Group's companies failing to meet legal requirements and obligations. Furthermore, there is a risk associated with failing to carry out tests and inspections, and with failing to comply with the provisions of licences and administrative decisions. The risk of inconsistency or non-compliance with legal provisions may arise from individuals acting beyond their authority; from non-compliance with or ignorance of procedures; and from a lack of due diligence in performing duties. The above situations may reduce the Group's operational</p>	Medium (↔)

	<p>efficiency, increase the legal risk associated with its business activities, and, where failure to fulfil specific obligations is subject to a financial penalty, result in a financial loss.</p> <p>Mitigation measures:</p> <ul style="list-style-type: none"> <li>• implementing internal regulations and procedures to ensure the smooth and effective operation of the Group as an organisation;</li> <li>• ongoing monitoring of the legal provisions applicable to Group companies and adapting regulations and procedures to new legislation;</li> <li>• implementation of a platform to monitor the deadlines for audits and reviews;</li> <li>• operation of whistleblowing systems and protection of whistleblowers;</li> <li>• the operation of the Group's Internal Audit function, whose task is to identify and assess potential risks that may arise in the course of the Group's activities, and to examine and evaluate the adequacy, effectiveness and efficiency of management control systems;</li> <li>• training to raise staff awareness of key obligations set out in internal regulations;</li> <li>• cooperation with external entities to optimise the solutions employed.</li> </ul>	
Human rights risk	<p>This risk encompasses any violations of human rights enshrined in national and international legislation, as well as disruptions to the functioning of systems protecting these rights throughout the UNIMOT Group's value chain.</p> <p>The risk is associated with unethical behaviour, bullying, rights violations, harassment and discrimination against employees, representatives of local communities and business partners.</p> <p>Mitigation measures:</p> <ul style="list-style-type: none"> <li>• application of the Human Rights Policy;</li> <li>• implementation of procedures and long-standing business practices concerning employees, including their recruitment, which ensure that decisions are not influenced by criteria such as gender, age, origin, religion, beliefs or sexual orientation, or by any innate characteristics that are not relevant to the work performed;</li> <li>• a Code of Ethics prohibiting any behaviour or attitudes that constitute discrimination in the workplace;</li> <li>• the adoption of a procedure for reporting irregularities (including anonymously) and the protection of whistleblowers.</li> </ul>	Medium (↖)
Risk of lack of due diligence	<p>The risk is associated with the absence of appropriate policies and procedures, failure to comply with them, and disruptions to the internal control system. The risk of material fraud, understood as a culpable act or omission constituting a violation of the law or a breach of the Group's rules, resulting in unjustified losses incurred by a Group company or unauthorised gains for the person committing the fraud.</p> <p>Mitigation measures:</p> <ul style="list-style-type: none"> <li>• updating policies and procedures;</li> <li>• operation of the internal control system;</li> <li>• monitoring of breaches and taking corrective action;</li> <li>• educational activities on the subject of fraud, raising employees' awareness of the risks.</li> </ul>	Medium (↖)
Risk of corruption	<p>The risk of corruption and fraud is understood as a culpable act or omission constituting a violation of the law or a breach of the rules in force within the UNIMOT Group, as a result of which unjustified financial losses or additional legal liability may arise, or unauthorised benefits may be obtained by third parties or employees. The risk includes, for example, abuse of authority, disclosure of information to unauthorised persons, loss of information, industrial espionage, terrorist attacks and cyber-attacks, theft, vandalism, forgery, money laundering, the existence of the black economy, and issues of corruption and bribery.</p>	Low (↙)

	<p>Risks may also arise from the Group companies' unwitting involvement in VAT fraud, through the acceptance of an invoice from a seemingly legitimate contractor who has previously purchased goods within a chain of entities engaged in VAT fraud.</p> <p>Mitigation measures:</p> <ul style="list-style-type: none"> <li>• implementing a contractor verification procedure, including through automated IT solutions;</li> <li>• implementation and application of an Anti-Corruption Programme, which forms the basis for establishing and supporting preventive and educational measures to counteract misconduct;</li> <li>• application of instructions on the protection of company confidentiality (sensitive data, including business data);</li> <li>• raising staff awareness and competence, and building an organisational culture based on shared values;</li> <li>• the use of systems for reporting misconduct and protecting whistleblowers.</li> </ul>	
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*Table 1-23. Sustainability risks defined in the UNIMOT Group Risk Register in 2025.*

### Inclusion of new ESG risks following an update to the double materiality assessment process

Following the 2025 update to the double-materiality assessment process, the UNIMOT Group identified additional ESG-related risks. Those that exceeded the financial materiality threshold were incorporated into the Group's risk register through a structured, multi-stage process.

Firstly, each risk was presented at the level of individual Group companies so that they could assess whether the risk in question relates to their operational activities, regulatory environment and exposure to environmental and social factors. The companies then carried out a detailed assessment and description of the risks, identifying their sources, potential impacts, existing controls and the need to implement additional safeguards.

As a result, all risks deemed material in the DMA process have been included in the Register and are currently managed systematically, in accordance with the UNIMOT Group's Risk Management Procedure. The Group's sustainability risks identified during the update of the double materiality assessment are presented in the table below.

Risk	Risk description	Risk level
Risk of rising investment costs associated with adapting operations to climate change	<p>Risk involving potential financial consequences:</p> <ul style="list-style-type: none"> <li>increased investment and operating expenditure to secure infrastructure or adapt it to be resilient to climate change-related events,</li> <li>costs of business interruptions or supply chain disruptions,</li> <li>the risk of fines, compensation or legal costs arising from non-compliance with climate-related requirements.</li> </ul>	Medium
Risk associated with greenhouse gas emissions resulting from fuel and energy consumption	<p>The risk relates to the consumption of fossil fuels as a product and as a raw material, affecting the organisation's carbon footprint and its value chain at lower and higher levels, respectively. It is associated with rising costs of investment in assets and technologies that reduce emissions. Risk of reputational damage due to difficulties in attracting and retaining customers, employees, business partners and investors if the company's activities are perceived as harmful to the climate. Legal risk of financial penalties, cease-and-desist orders or the obligation to immediately remedy damage caused by greenhouse gas emissions.</p>	Medium
Risks associated with the storage, distribution and transport of potentially hazardous substances and those of particular concern*	<p>Financial risk associated, for example, with repairing a leak at the bottom of a tank, a pipeline, or a tanker. A negative impact may lead to serious financial consequences, including:</p> <ul style="list-style-type: none"> <li>high costs of accident response and environmental remediation,</li> <li>claims for damages and administrative penalties,</li> <li>increased costs of insurance and operational safeguards,</li> <li>loss of reputation and stakeholder trust.</li> </ul>	Low
Risk associated with changes in land use and changes in freshwater use	<p>The implementation of infrastructure projects by the UNIMOT Group (e.g. the construction or expansion of fuel terminals and petrol stations) may result in:</p> <ul style="list-style-type: none"> <li>permanent changes in land use, including the conversion of agricultural or natural areas into industrial sites,</li> <li>habitat fragmentation and a reduction in biodiversity,</li> <li>increased freshwater consumption in construction and operational processes,</li> <li>local disruptions to the water balance and the availability of water resources for communities and the environment.</li> </ul> <p>This impact may generate costs such as:</p> <ul style="list-style-type: none"> <li>the need to pay environmental charges and compensation costs,</li> <li>prolongation of the investment process due to the need to obtain administrative and environmental decisions,</li> <li>public complaints and opposition from stakeholders to the investment,</li> <li>potential reputational risk, affecting access to financing and partnerships.</li> </ul>	Medium
Risks associated with the use of natural resources through the procurement of raw materials, materials and semi-finished products by suppliers	<p>The UNIMOT Group's operations are based on a supply chain that involves the procurement of fuels, energy, and other raw materials. This process involves:</p> <ul style="list-style-type: none"> <li>intensive exploitation of natural resources (crude oil, gas, refined products, chemical raw materials),</li> <li>potential environmental degradation at extraction or production sites,</li> <li>a reduction in the availability of non-renewable resources,</li> </ul>	Medium

	<ul style="list-style-type: none"> <li>pressure on local communities and ecosystems resulting from suppliers' extraction and industrial activities.</li> </ul>	
Risks associated with restrictions on access to resources caused, among other things, by the geopolitical situation (instability in commodity markets, economic sanctions and regulatory changes).	<p>The UNIMOT Group's operations are heavily dependent on the stability and availability of energy resources (crude oil, gas, refined fuels). Geopolitical factors, such as armed conflicts, economic sanctions or regulatory changes in the trade of fuels and energy, may result in:</p> <ul style="list-style-type: none"> <li>restricted access to key raw materials,</li> <li>disruptions in the supply chain,</li> <li>increased costs of procuring fuels and energy,</li> <li>the need to rapidly adapt operations to new legal and commercial requirements.</li> </ul>	Medium
Risks associated with the UNIMOT Group's use of natural resources throughout the life cycle of fuel products	<p>The risk is associated with:</p> <ul style="list-style-type: none"> <li>rising costs of sourcing and transporting raw materials,</li> <li>regulatory pressure to reduce fossil fuel consumption,</li> <li>potential environmental penalties and charges,</li> <li>a decline in demand resulting from the energy transition and customer preference for low-carbon energy sources.</li> </ul>	Medium
Risks associated with the generation of large quantities of production waste and the need to manage it	<p>The risk relates to:</p> <ul style="list-style-type: none"> <li>the costs of transporting, processing and disposing of waste,</li> <li>potential fines and environmental charges,</li> <li>reputational risk associated with improper waste management</li> <li>operational restrictions resulting from environmental regulations.</li> </ul>	Low

\*The two risks described under the DMA – the risk associated with potentially hazardous substances and the risk associated with substances of very high concern (SVHC) – have been combined into a single risk in the Group's risk register. The decision to consolidate them stems from the fact that both relate to chemical safety risks, share similar sources and management and control methods, and separating them in the register could lead to duplication of control measures and hinder effective monitoring.

*Table 1-24. The UNIMOT Group sustainability risks identified during the update of the double materiality assessment.*

The risk management process is standardised across all Group companies. The adequacy and effectiveness of the adopted solutions are assessed by the Internal Auditor, who, at least once a year, presents to the Supervisory Board an assessment of the effectiveness of the risk management and internal control systems, together with a corresponding report.

The Audit Committee monitors the effectiveness of the internal control and risk management systems, as well as the internal audit functions. The Supervisory Board exercises comprehensive oversight of the management of identified risk categories, and its tasks also include an annual assessment of the effectiveness of the internal control and risk management systems.

The Company plans to conduct an independent assessment of the internal audit function by 2026.

#### 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 risks were aggregated and included in the Register in 2025.

Risk	Risk description	Trend
Risk of failure to meet reporting requirements and disclosure obligations	Failure to meet obligations arising from the company's status as a public company, including obligations relating to the reporting of financial results, ESG data and confidential information. The risk is also associated with the unavailability of data or information and poor data quality.	→

Table 1-25. Risks associated with the sustainability data reporting process at the UNIMOT Group.

The processes for managing sustainability opportunities are presented in the individual thematic disclosures in this Report.

#### 1.6. List of ESRS indicators

##### IRO-2

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

Disclosure number	Disclosure name	Section in the Report
ESRS 2 General disclosure		
BP-1	General basis for preparing sustainability reports	1.1.
BP-2	Disclosure of information in relation to specific circumstances	1.1.
GOV-1	The role of administrative, management and supervisory bodies	1.2.
GOV-2	Information provided to the entity's administrative, management and supervisory bodies and matters relating to sustainable development addressed by them	1.2.

GOV-3	Incorporation of sustainability performance into incentive schemes	1.2.
GOV-4	Due diligence statement	1.2.
GOV-5	Risk management and internal controls over sustainability reporting	1.5.4.
SBM-1	Strategy, business model and value chain	1.3., 1.4., 1.5.
SBM-2	Stakeholder interests and views	1.5.1., 1.5.2., 1.5.3., 3.1., 3.2., 3.2., 3.4.
SBM-3	Material impacts, risks and opportunities, and their interrelationships with the strategy and business model	1.3, 1.5, 1.5.3, 1.5.4, 3.1., 3.2., 3.3., 3.4.
IRO-1	Description of processes used to identify and assess material impacts, material risks and material opportunities	1.5.2.
IRO-2	Disclosure requirements under the ESRS covered by the entity's sustainability report	1.6.
<b>ESRS E1 Climate change</b>		
E1-1	Transition plan for climate change mitigation	2.1.
E1-2	Policies relating to climate change mitigation and adaptation	2.1.
E1-3	Actions and resources relating to climate policy	2.1.1., 2.1.2., 2.1.3, 2.2., 2.3.
E1-4	Objectives relating to climate change mitigation and adaptation	2.1
E1-5	Energy consumption	2.1.3.
E1-6	Greenhouse gas emissions	2.1.2.
E1-7	Greenhouse gas emission reduction projects financed through carbon credits	2.1.2
E1-8	Internal pricing of greenhouse gas emissions	2.1.2
E1-9	Anticipated financial impacts arising from material physical and transition risks and potential climate-related opportunities	Simplification applied pursuant to the Delegated Act of the European Commission of 11 July 2025
<b>ESRS E2 Pollution</b>		
E2-1	Policies relating to pollution	2.2.
E2-2	Pollution-related activities and resources	2.2.
E2-3	Pollution-related objectives	2.2.
E2-5	Potentially hazardous substances and substances of very high concern ( )	2.2.
E2-6	Anticipated financial impacts resulting from the impacts, risks and opportunities associated with pollution	Simplification applied pursuant to the Delegated Act of the European Commission of 11 July 2025
<b>ESRS E4 Biodiversity and ecosystems</b>		

E4-1	Transition plan for biodiversity and ecosystems, and the integration of biodiversity and ecosystems into the business strategy and model business model	2.3.
E4-2	Policies relating to biodiversity and ecosystems	2.3.
E4-3	Activities and resources related to biodiversity and ecosystems	2.3.
E4-4	Objectives related to biodiversity and ecosystems	2.3.
E4-5	Impact indicators relating to changes in biodiversity and ecosystems	2.3.
E4-6	Anticipated financial impacts arising from risks and opportunities related to biodiversity and ecosystems	Simplification applied pursuant to the Delegated Act of the European Commission of 11 July 2025
ESRS E5 Circular economy		
E5-1	Policies relating to resource use and the circular economy	2.4.
E5-2	Activities and resources related to resource use and the circular economy	2.4.
E5-3	Objectives relating to resource use and the circular economy	2.4.
E5-4	Resources introduced into the organisation	2.4.1.
E5-5	Resources transferred out of the organisation	2.4.2.
E5-6	Anticipated financial impacts arising from the impacts, risks and opportunities associated with resource use and the circular economy	Simplification applied pursuant to the Delegated Act of the European Commission of 11 July 2025
ESRS S1 Persons working for the company		
S1-1	Policies relating to the company's own workforce	3.1.1., 3.1.2., 3.1.3., 3.1.4., 3.1.5., 3.1.6.
S1-2	Procedures for cooperation with own employees and employee representatives regarding the impact	3.1.1.
S1-3	Processes for mitigating negative impacts and channels for employees to report issues	3.1.1., 3.1.2., 3.1.3., 3.1.4., 3.1.5., 3.1.6.
S1-4	Taking action regarding material impacts on the organisation's own employees and applying approaches to mitigate material risks and capitalise on material opportunities related to the organisation's 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 relating to the management of material negative impacts, the enhancement of positive impacts, and the management of 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	Characteristics of the entity's employees	3.1.2.
S1-7	Characteristics of non-employees who are the entity's own staff	3.1.2.
S1-9	Diversity indicators	3.1.3.
S1-10	Fair pay	3.1.4.
S1-13	Indicators relating to training and skills development	3.1.5.
S1-14	OHS indicators	3.1.6.
S1-16	Pay indicators (pay gap and total pay)	3.1.4.
S1-17	Incidents, complaints and material impacts on human rights	3.1.2.
ESRS S2 Workers in the value chain		
S2-1	Policies relating to workers in the value chain	3.2.
S2-2	Processes for engaging with workers in the value chain regarding impacts	3.2.
S2-3	Processes for mitigating negative impacts and channels for workers in the value chain to report issues	3.2.
S2-4	Taking action regarding material impacts on people working in the value chain and applying approaches to manage material risks and capitalising on material opportunities relating to people working in the value chain, and the effectiveness of these actions	3.2.
S2-5	Objectives regarding the management of material adverse impacts, the enhancement of positive impacts, and the management of material risks and material opportunities	3.2.
ESRS S3 Affected communities		
S3-1	Policies relating to affected communities	3.3.
S3-2	Cooperation processes regarding impacts with affected communities	3.3.
S3-3	Processes for remedying negative impacts and channels for affected communities to report issues	3.3.
S3-4	Taking action regarding material impacts on affected communities and applying approaches to manage material risks and capitalising on material opportunities related to these communities, and the effectiveness of these actions	3.3.
S3-5	Objectives relating to the management of material negative impacts, the enhancement of positive impacts, and the management of material risks and material opportunities	3.3.

ESRS S4 Consumers and end-users		
S4-1	Policies relating to consumers and end-users	3.4.
S4-2	Cooperation processes regarding feedback from consumers and end-users	3.4.
S4-3	Processes for addressing negative impacts and channels for consumers and end-users to report issues	3.4.
S4-4	Taking action on material impacts on consumers and end-users, and applying approaches to manage material risks and capitalising on material opportunities relating to consumers and end-users, and the effectiveness of these actions	3.4.
S4-5	Objectives relating to the management of material negative impacts, the enhancement of positive impacts, and the management of material risks and material opportunities	3.4.

ESRS G1 Corporate governance		
G1-1	Corporate culture and business conduct 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 involving corruption or bribery	4.3.

*Table 1-26. Location of ESRS disclosures in the UNIMOT Group's 2025 Sustainability Report*

The table below lists data points in this Report that arise from other EU regulations.

Disclosure requirement and related data point	Location in the Sustainability Report	Reference to the Benchmarking Regulation
ESRS 2 GOV-1 Gender diversity of board members point 21(d)	3.1.3.	Annex II to Commission Delegated Regulation (EU) 2020/1816
ESRS 2 GOV-1 Proportion of board members who are independent point 21(e)	1.2.	Annex II to Delegated Regulation (EU) 2020/1816
ESRS 2 GOV-4 Statement on due diligence point 30	1.2.	
ESRS 2 SBM-1 Participation in activities related to activities concerning fossil fuels point 40(d)(i)	1.3.1.	Annex II to Delegated Regulation (EU) 2020/1816
ESRS 2 SBM-1 Participation in activities related to the production chemicals	1.3.1.	Annex II to Delegated Regulation (EU) 2020/1816

point 40(d)(ii)		
ESRS 2 SBM-1 Participation in activities related to controversial weapons point 40(d)(iii)	1.3.1.	Article 12(1) of Delegated Regulation (EU) 2020/1818, Annex II to Delegated Regulation (EU) 2020/1816
ESRS 2 SBM-1 Participation in activities related to the cultivation and production tobacco point 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 Gross greenhouse gas emissions from Scopes 1, 2 and 3 and total greenhouse gas emissions greenhouse gases point 44	2.1.2.	Article 5(1), Article 6 and Article 8(1) of Delegated Regulation (EU) 2020/1818
ESRS E1-6 Greenhouse gas emission intensity	2.1.2.	Article 8(1) of Delegated Regulation (EU) 2020/1818
ESRS S1-14 Number of work-related deaths and number and rate of work-related accidents, points 88(b) and (c)	3.1.6.	Annex II to Delegated Regulation (EU) 2020/1816
ESRS S1-16 Unadjusted gender pay gap point 97(a)	3.1.3.	Annex II to Delegated Regulation (EU) 2020/1816
ESRS S1-17 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines point 104(a)	3.1.2.	Annex II to 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 Business and Human Rights and the OECD Guidelines point 19	3.2.	Annex II to Delegated Regulation (EU) 2020/1816, Article 12(1) of Delegated Regulation (EU) 2020/1818
ESRS S4-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines point 17	3.4.	Annex II to Delegated Regulation (EU) 2020/1816, Article 12(1) of Delegated Regulation (EU) 2020/1818
ESRS G1-4 Fines for breaches of anti-corruption and anti-bribery rules point 24(a)	4.3.	Annex II to Delegated Regulation (EU) 2020/1816

*Table 1-27. List of data points included in the UNIMOT Group's 2025 Sustainability Report that arise from other EU legislation.*

## 2. ENVIRONMENTAL INFORMATION

### ESRS2 GOV-3

Environmental and climate issues are a high priority for the UNIMOT Group, as reflected in the Strategy. The implementation of the Strategy, based on the energy transition, influences the Group's financial performance, which in turn determines the amount of the variable components of the Management Board's remuneration. This is a balanced approach designed to motivate management to achieve the company's strategic and operational objectives while accounting for broader aspects of the organisation's operations, including environmental and climate considerations. Further information on the remuneration of the Management Board, as well as the management of sustainability issues, including climate and the environment, is presented in section 1.2 of this Report.

#### 2.1. Climate change

##### E1 IRO-1

#### Impacts, risks and opportunities

To identify actual and potential impacts, risks, and opportunities related to climate change within its own operations and value chain, the Group, as part of its double materiality assessment update, reviewed its locations and operational activities. Five impacts, three opportunities and two risks were identified in relation to material topics.

#### Summary of the double materiality assessment on climate change

Name of risk, opportunity, impact	Impact (I) Risk (R) Opportunity (O)	Positive (+) Negative (-)	Actual (A) Potential (P)
<b>Adaptation to climate change</b>			
Operations in locations at actual and/or potential risk from climate change	I, O	+	A
Rising costs of investments to adapt operations to climate change	I, R	-	A
<b>Climate change mitigation</b>			
Greenhouse gas emissions from fuel and energy consumption	I, R	-	A
Measures to reduce and limit GHG emissions in own operations and across our range of products and services	I, O	+	A
<b>Energy (energy consumption, energy demand)</b>			
Generation and distribution of energy from low- and zero-emission sources (increasing importance and role of renewable energy)	I, O	+	A

Table 2-1. Summary of the double materiality assessment on climate change.

#### Material topics arising from the double materiality assessment

Material topic	Adaptation to climate change Climate change mitigation Energy (energy consumption, energy demand)
Responsibility	Vice-President of the Management Board for Energy Transition at UNIMOT S.A. Vice-President of the Management Board for Finance at UNIMOT S.A.

## The UNIMOT Group disclosures on material topics

### Climate management and corporate governance

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#### GOV-1 GOV-2 GOV-3 GOV-4 GOV-5

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Climate management at UNIMOT S.A. is an integral part of the Company's corporate governance and has been formalised in the Procedure for Sustainable Development Management and Reporting of Sustainable Development Data (ESG). The organisational arrangements adopted ensure a clear division of responsibilities, oversight by statutory bodies, and systematic monitoring of the risks and opportunities associated with climate change.

#### Supervision by statutory bodies

Responsibility for strategic directions in the area of climate lies with the Management Board of UNIMOT S.A., which:

- sets objectives for decarbonisation and energy transition,
- oversees the alignment of climate actions with the UNIMOT Group Strategy for 2024–2028,
- reviews and adopts the consolidated Sustainability Report,
- submits periodic reports to the Supervisory Board on risks, opportunities and performance in the climate sector.

The Supervisory Board of UNIMOT S.A. exercises ongoing supervision over the implementation of climate actions within the scope of its statutory and articles-of-association powers. Its tasks include, in particular, the assessment of the consolidated Sustainability Report of the UNIMOT Group and the supervision of its certification process by a statutory auditor. Thus, climate-related issues are subject to formal assessment and control at the highest supervisory level.

#### Climate responsibility structure

As part of UNIMOT S.A.'s corporate governance, an ESG Division has been established to manage environmental and climate issues, including the decarbonisation of operations. The Vice-President of the Management Board for Energy Transition acts as the central owner of this Division and is responsible for:

- coordinating activities related to reducing greenhouse gas emissions,
- overseeing the implementation of transformation initiatives,
- monitoring the impact of climate regulations on the Company's operations.

Additionally, responsibility for carbon footprint management and taxonomic disclosures (including the reporting of revenue, costs and capital expenditure in accordance with the EU Taxonomy) has been entrusted to the Vice-President of the Management Board for Finance. This ensures a direct link between climate issues, financial management, investment planning, and the assessment of the impact of climate factors on the Company's performance.

At the operational level, Operational Owners of ESG Areas are responsible for implementing climate actions within their respective organisational units and for reporting data to the Central Owners. This system ensures accountability and the flow of information throughout the organisational structure.

#### Integration of climate risks into the management system

Climate risk management involves the identification and analysis of:

- regulatory risks (including those arising from EU regulations, such as the CSRD, ESRS and the EU Taxonomy),
- market risks associated with the energy transition,
- physical risks arising from climate change,
- business opportunities related to the development of low-carbon products and services.

The analysis of these factors is conducted through a double-materiality process and forms part of the corporate risk management system. The results of the analyses are reported to the Management Board and the Supervisory Board and taken into account in strategic and financial planning.

## Transparency and reporting

The climate data reporting process takes place annually and covers both quantitative data (e.g., emissions, performance indicators) and descriptive information on policies, objectives, and management mechanisms. The UNIMOT Group's Sustainability Report is subject to certification by an independent statutory auditor.

## Climate as an element of corporate governance

The adopted management model ensures that climate issues:

- are embedded within the competence of the Company's highest governing bodies,
- have assigned responsibilities at both strategic and operational levels,
- are linked to financial and investment management,
- are subject to regular reporting and oversight.

As a result, climate management at UNIMOT S.A. is not purely operational in nature, but forms part of the corporate governance framework, supporting the long-term stability, regulatory resilience and value creation of the UNIMOT Group.

## Strategic environment and business model

The transformation of the UNIMOT Group is taking place in a dynamic environment shaped by four key factors:

- Market and social conditions: rising customer expectations regarding low-carbon products and pressure from financial institutions, which determine access to capital;
- Regulations: stricter regulations, including the extension of the EU ETS to new sectors and rising CO2 emission costs, are forcing the business model to evolve;
- Geopolitics: the experiences of recent years have highlighted the importance of diversifying energy sources and building resource sovereignty;
- Technology: innovations in renewable energy and the development of new solutions offer real opportunities to accelerate decarbonisation.

The Group's sustainable business model assumes diversifying its operations so that the renewable energy, electricity and gas segments gradually offset the long-term decline in the fossil fuels market.

## Transition plan for climate change mitigation

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### E1-1

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The UNIMOT Group views the transition plan primarily as guidelines to facilitate a shift to a business model aligned with the objectives of the Paris Agreement.

The basis for drawing up the plan and defining the Group's course of action is provided by the climate impacts, risks, and opportunities identified through a double-materiality assessment. The defined course of action will address transition risks and physical risks. The transition and adaptation plans will be incorporated into the UNIMOT Group's Climate Policy.

## Status of work and strategic framework

At the time of publication of this Report, the UNIMOT Group was at an advanced stage of work on the formal adoption of the Climate Policy, a key component of which will be the transition plan. The document, scheduled for introduction in the second half of 2026, will operationalise the business strategy, which aims to achieve climate neutrality by 2050. The UNIMOT Group's Climate Policy will define the framework for managing climate issues and the Group's course of action to mitigate ongoing climate change, adapt to its effects, and manage climate-related risks and opportunities arising from these impacts.

The UNIMOT Group's climate policy will systematise key initiatives aimed at:

- reducing greenhouse gas emissions,
- improving energy efficiency,

- increasing the share of renewable energy sources in operational activities and the product and service portfolio,
- full adaptation to changing climatic conditions.

### Key drivers of decarbonisation

The UNIMOT Group's transformation plan will be based on the effective utilisation of existing assets and the development of sustainable business areas. Its main objectives include:

#### 1. Maximising the value of existing assets (financing and supporting the energy transition)

##### Logistics and trading in fuels and energy

- Optimisation of the liquid and gaseous fuel portfolio
- Improving operational efficiency and reducing process emissions

##### Energy security and diversification of supply

- Expanding fuel and gas imports from various sources
- Strengthening supply chain resilience

##### Decarbonisation of core operations

- Improving the energy efficiency of infrastructure
- Reducing emissions in transport and logistics
- Introducing low-carbon fuels and components

##### Generating stable cash flows

- Maintaining the profitability of traditional business as a source of capital for transformational investments

#### 2. Investments in new business lines (driving long-term growth and decarbonisation)

##### Renewable energy sources (RES)

- Development of photovoltaic projects
- Increasing in-house RES energy production

##### Alternative and low-carbon fuels

- Biofuels, synthetic fuels and low-carbon fuel components
- Development of offerings for industrial and transport customers

##### New energy models

- Energy services for businesses (PPAs, energy management)

##### Innovations and technologies of the future

- Implementation of energy storage projects
- Market analysis, seeking new sources of revenue.

### Time horizons

Climate policy and the associated courses of action, including, in particular, the UNIMOT Group's decarbonisation strategy, have been designed around three time horizons, corresponding to the nature and scale of the transformational measures.

- The short-term horizon covers actions planned and implemented up to 2030 and focuses on initiatives that can be implemented within the existing technological and regulatory framework.
- The medium-term horizon covers the period up to 2040 and envisages further transformation of the business model, including the development of new technologies and the scaling up of low-carbon solutions, in line with Poland's Energy Policy and, more broadly, the European Green Deal and the European Clean Industry Strategy. It also envisages, within this horizon, aligning the Group's business model and assets with the climate changes projected in the IPCC climate scenarios.
- The long-term horizon covers the period up to 2050 and refers to the target direction of the UNIMOT Group's transformation, taking into account full climate neutrality, in accordance with current and anticipated regulatory frameworks, and maintaining the full adaptation of the business model and assets to anticipated climate change.

## Financial resources

Implementing the transformation plan involves a significant capital allocation. In its Strategy, the UNIMOT Group has committed to investing at least 50 per cent of its net profit in the energy transition over a five-year period, amounting to approximately PLN 700 million by 2028. During the reporting period, most projects were in the initial implementation phase.

Aspects related to climate protection and achieving emission-reduction objectives are taken into account in investment decisions and in day-to-day operational management. In 2025, the Group incorporated ESG risks into its Risk Management System, integrating them with key decision-making and supervisory processes. At the same time, guidelines for assessing projects on sustainable development were implemented, so that environmental factors, including climate-related ones, became a tangible part of investment analyses and capital allocation. Additionally, training programmes are planned to support the Group's employees and its value chain in the practical implementation of climate policy objectives in day-to-day operations.

## Climate change adaptation plan as a response to physical risks

The climate change adaptation plan will address the acute and long-term physical risks identified in the double materiality assessment. The UNIMOT Group will undertake mitigation and adaptation measures to prepare for the current and future impacts of climate change, in line with the IPCC RCP climate change scenarios (one positive – RCP4.5 and one negative – RCP8.5). In line with these measures, investment planning and infrastructure maintenance will take into account resilience to extreme weather events, such as heatwaves, floods or droughts, with a focus on the medium and long term (in the short term, there are no medium or high levels of physical risks).

The Group's adaptation measures set out in the Climate Policy will include, among other things:

- protecting key facilities and equipment against the effects of extreme weather events,
- improving cooling and water management systems in the Group's own industrial facilities,
- incorporating climate scenarios for the coming decades into its own engineering projects.

The aim is to minimise the risk of business interruptions and financial losses caused by climate change, and to increase the Group's and its business model's long-term operational resilience.

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### E1-4 E1-3

## Climate change mitigation and adaptation objectives included in the Strategy

The objectives related to climate change mitigation and adaptation are set out in the Group's Strategy:

- Achieving climate neutrality by 2050,
- Supporting the fight against low emissions,
- Transforming the fuel and transport sectors,
- Increasing activity in the renewable energy market,
- Investing and making acquisitions in response to market changes.

The UNIMOT Group's objectives regarding greenhouse gas emissions and the management of material climate-related impacts, risks and opportunities have been defined through a process that takes into account regulatory factors, market conditions and the Group's strategic development directions. The starting point for defining these objectives was the identification, amongst other things, of the nature of the Group's operations, its exposure to transition risks, and stakeholder expectations.

The climate objectives were then defined in relation to the European Union's long-term climate policy directions, including the goal of achieving climate neutrality by 2050, as well as energy transition scenarios and market trends in fuels, transport, and RES.

Consequently, the Group has adopted objectives including achieving climate neutrality by 2050, transforming the fuel and transport sectors, increasing its activity in the RES market, supporting measures to reduce low emissions, and carrying out investments and acquisitions that respond to evolving market conditions.

These objectives are strategic in nature and will be implemented through specific initiatives and investment activities; their progress is regularly monitored in response to changes in the regulatory and business environment. The Group's stakeholders were not involved in setting the objectives outlined above.

The Group has assigned performance indicators to these objectives, which include:

- Achieving a 30% share of fuels containing advanced second- and third-generation biofuels
- Green energy sales volume to end customers at 25% by 2028
- Photovoltaics – achieving an annual implementation volume of 150 MW by 2028
- A systematic increase in the share of renewable energy sources in products and energy consumption
- Increase in the share of EBITDA generated by low- and zero-emission products
- Consistent increase in capital expenditure on the development of low- and zero-emission products
- Increase in energy efficiency relative to net revenue and optimisation of energy consumption
- Increase in the number of electric railway engines to 33, including 20 owned by the company.

The extent to which the above objectives have been achieved is set out in section 1.5 of this Report.

The Strategy will be operationalised through the Transformation Plan included in the Climate Policy. This Plan will set out an emissions-reduction trajectory with clearly defined decarbonisation 'levers' (e.g., technological changes, investments in renewable energy sources, heat recovery), milestones, and a schedule of actions, together with the allocation of appropriate financial resources (CAPEX/OPEX) to individual initiatives. The transformation plan will be linked to the Group's climate objectives and incorporated into financial planning. The results of its implementation will be presented in the next Sustainability Report.

The specific transformation objectives will be defined once the Management Board has adopted the Climate Policy; upon its implementation, the UNIMOT Group will commence implementing measures, and the results achieved will be reported annually throughout the document's validity period.

The UNIMOT Group Environmental Policy

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## E1-2

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In 2025, the UNIMOT Group adopted an Environmental Policy. The document sets out the framework for the Group's activities regarding the management of its relationship with the natural environment and the use of natural capital. The Vice-President of the Management Board for Energy Transition was responsible for implementing the Policy.

### Environmental commitments and priorities

Key commitments include:

- Responsible compliance with legal requirements and consideration of long-term environmental impacts in decision-making processes.
- Effective waste management and striving for the efficient and rational use of energy and natural resources.
- Minimising the impact on the biosphere, particularly on areas of high natural value, and respecting their biodiversity.
- Raising environmental awareness among employees and striving to ensure that suppliers comply with environmental protection standards.

### Key areas of impact

The UNIMOT Group manages its environmental impact within the framework of four strategic pillars:

1. Pollution reduction: Reducing dust emissions and sulphur oxides (SOx) and nitrogen oxides (NOx) through plant modernisation, replacement of heat sources and the use of raw materials with a lower emissions profile.
2. Sustainable water and wastewater management: Striving for the rational use of resources, reducing water consumption, increasing condensate recovery and preventing soil and water pollution.
3. Support for biodiversity: Implementing local initiatives, avoiding investment in Natura 2000 areas, and implementing Biodiversity Action Plans in selected locations.
4. Circular economy (CE): Increasing the use of recycled materials, promoting recycling, reducing plastic consumption and minimising food waste.



### The UNIMOT Group's environmental objectives

The Policy further develops the above directions by defining measurable, achievable objectives within specific timeframes. Due to the diverse nature of the operations and the scale of the Group companies' activities, some objectives are individual, tailored to each company's specific characteristics, while others take the form of qualitative commitments to be implemented across the entire UNIMOT Group.

The objectives arising from the Policy are presented in the table below. The Group will report on the extent of their achievement in the next Sustainability Report.

Scope of application	Commitment	Objective	Base year	Implementation timeframe
UNIMOT Group	Compliance with the conditions and parameters specified in the water law permits	Operating in compliance with legal requirements at all times	continuation of activities	ongoing
UNIMOT Group	Compliance with the conditions and parameters specified in the integrated permits	Continuous operation in compliance with legal requirements	continuation of activities	ongoing
UNIMOT Group	Ensuring full compliance with the EUDR Directive regarding sourced raw materials	Full compliance with the EUDR	2025	ongoing
UNIMOT Group	Delivering training for employees on water and energy conservation	100% of employees trained in resource conservation	2025	2027
UNIMOT Group	Development of a Biodiversity Action Plan (BAP)	Development and implementation of additional, voluntary measures to support ecosystems at every site covered by a remediation decision	2025	ongoing
UNIMOT Group	Incorporating biodiversity into the Group's activities	Systematic implementation and adherence to the principles of this policy in every company	2025	ongoing
UNIMOT Group	Implementation of voluntary initiatives supporting biodiversity conservation	Implementation of 15 projects supporting biodiversity and ecosystems within the Group's area of operations	2025	2035+
UNIMOT Group	Extending the life cycle of IT equipment by enabling the buy-back of equipment	Systematic implementation of a procedure enabling employees to buy back electronic equipment at the end of its expected life cycle within the Organisation	2025	2027
UNIMOT Group	Use of certified paper exclusively in internal operations	100% of paper purchased for administrative and office use sourced from certified sources	2025	ongoing

UNIMOT Group	Reduction in paper consumption in internal operations	Awareness campaigns for staff on reducing paper consumption. Analysis of paper consumption before and after the campaigns. Establishment of potential reduction objectives	2025	ongoing
UNIMOT Group	The exclusive use of lorries with the lowest emission classes	100% of the lorry fleet meeting EURO 6 emission standards	2025	ongoing
UNIMOT Group	The exclusive use of passenger cars with low-emission powertrains	100% of the passenger car fleet purchased will be hybrid, electric or HVO-powered	2025	2035
UNIMOT Group	The exclusive use of fluorine-free firefighting foams	100% fluorine-free foam agents	2025	ongoing
UNIMOT Group	Reducing risks associated with the use of hazardous substances	100% of operational staff trained in OHS and REACH	2025	ongoing
UNIMOT Group	Reducing risks associated with the use of hazardous substances	Providing full information on the chemical classification of all products within the meaning of REACH/CLP	2025	ongoing
UNIMOT Group	Reducing the amount of plastic purchased and used	Discontinuing the purchase of water in PET bottles for employees	2025	2027
UNIMOT S.A. (Avia petrol stations)	Purchase of certified coffee for customers	100% of coffee purchased at stations sourced from certified sources	2025	2035
UNIMOT S.A. (Avia petrol stations)	Reduction in electricity consumption	A minimum of 10% reduction in energy consumption at petrol stations, calculated on a per-station basis	2025	2035

UNIMOT S.A. (Avia petrol stations)	Reduction in the amount of plastic in single-use packaging for coffee and catering	At least 10% reduction in the use of mass-produced plastic items	2025	2035
UNIMOT S.A. (Avia petrol stations)	Reduction in the amount of waste generated	At least 15% less waste generated at petrol stations, calculated per station	2025	2035
UNIMOT S.A. (Avia petrol stations)	Implementation of solutions to reduce food waste at petrol stations	Implementation of at least 3 solutions to reduce food waste at petrol stations	2025	2027
UNIMOT S.A. (Avia petrol stations)	Active measures to prevent fuel leaks into the soil and water environment	Maintenance of a fuel loss monitoring system at every petrol station	2025	2027
UNIMOT S.A. (Avia petrol stations)	Elimination of potential fuel losses and leaks	100% of fuel loss and leakage points eliminated	2025	2027
UNIMOT S.A. (Avia petrol stations)	Increasing the volume of alternative and low-emission fuels sold in the AVIA chain	At least 10% of sales to be low-emission or alternative fuels	2025	2035+
UNIMOT S.A. (Avia petrol stations)	Increasing the availability of alternative and low-emission fuels sold in the AVIA chain	Availability of low-emission and alternative fuels at every petrol station	2025	2035
UNIMOT S.A. (Avia petrol stations)	Implementation of solutions to reduce water consumption at petrol stations	Implementation of at least 3 solutions to reduce water consumption at petrol stations	2025	2035
UNIMOT S.A. (Avia petrol stations)	Running educational campaigns on eco-friendly transport solutions and low-emission fuels.	Running campaigns at every petrol station	2025	2027

UNIMOT Bitumen	Reduction in electricity, gas and heat consumption per tonne of product manufactured	5% reduction in energy intensity [kWh/t]	2025	2035
UNIMOT Bitumen	Less waste generated	20% reduction in the volume of big bag waste sent for disposal	2025	2027
UNIMOT Bitumen	Increase in the amount of sub-standard bitumen recycled	At least 5% less sub-standard bitumen sent for disposal	2025	2035
UNIMOT Bitumen	Increase in the utilisation of sub-standard coke	At least 10% less sub-standard coke sent for disposal	2025	2035+
UNIMOT Bitumen	Calculation of the carbon footprint for product groups	Calculation of the carbon footprint for all products	2025	2035
UNIMOT Bitumen	Introduction of products containing recycled or renewable raw materials	Availability of at least 2 products containing recycled or renewable raw materials in the permanent range	2025	2030
UNIMOT Bitumen	Introduction of low-carbon products – WMA bitumen	Availability of WMA bitumen in the permanent product range	2025	2025
UNIMOT Bitumen	Reduction in NOx emissions	Minimum 5% reduction in NOx emissions	2025	2027
UNIMOT Bitumen	Reduction in SOx emissions	Minimum 5% reduction in SOx emissions	2025	2027
UNIMOT Bitumen	Reduction in the volume of high-load wastewater generated	Implementation of solutions to optimise wastewater parameters	2025	2030
Olavion	Use of exclusively low-emission railway engines	100% of the fleet consisting of electric or HVO-powered railway engines	2025	2030
Olavion	Increase in the volume of goods transported	A 150% increase in volume recorded	2023	2030

Olavion	Expansion of the range of goods transported	Inclusion of goods other than fuels in the regular range of transported materials	2025	2030
Olavion	Diversification of the Group's rail transport share	50% of goods transported by rail come from external customers	2023	2030
Olavion	Reduction in water consumption at washing facilities	Introduction of a requirement to wash railway engines in closed-loop washing facilities	2025	2030
Olavion	Management of used oils and greases	100% of used oils subject to recycling processes	2025	2030
RCEkoenergia	Reduction in energy consumption per unit of heat produced	At least 5% less energy consumed per GJ of heat produced	2025	2030
RCEkoenergia	Increase in condensate recovery	Construction of a condensate collection system at the new combined heat and power plant	2025	2030
RCEkoenergia	Reduction in discharge water temperature	Construction of a reverse osmosis plant	2025	2030
RCEkoenergia	Reduction in particulate emissions	A minimum 10% reduction in particulate emissions per unit of production.	2025	2030
RCEkoenergia	Reduction in NOx emissions	A minimum 10% reduction in NOx emissions per unit of production.	2025	2030
RCEkoenergia	Reduction in SOx emissions	A minimum 50% reduction in SOx emissions per unit of production.	2025	2030
RCEkoenergia	Reduction in coal consumption	Reduction in coal consumption by at least 50%.	2025	2030

RCEkoenergia	Increase in the amount of heat produced from biomass and low-carbon fuels	A 20% increase in heat produced from biomass and low-carbon fuels.	2025	2030
RCEkoenergia	Use of certified biomass in own operations	At least 70% of purchased biomass to be certified as sustainably sourced.	2025	2030
UNIMOT Terminale	Reduction in electricity consumption for lighting infrastructure and office spaces	At least 60% reduction in electricity consumption for lighting infrastructure and office spaces	2022	2035
UNIMOT Terminale	Reduction in the amount of waste generated per unit of fuel stored	At least 30% less waste generated	2025	2035
UNIMOT Terminale	Use of light fuel oil in own boiler rooms	At least 50% of purchased fuel oil is light fuel oil	2025	2030
UNIMOT Terminale	The use of light fuel oil in on-site boiler rooms	100% of the fuel oil purchased is light fuel oil	2025	2035+
UNIMOT Paliwa	Gradual transition to fuels with a lower environmental footprint whilst maintaining compliance with REACH	Gradual expansion of the range to include alternative and low-emission fuels	2025	ongoing
UNIMOT Paliwa	Increasing the share of low-emission fuels and fuel additives in total sales of fuels imported into Poland and placed on the market.	Minimum 10%	2025	2030
UNIMOT Paliwa	Increasing the share of low-emission fuels and fuel additives in the total sales of fuels imported into Poland and placed on the market.	Minimum 14.9%	2025	2035

UNIMOT Paliwa	Increasing the share of low-emission fuels and fuel additives in the total sales of fuels imported into Poland and placed on the market.	Minimum 29%	2025	2035+
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*Table 2-2. The UNIMOT Group's environmental objectives.*

## Monitoring and reporting

The Group has introduced systematic monitoring mechanisms, including the establishment of objective environmental indicators and an annual analysis of results. The Management Boards of the individual entities are responsible for implementing the standards, while the UNIMOT S.A. Management Board coordinates the consistency of actions across the Group. The document will be continuously improved through dialogue with the social and business environment.

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

### 2.1.1. Risks associated with climate change

ESRS 2 SBM-3 IRO-1 E1-9

The UNIMOT Group identifies and analyses climate risks through a double materiality assessment (DMA), taking into account the requirements of the ESRS and the TCFD approach. This process forms the foundation of the Climate Policy currently being developed, which will ultimately comprehensively regulate the management of climate risks and opportunities across the entire Group and its operations.

The identified climate risks include both transition risks associated with the shift to a low-carbon economy and physical risks resulting from ongoing climate change. Their nature, scale and time horizon have been analysed taking into account the specific nature of the Group's business model, which is based to a significant extent on operations in the fuel and energy sector.

#### Transition risks

In the short and medium term, regulatory and market risks arising from climate policy at the European Union and Polish levels are of key importance. In particular, these relate to:

- rising CO<sub>2</sub> emission costs under the EU ETS,
- the expansion of reporting and disclosure obligations (CSRD, ESRS, EU Taxonomy),
- increasing requirements regarding the share of RES and renewable fuels in the energy mix,
- the tightening of emission standards in the transport and heating sectors.

For the UNIMOT Group, whose activities include the trading and logistics of fossil fuels, this entails rising operating costs, the need to incur significant capital expenditure (CAPEX) on infrastructure modernisation, and the risk of losing competitiveness in the event of delays in the transition. There is also a risk of impairment of certain high-emission assets, particularly in the heat generation segment, which has hitherto relied on coal.

Market risk remains material, driven by a shift in customer and business partner preferences towards products with a lower carbon footprint. Pressure from financial institutions and investors, who are increasingly incorporating ESG criteria into their decision-making processes, may affect the availability and cost of capital.

At the same time, the Group recognises that a properly planned decarbonisation strategy, the development of renewable energy sources and alternative fuels, and improvements in energy efficiency constitute a mechanism for mitigating the above risks and building the long-term resilience of the business model.

#### Physical risks

The UNIMOT Group also identifies physical risks arising from observed and projected climate change. These include both acute risks (sudden extreme events) and chronic risks (long-term changes in climatic conditions).

The most material risks include:

- floods and inundations that may affect warehouse and logistics infrastructure,
- heatwaves affecting the efficiency of technical installations and employment security,
- strong winds and storms that may cause damage to energy infrastructure,
- long-term changes in temperature and water availability affecting the operational efficiency of selected assets.

Infrastructure disruptions or supply chain interruptions may lead to operational losses, increased asset maintenance costs and reputational risks. In the long term (up to 2050), physical risks may require significant adaptation investments to ensure business continuity and infrastructure resilience.

In response to these challenges, a Climate Change Adaptation Plan is being developed, which will include an analysis of asset vulnerability to climate scenarios, an assessment of geographical exposure, and the implementation of measures to enhance operational resilience.

#### Time horizon and integration with risk management

Climate risks are analysed across three time horizons: short-term (up to 2030), medium-term (up to 2040), and long-term (up to 2050), allowing for their alignment with the Group's strategic objectives, including the commitment to achieve climate neutrality by 2050.

Climate risk management has been integrated into the Group's Risk Management System and linked to investment processes and financial planning. Alongside the development of the Climate Policy, tools for the quantitative assessment of risks (including scenario analysis) and mechanisms for monitoring their impact on the Group's financial performance and value will also be developed.

The identification and systematic management of climate risks are integral to building the long-term resilience of the UNIMOT Group. Treating climate change as both a challenge and a catalyst for transformation, the Group aims to reduce its exposure to transition and physical risks, while capitalising on the opportunities arising from the global energy transition.

#### 2.1.2. Greenhouse gas emissions

E1-6 E1-7 E1-8

In the Report, the UNIMOT Group presented, for the second time, its greenhouse gas emissions for Scopes 1, 2 and 3, calculated in accordance with The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

##### 1. Scope of consolidation

In accordance with the ESRS E1-6 guidelines, operational control was adopted as the criterion for consolidating greenhouse gas emissions. Therefore, the carbon footprint analysis covers the Group companies included in the consolidated financial statements (as specified in section 1.1 of the Report), with emissions reported on a full basis, i.e., covering 100% of the individual companies' emissions. This also means that emissions resulting from fuel combustion and electricity consumption in leased assets at lower and higher levels of the value chain have been included in the first and second scopes of the carbon footprint, respectively. All companies have applied a uniform methodology for calculating emissions, in accordance with ESRS E1-6 and GHG Protocol guidelines. Data consolidation accounts for flows between companies to avoid double-counting of emissions. This applies in particular to the flow of electricity and fuels, as discussed in the assumptions for Scope 2 and Scope 3 Category 1, respectively.

##### 2. Methodology and assumptions

The UNIMOT Group's carbon footprint was calculated in accordance with the guidelines set out in the 'GHG Protocol Corporate Standard' (Corporate Standard under the Greenhouse Gas Protocol) of 2004. The calculations included greenhouse gases regulated by the Kyoto Protocol, namely: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>. To calculate the carbon dioxide equivalent emissions of gases other than CO<sub>2</sub>, the latest global warming potential (GWP 100) values published by the IPCC based on a 100-year time horizon (AR6) were used. Greenhouse gas emissions were disaggregated into the three categories provided for in the GHG Protocol:

**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 Group. Mobile sources of greenhouse gas emissions within the UNIMOT Group include: passenger cars and lorries, diesel railway engines and forklift trucks powered by diesel, petrol and LPG. Stationary sources of greenhouse gas emissions within the Group include: gas, coal and oil-fired boilers used for the production of electricity and heat, both for the Group's own needs and for sale on the market. The fuels used for this purpose are natural gas, hard coal and fuel oil. Furthermore, in 2025, fugitive methane emissions during LNG transshipment and refrigerant (HFCs and PFCs) emissions were identified. Biogenic CO<sub>2</sub> from

the combustion of bio-components added to diesel and petrol (resulting from the implementation of National Indicative Target) were reported separately from Scope 1 greenhouse gas emissions, but emissions of other greenhouse gases (i.e. CH<sub>4</sub> and N<sub>2</sub>O). The emission factors used in the calculations were taken from the latest 2025 emissions database compiled by the UK Department for Environment, Food and Rural Affairs and the Department for Energy Security and Climate Neutrality (DEFRA). The indicator values are summarised in the table below.

GHG emission source	Unit	Scope 1			
		kg CO <sub>2</sub> e	kg CO <sub>2</sub> e of CO <sub>2</sub> per unit	kg CO <sub>2</sub> e of CH <sub>4</sub> per unit	kg CO <sub>2</sub> e of N <sub>2</sub> O per unit
Natural gas (100% fossil)	Mg	2575.46441	2570.42000	3.85280	1.19161
	M <sup>3</sup>	2.06672	2.06270	0.00307	0.00095
	kWh (Net CV)	0.20270	0.20229	0.00031	0.00010
LPG	Mg	2939.36095	2935.18000	2.55360	1.62735
	Litres	1.55713	1.55491	0.00136	0.00086
Diesel (average biofuel blend)	Mg	3087.94462	3048.71000	0.34720	38.88742
	Litres	2.57082	2.53763	0.00029	0.03290
Petrol (average biofuel blend)	Mg	2772.97935	2754.25000	10.84160	7.88775
	Litres	2.06916	2.05523	0.00806	0.00587
Fuel oil	Mg	3228.89019	3216.38000	5.38720	7.12299
	Litres	3.17492	3.16262	0.00530	0.00701
Coal (electricity generation)	Mg	2225.22448	2213.33000	0.67200	11.22248
Methane <sup>(a)</sup>	kg	29.80000			
R404A <sup>** (a)</sup>	kg	3943.00000			
R410A <sup>** (a)</sup>	kg	1924.00000			
R32 <sup>** (a)</sup>	kg	677.00000			
R290 <sup>** (b)</sup>	kg	0.02000			
R448A <sup>** (b)</sup>	kg	1386.00000			
R449A <sup>** (b)</sup>	kg	1396.00000			

<sup>(a)</sup> IPCC AR 6

<sup>(b)</sup> [https://climate.ec.europa.eu/eu-action/fluorinated-greenhouse-gases/climate-friendly-alternatives-f-gases/refrigeration\\_en](https://climate.ec.europa.eu/eu-action/fluorinated-greenhouse-gases/climate-friendly-alternatives-f-gases/refrigeration_en)

\*\*Refrigerants used in air-conditioning equipment.

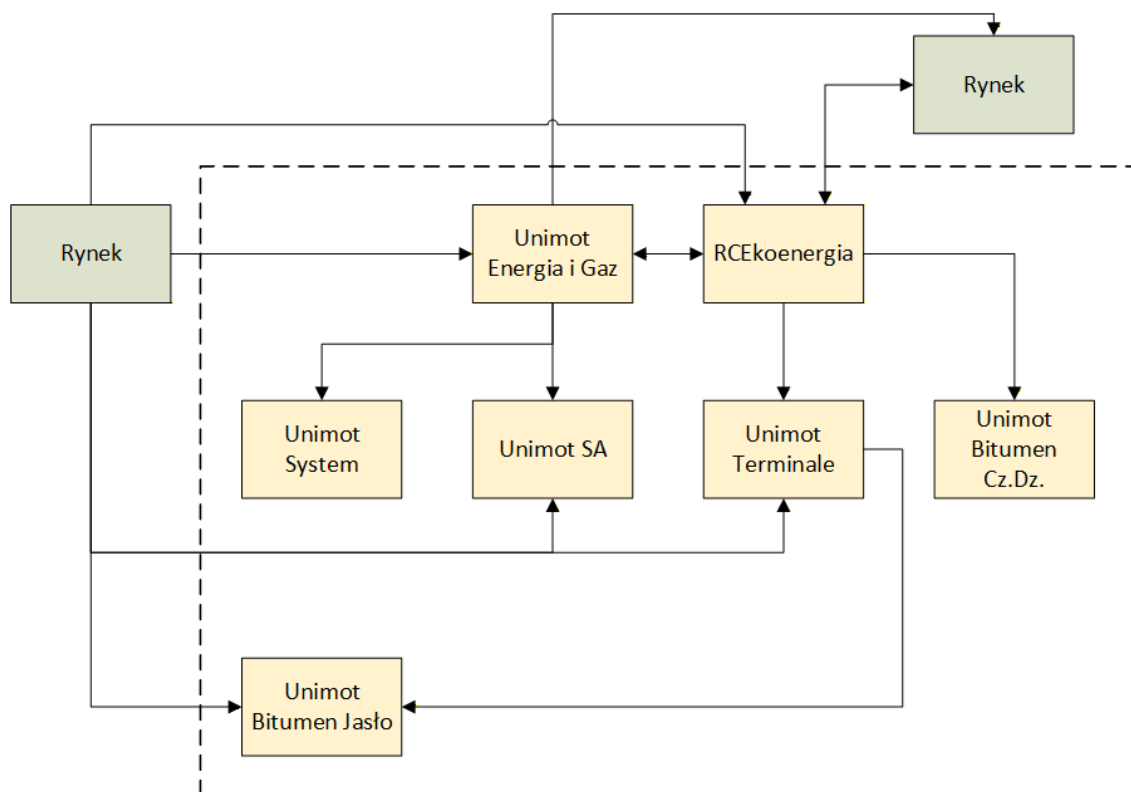
*Table 2-3. Greenhouse gas emission indicators associated with fuel consumption in mobile and stationary sources, and fugitive emissions of methane and refrigerants.*

**Scope 2** – indirect emissions related to energy, i.e. emissions resulting from purchased and used electricity, heat, cooling and steam. Scope 2 emissions were calculated using a location-based method and a market-based method. For electricity, the emission factor for the location-based method was taken from the National Centre for Emissions Balancing and Management<sup>1</sup>, whilst for the market-based method, the values of the indicators were taken from electricity suppliers’ declarations on fuel mix and environmental impact, published in accordance with § 44 of the Regulation of the Minister of Climate and Environment of 22 March 2023. For thermal energy, the emission factor for the location-based method was taken from the Energy Regulatory Office<sup>2</sup>, while for the market-based method, the indicator values were taken from statements by thermal energy suppliers on their fuel mix and environmental impact.

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

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

During the reporting period, the UNIMOT Group comprised companies (RCEkoenergia and UNIMOT Energia i Gaz) engaged in electricity trading, with such trading taking place both within and outside the Group. Electricity traded between certain Group companies may be consumed by those companies or traded further. Furthermore, some companies procure additional electricity from the market for their own use. Under Scope 2, in accordance with the GHG Protocol guidelines, only the volume of electricity purchased and consumed (sourced both from the market and from Group companies) has been included, while the volume of electricity traded with entities outside the Group has been reported under Scope 3, Category 3: *Emissions from fuels and energy not included in Scopes 1 and 2*. The electricity flow diagram within the Group is shown in Figure 2-1. The vast majority of the volume of electricity consumed within the UNIMOT Group was determined on the basis of invoices (ratio of estimate to invoice 0.04%), while the remainder, due to a lack of primary data (invoices, meter readings), was estimated based on the size of leased premises and the average energy consumption rate for offices (159 kWh/m<sup>2</sup> per year) taken from a SKANSKA study<sup>3</sup>.



The dotted line represents the organisational boundaries of the Capital Group. The solid line indicates the flows and directions of electricity within the Group. The market from which the Group's companies purchase energy constitutes the supply sources. The market to which products and services are supplied is the customer base.

Figure 2-1. Electricity flow within the UNIMOT Capital Group in 2025.

### Scope 3 – Other indirect greenhouse gas emissions

In the 2025 financial year, the Group continued to monitor Scope 3 emissions, drawing on the comprehensive inventory of all 15 categories compiled during the previous reporting cycle. The volume criterion adopted at that time enabled the precise identification of areas accounting for almost 99% of the carbon footprint in this scope.

In accordance with the materiality principle and the requirements of the ESRS E1 standard, in this report, the Group has focused on presenting data for key emission streams, which include:

- Category 1: Purchased goods and services;
- Category 3: Emissions related to fuels and energy not included in Scopes 1 and 2;

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

- Category 11: Use of products sold (a critical area given the nature of the business and the volume of fuel sales).

The methodology used is fully consistent with that of the previous year. To avoid double-counting in the value chain, emissions from fuel combustion and energy consumption in rented and leased assets (over which the Group exercises operational control) have, as in the previous period, been allocated directly to Scope 1 and 2.

Despite the focus on the main sources of emissions, this year's reporting process has been expanded to include a detailed analysis of freight transport. This decision stems from the fact that logistics is a strategic element of the Group's operational activities. A year-on-year reduction of approximately 22% in greenhouse gas emissions was recorded in this area, a direct result of the reconfiguration of supply chains. It should be noted, however, that due to the scale of operations, this change does not materially impact the organisation's overall emissions profile – the transport category accounts for only around 0.4% of the Group's total carbon footprint.

#### Scope 3, Category 1: Purchased goods and services

This category covers all indirect emissions (i.e. from the stage of raw material extraction to the factory gates) associated with the production of goods and services purchased or acquired by the reporting entity during the reporting year. Products include both tangible goods (goods) and intangible services. Category 1 covers emissions from all purchased goods and services that have not been included in other Scope 3 indirect emissions categories (i.e. categories 2 to 8). Detailed categories of indirect emissions are reported separately in categories 2-8 to enhance transparency and consistency in Scope 3 reporting. A comprehensive analysis has been carried out of the Group's expenditure on goods and services purchased in 2025, excluding:

- fuels consumed within the Group (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 Scope 3, Category 6).

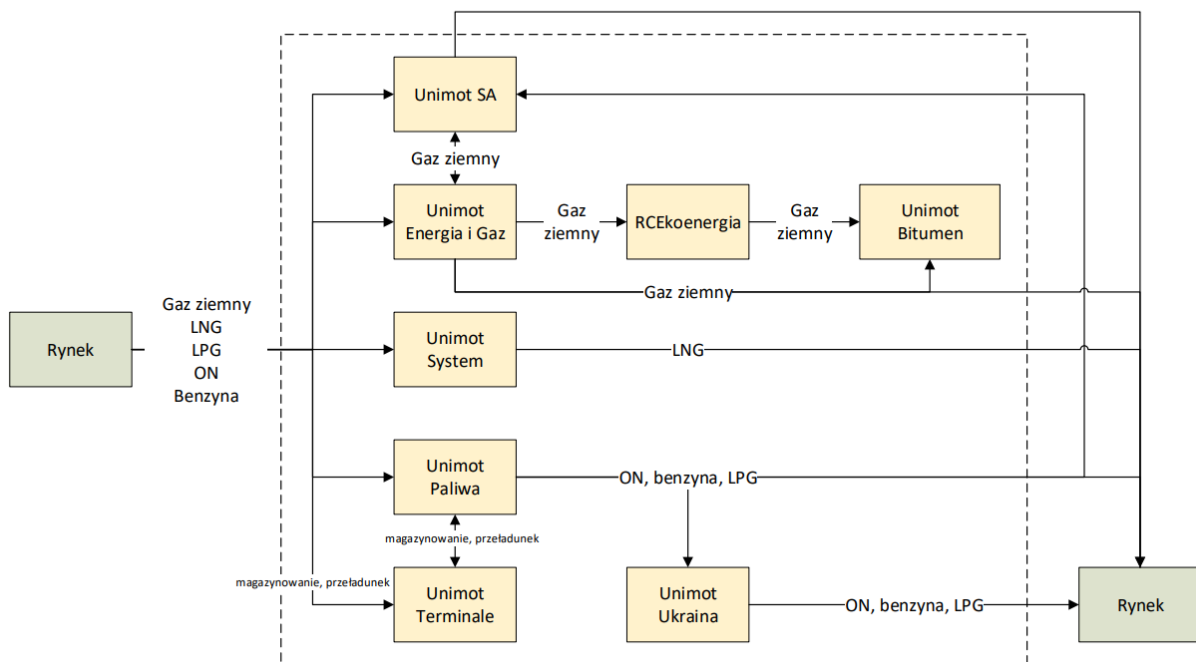
An analysis of expenditure for 2025, carried out on the basis of the above assumptions, showed that approximately 97% of expenditure is on fuels and other key traded goods, with the remaining 3% on other goods and services. Consequently, the analysis of greenhouse gas emissions in this category focused solely on the purchase of fuels, i.e., goods constituting the core business of the UNIMOT Group. As fuel trading also takes place between companies within the Group, particular care was taken to ensure that fuels purchased multiple times were not counted more than once. When determining the volume of purchased fuels, only those entering the Group from the market were included, while internal flows were excluded, thereby ensuring that greenhouse gas emissions were not double-counted. Information regarding fuel types and calculated emissions is summarised in the table below, and the fuel flow diagram for the UNIMOT Group is presented in Figure 2-2.

Item	Volume	Unit	GHG emissions, Mg CO <sub>2</sub> (eq)	GHG emissions, %
Liquid fuels*	2,763,753.21	m <sup>3</sup>	1,660,405.48	83.67%
Hard coal	395,344.10	Mg	154,210.48	7.77%
LPG	564,819.97	m <sup>3</sup>	104,779.75	5.28%
Natural gas	952.71	GWh	31,887.17	1.61%
Other**	840,315.44	m <sup>3</sup>	33,150.85	1.67%
TOTAL	-		1,984,433.73	100.00%

\*Including: diesel, petrol, blending esters, fuel oil, HVO, biofuels and JET A1 aviation fuel.

\*\*Including: bitumen, oils, AdBlue.

Table 2-4. GHG emissions from fuels and other goods purchased for trading by the UNIMOT Group in 2025.



The dotted line indicates the Group's organisational boundaries. The solid line shows the flows and directions of fuel flows within the UNIMOT Group. The market from which the Group's companies purchase fuel is their primary supply source. The market to which the products are sold represents their customers.

Figure 2-2. Fuel flows within the UNIMOT Capital Group in 2025.

Greenhouse gas emissions were calculated based on the volume of fuel purchased and average industry benchmarks sourced from the UK Department for Environment, Food and Rural Affairs and the Department for Energy Security and Climate Neutrality (DEFRA 2025). The emission factor values are summarised in the table below.

Fuel	Unit	kg CO <sub>2</sub> e
Natural gas	kWh (Net CV)	0.03347
LPG	Litres	0.18551
Diesel (average biofuel blend)	Mg	733.64436
	Litres	0.61101
Petrol (average biofuel blend)	Mg	777.33392
	Litres	0.58094
Fuel oil	Mg	714.86545
	Litres	0.69539
Coal (electricity generation)	Mg	390.06647
Biodiesel ME	Litres	0.3534
HVO biodiesel	Litres	0.56439
Refined fuel oils - distilled oil	Mg	1123.49881
	Litres	0.94650
Aviation turbine fuel	Mg	661.79468
	Litres	0.52817
Bioethanol	Litres	0.61516

Table 2-5. Emission indicator values sourced from the UK Department for Environment, Food and Rural Affairs and the Department for Energy Security and Climate Neutrality (DEFRA 2025).

Greenhouse gas emissions from the purchase of other goods and services were estimated based on expenditure. This estimate showed that these emissions account for approximately 0.93% of total greenhouse gas emissions in this category and were therefore considered immaterial.

### Scope 3, Category 3: Fuel and energy activities (not included in Scope 1 or Scope 2)

This category covers emissions associated with the production of fuels and energy purchased and consumed by the reporting company during the reporting year, which are not included in Scope 1 or Scope 2. This category includes:

1. Emissions from purchased fuels, arising prior to combustion (upstream).

These include the extraction, production and transport of fuels consumed by the reporting company, i.e. fuels reported under Scope 1.

2. Emissions from the production of purchased and consumed electricity

Extraction, production and transport of fuels used to generate electricity, steam, heat and cooling, which are consumed by the reporting company, i.e. energy reported in Scope 2.

3. Transmission and distribution (T&D) losses

The generation of electricity, steam, heat and cooling 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 company or energy supplier.

To calculate this category average industry indicators were used sourced from the UK Department for Environment, Food and Rural Affairs (DEFRA) and the Department for Energy Security and Climate Neutrality as well as Exiobase and European data<sup>4</sup>. The values of the indicators used to calculate this category are summarised in the table below. For point 4, an indicator relating to the full life cycle of electricity was used.

Fuel	Unit	kg CO <sub>2e</sub>
Natural gas (100% fossil)	Mg	423.16368
	M <sup>3</sup>	0.33660
	kWh (Net CV)	0.03347
LPG	Mg	349.29282
	Litres	0.18551
Diesel (average biofuel blend)	Mg	733.64436
	Litres	0.61101
Petrol (average biofuel blend)	Mg	777.33392
	Litres	0.58094
Coal (electricity generation)	Mg	390.06647
Fuel oil	Mg	714.86545
	Litres	0.69539
Electricity	Unit	kg CO <sub>2e</sub>
Electricity Poland, LC <sup>1</sup> approach	kWh	0.877
Electricity, Poland, T&D losses <sup>2</sup>	kWh	0.01082

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

<sup>2</sup> [https://www.climatiq.io/data/explorer?region=PL&search=t%26d+losses&data\\_version=%5E18](https://www.climatiq.io/data/explorer?region=PL&search=t%26d+losses&data_version=%5E18)

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

Table 2-6. Emission indicators used to calculate Scope 3, Category 3 emissions related to fuels and energy (DEFRA 2025).

Scope 3, Category 4: Upstream transport and distribution

Category 4: *Upstream transport and distribution* 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. Transport and distribution services provided by third parties, purchased by the reporting company during the reporting year (either directly or through an intermediary), including inbound logistics, outbound logistics (of products sold) and transport and distribution by third parties between the company's own sites. These emissions resulted from the following transport and distribution activities across the entire value chain:
  - rail transport,
  - road transport,
  - maritime transport.

In accordance with 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 the case of the UNIMOT Group, all transport of fuels and other goods to customers under operational control (i.e. organised or carried out by Group companies) constitutes a cost (the customer does not pay for the delivery of goods), the emissions associated with all outbound logistics have been classified under category 4 of scope 3, rather than under category 9 *Downstream transport and distribution*. Greenhouse gas emissions associated with transport and distribution were calculated using a hybrid method based on a data-limited approach, i.e. where possible, based on actual fuel consumption, and in other cases based on data on distance and load weight. To ensure full transparency, Well-to-Tank (WTT) indicators, which account for the entire life cycle of transport fuels, were used in the calculations. This allows for the inclusion not only of emissions from combustion processes, but also from the extraction and refining stages of the fuels used by transport operators. The indicator values used for the calculations are summarised in the table below.

Type	Value	WTT	Unit	Source
Rail freight transport (electric traction) – general/mixed cargo – total emissions	0.0108*	-	kgCO <sub>2</sub> /tkm	GLEC <sup>1</sup>
Oil tanker	0.00456	0.00104	kg CO <sub>2</sub> /tkm	DEFRA <sup>2</sup>
Articulated lorry, medium load	0.91969	0.22058	kgCO <sub>2</sub> /km	DEFRA <sup>2</sup>
Diesel (average biofuel blend)	2.51279	0.61101	kgCO <sub>2</sub> /litre	DEFRA <sup>2</sup>

<sup>1</sup> GLEC 2025, \* upstream-electricitygeneration-transmission\_and\_distribution

<sup>2</sup><https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025>

Table 2-7. Emission factors used to calculate Scope 3 Category 4 related to the transport and distribution of goods.

Scope 3, Category 11: Use of sold products

This category covers emissions from the use of goods and services sold by the reporting company during the reporting year. The reporting company's Scope 3 emissions arising from the use of sold products include Scope 1 and 2 emissions from end users. End users include both consumers and business customers who use the end products. In category 11, companies are required to account for direct emissions from the use phase of products sold, which include emissions from the combustion of fuels sold by UNIMOT Group companies. The volume of greenhouse gas emissions in this category was calculated based on the volume of fuels sold: diesel, petrol, LPG, natural gas, biofuels, JET A1 aviation fuel, fuel oil and hard 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 indicators are summarised in Table 2-8, while the volume of fuel sold is shown in Table 2-9.

Fuel	Unit	kg CO <sub>2</sub> e
Natural gas (100% fossil)	kWh (Net CV)	0.20489
LPG	Mg	2939.36095
	Litres	1.55713
Diesel (average biofuel blend)	Mg	3087.94462
	Litres	2.57082
Petrol (average biofuel blend)	Mg	2772.97935
	Litres	2.06916
Fuel oil	Mg	3228.89019
	Litres	3.17493
Coal (electricity generation)	Mg	2225.22448
HVO biodiesel	Litres	0.03558
Aviation turbine fuel	Mg	3178.36520
	Litres	2.54269

Table 2-8. Emission indicators used to calculate Scope 3, Category 11 emissions related to the use of sold products (DEFRA 2025).

Item	Value	Unit
Liquid fuels*	2,917,133.7	m <sup>3</sup>
LPG	567,347.11	m <sup>3</sup>
Hard coal	364,161.00	Mg
Natural gas**	3,130,501.82	MWh

\*The volume includes sales of liquid fuels at AVIA's own petrol stations.

\*\* The volume excludes the value of natural gas trading on the Polish Power Exchange.

Table 2-9. Volume of fuel sold by the UNIMOT Group in 2025.

#### E1-6

The results of greenhouse gas emissions calculations, broken down by scope and category for the UNIMOT Group, are summarised in Table 2-10. The structure of greenhouse gas emissions under Scope 3, based on the Group's highest emissions, is presented in Table 2-11. The table shows that Scope 3 accounts for approximately 99.4% of the UNIMOT Group's total greenhouse gas emissions.

	2024	2025	% N/N-1
<b>Scope 1 greenhouse gas emissions</b>			
Gross Scope 1 greenhouse gas emissions (tonnes of carbon dioxide equivalent)	38 833.18	40 949.02	5.4
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading schemes (%)	0.00	0.00	0
<b>Scope 2 greenhouse gas emissions</b>			
Gross Scope 2 greenhouse gas emissions according to the location-based method (tonnes of carbon dioxide equivalent)	40 315.11	25 614.85	-36.5
Gross Scope 2 greenhouse gas emissions using the market-based method (tonnes of carbon dioxide equivalent)	32 097.70	21 740.97	-32.3
<b>Scope 3 greenhouse gas emissions (tonnes of carbon dioxide equivalent)</b>			
Scope 3 Category 1 Purchased goods and services	1 743 934.11	1 984 433.73	13.8

Scope 3 Category 3 Fuel and energy-related activities (not included in Scope 1 or 2)	1 475 099.60	881 872.76	-40.2
Scope 3 Category 11 Use of sold products	7 432 267.11	9 318 178.28	25.4

Table 2-10. Summary of UNIMOT Group greenhouse gas emissions for 2025.

During the reporting period, the UNIMOT Group did not apply contractual instruments confirming the purchase of energy from renewable or low-emission sources.

Scope 2 emissions using the market-based method were calculated on the basis of energy suppliers' declarations regarding the fuel mix used to generate the electricity sold in the reporting year (as set out in para. 44 of the Regulation of the Minister of Climate and Environment of 22 March 2023 on the detailed conditions for the operation of the electricity system). 100% of the energy purchased from external entities and included in the market-based method is linked to the suppliers' overall (standard) mix, without additional contractual instruments.

	Value, Mg CO <sub>2</sub> eq	Share of category in scope 3	Cumulative share
Scope 3 Category 11 Use of sold products	9 318 178.28	75.60%	75.60%
Scope 3 Category 1 Goods and services purchased	1 984 433.73	16.10%	91.70%
Scope 3 Category 3 Fuel and energy activities (not included in S1 or S2)	881 872.76	7.15%	98.86%
Scope 3 other categories	141 086.38	1.14%	100.00%

Table 2-11. Summary of Scope 3 greenhouse gas emissions for the UNIMOT Group for 2025.

The data presented in the table above show that the significant categories of greenhouse gas emissions are those relating to: use of sold products, purchased goods and services, and fuel and energy activities not included in Scopes 1 and 2. Together, these account for approximately 98.86% of total Scope 3 emissions. Emissions for the remaining Scope 3 categories were estimated based on the results of the comprehensive inventory for the previous year (in which they accounted for 1.06% of total emissions in this scope). To make the result more realistic, last year's figure was increased in proportion to the growth rate of emissions recorded in category 11 (use of sold products), which is the most significant source of emissions for the company's business profile. Taking into account the materiality criterion and the above analysis, the UNIMOT Group presents, in this Report, detailed data exclusively for the three key Scope 3 categories.

#### Methodology and aggregate result

By definition, primary data consists of actual operational data (activity volumes) sourced directly from the Companies' accounting systems or from suppliers (e.g. fuel and energy consumption, weight of raw materials purchased), while also using secondary emission factors (e.g. the DEFRA database), which is standard practice in greenhouse gas emissions reporting. The total Scope 3 emissions share calculated from primary data amounts to 98.70%.

The table below shows the distribution of raw data across the key categories of Scope 3:

Scope 3 Category	Contribution to Scope 3 emissions	% of primary data within the category	Proportion of primary data in the total Scope 3	Methodological notes
C11: Use of products sold	75.60%	100%	75.60%	Data based on actual energy/fuel consumption of the products

C1: Goods and services purchased	16.10%	99%	15.94%	Quantitative data (weight/volume) for the core business. The remaining 1% are estimates based on expenditure
C3: Fuels and energy (not included in Z1 and Z2)	7.15%	100%	7.15%	Data based on actual resource consumption
Other categories	1.14%	0%	0.00%	Data estimated based on last year's model
<b>TOTAL</b>	<b>100%</b>		<b>100%</b>	

Table 2-12. Share of Scope 3 emissions calculated on the basis of primary data.

Tables 2-13 and 2-14 present total greenhouse gas emissions, broken down by location-based and market-based methods, taking into account the four material Scope 3 categories, both in absolute terms and per monetary unit. Biogenic carbon dioxide emissions (outside the scope) resulting from the use of motor fuels with bio-component additives amounted to approximately 312,72 Mg CO<sub>2</sub> in 2025.

	Base year 2024	Year 2025	Change N/(N-1), %
Total greenhouse gas emissions according to the location-based method, Mg CO <sub>2eq</sub>	10 730 449.11	12 251 048.64	14.17%
Total greenhouse gas emissions according to the market-based method, Mg CO <sub>2eq</sub>	10 722 231.70	12 247 174.76	14.22%

Table 2-13. Total greenhouse gas emissions broken down into emissions calculated using the location-based method and the market-based method.

The table below presents the greenhouse gas emissions intensity per net revenue of the UNIMOT Group in 2025.

	Base year 2024	Year 2025	Change N/(N-1), %
Total greenhouse gas emissions according to the location-based method per net revenue (t CO <sub>2</sub> equivalent / 1 million revenue*)	761.20	827.56	8.72%
Total greenhouse gas emissions according to the market-based method per net revenue (t CO <sub>2</sub> equivalent / 1 million revenue*)	760.61	827.29	8.77%

\*In 2025, the UNIMOT Group's total revenue amounted to PLN 14,803,906,000 = PLN 14,803.9 million. This value is consistent with the sales revenue reported in the consolidated statement of comprehensive income of the UNIMOT Group.

Table 2-14. Greenhouse gas emissions intensity per net revenue of the UNIMOT Group in 2025.

The table below presents the UNIMOT Group's GHG emissions in 2025, broken down by scope, and the percentage share of each scope of the UNIMOT Group's GHG emissions relative to total emissions.

	Value	Share %
Scope 1	40 949.15	0.33%
Scope 2*	25 614.85	0.21%
Scope 3	12 185 862.39	99.46%
<b>Total</b>	<b>12 251 048.82</b>	<b>100%</b>

\* location-based method

*Table 2-15. UNIMOT Group GHG emissions in 2025, broken down by scope, and the percentage share of each scope of the UNIMOT Group's GHG emissions relative to total emissions.*

During the reporting period, the UNIMOT Group did not set quantitative emission reduction objectives for individual categories of emissions. It has commenced work on implementing a Climate Policy, which will result in the identification of the aforementioned objectives and the actions required to achieve them.

#### Greenhouse gas removal and emission reduction projects financed using carbon credits

##### E1-7

In 2025, the UNIMOT Group did not purchase any offset units or carbon credits. Nor were any projects carried out in the field of greenhouse gas removal and storage.

#### Internal pricing of greenhouse gas emissions

##### E1-8

The UNIMOT Group does not use an internal system for setting greenhouse gas emission charges. The Group will consider developing such a system in the medium term.

### 2.1.3. Energy consumption and energy mix

##### E1-5

In 2024, the UNIMOT Group integrated energy efficiency into its strategic management system. Striving to increase energy efficiency relative to net revenue and to optimise energy consumption are among the objectives set out in the Group's Strategy in the environment area.

The Group calculated energy consumption data for 2024 and adopted this year as the baseline. In 2025, as part of its work on Climate Policy, the Group initiated a process to identify energy loss areas, set specific objectives for improving energy efficiency, and establish metrics to achieve them. The results of this work will be presented in the next Sustainability Report.

The UNIMOT Group's total energy consumption, broken down by source, is presented in the table below.

Energy consumption	Unit	2024	2025
Consumption of coal and coal products	MWh	34,788.40	31,763.11
Consumption of fuel from crude oil and petroleum products	MWh	154.06	76.35
Fuel consumption from natural gas	MWh	2428.01	3024.80
Fuel consumption from other fossil sources	MWh	0.00	0.00
Consumption of purchased or procured electricity, heat, steam and cooling from fossil fuel sources	MWh	701.66	992.68
<b>Total consumption of energy from fossil fuels</b>	<b>MWh</b>	<b>38,072.13</b>	<b>35,856.94</b>
The share of fossil fuels in total energy consumption	%	83.25	83.77
Energy consumption from nuclear sources	MWh	0.00	0.00
Share of nuclear energy in total energy consumption	%	0.00	0.00

Consumption of fuel from renewable sources, including biomass (also covering industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	847.55	620.31
Consumption of purchased or self-generated electricity, heat, steam and cooling from renewable sources	MWh	6540.34	5,527.83
Consumption of renewable energy produced without the use of fuel	MWh	273.50	797.87
<b>Total consumption of energy from renewable sources</b>	<b>MWh</b>	<b>7,661.40</b>	<b>6,946.01</b>
Share of renewable sources in total energy consumption	%	16.75	16.22
<b>Total energy consumption</b>	<b>MWh</b>	<b>45,733.52</b>	<b>42,802.95</b>

Table 2-16. Energy consumption in the UNIMOT Group in 2024 and 2025, broken down by source.

#### Notes on the calculations

As in 2024, the calculations regarding energy consumption do not include data for offices leased by the following companies: UNIMOT ASIA in Shanghai and UNIMOT Ukraine in Kyiv. Utility costs are included in rent charges on a flat-rate basis, meaning they are not settled based on actual energy consumption.

Electricity generated by the Group's own renewable energy installations has been reported under the heading 'Consumption of fuel from renewable sources'.

Taking into account the classification of activities according to NACE codes, the UNIMOT Group falls within the following sectors:

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

Total energy consumption from fossil fuels in the climate-impacting sector within the UNIMOT Group is presented in the table below.

Energy intensity per net revenue*	Unit	2024	2025
Total energy consumption from operations in sectors with a high climate impact per net revenue from operations in sectors with a high climate impact	MWh/PLN 1 million	3.24	2.89

\* PLN 14,803.906 million – total revenue of the UNIMOT Capital Group in 2025

Table 2-17. Total energy consumption from fossil fuels in the climate-impacting sector within the UNIMOT Group in 2024 and 2025

Data on net revenue is sourced from the UNIMOT Group's financial and accounting systems and was published in the 2025 Financial Statements.

#### Measures to improve energy efficiency

In 2025, the Group implemented a number of measures to reduce energy consumption and improve the energy efficiency of its production and logistics infrastructure. In May 2025, energy audits were conducted at the production plants in Jasło and Czechowice, which served as the basis for identifying additional modernisation measures.

At the Jasło plant, work has begun on commissioning a new boiler fitted with a flue gas heat recovery unit, which is ultimately intended to reduce gas consumption; once the trial period is complete, it will be possible to assess the energy savings achieved.

At RCEkoenergia, an Energy Efficiency Audit (Audit 0) was initiated for the modernisation of the heat source, and the documentation was submitted to the Energy Regulatory Office (URE) in September. The project aims to improve heat generation efficiency by approximately 5%, including switching to natural gas and biomass. At the same time, the capacity of the photovoltaic installations increased by 79.2 kW, raising the share of energy from renewable sources in electricity production to 17.5%. A system for monitoring the operation of photovoltaic installations was also introduced, enabling real-time monitoring and optimisation of electricity production depending on the plant's grid demand and market conditions. The modernisation of the lighting infrastructure continued – outdoor lighting fixtures were replaced with energy-efficient LEDs, achieving approximately 95% of fixtures using this technology.

In addition, at UNIMOT Terminale, at the turn of 2024 and 2025, lighting modernisation was carried out at the terminals in Czechowice-Dziedzice, Jasło, Bolesławiec and Gutków, reducing installed power by 16.92 kW, 0.92 kW, 0.29 kW and 0.26 kW, respectively. At the turn of 2025 and 2026, a further energy audit was also carried out, which will form the basis for planning further measures to improve energy efficiency.

### Renewable energy production

In 2025, the UNIMOT Group generated 1,784.88 MWh of electricity from renewable energy sources, contributing to reducing greenhouse gas emissions and increasing the share of green energy in the national energy mix. This reduces the need to use fossil fuels such as coal or natural gas.

Energy production in renewable energy installations also enables:

- A reduction in emissions of carbon dioxide (CO<sub>2</sub>), sulphur oxides (SO<sub>x</sub>) and nitrogen oxides (NO<sub>x</sub>),
- Reducing energy losses associated with energy transmission,
- A reduction in the cost of purchasing energy from the grid, which helps to lower operating costs.

Volume of self-generated electricity in renewable energy installations (MWh/year)	2024	2025
	1,327.53	1,784.88

Table 2-18. Electricity generation at renewable energy installations within the UNIMOT Group in 2024 and 2025.

## 2.2. Pollution

### IRO-1

Impacts, risks and opportunities

To identify actual and potential impacts, risks, and opportunities related to pollution within its own operations and value chain, the Group, as part of its double materiality assessment update, reviewed its sites and operational activities. It subsequently identified and assessed actual and potential impacts on air, water and soil pollution, as well as its impact on the pollution of living organisms and food resources, and impacts related to the use of potentially hazardous substances and substances of very high concern.

As a result of the analysis, none of the pollution issues covered by ESRS E2 was classified as material in the context of the UNIMOT Group's operations and its value chain. However, given the company's business profile, which encompasses the trading, storage, and distribution of fuels, as well as the production of bituminous mixtures, the scope of reporting has been voluntarily extended to include substances of very high concern (SVHCs).

In the UNIMOT Group's expert assessment, the area of substances of very high concern (SVHCs) constitutes a source of risks which the Group manages.

Summary of the double materiality assessment regarding pollutants

Name of risk, opportunity, impact	Impact (I) Risk (R) Opportunity (O)	Positive (+) Negative (-)	Actual (A) Potential (P)
<b>Change in land use, change in freshwater use</b>			
Storage, distribution and transport of potentially hazardous substances in mixtures and products	I, R	-	A
Storage, distribution and transport of substances of very high concern in mixtures and products	I, R	-	A

Table 2-19. Summary of the double materiality assessment for biodiversity and ecosystems.

Material topics arising from the double materiality assessment

Material topics	Potentially hazardous substances Substances of very high concern
Impact assessment	Negative, actual
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Energy Transition / Chairmen of the Management Boards of Subsidiaries

The UNIMOT Group disclosures on material topics

E2-1

Policies relating to pollution

Issues concerning potentially hazardous substances and substances of very high concern, as well as the associated risks, are addressed in the UNIMOT Group’s Environmental Policy. The policy establishes principles aimed at minimising the risks associated with the storage, transport, distribution and use of hazardous substances and substances of very high concern, whilst ensuring a high level of operational safety.

To date, no penalties have been imposed for noncompliance with regulations governing the use of these substances. The UNIMOT Group continuously monitors potentially hazardous substances and substances of very high concern used in its processes, as well as their compliance with national and EU regulations.

Activities and resources

E2-2

The companies of the UNIMOT Group do not produce liquid fuels. Instead, they provide services involving the storage, distribution and transport of potentially hazardous substances, such as petrol, diesel, fuel oil and LPG, both in their pure form and as mixtures or products.

The exception within the Group’s structure is UNIMOT Bitumen, which carries out production activities involving the manufacture of bituminous mixtures. The end products (bitumen) themselves are not classified as hazardous substances; however, chemicals with potentially hazardous properties are used in their production process.

Chemical management and documentation

The companies of the UNIMOT Group maintain up-to-date documentation on the chemicals used in their operations, including safety data sheets for hazardous substances and mixtures. These substances are handled in accordance with the requirements set out in the safety data sheets, in particular regarding storage, use, transport, waste disposal, hazard identification and the application of appropriate health and environmental protection measures.

For products for which there is no obligation to prepare safety data sheets, other legally required forms of hazard communication are used, in accordance with the REACH Regulation.

## Regulatory status under the REACH Regulation

UNIMOT Terminale and UNIMOT Paliwa, in accordance with Regulation (EC) No 1907/2006 – REACH, have the status of so-called *downstream users* of chemical substances. Consequently, they do not register the chemical substances they use. The obligation to register rests with the manufacturers of the fuels stored and distributed by these companies.

UNIMOT Bitumen, on the other hand, as a manufacturer of oxidised bitumen (road and industrial bitumen) produced by oxidation, is obliged to register these substances and to maintain the registration. Oxidised bitumen has a CAS number 64742-93-4 and is classified as a UVCB substance (substances of unknown or variable composition, reaction products or biological materials).

## Identification of chemical hazards – storage and distribution activities

As part of its activities related to the storage and distribution of liquid fuels (petrol, diesel, fuel oil) and liquefied petroleum gas (LPG), the UNIMOT Group identifies the presence of potentially hazardous chemical substances to human health and the environment.

The most material hazards include:

- Petrol – contains aromatic hydrocarbons, including benzene, which is a carcinogen (classification: Carc. 1A) and toxic to the aquatic environment.
- Diesel and fuel oil – mixtures of hydrocarbons, which may contain polycyclic aromatic hydrocarbons (PAHs), classified as substances of very high concern (SVHCs) due to their carcinogenic and mutagenic properties.
- LPG (propane-butane) – a flammable gas posing an explosion risk and a health hazard at high concentrations in the air.

## Identification of chemical hazards – UNIMOT Bitumen's activities

Bitumen produced by UNIMOT Bitumen is not classified as a hazardous substance in accordance with Regulation (EC) No 1272/2008 of the European Parliament and of the Council (CLP). These products:

- do not contain components with PBT or vPvB properties in concentrations exceeding 0.1% by weight,
- do not contain substances for which maximum permissible concentrations in the workplace have been established in the European Union,
- are petroleum products and may contain polycyclic aromatic hydrocarbons (PAHs), which occur naturally in such substances.

As the product is not classified as hazardous, there is no obligation to prepare a safety data sheet under Article 31 of the REACH Regulation. However, UNIMOT Bitumen prepares and makes available information in accordance with Article 32 of the REACH Regulation, ensuring appropriate communication regarding the safe use of the products.

However, hazardous substances are used in the bitumen production process. The company includes the following among them:

- Polyphosphoric acid (INNOVALT R 200),
- INHITONE ENR MF P.

These substances are classified as hazardous in accordance with the information contained in the Safety Data Sheet. They are dosed under strictly controlled conditions and used in limited quantities and concentrations below 1%.

At the same time, during storage and distribution, risks associated with occupational exposure of employees are identified, in particular to:

- the presence of polycyclic aromatic hydrocarbons (PAHs),
- exposure to the inhalable fraction of petroleum under conditions of elevated process temperatures.

Due to the nature of the UNIMOT Group's business model, which encompasses the trading and distribution of fuels and the production of bitumen, it is not possible to completely eliminate the use of potentially hazardous substances.

Therefore, the Group’s activities focus on ensuring the highest possible level of environmental and technical safety, including:

- implementing and maintaining environmental management systems compliant with applicable regulations and standards,
- the use of technical solutions to minimise the risk of emissions and leaks, and the conduct of regular inspections of installations
- conducting regular staff training on the handling of hazardous substances,
- developing emergency response procedures,
- monitoring compliance of operations with legal regulations and environmental protection requirements,
- cooperating with business partners to ensure high safety standards throughout the supply chain.

Objectives relating to the use of potentially hazardous substances and substances of very high concern

E2-3

Responsibility for ensuring compliance with maximum permissible levels of pollution and environmental impact rests with the Vice-President of the UNIMOT Group Management Board for Energy Transition and the Chairmen of the Management Boards of subsidiaries within the scope of their operational activities.

The UNIMOT Group’s objectives regarding the management of potentially hazardous substances and substances of very high concern are set out in the UNIMOT Group’s Environmental Policy. The overarching objective is to mitigate the environmental and operational risks associated with the use of these substances whilst ensuring compliance with applicable regulations, including the REACH Regulation (1907/2006/EC) and the CLP Regulation (1272/2008/EC). Two of the objectives are mandatory (arising from legal provisions), while one is a Group commitment that goes beyond regulatory requirements.

Objective	Performance indicator	Nature of the objective
Reducing the risks associated with the use of hazardous substances and substances of very high concern	100% of operational staff trained in OHS and REACH	Voluntary
Gradual transition to fuels with a lower environmental footprint whilst maintaining compliance with REACH	Gradual expansion of the range to include alternative and low-emission fuels (a minimum 14.9% share of low-emission fuels and fuel additives in total sales of fuels imported into Poland and placed on the market by 2035)	Legal obligation
Mitigating risks associated with the use of hazardous substances and substances of very high concern	Providing full information on the chemical classification of all products within the meaning of REACH/CLP	Legal obligation

Table 2-20. The UNIMOT Group’s objectives regarding the use of potentially hazardous substances and substances of very high concern.

E2-5

Data on potentially hazardous substances and substances of very high concern (SVHCs) present in liquid fuels are presented in the table below.

Name of substance/mixture	CLP classification	SVHC status	Quantity (t/year)	Risk mitigation measures
Petrol	H304, H340, H350, H361, H373, H411	SVHC candidate (due to benzene)	476,635.4055	Leak detection systems, emergency procedures, OHS training

Benzene (a component of petrol)	H225, H304, H340, H350	SVHC (carcinogenic, category 1B)	4,766.354	Concentration monitoring, ventilation, personal protective equipment
Diesel	H304, H332, H351, H373, H411	SVHC candidate (PBT/vPvB)	1,718,028.68	Spill control, separators, OHS training
Light fuel oil	H304, H332, H351, H373, H411	SVHC candidate	2276.845	Detection systems, emergency procedures, emission monitoring

Table 2-21. Quantity of potentially hazardous substances and substances of very high concern present in liquid fuels.

Due to the carcinogenicity, mutagenicity, environmental toxicity and aspiration risk of all substances listed in the table above, the UNIMOT Group implements preventive measures to reduce emissions, prevent spills and protect employees.

Although during the reporting period the UNIMOT Group did not draw up a separate plan to reduce the quantity of potentially hazardous substances placed on the market, the Group's Strategy and Environmental Policy provide for a gradual increase in the share of biofuels and HVO in the sales mix, which in the long term will contribute to reducing the use of substances classified as potentially hazardous.

Data on the quantities of potentially hazardous substances used in bitumen production are presented in the table below.

Name of substance/mixture	CLP classification	SVHC status	Quantity (l/year)	Risk mitigation measures
-polyphosphoric acid s (INNOVALT R 200)	H226, H315, H317, H319, H411	Not listed as an SVHC	0 (not used in production in 2025)	No risks
INHITONE ENR MF P	H226, H315, H317, H319, H411	Not listed as an SVHC	183	No risks when using personal protective equipment (PPE)

Table 2-22. Quantity of potentially hazardous substances used in the production of bitumen.

Raw materials used in UNIMOT Bitumen that are classified as hazardous are used in limited quantities and concentrations below 1%, under strictly controlled conditions and in accordance with applicable regulations. Their use does not alter the properties or classification of the final product, which remains classified as a non-hazardous product within the meaning of the CLP Regulation. Consequently, no material adverse environmental impacts or material environmental risks arising from the use of these products have been identified.

### 2.3. Biodiversity and ecosystems

#### SBM-3

The UNIMOT Group operates in the trading of fuels, electricity and gas, and develops the logistics and storage infrastructure necessary for its operations. Due to its ownership and development of industrial assets, the Group's activities may affect the natural environment, including biodiversity and ecosystems. The Group has recognised biodiversity protection 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.

#### SBM-2

The impact of infrastructure investments on biodiversity is material from the perspective of the UNIMOT Group’s business model, as its operational activities are based on the ownership and development of industrial assets, which require appropriate land and water resource management. At the same time, the potential impact of new investments on areas of natural value or those subject to conservation measures is analysed on a case-by-case basis during the stage of obtaining environmental conditions decisions, which form the basis for further licensing, investment or construction decisions.

[IRO-1](#) [E4-1](#) [E2-5](#) [SBM-3](#)

Impacts, risks and opportunities

During the update of the double materiality assessment carried out in 2025, the UNIMOT Group identified one material environmental aspect in the area of biodiversity and ecosystems. This relates to the impact of ongoing investments in plant infrastructure development on changes in land use and freshwater consumption. This impact is actual and negative, but is controlled and mitigated through the implementation of appropriate protective measures.

During the reporting period, the Group did not consult local communities regarding the impact of its industrial infrastructure on land-use changes and freshwater use.

Summary of the double materiality assessment regarding biodiversity and ecosystems

Name of risk, opportunity, impact	Impact (I) Risk (R) Opportunity (O)	Positive (+) Negative (-) )	Actual (A) Potential (P)
<a href="#">Change in land use, change in freshwater use</a>			
Carrying out investments related to the development of plant infrastructure, leading to a change in land use and freshwater use	I, R	-	A

Table 2-23. Summary of the double materiality assessment regarding biodiversity and ecosystems.

Material topics arising from the dual materiality assessment

Material topics	Land use change, freshwater use change
Impact assessment	Negative, actual
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Energy Transition / Chairmen of the Management Boards of Subsidiaries

The UNIMOT Group disclosures regarding a material topic

Business context and location – analysis of the impact of investments related to the development of plant infrastructure on changes in land use and freshwater usage

The implementation of infrastructure projects, such as the operation, modernisation, construction or expansion of fuel terminals and fuel storage facilities, petrol stations or bitumen production and district heating plants, may lead to:

- permanent changes in land use, including the conversion of agricultural or natural areas into industrial sites,
- habitat fragmentation and a reduction in biodiversity,
- increased freshwater consumption in construction and operational processes,
- local disruptions to the water balance and reduced availability of water resources for communities and ecosystems.

Risks associated with this impact include:

- the need to pay environmental charges and compensation costs,

- prolongation of the investment process due to the need to obtain administrative and environmental decisions,
- public complaints and stakeholder opposition to the investment,
- potential reputational risk, affecting access to financing and business partnerships.

#### Analysis of the location of the UNIMOT Group's assets

The UNIMOT Group operates throughout Poland, with a network of fuel and storage terminals, AVIA petrol stations, and production facilities, including UNIMOT Bitumen and RCEkoenergia. Due to the specific nature of the business, the dispersion of infrastructure, and the extensive logistics network, a full listing of all locations (in accordance with the requirement of ESRS E4 SBM-3, paragraph 16, regarding the identification of significant locations of own operational activities) was deemed impractical and inappropriate from the perspective of the reporting objective.

At the same time, to determine the environmental impact in detail, an analysis of key operational units was conducted using the Aqueduct and IBAT tools. The verification results confirmed that none of the Group's plants is located within nature conservation areas or in their immediate vicinity. There are no elements of a protected landscape or sites of particular material or cultural heritage value in the vicinity of the analysed locations.

The following companies and their assets were included for the purposes of this analysis:

- UNIMOT Terminale – operator of fuel terminals, storage depots and transshipment facilities, and operator of a wastewater treatment plant,
- UNIMOT System – operator of gas networks,
- UNIMOT (in relation to the AVIA petrol stations it operates) – a retail distributor of liquid fuels,
- UNIMOT Bitumen – a manufacturer of bitumen,
- RCEkoenergia – heat production and operation of a water treatment plant.

The UNIMOT Group infrastructure – comprising fuel depots (Piotrków Trybunalski, Czechowice-Dziedzice, Jasło, Szczecin, Gdańsk, Gutkowo, Zawadzkie, Poznań, Bolesławiec, Rypin), a gas network, petrol stations, bitumen production facilities, water treatment plants and a heating plant – is located outside protected areas within the meaning of the Act of 16 April 2004 on nature conservation. The sites are not classified as areas of high natural value, and there are no areas protected under the aforementioned Act in their vicinity. There are no National Parks, Landscape Parks, nature reserves, natural monuments, ecological sites or documentation sites in the immediate vicinity, and the areas where operations are carried out are located outside bird and animal habitats and natural and landscape complexes. Some of the sites are located in the vicinity of watercourses or green areas, but outside areas subject to special protection.

The nature of the operations – in particular the storage and transshipment of fuels, the operation of gas infrastructure, the sale of fuels, and the production of bitumen and thermal energy – involves potential environmental risks, including, among others, the risk of installation leaks, emissions of substances into the environment, or impacts on the soil and water environment. These risks are, however, mitigated through technical safeguards, leak tests, technical inspections, operational procedures and environmental monitoring carried out at sites where required by administrative decisions.

In accordance with the Act of 3 October 2008 on access to environmental information and the regulations concerning environmental impact assessments, all new investments and modernisations carried out by the Group are preceded by the obtaining of the required environmental decisions, covering, among other things, obligations regarding the monitoring of surface and groundwaters, soil remediation and ecological compensation. Examples of such projects, such as the expansion of the terminal in Piotrków Trybunalski and remediation works in Szczecin, were carried out in accordance with decisions issued by the relevant environmental protection authorities.

During the reporting period, no environmental incidents or changes in land use or local water resources were recorded.

#### Transformation plan for biodiversity and ecosystems, and integration of biodiversity and ecosystems into the strategy and business model

At the time of publication of this Report, the UNIMOT Group had not conducted a resilience analysis of its strategy and business model regarding biodiversity. Bearing in mind the established significance of biodiversity issues and the growing importance of this area in the context of EU environmental policy objectives, the Group undertakes to carry out a resilience analysis of its strategy and business model within a medium-term timeframe. The Group also undertakes to develop a biodiversity and ecosystem transition plan.

The Group does not have a dedicated procurement policy relating to biodiversity. Issues relating to the impact on biodiversity and ecosystems along the value chain are addressed in the UNIMOT Group's Code of Conduct for Business Partners. The Group has also not implemented a dedicated policy on combating deforestation. The Management Board will consider introducing appropriate documents.

During the reporting period, the UNIMOT Group conducted an analysis of the impact of its operations on biodiversity to develop its Environmental Policy. However, no scenario analysis or resilience analysis of the strategy and business model in relation to biodiversity was conducted. Nor was an analysis conducted of the transition risks and opportunities or the physical risks and opportunities related to biodiversity and ecosystems, taking into account systemic risks, nor were consultations held with communities affected by these impacts.

### Policies relating to biodiversity and ecosystems

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#### E4-2

The first step in integrating biodiversity issues within the UNIMOT Group was the adoption of the Environmental Policy in 2025. Under the Policy, the UNIMOT Group has committed to promoting a culture of biodiversity conservation to raise awareness among stakeholders. Furthermore, the Policy sets out principles of conduct such as:

- Striving to minimise the impact of its operations on the biosphere, particularly on areas of high natural value, and committing to respecting their biodiversity,
- Identifying areas of natural value in the vicinity of operations and taking measures to limit their degradation,
- Refraining from undertaking new investments in areas of high natural value and taking biodiversity into account in decision-making processes,
- Implementation of additional, voluntary measures to support biodiversity at sites undergoing soil remediation.

The Environmental Policy, which operationalises the UNIMOT Group Strategy, is available at: <https://www.unimot.pl/zrownowazony-rozwoj/srodowisko>

The next stage, planned for implementation in the medium term, will be the development of a Biodiversity Action Plan for the UNIMOT Group, together with the implementation of measures to identify and eliminate biodiversity-related risks and to address them appropriately within the operating companies.

#### Additional documents governing biodiversity and ecosystem issues at the company level

UNIMOT Terminale operates under an Integrated Environmental Management System compliant with the principles of ISO 14001 (without certification), covering emergency response procedures, environmental monitoring and reporting, sector-specific environmental permits, and approved remediation plans for historically contaminated sites.

UNIMOT System applies a work safety manual and emergency response procedures; the company does not have a separate water management policy or a certified environmental management system.

UNIMOT Bitumen operates under a formally implemented and certified Integrated Management System, covering, among other things, a certified ISO 14001 environmental management system and integrated, sector-specific environmental permits.

RCEkoenergia operates in accordance with its integrated permit (WS.6222.2.2019.RJ), which specifies the emission parameters for the heating plant and the wastewater treatment plant.

#### Activities and resources related to biodiversity and ecosystems in relation to the material topic

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#### E4-3

Due to the specific nature of its operations, for most of the UNIMOT Group's infrastructure projects, it is necessary to obtain a decision on environmental conditions, in accordance with the provisions of the Regulation of the Council of Ministers of 10 September 2019 on projects likely to have a material impact on the environment. These procedures are conducted on the basis of the Project Information Sheet (PIS) and/or the Environmental Impact Report, as well as the opinions and decisions of the competent authorities. Decisions on environmental conditions set the terms for the investment's implementation and operation, enabling effective mitigation of negative environmental and biodiversity impacts.

Furthermore, to minimise the impact of infrastructure projects on biodiversity and natural resources, the UNIMOT Group:

- Implements technical safeguards to prevent the leakage of hazardous substances into the soil and water environment, such as spill trays, geomembranes, tank bottom leak monitoring and concrete floors,
- Monitors and minimises potential soil and groundwater contamination (groundwater monitoring network, oil separators, and regular analyses of parameters of rainwater and wastewater discharged into the environment),
- Implements projects for the remediation of historically contaminated land and the restoration of ecosystems (including through the creation of habitats for animals).

Actions taken by the Group companies in relation to the material topic – impact management:

#### 1. Taking biodiversity and ecosystems into account in decision-making processes

- UNIMOT Terminale and RCEkoenergia – designing investments and infrastructure while taking into account the risk of soil and water contamination, e.g. soil remediation plans for future investment sites, regular monitoring of groundwater and soil conditions to assess potential impacts on aquatic, as well as measures aimed at restoring and supporting the ecosystem (planting trees and shrubs, mini-apiary, sandariums);
- UNIMOT System – implementation of LDAR (Leak Detection and Repair) procedures and the purchase of state-of-the-art leak detection and testing equipment;
- All Companies – preventing adverse changes in land use resulting from infrastructure development – applying best design and construction practices that minimise interference with natural areas, and implementing appropriate safeguards.

#### 2. Minimising land degradation and environmental changes

- UNIMOT Terminale, UNIMOT Bitumen, AVIA petrol stations, RCEkoenergia, UNIMOT System – regular inspections of installations to minimise the likelihood of incidents that could lead to contamination of water and soil;
- AVIA petrol stations – implementation of procedures for refuelling at stations (minimising the risk of spills, leaks and incidents potentially hazardous to the water and soil environment);
- UNIMOT Bitumen – use of spill trays, concrete floors, storage of raw materials and waste in appropriate containers, emergency procedures to minimise the risk of leaks and environmental contamination;
- UNIMOT System – leak testing of gas infrastructure to prevent methane emissions and environmental pollution.

#### 3. Rational management of water resources

- UNIMOT Terminale – implementation of solutions to reduce water consumption and recover condensate, treatment of rainwater, meltwater and wastewater prior to discharge into the environment, spill trays with discharge to treatment plants or retention tanks, oil separators, rainwater retention, inspections and modernisation of separators and wastewater treatment plants (including Czechowice-Dziedzice, Jasło);
- AVIA – holding water law permits for some AVIA petrol stations (where required), ensuring the lawful and controlled use of water resources;
- RCEkoenergia – treatment of wastewater in the industrial wastewater treatment plant prior to discharge into the Biała River, in accordance with the integrated permit; monitoring of groundwater and surface water quality (well S-13 and monitoring points within the facilities) for the early detection of potential pollution;

ensuring drainage from yards, roads and car parks is channelled to the wastewater treatment plant, thereby reducing the risk of pollutants entering natural watercourses.

E4-4 E4-5

Objectives relating to the material topic

The provisions contained in the Environmental Policy and the Companies' internal documents operationalise the strategic directions and commitments set out in the UNIMOT Group Strategy. With regard to supporting biodiversity and ecosystems, the UNIMOT Group has declared:

- to implement local initiatives supporting biodiversity and ecosystems in the immediate vicinity of its operations,
- to take biodiversity and ecosystems into account in decision-making processes,
- to develop biodiversity improvement plans in selected locations.

The Policy elaborates on the above directions by defining measurable and achievable objectives within specific timeframes. Due to the diverse nature of the UNIMOT Group's operations and the scale of its companies' activities, some objectives are individual, tailored to the specific characteristics of each company, while others take the form of qualitative commitments to be implemented across the entire UNIMOT Group.

When setting its biodiversity and ecosystem objectives, the Group considered the nature of its operational activities and their impact on the natural environment. In particular, it was recognised that:

- logistics, warehousing and infrastructure activities may place pressure on local ecosystems through land occupation, habitat alteration and pollutant emissions,
- maintaining the continuity of ecosystem functioning and protecting local biodiversity are key elements in mitigating long-term environmental and regulatory risks,
- effective management of the impact on biodiversity requires the early integration of environmental considerations into investment planning processes and day-to-day operations,
- in selected locations, there is potential to improve the state of the environment through remedial measures and initiatives supporting local habitats.

The objectives have been defined based on the principle of a hierarchy of mitigation of negative impacts on biodiversity, prioritising preventive measures and those that reduce pressure on ecosystems, followed by restoration measures and those that support their regeneration. It was also agreed that the scope and ambition of the objectives should remain proportionate to the scale of the UNIMOT Group's impacts and the operational capabilities of individual companies.

The implementation of biodiversity and ecosystem objectives entails financial implications, which include:

- capital and operating expenditure related to the implementation of measures to reduce environmental pressure, land restoration and the implementation of initiatives supporting biodiversity,
- the costs of environmental assessments and the integration of environmental considerations into investment planning processes.

The UNIMOT Group's objectives regarding material biodiversity and ecosystem topics are presented below.

Objective	Implementation timeline	
Commitment to incorporating biodiversity and ecosystem considerations into decision-making processes		
Prevention of adverse changes in land use resulting from infrastructure development – application of best design and construction practices that limit interference with natural areas, implementation of appropriate safeguards	Ongoing	Avoid

Development and implementation of additional, voluntary measures to support ecosystems at every site covered by a remediation decision	Ongoing	Restore
Implementation of 15 projects supporting biodiversity and ecosystems within the Group's area of operations	2035	Compensate
<b>Reduction of land degradation and environmental changes</b>		
UNIMOT Bitumen – reduction in the volume of high-load wastewater generated through the implementation of solutions optimising wastewater parameters	2030	Minimise
Elimination of potential fuel losses and spills – 100% of fuel loss and spill points eliminated	2027	Minimise
<b>Rational management of water resources</b>		
Consistent operation in compliance with legal requirements	Ongoing	Avoid
Delivering training for staff on water-saving principles	2027	Minimise
Implementation of solutions to reduce water consumption at petrol stations – implementation of at least 3 solutions to reduce water consumption at petrol stations	2035	Minimise
Olavion – reduction of water consumption in washing facilities – introduction of a requirement to wash railway engines in closed-loop washing facilities	2030	Minimise
RCEkoenergia – construction of a condensate recovery and reverse osmosis plant, reduction of the temperature of discharged water	2030	Minimise
UNIMOT Terminale – implementation of solutions to reduce water consumption and recover condensate, treatment of rainwater and meltwater prior to discharge into the environment	2030	Minimise
AVIA – planning groundwater monitoring as part of the responsible management of the impact of petrol stations on local water and soil ecosystems	2026	Avoid

Table 2-24. The UNIMOT Group's objectives regarding material topics relating to biodiversity and ecosystems.

The UNIMOT Group has adopted 2025 as the baseline year for implementing the objectives outlined above. In subsequent reporting periods, it will present the degree of fulfilment of these commitments.

#### 2.4. Resource use and the circular economy

##### IRO-1 SBM-3

##### Impacts, risks and opportunities

The UNIMOT Group operates in the areas of trading, storage, and distribution of liquid and gaseous fuels; bitumen production; natural gas sales; hard coal trading; and power generation. Although the Group does not extract natural

resources, its operations rely significantly on non-renewable resources sourced through the supply chain, such as crude oil, natural gas and hard coal.

The use of natural resources is concentrated primarily at the value-creation stage of the supply chain and, subsequently, at the operational stage, involving the storage, transport, distribution, and processing of petroleum products. UNIMOT Bitumen's operations utilise semi-finished products and technological additives, which pose challenges for resource efficiency and recovery potential.

The process of identifying material impacts, risks and opportunities related to resource use and the circular economy (CE) was carried out as part of the UNIMOT Group's comprehensive double materiality assessment in 2024 and the update of the process in 2025.

Summary of the double materiality assessment regarding the use of natural resources

Name of risk, opportunity, impact	Impact (I) Risk (R) Opportunity (O)	Positive (+) Negative (-)	Actual (A) Potential (P)
<b>Resource inflows, including resource use</b>			
Use of natural resources in the supply chain, resulting from the sourcing of fuels, raw materials and semi-finished products from suppliers, which places pressure on non-renewable resources and has an indirect environmental impact	I, R	-	A
Restrictions on access to resources caused, among other things, by the geopolitical situation (instability in raw material markets, economic sanctions and regulatory changes)	I, R	-	A
Use of renewable resources in operational and business activities	I, O	+	A
<b>Resource outflows relating to products and services</b>			
Use of natural resources, both through the production process, transport and distribution of finished products, and the end-use of fuels by customers	I, R	-	A
Outflow from the organisation of resources that cannot be recycled (linear in nature)	I	-	A
Implementation of circular economy measures	I, O	+	A
<b>Waste</b>			
Generation of large quantities of post-production waste and the need to manage it	I, R	-	A
Implementing measures to reduce waste volumes	I, O	+	A

Table 2-25. Summary of the double materiality assessment regarding the use of natural resources.

The UNIMOT Group considers resource use and the circular economy in its operational activities and product portfolio development. These activities include, among other things, process optimisation and the development of products and services based on renewable resources.

### Material topics arising from the double materiality assessment

Material topics	Resource inflows, including resource use Resource outputs related to products and services Waste
Impact assessment	Negative, actual Positive, actual
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Energy Transition / Chairmen of the Management Boards of Subsidiaries

### The UNIMOT Group disclosures on material topics

#### Policies relating to resource use and the circular economy

##### E5-1

During the reporting period, the UNIMOT Group did not adopt a circular economy policy. Key strategic actions for the circular economy were defined in the UNIMOT Group Strategy for 2024–2028, under the environmental section. The set objectives, actions and their detailed descriptions were also included in the update to the Environmental Policy.

Additionally, in 2025, issues relating to resource use and waste management were governed by documents adopted by individual companies and tailored to their operations; for example, RCEkoenergia bases its activities on an integrated permit WS.6222.2.2019.RJ dated 19 February 2020, which covers natural resources (including fuel and raw material management, and water abstraction conditions).

#### Activities and resources related to resource use and the circular economy

##### E5-2

##### Liquid fuels – resource use

The UNIMOT Group trades in fuels derived from crude oil and natural gas, which are non-renewable resources. Changes in market demand directly affect the utilisation of these resources, product availability, and prices. In response, the Group continuously monitors the market and manages the supply chain to ensure continuity of supply while minimising losses.

To reduce dependence on fossil fuels and address the risks of resource depletion and geopolitical instability, the UNIMOT Group has been testing advanced biofuels since 2022, in particular HVO100 produced from used cooking oil (UCO). In 2023, preparations began for the introduction of HVO100 for general sale, taking into account the implementation timetable for the RED II and RED III directives.

To support the development of low-carbon solutions, the role of Climate Solutions Director has been created, with responsibility for implementing and commercialising products that support decarbonisation, including HVO100. The sales process is preceded by educational initiatives for customers, including consultations, webinars, and industry conferences.

The development of advanced biofuels enhances energy security, diversifies energy sources and reduces pressure on fossil fuel resources.

##### Minimising losses and emissions in fuel storage and distribution

At AVIA petrol stations and within its storage infrastructure, the Group implements technical solutions to reduce fuel losses and emissions into the environment, including:

- fuel tank leak detection systems,

- automatic measurement systems that monitor fuel levels and identify anomalies,
- fuel vapour recovery and containment systems (VRS and VRS II),
- development of storage infrastructure for alternative fuels, reducing logistics emissions.

UNIMOT Paliwa operates in accordance with the REDCERT EU procedure, ensuring compliance with the sustainability criteria for biomass and biocomponents set out in the RED II Directive. The mass balance system enables the tracking of renewable raw materials throughout the supply chain.

#### Natural gas – security of supply and emission reduction

Natural gas is a key resource for UNIMOT System’s operations. The Group manages the risks of gas scarcity and price volatility through diversified supply sources and ongoing market monitoring.

To minimise losses and improve energy efficiency:

- gas consumption is measured in production facilities,
- regular inspections and upgrades of pipeline insulation are carried out,
- monitoring of the gas distribution network is implemented to detect leaks.

Following the entry into force of the Methane Regulation (EU) 2024/1787, the Group implemented procedures in 2025 covering the measurement, monitoring, reporting and repair of methane leaks in activities related to gas distribution and LNG facilities.

#### Hard coal, water

The Group companies using hard coal and water (including RCEkoenergia) are taking steps to reduce pressure on natural resources by:

- developing renewable energy installations (photovoltaics),
- decarbonisation of heating assets – investments in high-efficiency gas cogeneration,
- rational water management, including treatment and partial closed-loop systems in technological processes.

In its UNIMOT Commodities trading activities, the Group minimises environmental and logistical risks by working with reliable suppliers and optimising transport and transshipment processes, including the use of coal pile sprinkling.

#### Circular economy and waste reduction

The UNIMOT Group implements measures supporting the circular economy across its production companies – UNIMOT Bitumen and RCEkoenergia (see section 2.4.3) – and in the retail segment at AVIA petrol stations. In 2025, cooperation with the Foodsi app continued, enabling the sale of food products with short expiry dates at reduced prices. Additionally, clearance bins were introduced to reduce food waste.

These measures help reduce waste and make more efficient use of resources.

#### Objectives related to resource use and the circular economy

##### E5-3

The UNIMOT Group’s objectives in the areas of resource use and the circular economy (CE) stem directly from the UNIMOT Capital Group’s Environmental Policy adopted in 2025 and constitute its operationalisation across operational activities, the supply chain, and stakeholder relations. These objectives are consistent with the UNIMOT Group’s Strategy and address the impacts, risks and opportunities identified in the double materiality assessment relating to pressure on natural resources and the transition towards a low-carbon and circular economy.

#### Strategic objectives

At a strategic level, the UNIMOT Group aims to:

- reduce the consumption of non-renewable resources, in particular fossil fuels and primary raw materials, by improving process efficiency, diversifying energy sources and developing alternative and low-carbon fuels;

- increase the share of renewable and secondary resources in its operations and product range, in accordance with the principles of the circular economy;
- extend the life cycle of products, materials and equipment, including IT equipment and technical infrastructure;
- reduce the volume of waste generated, and increase the levels of recovery, recycling and internal reuse;
- rationally manage water and energy, including reducing losses, implementing closed-loop systems and solutions that improve resource efficiency;
- minimise environmental risks associated with the storage, transport and use of potentially hazardous substances.

#### Operational and sector-specific objectives

Given the diverse nature of the UNIMOT Group companies' operations, the objectives in the area of circular economy and resource use are both common to the entire Group and sector-specific, tailored to the specific characteristics of individual business segments.

In particular, these include:

- reducing the energy and material intensity of production processes, including in the bitumen and heat generation segments;
- reducing raw material losses in fuel storage and distribution processes through the use of monitoring, sealing and leak detection systems;
- increasing the utilisation of sub-standard products and process waste, rather than disposing of them;
- developing a range of low-carbon, renewable and circular products, including biofuels, low-carbon bitumen and products containing recycled materials;
- reducing the use of plastics and single-use materials, particularly in retail operations;
- preventing food waste at petrol stations through organisational measures and cooperation with external partners;
- increasing the share of rail transport and low-carbon rolling stock as part of efforts to reduce fuel consumption and emissions in logistics.

#### Supply chain objectives

The UNIMOT Group also takes into account objectives related to resource use beyond its own operations, in particular by:

- promoting the sourcing of raw materials from certified and sustainable sources (e.g. biomass, paper, coffee);
- requiring suppliers and subcontractors to comply with environmental standards;
- ensuring compliance with regulations on the origin of raw materials and responsible supply chains.

#### Nature and timeframe of the objectives

The UNIMOT Group's environmental objectives in the area of resource use and the circular economy have:

- a measurable nature, where possible and operationally feasible;
- a range of time horizons – from immediate and ongoing objectives, through medium-term goals, to long-term commitments extending beyond 2035;
- a flexible structure, enabling them to be updated in response to regulatory, technological and market changes.

The objectives are implemented at the level of the individual UNIMOT Group companies, while maintaining a consistent management, monitoring and reporting framework at the consolidated level.

The table below summarises the objectives in relation to material risks.

Risk	The UNIMOT Group's objectives related to the risk
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<p>Use of natural resources in the supply chain, resulting from the procurement of fuels, raw materials and semi-finished products from suppliers; pressure on non-renewable resources and indirect environmental impact</p>	<ul style="list-style-type: none"> <li>Increasing the share of low-carbon fuels and additives, as well as biofuels, in sales and the product range (UNIMOT Paliwa: 10–29% by 2035+) - a legal requirement</li> <li>Use of certified and renewable raw materials (UNIMOT Bitumen: at least 2 products containing recycled or renewable raw materials by 2030) - voluntary objective</li> <li>Effective waste management and recycling (UNIMOT Terminale, UNIMOT Bitumen, Avia stations) - voluntary objective / legal requirement</li> <li>Staff training on resource conservation principles (100% by 2027) – voluntary objective</li> </ul>
<p>Restrictions on resource availability caused by the geopolitical situation (instability of raw material markets, sanctions, and regulatory changes)</p>	<ul style="list-style-type: none"> <li>Diversification of raw material and fuel sources (LNG, HVO biofuels, low-carbon fuels) - voluntary objective</li> <li>Increasing the share of alternative and low-emission fuels in the AVIA station chain (at least 10% by 2035+) - voluntary objective</li> <li>Monitoring of fuel losses, optimisation of storage and transport (UNIMOT Terminale, Avia stations) - voluntary objective</li> <li>Use of certified raw materials in accordance with the EUDR and REDCERT directives – legal requirement</li> </ul>
<p>Generation of large quantities of post-production waste and the need for its management</p>	<ul style="list-style-type: none"> <li>Reduction in post-production waste and increased recovery (UNIMOT Bitumen: -20% big bags, min. 5–10% of sub-grade bitumen/coke managed by 2035+) - voluntary objective</li> <li>Reduction in waste volumes at AVIA stations (min. 15% by 2035)</li> <li>Effective waste management at terminals and in production - voluntary objective</li> </ul>
<p>Utilisation of natural resources through the production, transport and distribution processes of end products and the end use of fuels by customers</p>	<ul style="list-style-type: none"> <li>Increasing the share of alternative and low-emission fuels in the product range (UNIMOT Paliwa) – legal requirement</li> <li>Reducing the energy intensity of production and transport processes (UNIMOT Bitumen, RCEkoenergia, Olavion) - voluntary objective</li> <li>Monitoring and reducing fuel losses at AVIA stations (100% of sites monitored by 2027) - voluntary objective</li> </ul>

Table 2-26. Summary of objectives relating to material risks in the area of resource use and the circular economy.

With regard to the above-mentioned objectives, the Group has adopted 2025 as the baseline year. The degree of target achievement will be presented in the next Sustainability Report.

#### 2.4.1. Resources introduced into the organisation

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###### Business model context

The UNIMOT Group operates in the field of trading, storage and distribution of energy carriers, including liquid fuels, LPG, natural gas, electricity and alternative fuels. The Group’s business model is primarily based on trading and logistics, and the main resources introduced into the organisation are energy carriers purchased from external suppliers.

The Group’s subsidiaries are responsible for production processes: UNIMOT Bitumen, which manufactures bitumen and bitumen products, and RCEkoenergia, which supplies heat to industrial and municipal customers. Production processes at these companies also involve the processing of raw materials, including technical materials used, for example, in the production of modified bitumen.

###### Key categories of resources introduced to the UNIMOT Group in 2025

###### 1. Non-renewable resources:

- liquid fuels,
- LPG,
- natural gas,
- solid fuels,

- bitumen,
  - conventional electricity.
2. Resources from renewable raw materials:
- biofuel components,
  - electricity from renewable sources.
3. Technical products related to the installation of photovoltaic systems and energy storage facilities.
4. Auxiliary resources
- consumables used in infrastructure,
  - packaging and technical materials, including raw materials for the production of bitumen.

The main products introduced into the UNIMOT Group during the reporting period were commercial goods. The Group's predominant share of energy resources stems directly from its business model.

The table below presents the material resources introduced to the UNIMOT Group in 2025, broken down into raw materials, technical materials and biological materials.

Resources introduced into the organisation	Unit	2024	2024 – adjustment of data presentation in line with the 2025 methodology	2025
Total mass of raw materials introduced into the organisation	Mg	366,556.660*	51,221.470*	49,57.360*
Total mass of technical materials introduced into the organisation	Mg	2,527**	3,986.86**	3,977.54**
including the total mass of reused or used components, reused semi-finished products and raw materials used in the manufacture of the company's products and services of the company	Mg	0	0	0
Total mass of biological materials introduced into the organisation	Mg	34,848.31	34,848.31	33,686.46
of which from sustainable sources	Mg	0	0	0
Total weight of technical and biological materials introduced into the organisation	Mg	37,375.31	38,835.17	37,664.00
Percentage of biological materials from sustainable sources	%	0	0	0
Percentage of recycled materials	%	0	0	0

\*In 2024, hard coal was reported in its entirety, i.e. both as a commercial product and as a raw material used in the UNIMOT Group's operations. In 2025, only coal used as a raw material for the manufacture of the Group's products was reported. Raw materials for the production of modified bitumen were also reported in this category.

\*\*In this category, only raw materials for the production of modified bitumen were reported in 2024. Following a revision of the methodology in 2025, chemicals used in sewage treatment plants were also added. The calculations for 2024 were revised in accordance with the new methodology

Table 2-27. Resources introduced to the UNIMOT Group in 2024 and 2025.

#### Change in data presentation methodology

In 2025, the UNIMOT Group changed its approach to reporting resources introduced into the organisation. A more precise methodology was adopted, under which only materials and raw materials actually used to manufacture the

products and services offered by the Group's companies are reported. This change aims to increase data transparency and better reflect the actual resource consumption in operational processes.

In 2025, the technical materials category included, amongst others, products used by RCEkoenergia in the operation of its combined heat and power plant and wastewater treatment plant, such as: rock salt, inhibitors, scale inhibitors, biocides, HYDOS SLPL, Flokor 1.5A, BIO ACTIV HGS code 208 and 96% sulphuric acid. This category also includes additives used in the production of modified bitumen.

The category of biological materials includes esters added to fuels. The UNIMOT Group acts as a biofuel distributor, not as a producer, meaning it does not participate directly in sourcing biological materials or converting them into fuels. The biofuels traded by the Group are produced by external suppliers from plant-based and agricultural raw materials; however, 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 change in reporting methodology affects the comparability of data year-on-year, but allows for a more accurate representation of the actual consumption of resources in the Group's production and operational processes.

Photovoltaic systems, energy storage units and the components required for their installation are not included in the table of technical materials introduced into the organisation, as their weight is not measured.

#### 2.4.2. Resources transferred out of the organisation

Resources transferred out of the organisation primarily include:

- energy products intended for further use by customers,
- technical products intended for further use by customers (PV installations, energy storage systems),
- waste generated as a result of operational activities.

The UNIMOT Group does not generate significant streams of material products requiring reprocessing within its own processes.

#### 1. Energy products

Energy products leaving the organisation include liquid fuels, solid fuels, LPG, natural gas, electricity, biofuels and fuel blends.

These products are intended for energy consumption outside the organisation and remain outside the Group's operational control following their sale. Consequently, they are not subject to traditional circular approaches, such as reuse or recycling within the Group's operations.

#### 2. Technical products

Technical products include, among others, photovoltaic installations and energy storage facilities, as well as components related to their installation. After sale to customers, the Group retains limited control over the products, e.g. in terms of warranty service or technical support. Responsibility for the further management of these products, including recycling at the end of their useful life, rests with the end users.

#### 3. Operational waste

Waste generated by the organisation is of an auxiliary and infrastructural nature, in particular:

- packaging waste,
- used technical materials,
- waste generated during the maintenance of terminals and installations, and municipal waste.

The UNIMOT Group:

- transfers waste to specialist operators,
- complies with applicable waste management regulations,

- monitors opportunities to reduce waste volumes by extending the infrastructure’s lifecycle.

#### E5-5

The table below shows the total weight of fuels sold by the UNIMOT Group in 2025, bitumen, and products and product packaging placed on the market via AVIA petrol stations, as well as product packaging placed on the market by UNIMOT Energia i Gaz.

Resources transferred out of the organisation	Unit	2024	2025
Total weight of resources – products	Mg	3 281 401.13	3 739 875.59
Total product content suitable for recycling	Mg	6.83	7.28
Total weight of packaging	Kg	28.76	42.64
Total weight of recyclable packaging	Kg	13.80	31.95
Recyclable material content ratio in products	%	35	0.00
Recyclable material content ratio in packaging	%	48	74.94
By-products	Mg	0.00	0.00

*\*Products offered by UNIMOT Energia i Gaz, i.e. energy storage systems, photovoltaic modules and components, have been excluded from the table due to a lack of information regarding their weight.*

Table 2-28. Resources transferred out of the UNIMOT Group in 2024 and 2025.

#### Durability, repair and recycling of the UNIMOT Group products. Recyclability criterion

Given the UNIMOT Group’s activities, the recyclability criterion does not apply to all its products. The products offered by UNIMOT Energia i Gaz, including photovoltaic modules, inverters, WHES Myrtillo energy storage systems, mounting structures and switchgear, are characterised by high durability and the possibility of servicing and recycling. PV modules have a design life of up to 30 years and a linear power degradation of 0.3–0.5% per annum; they can be partially repaired (e.g., replacement of connectors and seals) and fully processed at specialised recycling facilities. Inverters and energy storage systems have a modular design that allows for component replacement, and LiFePO<sub>4</sub> batteries can be used in ‘second-life’ systems prior to recycling. Structures and switchgear made of aluminium and steel are fully remeltable. The products are designed with the technical life cycle in mind, using materials that are easy to sort and recover. The company provides warranties and after-sales service, whilst repairs and material recovery are carried out by authorised third parties, in accordance with WEEE standards and the WEEE Directive.

PV module packaging is primarily made of cardboard, which facilitates sorting and recycling. Wooden pallets, often combined with small metal components, are reusable and recyclable. Thin stretch film, separated from the paper, is used to secure loads, and the use of material blends and adhesives that hinder recycling is limited. As part of logistics optimisation, bulk packaging has been introduced, allowing a greater number of modules to be transported on a single pallet, reducing the number of individual packages and cutting down on film consumption through the use of cardboard corner protectors and straps.

For food packaging used for products offered by AVIA petrol stations, the Company monitors the amount of plastic used and takes measures to reduce it. Measures include the use of paper straws, stirrers and forks made from alternative materials, and a reduction in the sale of plastic carrier bags. All packaging waste placed on the market by the company is covered by cooperation with recovery organisations, which source raw materials from the market and organise the recycling or disposal process in accordance with applicable regulations.

#### Data presentation methodology

The data presented in the tables concerning the total weight of fuels, bitumen, products, and product packaging supplied to the UNIMOT Group and supplied by the UNIMOT Group to the market at AVIA petrol stations in 2025

were compiled on the basis of the internal operational and reporting systems of the companies comprising the UNIMOT Group.

In particular:

- Fuel sales (including petrol, diesel and LPG) were calculated based on volume data (in litres or cubic metres) from controlling systems, and then converted into mass units (tonnes) using standard density coefficients for individual fuel types, in accordance with applicable technical standards.
- Bitumen – data on the weight of bitumen sold in 2025 comes directly from controlling documentation.
- Products and product packaging at AVIA petrol stations – data on the volume of products placed on the market were derived from retail sales systems and warehouse orders. The weight of the products and their corresponding packaging was estimated based on supplier specifications and accepted average unit weights for individual product groups.

To ensure consistency and comparability of data, all calculations were performed under uniform assumptions adopted across the entire Group, and all data were aggregated on an annual basis.

### 2.4.3. Waste management

The nature and volume of waste streams vary and depend on the business profile of individual Group companies. Waste is classified in accordance with applicable national and EU legislation, and its recording and reporting are carried out in the BDO system.

#### Main waste streams and waste management principles

The most significant waste streams within the UNIMOT Group and its value chain include:

- packaging waste (plastics, paper and cardboard, wood),
- metal waste (including aluminium),
- hazardous waste, including waste containing petroleum-derived substances,
- sludge and waste from industrial wastewater treatment processes,
- municipal waste.

The composition and quantity of waste generated are directly related to the nature of the operational activities, the raw materials used and the technical infrastructure employed.

#### Waste management principles

All companies within the UNIMOT Group adhere to a waste management hierarchy, under which priority is given to measures aimed at preventing waste generation, followed by recovery and recycling. Waste that cannot be managed at the point of generation is transferred to authorised entities holding the necessary administrative permits.

Waste is stored separately in designated and appropriately secured areas, in a manner that minimises the risk of hazardous substances entering the soil and water environment. Waste transport is carried out in accordance with environmental protection and human safety regulations, taking into account the waste's physicochemical properties.

Process stream	Source / Product	Material	Management method	Position in the value chain
Recyclable packaging waste	Cups, lids, beverage and oil packaging	Plastic, paper, cardboard, aluminium, multi-material packaging	Transfer for recovery, recycling outside the Group	In-house operations – AVIA petrol stations
Hazardous waste	Packaging of oils and windscreen washer fluids	Plastic with chemical contamination	Transfer for disposal outside the Group	In-house operations – AVIA petrol stations

Pallets and transport packaging	Pallets, big bags	Wood, plastics	Limited reuse	In-house operations – AVIA petrol stations, UNIMOT Energia I Gaz
Bitumen production	Substandard bitumen	Bitumen	Recycling within the UNIMOT Group in the technical cycle	In-house operations – UNIMOT Bitumen
Recycled materials/bitumen modifiers	Shredded waste tyres	Rubber	Use as a bitumen modifier in production partially replaces primary raw materials	Upstream – UNIMOT Bitumen
Recovered water condensate	Heat/steam in the energy production process	Water	Condensate recovery and reuse in steam production	In-house operations – RCEkoenergia
Waste product	Photovoltaic modules	Aluminium, tempered glass, silicon, silver, copper	Dismantling of frames and glass panels, transfer to specialised recycling facilities in accordance with the WEEE Directive; 90–99% material recovery; possibility of reusing modules in smaller (off-grid) systems	Downstream – UNIMOT Energia i Gaz
End-of-life product	Energy storage systems (WHES Myrtillo)	LiFePO <sub>4</sub> cells, battery modules, BMS	Modular replacement of end-of-life components; second-life application in stationary systems; transfer to specialised battery recycling facilities at the end of the cycle	Downstream – UNIMOT Energia i Gaz
End-of-life product/component	Assembly systems	Aluminium, galvanised steel, fasteners	Transfer to external recycling operators; recovery of metals and plastics	Downstream – UNIMOT Energia i Gaz
End-of-life electrical components	Inverters and switchgear	Aluminium, steel, plastics, copper	Dismantling of components, recycling of metals and plastics by external companies specialising in the disposal of electrical equipment	Downstream – UNIMOT Energia i Gaz

Table 2-29. Main waste streams and waste management principles in 2025.

### Circular economy and justified restrictions

The core operational process of the UNIMOT Group is the trading, distribution and storage of fuels and energy. These products – including liquid fuels, natural gas and electricity – are energy carriers which, once consumed, cannot be recycled or reused in the production cycle. Consequently, these products are excluded from the scope of application of the circular economy principles, and these restrictions are justified by the physical and functional nature of these materials.

The Group's activities in this area focus on:

- reducing losses in storage and transport,
- improving the energy efficiency of operations,

- increasing the share of alternative and renewable fuels,
- optimising the use of logistics infrastructure.

At the same time, the UNIMOT Group employs processes and products that follow the principles of a closed-loop system:

1. Bitumen (bitumen segment) – the products offered by UNIMOT Bitumen, due to their physicochemical nature and method of application, are not designed as products subject to direct recycling at the end of their life cycle. Bitumen, once mixed with mineral aggregate and incorporated into the road surface, loses the characteristics that would allow it to be separated as a standalone product. At the same time, the Company’s operations involve non-grade bitumen, which:
  - is not a by-product,
  - can be reprocessed within a technical cycle,
  - is directed for further use within the UNIMOT Group, using dedicated infrastructure.

This solution reduces material losses and enables the reuse of raw materials within the Company’s technological processes.

2. RCEkoenergia (treatment plant and energy production) – in the processes of heat generation and energy services, some of the water returning as recovered condensate is reused for steam production, which reduces water consumption and the use of natural resources.
3. AVIA petrol stations – In the retail segment, the UNIMOT Group (in relation to AVIA petrol stations) implements circular economy principles primarily through the responsible management of product packaging, such as windscreen washer fluid, engine oil, energy drinks and catering products. The company acts as the packaging distributor and works with recovery organisations which, on its behalf, ensure the required levels of recycling and recovery of packaging waste made of plastic, paper, cardboard, wood, aluminium and multi-material composites. In addition, measures are being taken to reduce plastic consumption, including the use of paper straws, the use of alternative materials for single-use accessories, and the offer of reusable cups. In the long term, the company is monitoring opportunities to further increase the share of circular-economy-compliant solutions, both in packaging and the product range.

#### Downstream – products and components in the context of the circular economy

The photovoltaic modules offered by UNIMOT Energia i Gaz, consisting of aluminium, tempered glass, silicon, silver and copper, can be largely recovered at specialised recycling facilities (up to 90–99% of materials). Inverters, switchgear, mounting structures and WHES Myrtillo energy storage systems also enter the technical cycle – metals and plastics can be remelted or recycled, and LiFePO<sub>4</sub> cells can be used in ‘second-life’ systems. The company does not introduce products intended for the biological cycle, and all the solutions offered are designed to enable the recovery of a significant proportion of materials at the end of their service life.

Products	Recyclability	Does recycling require external parties?
Photovoltaic modules	Use of easily separable materials (aluminium, glass, silicon, precious metals). Each panel has a unique QR code for tracking throughout its life cycle. The panels are packed in single-material packaging made from recycled paper, and the assembly allows for the frame and glass to be dismantled.	Yes. Module recycling takes place at external facilities that meet the requirements of the WEEE Directive.
Energy storage systems (WHES Myrtillo)	The modular design facilitates disassembly. LFP cells are characterised by high durability (10,000+ cycles) and, after their first use, can be used in stationary applications and subsequently recycled.	Yes. Battery recycling requires specialist facilities with permits to manage hazardous waste.
Mounting structures and switchgear	Made of aluminium and steel; fasteners can be easily separated and remelted. Switchgear complies with UL 746C and IK07/IK08 standards.	Yes. The Group does not have its own smelting facilities, so used structures and enclosures are sent to metal recyclers.

Table 2-30. Circular economy in the downstream stream.

#### Upstream – processes in the context of the circular economy

In the upstream sector, UNIMOT Bitumen implements circular economy principles by using rubber derived from recycled end-of-life tyres, sourced from external specialist suppliers. This material is used as an additive in the production of modified bitumen and enables partial replacement of SBS polymer by 10–50%, depending on the type of bitumen and the technology used, thereby contributing to reduced use of virgin raw materials and improved waste management.

The table below presents hazardous and non-hazardous waste by management method within the UNIMOT Group.

Resources transferred out of the organisation	Unit	2024	2025
Waste sent for recovery			
Hazardous waste:			
Preparation for reuse	Mg	0.00	0.00
Recycling	Mg	573.82	507.70
Other recovery processes	Mg	0.10	0.00
Non-hazardous waste:			
Preparation for reuse	Mg	7.30	9.64
Recycling	Mg	114.04	93.80
Other recovery processes	Mg	2095.45	2091.74
Total amount of waste sent for recovery	Mg	2481.13	2702.88
Waste sent for disposal			
Hazardous waste:			
Incineration	Mg	157.11	119.19
Landfilling	Mg	0.00	0.00
Other disposal processes	Mg	228.64	160.59
Non-hazardous waste:			
Incineration	Mg	80.48	10.55
Landfilling	Mg	3.00	2.88
Other disposal processes	Mg	33.87	6.08
Total amount of waste sent for disposal	Mg	762.50	299.30
Total amount of radioactive waste	Mg	0.00	0.00
Total amount of waste generated	Mg	3279.85	3002.18
Total amount of non-recycled waste	Mg	2495.43	2400.68
Percentage of non-recycled waste	%	76.08	80.00

Table 2-31. Hazardous and non-hazardous waste by management method in the UNIMOT Group in 2024 and 2025

#### 2.5. Simplifications applied in relation to the EU Taxonomy

In preparing disclosures in accordance with the EU Taxonomy Regulation and ESRS standards, the Company adopted a materiality approach, taking into account the nature, scale and context of its operations.

The identification of activities potentially eligible for the EU Taxonomy was carried out through an analysis of actual operational processes in relation to the catalogue of activities specified in the European Commission's delegated acts. As part of this process, the Company's activities were mapped to the relevant sections of the Taxonomy, and their potential eligibility and compliance with technical criteria were then assessed. The scope of the analysis covered activities generating material revenue, capital expenditure (CapEx) and operating expenditure (OpEx), in accordance with taxonomy disclosure requirements.

The analysis concluded that none of the Company's business activities, either collectively or individually, exceeds the 10% threshold for any of the aforementioned indicators. Consequently, the Company availed itself of the simplification and did not conduct a detailed analysis of the eligibility or compliance of its activities with the EU Taxonomy.

The Company confirms that these activities do not include any potentially materially harmful environmental impacts.

### 3. SOCIAL INFORMATION

#### SOCIAL IMPACT MANAGEMENT FRAMEWORK – KEY REGULATIONS WITHIN THE UNIMOT GROUP

      	Workplace	Human rights	Contractors, customers and business partners	Social engagement
	The UNIMOT Group Code of Responsibility	The UNIMOT Group Code of Responsibility	The UNIMOT Group Code of Responsibility	The UNIMOT Group Code of Responsibility
	The UNIMOT Group Code of Ethics	The UNIMOT Group Code of Ethics	The UNIMOT Group Code of Conduct for Business Partners	The UNIMOT Group Social Engagement Policy
	Procedure for Combating Bullying, Discrimination and Other Undesirable Behaviour at Work	The UNIMOT Group Human Rights Policy	The UNIMOT Group Contractor Verification Procedure	The UNIMOT Group Diversity Policy
	Procedure for Reporting Legal Violations and Taking Follow-up Action at UNIMOT S.A.	Procedure for Reporting Legal Violations and Taking Follow-Up Action at UNIMOT S.A.	Procedure for Reporting Legal Violations and Taking Follow-Up Action at UNIMOT S.A.	Procedure for Reporting Legal Violations and Taking Follow-Up Action at UNIMOT S.A.
	Employment Policy at UNIMOT S.A.		The UNIMOT Group Anti-Corruption Programme	Committee for the UNIMOT Capital Group's activities in the area of supporting local communities
	The UNIMOT Group OHS Policy		The UNIMOT Group Diversity Policy	
	Recruitment Policy at UNIMOT S.A.			
	UNIMOT Remuneration Regulations			
	The UNIMOT Group Work-Life Balance and Reintegration Policy			
The UNIMOT Group Diversity Policy				
The UNIMOT Group Anti-Corruption Programme				

Table 3-1. Social Impact Management Framework – Key Policies within the UNIMOT Group.

#### 3.1. The UNIMOT Group's own workforce

ESRS S1 SBM-3 S1-5

In the UNIMOT Group Strategy, the employee area has been defined as Direction 1 – Employees as the company's key asset. This stems from the belief that human capital underpins the Group's business model, enabling it to achieve strategic objectives, drive operational development, and foster innovation. Committed, competent and safe employees are the basis for sustainable growth and the competitive advantage of the entire organisation.

Activities in this area are closely linked to the UNIMOT Group's business model, in which employees are a key resource supporting the implementation of strategic growth directions, including the development of new business areas, technological innovation and operational efficiency.

The Strategy sets out the following objectives for this area, which the Group considers to be:

- Creating an organisation free from discrimination, which promotes inclusion, diversity and ethical practices for the benefit of employees.
- Striving to eliminate the gender pay gap.
- A corporate culture built on the Group's shared values and work-life balance.
- A safe and ergonomic working environment that supports employee development.
- Employee involvement in the Group's decision-making processes.

Performance indicators have been assigned to these objectives. The status of implementation of strategic objectives in human resources management is described in section 1.5 of the Report.

#### The UNIMOT Group's ambitions for 2029 (in the long term) in the area of own employees

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##### S1-5 MDR-T

The objectives are operationalised within the Group's existing policies and procedures. The Group's key objectives include:

- Achieving pay parity between women and men in similar roles and with comparable responsibilities
- Average number of unused holiday days per person at the end of the year: 5 days
- Equal access to promotions
- 100% of employees familiar with and identifying with the company's values regarding ethics, inclusion and respect for human rights
- 0 fatal and serious accidents at work
- A 5% increase in the number of training hours per employee compared to the base year 2024
- Continuation of equality, diversity and inclusion projects implemented within the UNIMOT Group
- Implementation and execution of an internal communication plan engaging employees on key issues

The Group discloses the degree of achievement of the above objectives in relation to the disclosures presented in the subsequent sections of the Report.

Stakeholders did not participate directly in setting the objectives mentioned above. Nor were they involved in monitoring performance against the objectives. Discussions on the Group's current situation and planned actions are held during regular meetings with employee representatives.

#### 3.1.1. Human capital management

All persons constituting the UNIMOT Group's own workforce – that is, employees hired under employment contracts, civil law contracts and persons working 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 material impacts, risks and opportunities (IRO) and the update of the process in 2025. Therefore, the scope of the Report covers all employees and associates of the UNIMOT Group.

The UNIMOT Group employs 1,255 people. The breadth of the Group's business activities, both geographically and by expertise, significantly increases the complexity of the human capital management process. Depending on the employee's place of work, human capital management and personnel policies are tailored accordingly to support training and development, improve information flow, enhance career development opportunities, and ensure competitive working conditions. It is also of the utmost importance to maintain standards regarding compliance with ethical principles, respect for diversity, and the prevention of bullying and discrimination across all UNIMOT Group companies, and to ensure appropriate mechanisms are in place when best practices in this regard are not observed.

The UNIMOT Group strives to ensure that human capital management is based on the corporate values jointly developed in 2024, which include:

- integrity – we adhere to the highest standards of management, business ethics and transparency,
- cooperation – we foster an atmosphere based on mutual trust, respect and care for the well-being of our employees and business partners,
- responsibility – we meet the highest market standards and work for the common good,
- professionalism – we provide goods and services of the highest quality, emphasising the continuous development of our employees’ skills and commitment,
- flexibility – we adapt our activities to rapidly changing market conditions;

as well as mutual respect, equal opportunities in employment, development and promotion, and fostering diversity within our teams.

Taking action regarding material impacts on our own employees

**SBM-3 S1-4**

The UNIMOT Group strives to have a positive impact on its own employees by managing issues relating to: ensuring workplaces based on the principles of diversity and equality, including in relation to promotion and remuneration; active management of working time; prevention within the framework of safety indicators; and building a corporate culture based on ethics, respect, dialogue and transparency. It undertakes activities aimed at fostering responsible attitudes and developing a culture of compliance, and also provides mechanisms for reporting (including anonymously) complaints and breaches, as well as protection for whistleblowers.

The Group monitors the effectiveness of its activities and assesses whether its practices have any negative impact on its employees.

Material impacts, risks and opportunities relating to the workforce have been identified within the UNIMOT Group’s risk management system. The risks listed therein stem from the business model and were taken into account when formulating the assumptions for the UNIMOT Group’s Strategy for 2024–2028.

Based on the 2025 update to the double materiality assessment, the UNIMOT Group has reanalysed the potential risks and opportunities in the human resources area. The process described above is presented in section 1.5.3 of this Report.

Summary of the double materiality assessment regarding the Group’s own workforce

Name of risk, opportunity, impact	Impact (I) Risk (R) Opportunity (O)	Positive (+) Negative (-)	Actual (A) Potential (P)
<b>Employment security</b>			
Management of a large, complex workforce	I, O	+	A
<b>Working hours</b>			
Managing working time in continuous production, logistics and transport processes	I	+	A
<b>Fair pay</b>			
Ensuring and maintaining an appropriate level of remuneration in line with market rates	I	+	A
<b>Occupational Health and Safety</b>			
Ensuring safe and healthy working conditions	I, O	+	A
<b>Gender equality and equal pay for work of equal value</b>			

Increasing the role of women in the workforce (including in managerial positions)	I	+	A
<b>Training and skills development</b>			
Delivering technical training on ESG, renewable energy and the energy transition (new skills in renewable energy, digitalisation and decarbonisation), mentoring programmes and training for women in the fuel and energy sector	I	+	A
<b>Measures to prevent violence and harassment in the workplace</b>			
Implementation of procedures and mechanisms to protect against physical and psychological violence in the workplace, as well as channels for reporting breaches	I	+	A
<b>Diversity</b>			
Ensuring female representation on the Management Board and Supervisory Board	I	+	A

Table 3-2. Summary of the double materiality assessment regarding the Group's own employees.

In the double materiality assessment, the Group did not identify any group among its own employees that is more at risk than others. The risk register does not include any operations with a material risk of forced or child labour.

To ensure an adequate level of prevention of undesirable incidents, the UNIMOT Group has a range of due diligence policies and procedures in place and in use, and is constantly developing policies and programmes to support workforce management (described in more detail in the following sub-sections).

Policies relating to own employees

#### S1-1 MDR-P

In 2025, the UNIMOT Group introduced the UNIMOT Group Code of Responsibility, an overarching document that sets out the principles of conduct for employees, business partners, and stakeholders. The Code is addressed to all Group employees and constitutes a coherent set of principles and values that shape daily decisions and the organisation's operations.

This document is based on the UNIMOT Group's values. Its aim is to ensure a consistent approach to issues of ethics, human rights, anti-discrimination, equal treatment and compliance with applicable regulations. The Code serves as a reference point for other internal Group documents, including policies and procedures relating to employment, health and safety, ethics and environmental protection. It supports consistency of action across the entire UNIMOT Group, ensuring compliance with applicable laws and internal corporate standards.

The area of human capital management is also governed by the policies, procedures and regulations set out below.

#### Ethics, human rights and anti-corruption

The key documents setting out the UNIMOT Group's commitment to ethical principles and fundamental standards, including the UN Guiding Principles on Business and Human Rights, are the Code of Ethics and the UNIMOT Group Human Rights Policy.

Based on the Human Rights Policy, the Group has defined a number of key commitments towards its employees and business partners, which include:

- Prohibition of child labour and forced labour: a total ban on the use of any form of child labour, slavery and human trafficking, whilst ensuring that employment relationships are based on voluntary participation;
- Freedom of association: recognition of the right to form employee organisations, engage in collective bargaining and strike without fear of reprisal;
- Equal opportunities and non-discrimination: ensuring fair treatment regardless of gender, age, disability, religion, sexual orientation or trade union membership, and zero tolerance for bullying;
- Safe and decent working conditions: ensuring an ergonomic workplace, promoting a healthy work-life balance, and strictly adhering to working time limits and the right to paid leave;
- Transparent remuneration and development: Applying the principle of equal pay for work of equal value and supporting continuous education and training for employees;
- Privacy protection: Recognising the protection of employees' personal data as a fundamental human right and processing it in accordance with the highest security standards.

The basis of the UNIMOT Group's remedial system for human rights violations is formalised complaint reporting mechanisms:

- Reporting channels: employees have access to secure and anonymous channels for reporting violations (telephone, email, post, online form);
- Protection and procedures: a procedure is in place to protect whistleblowers from retaliation and to ensure that every report is investigated and followed up on;
- Remedial measures: where an impact has already occurred, the Group takes appropriate remedial measures and then monitors their effectiveness based on feedback from those impacted.

The UNIMOT Group's policy is based on key international standards:

- International Bill of Human Rights: the UN Universal Declaration of Human Rights and the International Covenants on Human Rights,
- ILO Declaration: Concerning Fundamental Principles and Rights at Work, referring to the eight core conventions (including those on freedom of association and the prohibition of forced labour),
- UN and OECD initiatives: UN Guiding Principles on Business and Human Rights, the 2030 Agenda, the principles of the United Nations Global Compact and the OECD Guidelines for Multinational Enterprises.

Furthermore, fundamental ethical issues within the UNIMOT Group are governed by the Procedure for Combating Bullying, Discrimination and Other Undesirable Behaviour at Work. More detailed information on the above documents and their scope can be found in disclosure G1-1 of this Report. In every aspect of its operations, the Group is guided by the principles of transparency and respect for generally accepted standards. Any form of misconduct, including corrupt practices, is not tolerated. The parent entity's approach to corruption and bribery within the Group is set out in the UNIMOT S.A. Anti-Corruption Programme, adopted by a resolution of the Management Board, which has also been implemented in the other companies of the UNIMOT Group. During the reporting year, the document was in effect at all Group companies.

The Anti-Corruption Programme forms the basis for establishing and supporting preventive and educational measures to counter corrupt behaviour. It sets out the principles for managing corruption risk within the company and provides the basis for establishing detailed internal regulations in specific areas of operation.

#### Corporate governance in the area of human capital management

The area of human capital management within the UNIMOT Group is governed by recruitment and employment policies tailored to each company's specific operations. All these documents focus on acquiring, developing and retaining the competencies that are key to organisational effectiveness and the achievement of the Group's strategic objectives. The aim of the regulations contained in these policies is to provide broad support to management and staff in creating an environment conducive to dialogue, learning, job security, the introduction of change and the pursuit of organisational development free from any form of discrimination or exclusion.

Equally important documents in this area include:

- regulations on professional development;
- regulations on improving language skills;

- work regulations, including those for remote working;
- regulations on the organisation of internships and work placements;
- regulations on the settlement of accounts with employees in connection with the termination of an employment contract.

At UNIMOT Terminale, UNIMOT Bitumen and RCEkoenergia, matters relating to personnel policy are regulated by internal labour law sources, including the Company Collective Labour Agreement, as well as procedures and instructions. Additionally, regulations introduced at UNIMOT S.A. that apply to all employees are implemented as an organisational standard across the Group's subsidiaries.

#### Remuneration and working hours

Human capital management is also governed by the Company's internal regulations and remuneration procedures, including the remuneration policy and bonus policy. A key element of remuneration systems in most companies is an individual approach to remuneration setting, which considers each employee's skills, experience and performance, as well as their role within the organisation. The remuneration negotiation process is conducted transparently and in accordance with the principles of equal treatment.

In companies where trade unions operate, these organisations put forward a pay rise proposal, which is then applied equally to all employees. This means that every employee receives a pay rise of the same amount or the same percentage, regardless of their position or individual performance. This approach ensures transparency and equality in the remuneration process, and also minimises the risk of pay disparities that could lead to internal disputes.

In line with the Strategy, the Group aims to close the existing pay gap. Further details on this subject are presented in disclosure S1-16, as well as in subsection 3.1.4 of this Report.

#### Ergonomic and safe working environment

In relation to this issue, the UNIMOT Group has implemented and applies:

- Occupational Health and Safety Policy;
- Work-Life Balance and Reintegration Policy.

The UNIMOT Group has a uniform Health and Safety Policy in place. The main objective of the Health and Safety Policy is to minimise workplace accidents by reducing the risk of their occurrence.

In 2024, the UNIMOT Group implemented a Work-Life Balance and Reintegration Policy to provide comprehensive support to employees in achieving a balance among their professional, private, and family lives. Promoting a more balanced approach to work increases employee engagement and helps prevent burnout and, consequently, staff turnover.

Further details on this subject are presented in section 3.1.6 of this Report.

#### Diversity and inclusion

The UNIMOT Group's approach to issues related to the promotion of equal opportunities and other measures to increase diversity and social inclusion is governed by the UNIMOT Group Diversity Policy.

All HR policies are implemented in accordance with the principles for drafting internal regulations. They are also subject to regular reviews and updates in line with legal requirements or business needs. These regulations are published on the UNIMOT S.A. website and/or the intranet. Communication materials (posters, emails) and training sessions for employees are created for selected regulations.

#### Social protection

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##### S1-11 MDR-P

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Every employee of the UNIMOT Group who is employed under an employment contract is covered by state social protection and insurance, in accordance with generally applicable regulations. In addition, a Company Social Benefits Fund operates at UNIMOT S.A., UNIMOT Paliwa, RCEkoenergia, OLAVION, UNIMOT Terminale and UNIMOT Bitumen.

Employees who find themselves in difficult personal, family, or financial circumstances, including those affected by unforeseen events, such as serious or chronic illness, an accident, or the death of a close relative, may apply for financial assistance.

As part of the employer's support, employees of individual companies within the UNIMOT Group may apply for a subsidy towards the purchase of prescription glasses or for financial or in-kind assistance.

During the reporting period, the Group did not set any objectives regarding employee welfare. The Company will consider setting objectives for the medium-term period of one year in cooperation with stakeholders.

Interests and views of stakeholders

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#### SBM-2

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Human capital management issues are of significant importance to the UNIMOT Group. This is reflected in the creation of the position of Vice-President of the Management Board for HR within the UNIMOT S.A. structure, and in the strong emphasis placed on these issues in the UNIMOT Group Strategy for 2024–2028.

The duties of the Vice-President of the Management Board for HR at UNIMOT S.A. include assessing the impact of business decisions on employee matters and consulting with employee representatives on actions that have a material impact on them. During the reporting period, no separate consultations were held to take into account employees' or employee representatives' views on the strategy and business model. Discussions on these topics took place during regular meetings with employee representatives. At these meetings, the current situation of the Company and the Group, as well as planned activities, were also discussed.

The effectiveness of employee engagement in dialogue and cooperation processes within the Group is assessed through an analysis of feedback from ongoing communication with employees and by monitoring their participation in available forms of dialogue and cooperation.

The UNIMOT Group analyses the impact of its strategy and business model on its own employees, particularly the potential effects of business decisions on working conditions, employment levels, employment security, and opportunities for professional development. The conclusions from these analyses are taken into account in management processes and – where necessary – may lead to adjustments to strategic or operational activities to prevent or mitigate potential negative effects and to strengthen the positive impact on employees.

Procedures for cooperation with employee representatives

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#### S1-2 MDR-M

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The UNIMOT Group comprises three companies, which have employee representatives organised in trade unions:

1. UNIMOT Terminale,
2. UNIMOT Bitumen,
3. RCEkoenergia.

The employee representative bodies operating within the companies of the UNIMOT Group generally represent employees who are directly employed; however, in their decisions, they also take into account the interests of persons working under other types of contracts – in particular, civil law contracts.

Employee representatives elected by vote also operate at UNIMOT S.A. and UNIMOT Paliwa. However, there are no collective agreements in place at these companies.

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#### S1-8 S1-4 MDR-T MDR-A

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Despite the absence of a formalised procedure, maintaining a constructive, open dialogue with the social partners is a priority for the Management Board of UNIMOT S.A. This is reflected in the Strategy, where an objective in this regard has been defined: Employee involvement in the Group's decision-making processes.

The Management Board of UNIMOT S.A. and the Boards of the subsidiaries do not interfere in the formation of trade unions or the recruitment of members to such unions. Trade union activities within the companies of the UNIMOT

Group are conducted in accordance with the law. The Management Board of UNIMOT S.A. and the boards of subsidiaries cooperate with trade unions in situations specified by law, and employees who are members of a trade union are not discriminated against on the grounds of their union membership.

Dialogue with employee representatives is initiated in response to legal requirements and requests from interested parties. It is always conducted in good faith.

#### Communication and procedures for cooperation with employees

The Intranet is the primary tool for internal communication within the UNIMOT Group. The website is used to disseminate key information and internal regulations. Concurrently, communication takes place via email, and for employees without email access, information is conveyed through direct communication from supervisors and posters.

An important element in initiating cooperation processes is the discussions between employees and the Vice-President of the Management Board for HR at UNIMOT S.A., which began in July 2024. Any employee of the UNIMOT Group may request an online or face-to-face meeting by sending an email to the Vice-President of the Management Board for HR, specifying the meeting's subject. The date is agreed upon jointly. During the reporting period, 28 meetings took place, covering topics such as funding for an employee's studies, the procedure for terminating a contract, shortening the notice period, planned activities as part of ongoing work-life balance initiatives, and the reasons an employee may terminate their contract. In the previous reporting period, 15 meetings took place.

Under the Procedure for Counteracting Bullying, Discrimination and Other Undesirable Behaviour at Work, employees are also involved in the work of the Investigation Committee – a collegial body appointed by the employer to verify the validity of information regarding the possible occurrence of undesirable behaviour in the workplace.

An important element in shaping organisational culture and employee cooperation processes is the initiative known as Managerial Espresso. This is a newsletter sent out every two weeks to all managers employed within the Group. The newsletter addresses issues in leadership and personal development.

As part of our engagement with employees, they are asked to evaluate every training session they attend – whether delivered by an internal trainer or an external provider – and to indicate which other training programmes they would like to participate in.

As a key stakeholder group of the UNIMOT Group, employees actively participated in the materiality assessment in 2024, during which they had the opportunity to express their views on the Group's material impact on sustainability issues and the impact of sustainability issues on UNIMOT. A representative of the employees of the parent entity, UNIMOT S.A., participated in the 2025 update.

### 3.1.2. Characteristics of employees and employment structure within the UNIMOT Group

#### Employment structure – key data

S1-6	S1-9
1,015 staff employed under employment contracts among all employees of UNIMOT Group companies in Poland and abroad as at the end of 2025**	785 employees on permanent contracts
28.9% of the UNIMOT Group's workforce were women	14.74% employee turnover rate*

\*The employee turnover rate was calculated using the formula: number of employees who left the UNIMOT Group / total number of the UNIMOT Group's own employees x 100%.

\*\* The value is consistent with the employment structure in 2025 in the UNIMOT Group, as presented in section 5.8 of the Management Board's report on the activities of the UNIMOT Group and UNIMOT S.A. for 2025.

*Table 3-3. Employment structure at the UNIMOT Group – selected data as at 31 December 2025*

Detailed information on the employment structure at the UNIMOT Group is presented in the tables below.

Number of own employees by gender\*

Gender	Number of own employees in 2024	Number of own employees in 2025
Women	308	336
Men	809	919
Gender not disclosed	0	0
<b>TOTAL:</b>	<b>1,117</b>	<b>1,255</b>

\* The data presented relates to employees, without conversion to full-time equivalent (FTE) (8 hours per day, 40 hours per week).

*Table 3-4. Number of own employees in the UNIMOT Group by gender as at 31 December 2024 and 31 December 2025.*

Number of own employees by gender and age

	Women	Women	Men	Men	Total	Total
	2024	2025	2024	2025	2024	2025
≤ 29 years	47	57	54	81	101	138
30–50 years	206	200	495	488	701	688
51 years ≤	56	79	259	350	315	429

*Table 3-5. Number of own employees in the UNIMOT Group by age and gender as at 31 December 2024 and 31 December 2025*

The number of employees by gender (women/men) was determined from records in the HR and payroll systems of the entities comprising the UNIMOT Group. The data refer to the number of employees as at 31 December 2025 and are consistent with the number of employees disclosed in the consolidated financial statements for 2025.

Number of own employees by country of operation

Country	Number of own employees in 2024	Number of own employees in 2025
Poland	1,108	1,244
Romania	1	1
Lithuania	1	1
Ukraine	6	8
China	1	1
<b>TOTAL:</b>	<b>1,117</b>	<b>1,255</b>

*Table 3-6. Number of own employees in the UNIMOT Group by country of operation as at 31 December 2024 and 31 December 2025*

Number of own employees by place of operation

	2024	2025
Bolesławiec	22	12

Cluj-Napoca	1	1
Czechowice-Dziedzice	201	205
Częstochowa	156	211
Gdańsk	209	229
Gutkowo	14	13
Jasło	119	126
Katowice	29	34
Kaunas	1	1
Kawice	3	0
Kielce	1	1
Kyiv	6	8
Koluszki	4	0
Kraków	8	9
Mława	9	5
Piotrków Trybunalski	26	22
Płock	1	2
Poznań	19	19
Pyrzowice	2	0
Rypin	9	9
Sędziszów Małopolski	11	20
Shanghai	1	1
Szczecin	31	24
Warsaw	195	256
Wrocław	1	0
Zawadzkie	35	46
Żywiec	3	0
Wieleń	0	1
<b>TOTAL</b>	<b>1,117</b>	<b>1,255</b>

Table 3-7. Number of employees within the UNIMOT Group by place of operation as at 31 December 2024 and 31 December 2025.

#### Material topics arising from the double materiality assessment

Area	Social (S)
ESRS	S1 Own workforce
Relevant topic	Employment security
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board for HR, UNIMOT S.A.

Employment security is one of the key elements of the human resources management system at the UNIMOT Group. It contributes to employment stability, reduces staff turnover, builds lasting relationships with employees, and, as a result, enables the achievement of operational objectives. In the context of sustainable development, employment security forms part of the UNIMOT Group's broader social responsibility, which encompasses not only compliance with labour law but also the pursuit of stable and fair employment conditions.

#### S1-1 MDR-P

The Group does not have a single formal document dedicated to the above-mentioned issue of sustainable development. In accordance with the ESRS methodology, employment security issues primarily concern:

1. The terms of contracts concluded with employees,
2. Social protection

These issues are regulated within the UNIMOT Group as part of:

- the recruitment and employment policy,
- regulations governing internships and work placements,
- the company's social benefits regulations.

Furthermore, the UNIMOT Group identifies the following issues as material in terms of employment security:

1. Fair pay and working hours,
2. Opportunities for professional development and promotion,
3. Equality and non-discrimination,
4. Protection against unequal treatment and the existence of channels for reporting breaches,
5. Social dialogue and relations with employees,
6. Ensuring a safe working environment and protecting privacy.

The policies, actions, objectives and performance indicators are set out in the following sections of this Report.

#### S1-5 MDR-T

The UNIMOT Group's objectives in the area of employment security include:

Objective	Indicator achieved in 2024	Indicator achieved in 2025
Reducing staff turnover (strategic objective) by lowering the rate to 5% over the next 5 years	7.79%	14.74
Increasing the proportion of permanent employment contracts relative to fixed-term contracts. By the end of 2029, the Group aims for 85% of its workforce to be employed on permanent contracts	80.41%	77.3%
Maintaining the proportion of part-time workers at no more than 5% over the long term	2.91%	4.73%

*Table 3-8. The UNIMOT Group's objectives for employment security management, as at 31 December 2024 and 31 December 2025*

Stakeholders did not participate directly in setting the objective for this material sustainability issue; however, employee representatives influence this issue and raise it during meetings with the Management Board.

#### S1-4 MDR-A

The employment contract is concluded in accordance with the rules applicable within the UNIMOT Group as set out in the Recruitment and Employment Policy. A contract with an employee may be concluded:

- for a probationary period;
- for a fixed term;
- for an indefinite period.

In accordance with the Group's practice, the second contract concluded with an employee is a fixed-term contract. This form of contract provides both parties with the flexibility to decide before entering into a contract for an indefinite period.

The UNIMOT Group predominantly employs staff on a full-time basis, as the industry is demanding and requires specialist knowledge and experience. Employing staff on full-time employment contracts fosters training, skills development and loyalty to the company. Employees on permanent contracts, so-called 'full-time staff', are usually more motivated to develop their skills within the organisation. Frequent staff turnover can be costly and reduce team efficiency, which is why the Group does not use this approach.

## Staff turnover

High staff turnover can negatively impact the company, leading to increased recruitment costs, reduced efficiency, and lower team morale. To maintain low turnover, the UNIMOT Group focuses on several key areas:

- competitive remuneration – regularly analysing the market and aligning remuneration with industry standards.
- non-wage benefits – offering private healthcare, a sports card, life insurance, and group insurance,
- hybrid working – the option to work remotely or in a hybrid arrangement, where the nature of the work permits,
- recognition and rewards – bonus schemes, awards,
- providing access to training,
- clearly defining requirements at the recruitment stage – so that new employees have realistic expectations of the job,
- organising initiatives to raise employee awareness of wellbeing and introducing activities through which employees bond while pursuing their passions,
- manager development – systematic training of managers and supporting them in managing teams.

### MDR-M

Key performance indicators for employment security include, first and foremost, the percentage of employees on permanent contracts, the ratio of non-staff personnel to employees, and staff turnover rates. The tables below present data for 2024 (the base year) and 2025.

#### Number of own employees by gender and type of contract

	2024			2025		
	Women	Men	Total	Women	Men	Total
Indefinite period	198	549	747	205	580	785
Fixed-term	75	107	182	88	142	230
Total number of employees under an Employment Contract	273	656	929			1,015

*Table 3-9. Number of employees in the UNIMOT Group under an employment contract, broken down by gender and contract duration as at 31 December 2024 and 31 December 2025*

#### Number of own employees by gender and working hours

	2024			2025		
	Women	Men	Total	Women	Men	Total
Full-time employees	266	636	902	283	804	1,087
Part-time employees (temporary)	7	20	27	33	115	148

\*It is assumed that employees on civil law contracts work full-time. Employees working under other contracts (contracts of mandate, specific task contracts) and employees hired through employment agencies have been classified as working part-time.

*Table 3-10. Number of the UNIMOT Group employees by working hours and gender as at 31 December 2024 and 31 December 2025.*

Number of own employees in the UNIMOT Group who left the organisation during the reporting period, and employee turnover rate

Number of employees who left the organisation		
	2024	2025
Women	27	55
Men	60	130
Gender not reported	0	9
Total	87	185
Staff turnover rate*	7.79%	14.74%

\*The turnover rate was calculated in accordance with the ESRS methodology using the formula: (number of employees who left the UNIMOT Group as a result of redundancy, retirement or death / total number of UNIMOT Group employees at the end of the reporting period, i.e. 31 December 2025) x 100%.

Table 3-11. Employee turnover rate at the UNIMOT Group.

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#### MDR-A

An important element of the process of managing impacts and risks in the area of employment security is the implementation of activities, which include:

- implementing development and training projects, including those relating to diversity, equality and inclusion;
- adhering to 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 values-based working environment that effectively implements the Group's adopted strategy;
- maintaining an active dialogue with employees;
- reviewing remuneration and analysing the pay gap, and taking steps to close it;
- promoting a work-life balance culture, raising employee awareness in this area through a variety of initiatives, actively managing working hours and monitoring holiday take-up;
- implementing projects aimed at prevention in the field of occupational health and safety,

as well as monitoring and evaluating the effectiveness of these measures within the framework of established plans and current business needs.

Determining appropriate measures in response to actual or potential adverse impacts on the company's own employees falls within the competence of the Vice-President of the Management Board for HR at UNIMOT S.A.

The Vice-President of the Management Board regularly informs the other members of the Management Board about matters relating to the impact on employees, which include:

- analysis of remuneration and its competitiveness (1–2 times a year),
- up-to-date information on dialogue with employees and social partners,
- analysis of the gender pay gap and access to managerial positions,
- monitoring of holiday take-up,
- reporting on ongoing development activities for employees.

#### Characteristics of non-employees

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#### S1-7

In 2025, the number of non-employees stood at 240, comprising 43 women and 197 men. Among non-employees, those working under civil law contracts (cooperation agreements – 132 people; contracts for specific tasks – 91 people) predominated, accounting for 92.9% of all non-employees.

The data for non-employees are presented in the table below.

	2024			2025		
	Women	Men	Total	Women	Men	Total
Data on non-employees cooperating with the entity (number of persons)						
Number of people working under civil law contracts (contracts for specific tasks and specific work)	21	59	80	25	66	91
Number of people working under a cooperation agreement (B2B)	13	89	102	18	114	132
Number of people on management contracts	2	4	6	0	8	8
Graduate trainees	0	0	0	0	0	0
Others	0	0	0	0	9	9
<b>Total</b>	<b>36</b>	<b>152</b>	<b>188</b>	<b>43</b>	<b>197</b>	<b>240</b>

*Table 3-12. Number of non-employees working with the UNIMOT Group as at 31 December 2024 and 31 December 2025*

In 2024 and 2025, the UNIMOT Group did not hire any employees through an employment agency or any other entity providing employment agency services.

#### Data presentation methodology

In accordance with the definitions set out in the CSRD, the following terms have been defined for the purposes of this Report:

**An employee** is a natural person in an employment relationship with the UNIMOT Group, in accordance with national law or business practice. These are persons employed under an employment contract or by appointment.

**Non-employees** are persons performing work for the UNIMOT Group on the basis of civil law contracts (contracts for specific tasks, contracts for specific work), cooperation agreements (B2B) or external contracts.

**Own staff** comprises both employees and non-employees performing work for the UNIMOT Group.

#### Employees who combine employment contracts

An employee working part-time for various companies within the Group is recorded as employed only by the company where they work the largest proportion of their working hours. If they work equal proportions of their working hours across different entities, they are assigned to the company with which they have the closest connection (in terms of length of service or scope of responsibility). If such an assignment is not possible, the employee is shown in the parent entity.

If the total working hours across different entities equal a full-time position, the employee is considered employed full-time.

### Employees who combine employment contracts and other contracts

A person employed by various Group companies under an employment contract and another contract is presented only as employed on a full-time basis. If their contracts relate to only one entity, they are presented as full-time employees.

If the contracts relate to two entities simultaneously, the employee is presented as part-time (even if the total scope of work performed is close to a full-time workload).

The data presented in Tables 3-3 to 3.12 relate to all UNIMOT Group companies included in the consolidation for sustainability reporting purposes. The employment data refer to the number of employees (in persons) as at the last day of the reporting period, i.e. 31 December 2024 and 2025.

All data presented relates to the number of persons, without conversion to full-time equivalents (FTE – 8 hours per day, 40 hours per week).

The gender category 'other' does not apply as it is not provided for under Polish law.

In 2024 and 2025, there were no instances within the UNIMOT Group where employees did not declare their gender; consequently, this field has been omitted from the tables presenting employment data.

The accrual basis is used, i.e. remuneration due for 2025 is reported (the tax scheme is not used in this case, as it may lead to shifts and distortions in the data).

### Calculation of the pay gap

Total gross remuneration was taken into account for the calculation of the pay gap, i.e.

- Basic remuneration – a fixed amount of remuneration specified in the employment contract.
- Bonuses and awards – e.g. discretionary bonuses, annual bonuses, quarterly bonuses, performance-related bonuses.
- Pay supplements – e.g. for overtime, night work, seniority allowance, position allowance.
- Non-wage benefits – e.g. a company car, housing allowance.
- Commissions and other variable remuneration components – commonly used in trade and sales.
- Allowances required by law – e.g. allowances for working in hazardous conditions, severance pay.

The following, among others, are not included in remuneration:

- Income from the Employer-Funded Pension Plan (PPK),
- Social benefits (e.g. health insurance, sports cards),
- Costs incurred by the employer in connection with employment (e.g. social security contributions),
- Sick pay,
- Employee benefits from the Company Social Benefits Fund (ZFŚS).

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### S1-3

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Processes for mitigating negative impacts. Reporting irregularities and taking follow-up action

### Material topics arising from the double materiality assessment

Material topic	Measures to prevent violence and harassment in the workplace
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A. / Chairmen of the Management Boards of subsidiaries and the Director of the Legal Department at UNIMOT S.A.

## The UNIMOT Group disclosures regarding a material topic

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### S1-1 MDR-P

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The issue of preventing violence and harassment in the workplace is regulated under the Procedure for Combating Bullying, Discrimination, and Other Undesirable Conduct at Work and the Procedure for Reporting Violations of Law and Taking Follow-Up Action at UNIMOT S.A. Under these documents, the UNIMOT Group undertakes to provide appropriate channels for reporting irregularities, to ensure the proper protection of whistleblowers, and to take corrective action in the event of any irregularities. The Group provides a variety of channels for reporting breaches, including anonymous ones, available to all employees. Employees are periodically informed of the existence of such channels via email communications. Relevant information is also provided to new employees during onboarding. The procedure referred to above consists of the following elements:

- an effective system for reporting irregularities that protects whistleblowers,
- a formalised structure for handling reports,
- protection of whistleblowers,
- where necessary – a mechanism for recommending and implementing systemic corrective measures within the Group.

The procedure was updated in 2024, and its introduction was preceded by consultations with employees. Further details regarding the UNIMOT Group's system for reporting irregularities and the protection of whistleblowers can be found in disclosure G1-1 of this Report.

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### S1-17 MDR-T MDR-M

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#### Data on reports

With regard to the material sustainability topic, the UNIMOT Group has established a strategic objective: to operate in line with a business model based on adopted policies that identify risks and implement systems to prevent their occurrence.

Stakeholders did not play a direct role in setting the objective relating to a material sustainability issue.

The Group includes the following among the indicators for achieving the objective:

- Ensuring the operation of a whistleblowing system, including a whistleblower protection scheme;
- S1-17: number of incidents, complaints and material impacts on human rights;
- Percentage of employees familiar with and identifying with the company's values regarding ethics, inclusion and respect for human rights.

In 2025, 10 breaches were reported via the available employee channels. No incidents relating to respect for human rights were reported that would violate the principles set out in the UN Guiding Principles on Business and Human Rights, the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. No company within the UNIMOT Group has been fined, penalised or required to pay compensation for damages resulting from incidents or complaints. No complaints were recorded as having been submitted to the OECD National Contact Points for Multinational Enterprises.

The Group measures progress at the end of each year of the Strategy's validity.

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### S1-4 MDR-A

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As part of its efforts to define the objectives related to this material sustainability topic, the UNIMOT Group has incorporated training on breaches into the onboarding process for new employees and also communicates directly with them regarding procedures (these activities are described in section 4.1 of this Report).

In 2025, the UNIMOT Group conducted training for employees on preventing workplace bullying. The training was delivered via an e-learning platform and was mandatory. Detailed information regarding the training is presented in section 4.1 of the Report.

### 3.1.3. Equality and diversity

#### Material topics arising from the double materiality assessment

Material topics	Diversity Gender equality and equal pay for work of equal value
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for HR Supervisory Board, General Meeting of Shareholders (regarding diversity on the Management Board of UNIMOT S.A.)

#### S1-5 MDR-T

Diversity, equality and inclusion, understood, among other things, in the context of gender equality and equal pay for work of equal value, are integral to the UNIMOT Group's activities. This is confirmed in the UNIMOT Group Strategy for 2024–2028, which sets out objectives in this area:

- an organisation free from discrimination, carrying out activities in the areas of inclusion, diversity and ethics for the benefit of employees;
- striving to eliminate the gender pay gap;
- diversity on the Management Board and Supervisory Board.

As part of implementing the above objectives, the Group aims primarily to increase the proportion of women in its workforce and in management, as well as to reduce the gender pay gap. The Group has assigned performance indicators to the above objectives, as described in section 1.5 of the Report. This section also sets out the degree of achievement of the above objectives during the reporting period, along with the timeframe.

#### S1-1 MDR-P

As part of its efforts to achieve the objectives set out in the Strategy, in 2024, the UNIMOT Group implemented a Diversity Policy. The document reflects the company's and its employees' commitment to building an ergonomic, open working environment.

In accordance with the Policy, the UNIMOT Group adheres to the principle of equal treatment of employees and does not tolerate discrimination on any grounds, in particular on the basis of age, gender, race, nationality, religion, sexual orientation, appearance, ability or difference of opinion. Measures are taken and procedures and mechanisms are implemented to ensure equal opportunities in remuneration and professional development, promote diversity, protect employees from discrimination and unequal treatment, and detect and eliminate prohibited practices. The adoption of a policy supporting equal opportunities and diversity in the workplace is a clear declaration of the Group's commitment to increasing the number of women within its structures.

As part of the implementation of the Policy, the Group is committed to promoting social inclusion, which takes into account, above all, the needs of women, particularly in the areas of gender equality, access to training and opportunities for promotion. This is also achieved by striving to eliminate the gender pay gap.

#### S1-4 MDR-A

Among the measures aimed at achieving strategic objectives in this area are projects designed to increase the rate of promotion for women and minimise the pay gap, including:

1. Continuation of the programme for women entitled 'Women's Club – Women with Energy',
2. Training for recruitment teams on avoiding bias in recruitment processes.

#### Women's Club – Woman with Energy

In September 2024, the Vice-President of the Management Board for HR at UNIMOT S.A. launched the project titled "Women's Club – Woman with Energy." The aim of the programme is to build a community among women within

the UNIMOT Group, to share knowledge, inspire and motivate change and action, and impart practical skills valued within the Group. The programme is based on a range of initiatives related, among other things, to personal development and interpersonal skills. The programme helps to build competence, self-confidence and a sense of control among women employed by the Group. Its mission is to promote diversity and equal opportunities, and to support women so they can feel confident and comfortable in their roles and effectively utilise their skills. The initiative also aims to enhance women's skills and, in the longer term, to help eliminate the pay gap within the UNIMOT Group.

#### Initiatives for women's development at the UNIMOT Group in 2025

In 2025, the UNIMOT Group organised a total of seven webinars dedicated exclusively to women. The topics covered key issues supporting the personal and professional development of the participants:

- Stress management and work-life balance,
- Personal branding – The Power of Women in Business,
- Building self-confidence and control,
- Business communication,
- Stages of a woman's life, career and values,
- Cancer prevention – how to look after your health effectively and stay one step ahead of cancerous changes,
- Managing oneself in times of change.

At the same time, development activities were carried out for all UNIMOT Group employees, with women particularly encouraged to participate, including through the "May is Diversity Month at the UNIMOT Group" initiative.

After a year of the Women's Club's activities within the UNIMOT Group, a workshop was held to summarise activities to date, with representatives of the members in attendance. During the meeting, the results of the year's work were discussed, and proposals for the Club's further development and future directions were drawn up.

On 16 October 2025, a second conference was organised under the slogan "Change and Development", attended by 160 women. During the event, the objectives of the Group's new Mentoring Programme for women were presented. Ten mentors from the management team, including five men, were invited to participate in the programme, highlighting the importance of diversity and cooperation in women's professional development.

The Mentoring Programme is the first initiative of its kind at the UNIMOT Group. In November 2025, 14 mentees were selected from the applications and began working with their mentors in a cycle lasting approximately six months. All mentors underwent professional training to prepare them for this role.

In addition, on 28 November, the programme participants took part in the "You Are Unique" workshop, which aimed to boost self-esteem and raise awareness of professional achievements. The women also attended a colour analysis workshop, designed to support the development of a consistent personal image.

At the end of 2025, the UNIMOT Group announced another initiative – "Local Leaders", developed during a workshop with female representatives. The project involves appointing women representing various UNIMOT Group locations to coordinate the Club's local activities, initiate projects supporting women, and engage in social initiatives for the benefit of their local communities.

The activities of the Local Leaders will commence in the first quarter of 2026.

The effectiveness of these activities is measured by the vertical promotion rate. For women, this stood at 47% of all promotions within the Group in 2025. This figure will serve as the baseline for future reporting periods.

Diversity indicators in the employment structure

S1-9 S1-12 MDR-M

Diversity in terms of gender and age of employees

Analysis of individual employment categories

Senior Management (Directors and Members of the Management Board)

- The number of women in senior management rose from 7 in 2024 to 15 in 2025. The largest increase occurred in the 30–50 age group (from 4 to 9 people);
- The number of men in top positions rose from 46 to 55. The most significant increase was recorded in the 51+ age group (from 14 to 27 people), indicating a trend towards filling top positions with those having the longest service and experience.

#### Managers, Supervisors and Coordinators

The number of employees rose slightly from 196 to 200.

Age structure:

- The group aged  $\leq 29$  remained at 4 people (a decrease in percentage share from 4% to 3%);
- The 30–50 age group saw a decrease from 133 to 120 people;
- The 51+ age group saw a marked increase from 59 to 76 people;
- In the 51+ age group, the proportion of women rose from 20% to 27% within this employment category.

#### Other employees

- There was a marked increase in the employment of people under 29 (from 96 to 131), which indicates active recruitment of new talent;
- The number of employees aged 30–50 remained unchanged (532 people), although there were minor shifts within this group by gender (a decrease of 7 women and an increase of 7 men);
- The largest increase in this category concerns people over 51 years of age (an increase of 82 people).

	2024			2025		
	≤ 29	30–50	51 ≤	≤ 29	30–50	51 ≤
Senior management – directors and board members	53			70		
Number of employees	1	36	16	3	36	31
women	1	4	2	2	9	4
men	0	32	14	1	27	27
Percentage share (relative to the number of employees in the employment category)						
Total	1%	5%	5%	2%	5%	7%
women	2%	2%	4%	4%	5%	5%
men	0%	6%	5%	1%	6%	8%
Managers, supervisors and coordinators	196			200		
Number of employees	4	133	59	4	120	76
women	2	45	11	3	42	21
men	2	88	48	1	78	55
Percentage share (relative to the number of employees in the employment category)						
Number of employees	4%	19%	19%	3%	17%	18%
women	4%	22%	20%	5%	21%	27%
men	4%	18%	19%	1%	16%	16%
Other employees	868			985		
Number of employees	96	532	240	131	532	322
women	44	156	43	52	149	54
men	52	376	197	79	383	268
Percentage share (relative to the number of employees in the employment category)						
Total	95%	76%	76%	95%	77%	75%
women	94%	76%	77%	91%	75%	68%
men	96%	76%	76%	98%	78%	77%

Table 3-13. Employment structure by gender, age and employment category in the UNIMOT Group as at 31 December 2024

## Pay gap

### S1-16 MDR-M

As part of measures supporting objectives in this area, pay structure reviews are carried out to ensure equal pay for women and men performing the same work or work of equal value.

In 2024, the Gender Pay Gap Ratio (GPGR) in the UNIMOT Group stood at 10.50%, and in 2025 at 14.85%.

Year	2024	2025
Women	PLN 57.5	PLN 58
Men	PLN 64.2	PLN 68
Gender not specified	0	0
Gender Pay Gap Ratio (GPGR)*	10.50%	14.85%

\*The Gender Pay Gap Ratio (GPGR) was calculated as the absolute value of the difference between the ratio of the average gross hourly pay of one gender to that of the other gender and 100%.

*Table 3-14. Gender Pay Gap Ratio (GPGR) in the UNIMOT Group.*

In 2024, the Gender Pay Gap Ratio (GPGR) in the UNIMOT Group was 10.50%, indicating that women's average pay was lower than men's. In 2025 the GPGR stood at 14.85%.

The rise in the pay gap in 2025 is primarily driven by a change in the employment structure, characterised by an increase in the proportion of high-paying technical roles. The growth of transformation sectors has led to greater demand for roles such as construction engineers (PV, infrastructure), renewable energy system designers, and energy market and trading specialists. These roles are highly remunerated but also structurally male-dominated (in the energy and engineering sectors and the technical expert market). Consequently, during this period, the proportion of men in the highest pay brackets increased, which led to a rise in the GPGR.

Another factor contributing to the rise in the pay gap was the employment structure in operational areas, where roles traditionally filled by men, such as drivers and train drivers, were prevalent.

Diversity indicators on the Management Board and Supervisory Board of UNIMOT S.A.

### S1-9

#### Diversity of the Management Board of UNIMOT S.A.

The Management Board of UNIMOT S.A. comprises 4 men and 1 woman, representing 20% of the total number of Management Board members. These data have not changed since 2024.

The gender breakdown of the UNIMOT S.A. Management Board is shown in the table below.

	Number	%
Women	1	20
Male	4	80
Gender not specified	0	0
Total	5	100

*Table 3-15. Gender breakdown of the Management Board of UNIMOT S.A. as at 31 December 2025*

The breakdown of the Management Board of UNIMOT S.A. by age is shown in the table below.

	Number	%
≤ 29 years	0	0
30–50 years	4	80
51 years or older	1	20
<b>Total</b>	<b>5</b>	<b>100</b>

*Table 3-16. Age diversity of the Management Board of UNIMOT S.A. as at 31 December 2025*

#### Diversity on the Supervisory Board of UNIMOT S.A.

As at 31 December 2025 and as at the date of approving this Report for publication, the Supervisory Board consisted of 7 members, comprising 4 men and 2 women. The data has not changed compared to the previous reporting period and is presented in the table below.

	Number	%
Women	2	28.57
Male	5	71.43
Gender not specified	0	0
<b>Total</b>	<b>7</b>	<b>100</b>

*Table 3-17. Gender diversity of the Supervisory Board of UNIMOT S.A. as at 31 December 2025*

The breakdown of 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 and over	2	28
<b>Total</b>	<b>7</b>	<b>100</b>

*Table 3-18. Age diversity of the Supervisory Board of UNIMOT S.A. as at 31 December 2025*

The diversity of the Management Boards and Supervisory Boards of all companies in the UNIMOT Group is presented in the tables below.

	≤ 29	30–50	51 ≤	%
Number of employees on the Management Boards of the UNIMOT Group companies	33			100
TOTAL	0	24	9	100
women	0	1	2	9.1
men	0	23	7	90.9

*Table 3-19. Diversity of the Management Boards of the UNIMOT Group companies by gender and age as at 31 December 2025.*

	≤ 29	30–50	51 ≤	%
Number of employees on the Supervisory Boards of the UNIMOT Group companies	17			100
TOTAL	0	10	7	100
women	0	2	0	11.8
men	0	8	7	88.2

Table 3-20. Diversity of the Supervisory Boards of UNIMOT Group companies by gender and age as at 31 December 2025

### 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 diversity benchmark for supervisory and management bodies of companies with more than 250 employees is to achieve, by 2026, a minimum of 40% female representation on the Supervisory Board or a minimum of 33% on the Supervisory Board and Management Board combined. As at 31 December 2024, the combined proportion of women on the Management and Supervisory Boards of UNIMOT S.A. stood at 25%, and on the Supervisory Board alone at 28.57%.

UNIMOT S.A. strives to ensure equal opportunities and diversity in the composition of its governing bodies, in accordance with regulatory changes and good corporate governance practices.

#### 3.1.4. Remuneration policy and fair pay

##### Material topics arising from the double materiality assessment

Material topic	Fair pay
Impact assessment	Positive, actual
Responsibility	Vice-President for HR, UNIMOT S.A.

##### The UNIMOT Group disclosures on material topics

### S1-1 S1-10 MDR-P

The UNIMOT Group pursues a remuneration policy based on transparent, market-driven and fair principles that support employee motivation and the achievement of the organisation's strategic objectives. All employees are guaranteed remuneration in accordance with legal requirements and commensurate with the scope of their duties and the quality of their work, regardless of gender, age, nationality or other characteristics unrelated to competence.

The remuneration system operates in accordance with the regulations in force within the Group or, in selected companies, under the Company Collective Labour Agreement. The aim of the remuneration policy is to ensure a competitive and motivating system that supports talent acquisition, builds engagement and achieves business objectives, while complying with legal regulations and ethical standards.

The remuneration system takes into account employees' performance. The Bonus Regulations introduced in 2024 linked individual bonuses to the achievement of annual objectives and the Group's financial results. Targets are set jointly by the employee and their line manager. In sales departments, bonuses are paid monthly or quarterly.

In companies covered by the Social Partnership, annual pay rise processes are agreed with their representatives. When making decisions on pay rises, the financial situation of the companies, market conditions and the practices of other entities within the Group are taken into account. The remuneration of statutory bodies is presented in the Management Board's Report on the Group's Activities.

Employees are offered a comprehensive benefits package, including, amongst other things: life insurance, private healthcare, subsidies for sporting activities, contributions towards the cost of glasses, benefits from the Company Social Benefits Fund, long-service awards and Christmas hampers for children. From 2020, employees are eligible for a long-service award after 15 years of service.

#### S1-4 MDR-A

##### Remuneration calibration

Within the UNIMOT Group, the Vice-President of the Management Board for HR is responsible for the consistency and correctness of the remuneration principles applied. Market remuneration analyses and internal reviews are conducted regularly to ensure the competitiveness and adequacy of the remuneration offered.

As part of the remuneration calibration work in 2025, a uniform approach was adopted to determine the level of adequate remuneration. The level of adequate remuneration was determined in accordance with the national minimum wage published by the Central Statistical Office. Adequate remuneration was calculated for each quarter, based on the months comprising those quarters.

Employees' remuneration was verified against the established adequacy levels, which ensured compliance with the adopted standards and confirmed that in 2025 all employees received remuneration that was at least adequate.

#### MDR-M S1-16

##### Remuneration in the UNIMOT Group in 2024 and 2025 and the CEO Pay Ratio

The average gross hourly wage for all employees under employment contracts was PLN 64 for men and PLN 57 for women in 2024. In 2025, the figures were PLN 69 for men and PLN 71 for women.

	2024		2025	
	Women	Men	Women	Men
Average gross hourly wage (PLN)* for employees under employment contracts	57.5	64.2	58	68

\* The average gross hourly wage was calculated for employees under an employment contract, taking into account wages paid for 2025.

Table 3-21. Average gross hourly wage for employees under an employment contract within 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., amounted to PLN 39.60, and in 34,52, and is presented in the table below.

	2024	2025
Ratio of the total annual remuneration of the highest-paid individual* at UNIMOT S.A. to the median of the total annual remuneration for all employees and associates** (excluding the highest-paid individual) of the Company	39.60	34,52

\* The remuneration of the highest-paid individual at UNIMOT S.A., in accordance with the remuneration report of the Management Board and Supervisory Board, comprises a 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).

\*\* The remuneration of employees and associates, in accordance with 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, calculated on a full-time equivalent basis.

Table 3-22. 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 members of the Management Board and Supervisory Board of UNIMOT S.A. and the UNIMOT Group's sustainable development objectives is presented in section 1.2 of this Report under disclosure GOV-3.

The average remuneration of members of the Management Board of UNIMOT S.A. and the Supervisory Board of UNIMOT S.A., broken down by gender, and the differences in average remuneration between women and men are presented in the tables below.

	Remuneration (PLN)* in 2024	Remuneration (PLN)* in 2025
Woman	956,000	1 476 795.61
Man	3,286,450.73	3 144 087.18
Gender not specified	0	0
Wage index F/M (x 100)	29%	47%

\* 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 pension scheme costs (employee defined contribution plans).

Table 3-23. Remuneration ratio of UNIMOT S.A. Management Board members by gender as at 31 December 2024 and 2025.

	Remuneration (PLN)* in 2024	Remuneration (PLN)* in 2025
Woman	46,999.73	81 675
Man	45,096.94	76 518
Gender not specified	0	0
Pay ratio F/M (x 100)	104.22%	106.74%

\* The calculation includes the fixed monthly remuneration at UNIMOT S.A. (aggregated annually) and the costs of pension schemes (employee defined-contribution plans).

Table 3-24. Remuneration ratio of members of the Supervisory Board of UNIMOT S.A. by gender as at 31 December 2024 and 31 December 2025.

### 3.1.5. Staff skills development and training

#### Material topics arising from the double materiality assessment

Material topic	Training and skills development
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A.

#### The UNIMOT Group disclosures regarding a material topic

S1-1 MDR-P

The development of employee competencies and training is an integral part of the UNIMOT Group's Strategy. Development initiatives are implemented in accordance with the principles of employee skills enhancement, developed within each company and tailored to each company's specific nature and business objectives.

At the UNIMOT Group level, no single training policy setting out the same principles for every company was adopted during the reporting period. Each company within the Group has its own specific characteristics, organisation and business objectives, which determine the type and scope of training. Consequently, training is planned and delivered flexibly, taking into account the unique requirements of the relevant business segment and employees' needs. Training in individual companies is carried out on the basis of documents such as:

- The Policy on Improving Language Skills at UNIMOT S.A.,
- Regulations on the improvement of professional qualifications in subsidiaries.

At the Group level, the HR Department of UNIMOT S.A. is responsible for ongoing adaptation of the development programme to business needs, as well as for supporting the selection of the best solution based on reported requirements.

During the budgeting phase, the Management Board defines the development directions and the areas in which it will invest in the coming year.

The training and skills development plan for employees is developed based on a system for identifying training needs, implemented by the HR Department on the basis of:

- the results of surveys on the development needs of employees and managers conducted by the HR Department,
- the Company's/Group's long-term development plans,
- guidelines and recommendations from the Management Board,
- information from employee appraisal reports,
- the budget allocated for development activities for the following year.

Every training course organised by the HR Department is subject to evaluation, enabling its assessment and usefulness to be determined.

The approach to improving employee skills within the UNIMOT Group is based on the 70-20-10 model, where 70% of knowledge is acquired on the job – through practice, activities and the performance of professional duties. 20% of knowledge comes from cooperation with others, observation and feedback, whilst 10% is acquired through courses and training – formal education. This means that the primary focus is on developing skills through practical experience, followed by learning from one another, and finally through more formal education.

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#### S1-5 MDR-T

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The strategic quality objective in the area of employee training development is to create a working environment that supports development and the ongoing adaptation of employees' competencies to the organisation's development needs.

The achievement of these objectives is facilitated by activities consisting in particular of:

- developing training plans in response to the need to support the Group's business activities and strategic objectives in individual segments;
- preparing individual development programmes for selected employees;
- organising interpersonal skills training for employees of all Companies, which contributes to building integration and a shared organisational culture.

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#### S1-4 MDR-A

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Training programmes within a given company are developed based on business needs defined by the Management Board and Department Directors, as well as on current needs reported by managers to supplement competencies in specific areas.

The UNIMOT Group employees have the opportunity to participate in various development initiatives, including internal and external training (including specialist and e-learning courses), industry conferences, seminars, workshops, and language courses. In 2025, employees also took part in a range of specialist training courses, including on managing the organisation’s carbon footprint, the energy market, biofuels, economic sanctions, controlling, sales and many other topics.

In 2025, the UNIMOT Group conducted training on, among other things:

1. Soft skills,
2. Leadership skills,
3. Knowledge of IT systems and tools,
4. Finance, law and taxation,
5. Work-life balance,
6. ESG.

A series of specialist training courses was also organised for specific business areas.

#### S1-13 MDR-M

In accordance with the UNIMOT Group’s Strategy for 2024–2028, the performance indicator for this objective is to achieve an average number of training hours per employee no lower than the average in the preceding year. The UNIMOT Group treats 2024 as the base year for further calculations and anticipates, in the long term, a 5% increase in the number of training hours per employee compared to that year. In 2025, the UNIMOT Group recorded an increase of 320 training hours, i.e., approximately 2.1% compared to the base year 2024.

Key training data\*:

	2024	2025
Total number of training sessions (internal and external) in the UNIMOT Group	1,903	1,796
Total number of training hours	15,206	15,526
Average number of training hours per employee*	14	12
Average number of training hours per female employee	10	11
Average number of training hours per male employee	15	13

\* 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 employees) among own employees conducted in a given year, divided by the number of own employees at the end of the financial year, broken down by gender.

Table 3-25. Key training data for the UNIMOT Group as at 31 December 2024 and 31 December 2025.

Average number of training hours (per employee) by job group\*:

Job categories	Average number of training hours in 2024	Average number of training hours in 2025
Senior management (Company Boards and Directors)	13.7	12.7
Women	28.6	21.7
Men	11.5	10.1
Middle management (coordinators, supervisors, managers)	15.3	18.1
Women	17.9	22.4
Men	14.2	16.0
Other employees	13.3	9.1
Women	7.9	8.0
Men	15.4	9.4

\* Average number of training hours = total number of training hours (including training organised by the employer or external training to which the employer referred employees) among the company’s own employees carried out in 2025, divided by the number of the company’s own employees at the end of the financial year, broken down by grade and gender.

Table 3-26. Average number of training hours by job category within the UNIMOT Group as at 31 December 2024 and 31 December 2025.

Furthermore, every employee of the Group’s companies (100%) participates in regular performance appraisals based on the achievement of annual bonus objectives.

### 3.1.6. A safe and ergonomic working environment

#### Material topics arising from the double materiality assessment

Material topics	Occupational Health and Safety
Impact assessment	Positive, actual
Responsibility	Vice-President for HR, UNIMOT S.A.

#### The UNIMOT Group disclosures on material topics

##### Health and safety

##### S1-1 S1-14 MDR-P

A safe and ergonomic working environment is one of the UNIMOT Group’s key objectives. This is reflected in the Group’s Strategy, which sets out an OHS objective and the metrics for its achievement.

The cornerstone of the UNIMOT Group's continuous improvement of occupational health and safety standards across the entire UNIMOT Group is the UNIMOT Group Occupational Health and Safety Policy. By applying the provisions contained therein, UNIMOT consistently strives to eliminate workplace accidents, minimise the incidence of occupational diseases, and reduce the number of near-miss incidents. The OHS management system also includes preventive measures designed to strengthen the safety culture within the Group’s companies.

The UNIMOT Group Occupational Health and Safety Policy applies to all companies. In addition to the OHS Policy established at the Group level, some Group companies operate separate OHS management systems tailored to the specific nature of their operations and designed to address the risks listed in their Risk Register.

##### UNIMOT Bitumen

At UNIMOT Bitumen, the Group’s sole manufacturing entity, a certified OHS management system compliant with ISO 45001 is in place and forms part of the Integrated Quality, Environmental and OHS Management System. The system includes detailed procedures governing, among other things:

- hazard identification and occupational risk assessment,
- preparedness and response to breakdowns and emergency situations,
- conducting investigations following incidents,
- reporting and analysis of workplace accidents and occupational diseases,
- the rules for carrying out particularly hazardous work on the basis of written authorisations,
- monitoring of OHS,
- training in OHS and fire safety.

In addition, the company has a range of job-specific, technical, emergency and other instructions in place, ensuring that employees have access to detailed requirements regarding the safe performance of their work.

##### OLAVION

OLAVION has implemented a Safety Management System (SMS) in accordance with Commission Regulation (EU) 2018/762. This system includes, among other things, procedures for: the development and implementation of safety improvement programmes; occupational risk assessment; staff training; audits and internal controls; and the

response to threats and railway incidents. An integral part of the system consists of instructions setting out safe working practices for train drivers, rolling stock inspectors and shunting operations, as well as documents governing procedures in the event of railway accidents and incidents.

### UNIMOT System

UNIMOT System has developed and implemented the document "Principles for the organisation, performance and documentation of gas-related works", which introduces uniform standards of conduct for gas-related works on gas network facilities and installations. The aim of the procedure is to ensure the highest level of technical safety and the protection of life, health, property and the environment.

### LPG bottling plant in Zawadzkie

The plant in Zawadzkie, which carries out activities involving the unloading, loading and storage of LPG, is classified as a facility with a high risk of a major industrial accident. Consequently, the UNIMOT Group has developed and annually updates a comprehensive set of safety documents, including:

- a safety report,
- an internal operational and emergency response plan,
- fire safety instructions,
- an accident prevention programme,
- an explosion risk assessment.

The plant meets stringent technical inspection and fire safety requirements, including annual inspections by the Office of Technical Inspection, the installation of sprinkler systems, explosion detection systems, hydrants, and fire tanks, and regular training and evacuation drills conducted in cooperation with the State Fire Service.

### UNIMOT Terminale

UNIMOT Terminale has implemented an OHS management system compliant with ISO 45001 (uncertified). The system includes internal procedures governing, amongst other things:

- setting general and specific OHS objectives,
- the development and supervision of technical and workstation instructions,
- the identification of hazards and occupational risk assessment,
- reporting and investigating accidents,
- safe working inside tanks.

The OHS Management Systems cover 429 UNIMOT Group employees, representing 34.2% of the total workforce. Detailed data is presented in the table below.

Company	UNIMOT Terminale	UNIMOT Bitumen
Number of own employees covered by the OHS system	289	140

*Table 3-27. Number of employees covered by the OHS Management System as at 31 December 2025*

### S1-2

UNIMOT Bitumen has Social Labour Inspectors (three employee representatives, one from each of the Company's sites). A quarterly meeting is held (involving the Social Labour Inspectors, an OHS officer and the Chairman of the Management Board) at which all issues raised by the Social Labour Inspectors are discussed and decisions are made regarding the implementation of new measures.

At RCEkoenergia, the Safety and Fire Protection Coordinator works with the employee-elected labour inspectors and trade unions to:

- their efforts to ensure compliance with OHS regulations,

- initiatives undertaken by the Management Board to improve working conditions,
- initiating and developing various forms of raising awareness of OHS and ergonomics.

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#### S1-5 MDR-T

The strategic objective in OHS is a systematic reduction in the accident rate compared to the previous year. The objectives arising from the OHS Policy include: regular employee training and updating the scope of that training to include new risk factors; developing and improving OHS instructions; identifying and assessing occupational risks, including for new job roles; implementing preventive measures and standardised procedures for reporting and analysing accidents and near-miss incidents. The objectives also include monitoring modern technical solutions that mitigate risks, engaging employees in improving the OHS system, conducting educational activities, funding first-aid and fire-safety training, promoting a healthy lifestyle, and requiring suppliers and subcontractors to comply with OHS rules.

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#### S1-4 MDR-A

The UNIMOT Group maintains a comprehensive OHS supervision system tailored to each company's specific operations. The aim of this system is to ensure compliance with legal regulations, effectively identify occupational risks, and maintain a high level of workplace safety.

At UNIMOT Bitumen, the OHS and Environment Coordinator oversees health, safety, and environmental matters and is responsible for all workplace safety issues. The company also cooperates with external entities that support it in OHS and fire protection at its production plants in Czechowice-Dziedzice and Jasło.

At OLAVION, an OHS Specialist carries out their duties in accordance with the Occupational Health and Safety Services Regulation.

At RCEkoenergia, the area of health and safety and fire protection is managed by the OHS and Fire Protection Coordinator, who is responsible for coordinating OHS activities comprehensively in accordance with applicable regulations and the Group's standards.

At UNIMOT S.A., UNIMOT Paliwa Sp. z o.o. and UNIMOT Terminale Sp. z o.o., staff are employed to carry out OHS duties, whilst at other entities, management oversees compliance with safety rules.

Some of the Group's companies use the services of specialised external providers to fulfil their OHS obligations, including the organisation of training, the operation of terminal facilities and support in the area of fire safety.

In 2025, UNIMOT Bitumen implemented a comprehensive programme of measures to improve employee safety and fire protection, including tasks set out in the OHS Improvement Plan (such as the installation of fire extinguishers, upgrading of unloading manifolds, and numerous refurbishments of lighting, premises and structures at the plants in Jasło and Czechowice), regular inspections of facilities and installations along with checks on their technical condition, as well as periodic emergency response drills – both internal and conducted in cooperation with the State and Volunteer Fire Services; at the same time, continuous monitoring of process parameters and raw material analyses were carried out, as well as staff training, to minimise the risk of breakdowns, fires and other hazardous situations. At RCEkoenergia, measures were implemented to improve employee and process safety, including thermal insulation works and repairs to key installations and equipment (pumps, steam boilers, pipelines, overhead cranes, MV and LV cables), servicing of fan-cooled cold stores and air conditioning systems, cleaning of trestles and the biological pond, repairs to the drainage system, roads and outdoor lighting, as well as inspections of lightning protection, electrical and fire safety systems, including the replacement of faulty equipment; at the same time, attention was paid to tidiness, the maintenance of office equipment and the efficient operation of company vehicles, ensuring safe and hygienic working conditions.

At UNIMOT Terminale, projects were completed including, amongst others, the refurbishment of the railway siding in Bolesławiec, the modernisation of access routes at the tanks in Czechowice, the renewal of warning signage in Gdańsk, and the repainting of road markings at the Gutkowo terminal; in addition, the railway tanker unloading platforms in Poznań were refurbished, and the fall protection system at the tanker unloading front in Rypin was inspected and maintained, thereby enhancing the safety of employees and terminal users.

In 2025, a series of OHS initiatives were organised at AVIA petrol stations, aimed at strengthening staff knowledge and awareness and raising safety standards at the stations. The main activities included:

- regular OHS and fire safety audits at stations, combined with an assessment of the site's safety and continuous monitoring of factors affecting safety,
- taking action where areas for improvement were identified,
- assessment of fire safety equipment and signage, as well as information signage for station customers, and replenishment as required,
- verification and updating of OHS and fire safety instructions,

- carrying out mandatory inspections and tests: fuel tank inspections, monitoring of station equipment, calibration of fuel pumps, and electrical inspections.

All employees and associates of the UNIMOT Group companies are covered by the UNIMOT Group's OHS management.

#### OHS training

Employees are required to undergo OHS training. The UNIMOT Group conducts initial OHS training for all new employees and periodic training for employees whose training certificates are due to expire. The scope and programme of the training comply with the Regulation of the Minister of Economy and Labour of 27 July 2014.

In addition, specialist training is provided within the Companies; for example, UNIMOT Bitumen employees receive regular training on preventing bitumen spills and responding to emergencies. The training covers both practical knowledge and procedures to follow in the event of a spill.

#### S1-14 MDR-M

The UNIMOT Group keeps statistics on the number of accidents among its employees. In 2025, three minor accidents were recorded among employees. No serious, fatal or mass accidents were recorded. In 2025, the occupational accident frequency rate was 1.47 (per million hours worked). The accident rate is calculated according to the formula set out in ESRS S1-14: the number of occupational accidents divided by the total number of hours worked by employees, multiplied by 1,000,000. Accident statistics are presented in the table below.

During the reporting period, the UNIMOT Group did not record any accidents involving persons who were not employees but formed part of the entity's workforce. No accidents were recorded among subcontractors providing work for the Group companies either.

Year	2024		2025	
	Women	Men	Women	Men
Total accidents among employees	0	4	0	3
Minor accidents at work	0	4	0	3
Serious accidents at work	0	0	0	0
Fatal accidents at work	0	0	0	0
Number of collective accidents	0	0	0	0
Total accidents involving non-employees	0	0	0	0
Minor accidents at work	0	0	0	0
Serious accidents at work	0	0	0	0
Fatal accidents at work	0	0	0	0
Number of collective accidents	0	0	0	0

Table 3-28. Statistics on accidents at work, including the number of injured persons by gender, in the UNIMOT Group as at 31 December 2024 and 31 December 2025.

Other OHS data, including employee accident rates, are presented in Table 3-33.

Occupational Health and Safety Indicators	2024	2025
Occupational disease rate (ODR)*	0	0
Absenteeism rate (AR)**	4.09%	3.7%
Accident severity rate – lost days/days of incapacity for work (lost day rate – LDR)***	53.25 (days per person injured in an accident)	48.7 (days per person injured in an accident)

\* The occupational disease rate was calculated using the following formula: (number of cases of occupational disease × 1000) / number of employees as at 31 December 2025

\*\* The absence rate was calculated using the formula: number of days of absence confirmed by a sick note/number of working days in 2025 x workforce as at 31 December 2025

\*\*\* The severity rate for workplace accidents was calculated using the formula: total number of days of incapacity for work among those injured in workplace accidents/number of people injured in workplace accidents (excluding those injured in fatal accidents).

*Table 3-29. Accident rates and other OHS data for the UNIMOT Group as at 31 December 2024 and 31 December 2025.*

Working hours

Material topics arising from the double materiality assessment

Material topic	Working time
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for HR

The UNIMOT Group disclosures regarding a material topic

S1-1 MDR-P

The principles governing the organisation and planning of working time within the UNIMOT Group are set out in internal documents applicable to the Group companies, including, in particular, the Work Regulations and the Remote Working Regulations. These policies specify:

- working hours and schedules,
- the method of establishing work schedules and records,
- rules on daily and weekly rest periods,
- the conditions for working at night and on a shift system,
- the procedure for remote working, including the reimbursement of related costs.

The UNIMOT Group guarantees fixed working hours for all employees. All working time systems used within the Group comply with the provisions of the Labour Code.

The planning of employees' work and the setting of work schedules are based on the applicable labour law provisions, taking into account the working time for a given pay period. This means that the employer does not schedule employees to work overtime.

Working hours are determined in accordance with the following principles:

- 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 regarding the determination of working hours,
- in accordance with the number of working days resulting from the working time; the remaining days should be days off for the employee,
- ensuring the employee has at least 11 hours of uninterrupted rest in each 24-hour period and, as a rule, at least 35 hours of uninterrupted rest in each week (including at least 11 hours of uninterrupted daily rest),
- taking into account restrictions on the scheduling of night work for specific categories of employees.

Shift workers (who work 24 hours a day, 7 days a week) are granted additional days off in return for work on Sundays and public holidays, as well as days off resulting from the work schedule in an average five-day working week.

All working time systems applied by the employer are regulated by the employer's internal rules, i.e. in the collective agreement and the work regulations.

S1-4 MDR-A

To manage working time effectively and align with employees' expectations, a hybrid working model is implemented wherever possible. Remote working allows employees greater flexibility in organising their time, in line with the idea

of a balanced work-life balance. In turn, maintaining traditional work on the employer’s premises ensures social contacts and a sense of identity with the company. In accordance with the implemented Remote Working Regulations, an employee may work remotely for 2 days a week, on the days specified in the remote working agreement. The employer covers the costs of electricity and telecommunications services necessary for remote working. The employer covers these costs monthly by paying a lump sum.

The impact on working hours is positive and actual. It stems from compliance with labour law and the effective management of schedules and employee workloads.

Positive effects include:

- a reduction in costs arising from overtime and staff turnover,
- improved organisation of work processes,
- maintaining staff stability and reducing recruitment and training costs,
- minimising the risk of accidents,
- increased productivity and operational efficiency.

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#### S1-5 MDR-T

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The aim of activities in the area of working time is:

- to ensure compliance with labour law provisions regarding working time standards,
- to reduce the risk of excessive workload on employees,
- maintaining the operational continuity of production and logistics processes,
- ensuring transparency regarding the rules on remote working and flexible working arrangements.

#### 3.2. Workers in the value chain

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#### ESRS S-2

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The UNIMOT Group’s business model involves interaction with long value chains necessary for the procurement, storage, distribution and sale of products and services. Workers in the value chain constitute a broad group comprising all employees of entities with which the UNIMOT Group cooperates, directly or indirectly, within the framework of business relationships throughout the operations.

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#### SBM-3

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Impacts, risks and opportunities

The UNIMOT Group is aware of the risk of negative impacts along the fuel industry value chain. The materialisation of this risk is facilitated by: fragmentation within the supply chain, the geopolitical location of the sites from which raw materials/fuels are sourced, and the complex process of their processing and transport.

The actual and potential impacts of the UNIMOT Group on people working in the value chain were the subject of a double materiality assessment conducted in 2024 and updated in 2025. The study confirmed the Group’s impact on workers across operations and indicated that this impact relates to employment security, occupational health and safety, and the prevention of workplace violence and harassment.

#### Summary of the double materiality assessment regarding workers in the value chain

Name of risk, opportunity, impact	Impact (I) Risk (R) Opportunity (O)	Positive (+) Negative (-) )	Actual (A) Potential (P)
<b>Employment security</b>			
Management of a very wide range of suppliers across various categories of materials and services (particularly in the areas of transport, logistics and auxiliary services) with regard to the employment security of their employees	I, O	+	A

Occupational health and safety			
Managing supplier relationships in the context of OHS	I, O	+	A
Measures to prevent violence and harassment in the workplace			
Supplier relationship management in the context of preventing harassment and violence at work	I, O	+	A

Table 3-30. Summary of the double materiality assessment regarding workers in the value chain.

#### Types of workers in the value chain who may be impacted by the company's operations

The UNIMOT Group identifies its impact within two groups of workers in the value chain. The first group consists of subcontractors' employees who perform work for the Group's business units. These include the operators of AVIA petrol stations belonging to the UNIMOT Group and their employees. The Group classifies petrol station operators as subcontractors because the person in this role establishes a business to operate the station and conducts it under a station operating agreement. The station operator also employs staff. A separate agreement is concluded for each station's operation, setting out detailed terms and conditions.

#### TIER 1, TIER 2, TIER 3

The second group of employees covered by the scope of ESRS2 SBM-3 disclosures comprises employees of manufacturers and suppliers of goods, as well as entities with which the UNIMOT Group does not cooperate directly, but which are responsible for the extraction of raw materials, the production of materials or necessary components, and entities responsible for transport and logistics.

The UNIMOT Group has conducted a detailed analysis of its value chain, identifying and classifying business partners into three tiers – TIER 1, TIER 2, and TIER 3 – based on their degree of connection to its operational activities. TIER 1 comprises direct suppliers, such as international traders, refineries in Western Europe, suppliers of natural gas and components for bitumen production, and entities from the transport and logistics sector.

TIER 2 comprises indirect suppliers working with UNIMOT Group partners, including refineries (which process crude oil into motor fuels and biofuels), coal mines, and manufacturers of components for photovoltaic installations. These entities operate mainly in Europe, the United States, Saudi Arabia, Colombia, Kazakhstan, South Africa, Indonesia and China.

TIER 3 identifies entities involved in the extraction of primary raw materials and the cultivation of biomass, such as crude oil, natural gas, propane, butane, vegetable oils and animal fats used in the production of biofuels. This tier is characterised by the highest risk of human rights and environmental violations, particularly in countries with low regulatory standards and limited opportunities for the Group to conduct direct verification. For this reason, the UNIMOT Group focuses its activities primarily on managing its impact at TIER 1, where it has a real capacity to influence. At the same time, it assumes that cooperation with ethical and responsible TIER 1 partners will promote high ethical, environmental, and social standards further down the supply chain (TIER 2 and TIER 3).

During the reporting period, the UNIMOT Group did not conduct any formal analyses on how employees with specific characteristics, those working in specific contexts, or those undertaking specific activities might be at greater risk of harm.

#### Impact of the UNIMOT Group's business model on workers in the value chain

##### SBM-3

The impacts on workers in the value chain, as well as the risks and opportunities arising from these impacts, have been linked to the UNIMOT Group Strategy, in which Direction No. 3 within the scope of corporate governance has been defined as Ethical Culture and Respect for Human Rights throughout the value chain. An overarching objective has been assigned to this direction:

We foster an ethical culture by applying the UNIMOT Group Code of Responsibility, the Code of Ethics and the Human Rights Policy throughout the value chain;

as well as a performance indicator:

The number of complaints from external stakeholders regarding breaches in the area of ethics and human rights.

The UNIMOT Group's consideration of its impact on employees within the value chain also results in:

- efforts to regulate relations with suppliers through the implementation of appropriate policies and procedures, and updates to current documents operationalising the Strategy;
- the inclusion of employees of external companies carrying out work at the UNIMOT Group entities in OHS policies and procedures.

The above measures concern direct business partners. In 2025, the UNIMOT Group did not implement procedures or undertake activities that would cover other entities in the value chain.

Policies relating to workers in the value chain

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#### S2-1 MDR-P

The UNIMOT Group has implemented the following policies aimed at managing its material impact on people working in the value chain, as well as the associated risks and opportunities:

- Human Rights Policy: supports the implementation of the Group's strategy by setting out principles for respecting human rights within the organisation and in relations with stakeholders, including those working in the value chain;
- Code of Conduct for Business Partners: defines the ethical and social standards that the UNIMOT Group expects from its suppliers. It covers issues such as: occupational health and safety, diversity and gender balance, social dialogue, fair pay, the prohibition of child labour and forced labour, and a range of other criteria relating to sustainable development;
- The UNIMOT Group Occupational Health and Safety Policy: sets out the principles for ensuring safe and healthy working conditions for both the Group's employees and those working within its value chain, promoting a culture of safety and accident prevention at all stages of operations;
- Risk Management System: covers risk management and compliance, which influences the way in which the UNIMOT Group monitors and manages risks associated with those working within its value chain;
- Anti-Corruption Programme – defines a fair and transparent model for the Group's operations, guaranteeing trust, security, free competition and value for stakeholders.

#### Changes to policies regarding workers in the value chain

In 2025, the UNIMOT Group updated its Code of Conduct for Business Partners, a key document that sets out the ethical, social, environmental, and legal standards applicable to all partners, suppliers, and subcontractors working with the Group. This change was part of a broader process to align the Group's policies with the latest legal requirements, including planned regulations arising from the EU Corporate Sustainability Due Diligence Directive (CSDDD) and international guidelines on responsible business conduct.

Key elements of the Code update:

1. Strengthening references to international human rights standards

The updated Code is based on recognised standards and documents such as the International Bill of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines and the UN 2030 Agenda (SDGs). The inclusion of these references confirms that the UNIMOT Group implements a global corporate responsibility framework in its cooperation with business partners.

2. Extension of requirements regarding respect for workers' rights and employment security

The Code specifies expectations of partners regarding the provision of decent and safe working conditions, including:

- a total prohibition of forced labour and child labour,
- respect for the right to freedom of association, social dialogue and the right to lodge complaints,
- compliance with regulations on working hours, rest periods and holidays,
- payment of fair remuneration in accordance with applicable regulations,
- ensuring equal opportunities and combating discrimination,
- work organisation that supports a work-life balance.

For the first time, the Code also sets out in detail the expectations regarding training and professional development for partners' employees, emphasising the role of a long-term approach to human capital development across the entire value chain.

### 3. Emphasising the importance of occupational health and safety (OSH)

Extended requirements have been introduced regarding the systematic identification and assessment of occupational risks, the maintenance of an OHS incident register, the analysis of workplace accidents, and the implementation of preventive measures. Partners are required to provide appropriate personal protective equipment, conduct OHS training, and maintain a safe working environment.

### 4. New provisions on compliance, ethics and anti-corruption

The updated Code introduces an obligation for partners to apply internal compliance policies, including anti-corruption, anti-money laundering and personal data protection policies. Requirements regarding transparency of information, the prevention of conflicts of interest and adherence to the principles of fair competition have also been strengthened.

### 5. New guidelines on environmental and climate protection

The updated document emphasises the obligation to conduct business in accordance with environmental regulations and to implement practices that reduce negative impacts on the climate, including:

- reducing greenhouse gas emissions,
- improving energy efficiency,
- the rational management of water and waste,
- the proper handling of hazardous substances and the prevention of environmental accidents.

### 6. Regulating relations with local communities

The Code comprehensively sets out expectations for partners regarding respect for the rights of local communities, maintaining open dialogue, minimising the negative impact of operations, and supporting local development through employment, cooperation with local entities and participation in community initiatives.

### 7. New whistleblowing mechanisms

Provisions have been introduced regarding partners' implementation of internal, secure, and anonymous channels for reporting breaches of ethical principles. The UNIMOT Group also provides its own online reporting channel, enabling partners to report potential breaches and ensuring protection for whistleblowers.

### 8. Extended requirements regarding cooperation in audits and ESG assessments

The new Code formalises the obligation for partners to participate in audits conducted by the UNIMOT Group and in compliance self-assessment processes. Partners are required to provide ESG information that enables the monitoring and verification of compliance with sustainability principles throughout operations.

## Significance of the changes

The update to the Code of Conduct for Business Partners is a key element in developing the UNIMOT Group's due diligence system. This document strengthens the framework for responsible business conduct and serves as a risk

management tool in the social, environmental and ethical spheres. The new provisions emphasise the shared responsibility of all business partners in shaping a sustainable supply chain and support the achievement of the UNIMOT Group's strategic objectives in ESG and sustainable development.

### Human rights in the value chain

As part of its commitment to respect human rights within 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 (the International Bill of Human Rights, comprising 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 core conventions: Nos. 29, 87, 98, 100, 105, 111, 138 and 182, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines).

In 2025, no cases of human rights violations were recorded in the upstream or downstream value chain, nor were there any complaints regarding violations in the areas of employment security, child labour, forced labour, gender equality, social dialogue and collective bargaining.

During the reporting period, there were no instances of non-compliance by the UNIMOT Group or its partners in the value chain with the UN Guiding Principles on Business and Human Rights, the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises.

Should a human rights violation come to light, the Group is entitled to use commonly applied tools to remedy the situation, by reporting the matter to the National Labour Inspectorate, law enforcement agencies, etc. The Group may also exclude such an entity from future tenders.

Stakeholder interests and views. Processes for engaging with those working in the value chain regarding impacts

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[SBM-2](#) [S2-2](#) [S2-4](#)

### Consultations on the Code of Conduct for Business Partners

The process of updating the UNIMOT Group's Code of Conduct for Business Partners was conducted transparently and in a participatory manner, with the involvement of the Group's key stakeholders. The aim of the consultation was to ensure that the document's content fully corresponded to the actual needs and operational conditions of the value chain and reflected good practices in ethics, human rights, employment security, and sustainable development.

During the Code update, consultations were held with business partners, including suppliers, subcontractors, logistics contractors, and entities providing technical services and operational support. The consultation process was open – partners were invited to submit comments, proposed changes and opinions regarding the practical application of the existing principles.

As a result of the consultation, the team responsible for drafting the final version of the document received 40 responses, analysed them, and took them into account.

### Communication of applicable documents:

- the provisions of the RFI Form have been amended for contracts concluded with foreign suppliers as part of the contractor verification procedure. A declaration confirming familiarity with the requirements and standards applicable within the UNIMOT Group, as set out in the UNIMOT Group Code of Conduct for Business Partners, has been added to the Form. The forms are obtained (together with additional documentation) from contractors outside Poland with whom the UNIMOT Group establishes cooperation, excluding transactions included in the "purchases for UNIMOT's own needs" catalogue. Every new contractor meeting the above conditions submits the form, and for contractors with whom the Group cooperated prior to 1 August 2024, the forms are collected regularly. The form is used by foreign suppliers to the following companies: UNIMOT S.A., UNIMOT Paliwa and UNIMOT Commodities.
- For contractors of UNIMOT S.A. and UNIMOT Paliwa registered on the e-Procurement and e-Invoicing portal, information has been added regarding the need to familiarise themselves with the Code, along with a link

to the Document. Each contractor is required to confirm that they have read the Code; otherwise, they will be unable to download an invoice or place an order in the system.

In 2025, 65.68% of all domestic business partners of UNIMOT Paliwa and 56.41% of UNIMOT S.A. confirmed that they had read the UNIMOT Group Code of Conduct for Business Partners. The Group's target to be achieved within five years is for 100% of business partners to confirm that they have read the Code.

The tables below summarise the figures for customers who confirmed that they had read the Code in 2025.

2024			2025		
Number of UNIMOT Paliwa customers	Number of customers accepting	% of acceptance	Number of UNIMOT Paliwa customers	Number of customers accepting	% of acceptance
2085 (Poland)	1088	52.18%	2334	1533	65.68%
64 (abroad)	27	42.19%	78	44	56.41%

*Table 3-31. Figures for UNIMOT Paliwa customers who have accepted the UNIMOT Group Code of Conduct for Business Partners.*

2024			2025		
Number of UNIMOT S.A. customers	Number of customers accepting	% of acceptance	Number of UNIMOT S.A. customers	Number of customers accepting	% of acceptance
2156	113	5.24%	2,173	206	9.48%

*Table 3-32. Figures for UNIMOT S.A. customers who have accepted the UNIMOT Group Code of Conduct for Business Partners.*

During the reporting period, the UNIMOT Group did not adopt a formalised procedure to systemise worker engagement in the value chain. Nor was the effectiveness of cooperation with this group of employees assessed.

The UNIMOT Group does not maintain a structured dialogue with workers in the value chain. Nevertheless, representatives of this group, including suppliers and customers, participated in the double materiality assessment conducted within the UNIMOT Group in the third and fourth quarters of 2024. Business partners participated in a stakeholder panel and a survey, during which they shared their views on cooperation with the UNIMOT Group in the context of sustainable development. Their views were incorporated into the materiality assessment and factored into its results.

The interests and opinions of employees of subcontractors working for entities within the UNIMOT Group are taken into account when designing OHS regulations within the Companies. The Companies conduct OHS training (briefings) to familiarise external contractors with the conditions for safe movement, presence and performance of work on the premises of their plants. Safety inspections are carried out on an ongoing basis during the course of work – these include checks on work permits and instructing those supervising the work or managing staff on the necessity of complying with the conditions for safe work specified in the permit, with an order to immediately rectify any irregularities identified on site. Those coordinating the work are required to closely monitor it and discuss with employees the hazards and risks arising from performing work in a manner inconsistent with OHS and fire safety regulations and principles.

During the reporting period, none of the UNIMOT Group companies was a party to any global human rights agreements. The UNIMOT Group was also not a member of any industry organisations that addressed the issues mentioned above.

Taking action regarding material impacts on workers in the value chain

S2-4 MDR-A

In order to eliminate or mitigate negative impacts and monitor the effectiveness of the measures implemented, the UNIMOT Group:

- actively manages risk and conducts regular risk assessments as part of its risk management system;
- aligns its raw material sourcing activities with international standards;
- analyses policies and procedures and, on this basis, assesses existing mechanisms and implements necessary changes;
- provides employees of companies within its value chain with the opportunity to report breaches, in accordance with the Procedure for Reporting Violations of Law and Taking Follow-up Action at UNIMOT S.A., updated in 2024, which is presented in section 4.1 of this Report.

In addition, a contact form is available on the website, which anyone can use, regardless of their relationship with the UNIMOT Group: <https://www.unimot.pl/zrownowazony-rozwoj/zglaszanie-naduzyc>. The Group undertakes to monitor and take appropriate action in response to any reports submitted to it. During the reporting period, no reports were received from workers in the value chain.

Self-assessment form

In 2025, the UNIMOT Group developed a supplier assessment form (Supplier ESG Questionnaire) to support due diligence within the value chain. From 2026, the form will enable the systematic assessment of business partners in the areas of ethics, human rights, working conditions and environmental impact. The data collected will form the basis for assessing the Group’s suppliers and for the possible redefinition of objectives for workers in the value chain.

Detailed disclosures on material topics

Material topics arising from the double materiality assessment

Material topics	Employment security
Impact assessment	Positive, actual
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 topics

Employment security within the value chain is a key element of the UNIMOT Group’s approach to responsible business conduct.

The Code of Conduct for Business Partners addresses employment security and sets expectations for partners regarding the provision of decent, fair, and safe working conditions. The document includes, amongst other things, provisions regarding compliance with working time regulations, the right to rest and leave, the timely payment of wages, and the prevention of all forms of discrimination, harassment, and bullying. In this way, the Code strengthens the social and psychological protection of employees, promoting a culture of respect and workplace safety.

S2-1 MDR-P

Occupational health and safety in the value chain

Material topics arising from the double materiality assessment

Material topic	Occupational health and safety
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A.

### The UNIMOT Group disclosures regarding material topics

In accordance with the double materiality assessment, the Group identifies that its material impact on workers in the value chain is the provision of OHS. To ensure an appropriate level of prevention of adverse events, the UNIMOT Group has implemented and applies policies and procedures (described in disclosure S2-1) and also develops policies and programmes to support the management of workers throughout operations.

The policy on occupational health and safety for workers in the value chain is identical to the policy described in ESRS indicator S2-1 above. Its aim is to minimise workplace accidents by fostering an OHS culture and establishing a prevention system.

External contractors carrying out work on behalf of companies within the UNIMOT Group are subject to the procedures, regulations and processes specific to the nature of the work at the relevant company and in the relevant role. At UNIMOT Bitumen, the only manufacturing company within the UNIMOT Group, external contractors carrying out tasks on the premises of the production facilities are required to comply with:

- Rules of conduct when carrying out work based on written authorisations,
- the Occupational Risk Assessment Form for external contractors involved in maintenance, repair and investment works on the Company's premises,
- Instructions, e.g. on filling, unloading and other matters, which form annexes to contracts.
- Emergency instructions.

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#### S2-4 MDR-A

##### Ensuring corrective measures in the field of occupational health and safety

As part of fulfilling its due diligence obligations in the area of human rights, the UNIMOT Group considers occupational health and safety (OHS) a key aspect of its social impact.

The Group systematically identifies and assesses risks related to working conditions, both for its own employees and for those working within the value chain over whom the Group may exert material impact. In the event of incidents or potential OHS hazards, corrective actions are taken to eliminate the hazard and ensure employee safety.

Corrective measures include, among others:

- updating and implementing OSH procedures,
- conducting training and briefings for employees and contractors,
- investing in improving ergonomics and technical conditions in the workplace,
- analysing the causes of accidents and incidents and implementing preventive measures,
- monitoring working conditions at selected suppliers and the possibility of applying contractual sanctions in the event of serious non-compliance.

Companies within the UNIMOT Group carry out the following activities in relation to the OHS of subcontractor employees:

1. Each company sets out safety rules and the manner of enforcing them on production premises. To this end, annexes to contracts are drawn up, for example;
2. Information regarding incidents/accidents involving external contractors' staff is communicated to the contractors to inform them of potential risks and draw their attention to similar hazards;
3. Before an external company begins providing services to a UNIMOT Group company, OHS training is conducted for that company's employees. During the training, they are familiarised with the OHS regulations in force on the Company's premises, accident risks and health hazards present within the production facilities, fire safety rules, rules for moving around the Company's premises, as well as the Occupational Risk Assessment Charter drawn up for employees of external companies involved in carrying out work on the Company's premises;
4. OHS officers carry out regular inspections of areas where work is being carried out by external contractors.

- Hazardous tasks (involving the use of fire, spark-producing tools, work at height, or work inside tanks) are carried out on the basis of written permits. During the performance of such work, supervision and inspection are carried out by the persons specified in the permit.

#### MDR-M

The UNIMOT Group maintains statistics on the number of accidents involving subcontractor employees. In 2025, no accidents were recorded among subcontractor employees. The accident statistics are presented in the table below.

Year	2024		2025	
	Women	Men	Women	Men
Reported accidents among subcontractor employees working on company premises	0	0	0	0
Minor accidents at work	0	0	0	0
Serious accidents at work	0	0	0	0
Fatal accidents at work	0	0	0	0
Number of collective accidents	0	0	0	0
Accident rate (number of accidents per 1 million man-hours worked)*	0	0	0	0

\*The accident rate was calculated in accordance with ESRS standard S1-14: The number of accidents divided by the number of hours worked by employees, multiplied by 1,000,000. The number of hours worked by employees was determined under the assumption that each employee worked 40 hours per week.

Table 3-33. Statistics on workplace accidents, including the number of injured persons broken down by gender, among subcontractors of companies within the UNIMOT Group as at 31 December 2024 and 31 December 2025.

At the same time, specialist OSH training was conducted for employees of subcontractors working on behalf of petrol stations belonging to the UNIMOT Group, as well as UNIMOT Bitumen and UNIMOT Terminale.

A total of 92% of all subcontractors were trained.

	UNIMOT S.A. – AVIA petrol stations	UNIMOT Bitumen	UNIMOT Terminale
Percentage of employees of contractors and subcontractors who have undergone additional OHS training	97%	74%	100%

Table 3-34. Percentage of employees of contractors and subcontractors who have undergone OHS training as at 31 December 2025

Processes for mitigating negative impacts and channels for employees to report issues within the value chain

#### S2-3

##### Material topics arising from the double materiality assessment

Material topics	Measures to prevent violence and harassment in the workplace
Impact assessment	Positive, actual
Responsibility	Director of the Legal Department at UNIMOT S.A.

The UNIMOT Group disclosures regarding a material topic

#### S2-1 S2-3 MDR-P

In 2025, the UNIMOT Group maintained a Procedure for Reporting Violations of Law and Taking Follow-Up Action at UNIMOT S.A. The scope of the document, as described in disclosure G-1, covered employees within the value chain. Consequently, they are entitled to report violations (including via the form available on the website), to protection

against retaliation, and to request corrective action. The form is available on the company’s website in Polish, English and Ukrainian.

During the reporting period, the Group did not promote these channels among workers across operations. In 2025, no reports were received from workers in the value chain. This may indicate that workers across operations lack sufficient knowledge of the reporting channels available. In the medium term, the Management Board of UNIMOT S.A. will analyse the possibilities for communicating about these channels to workers in the value chain.

Objectives relating to workers in the value chain

**S2-5 MDR-T**

Objectives relating to the management of material impacts, risks and opportunities in the area of workers in the value chain cover the following issues:

In the short term, with reference to the base year 2024:

Short-term objective	Degree of achievement
Updating the UNIMOT Group Code of Conduct for Business Partners and involving employee representatives in the value chain in the update process	Updated during the reporting period. Objective achieved
100% of reported breaches analysed	Achieved during the reporting period. Implementation outlook – ongoing
Conducting information campaigns related to the UNIMOT Group Human Rights Policy, aimed at business partners	Objective to be achieved in 2026
Improving occupational health and safety through OHS training conducted for subcontractors working in the UNIMOT Group’s business units	Achieved during the reporting period. Ongoing
Development of an audit programme for business partners covering environmental aspects (certification, risk analysis), social and labour aspects (human rights, employment standards, OHS), and governance aspects (corruption).	Guidelines for the self-assessment of business partners have been developed.

Table 3-35. The UNIMOT Group’s objectives regarding workers in the value chain.

For the medium-term, the UNIMOT Group has set the following objectives:

- 100% of business partners who have confirmed that they have read the Code and declared their commitment to the UNIMOT Group’s Code of Conduct for Business Partners, and have implemented its main provisions in their own operations and those of their business partners;
- the involvement of business partners in providing non-financial data, including data on abuses in the context of material sustainability topics;
- regular reviews of internal regulations relating to human rights.

In the long term, the UNIMOT Group has set the following objectives:

- conducting audits of subcontractors and suppliers and taking follow-up action in the event of documented breaches;
- developing a system of formal sanctions against business partners for breaches relating to material sustainability issues.

Workers across operations were not involved in setting the objectives mentioned above. Nor were they involved in monitoring progress towards meeting the commitments set for 2025 or in drawing conclusions.

Furthermore, for each material impact, the Group has introduced separate objectives for its direct business partners (TIER 1). The UNIMOT Group will monitor achievement of the set objectives using self-assessment forms completed by business partners, and the results will be calculated per partner covered by the verification process on an annual basis.

### Employment security in the value chain

Objective	Description
0 cases of child labour and forced labour	Enforcement of full compliance with ILO principles and the UNIMOT Code
100% of employees covered by written employment contracts in accordance with national law and international labour standards	Ensuring stable and predictable employment conditions
100% of partners ensuring timely payment of remuneration	Strengthening the economic security of employees
100% of partners maintaining records of working hours and overtime	Transparency of employment and compliance with the law
100% of partners paying remuneration no lower than the minimum wage	Maintaining compliance with legal requirements and fair employment practices

Table 3-36. The UNIMOT Group's objectives regarding employment security in the value chain.

### Occupational Health and Safety

Objective	Description
100% of partners providing safe and healthy working conditions	Requirement to comply with national regulations and international standards
100% of partners providing personal protective equipment and sanitary conditions	Compliance with minimum OHS standards
90% of partners providing OHS training for employees	Raising awareness and fostering a safety culture across the value chain
50% of partners with a certified OHS management system	Establishing a systematic approach to employment security

Table 3-37. The UNIMOT Group's OHS objectives within the value chain.

### Preventing violence in the value chain:

Objective	Description
60% of partners having policies to combat discrimination, bullying and harassment	Promoting a culture of equality and respect for human rights
60% of partners with a mechanism in place for reporting complaints and breaches	Enabling the safe reporting of cases of abuse
90% of partners ensuring equal treatment of employees – no confirmed cases of discrimination, harassment or bullying	Promoting a culture of equality and respect for human rights

Table 3-38. The UNIMOT Group's objectives for preventing violence in the value chain.

### 3.3. Affected communities

#### ESRS S-3

Local communities play a material role in the UNIMOT Group's business model, particularly in the communities where the Group operates. Interactions with local communities primarily take place in the areas where the Group's business units are located. The UNIMOT Group strives to build partnership-based relationships with the local community, founded on dialogue, transparency and respect for residents' needs. Activities in this area focus on supporting the socio-economic development of regions, environmental protection, and social and educational initiatives addressing local challenges. Through these activities, the Group contributes to strengthening the positive impact of its business presence on local communities.

SBM-1 SBM-2 IRO-1

Impacts, risks and opportunities

The actual and potential impacts of the UNIMOT Group on local communities were the subject of a double materiality assessment conducted in 2024 and updated in 2025. The study confirmed the Group’s impact on this stakeholder group and indicated that this impact relates to safety and cultural rights.

Summary of the double materiality assessment regarding affected communities

Name of risk, opportunity, impact	Impact (I) Risk (R) Opportunity (O)	Positive (+) Negative (-)	Actual (A) Potential (P)
<b>Impact on safety</b>			
Flammability and explosiveness of fuels, particularly in relation to fuel systems, chemical installations and gas storage facilities	I, R	-	P
<b>Cultural rights</b>			
Impact on the social and cultural life of local communities	I, O	+	A

Table 3-39. Summary of the double materiality assessment regarding affected communities.

Characteristics of communities that may be impacted by the company’s operations

The disclosures cover all communities affected by the UNIMOT Group’s operations, understood as local communities situated in the vicinity of the Group’s production plants, fuel terminals, petrol stations, and other infrastructure facilities. This category includes, in particular, residents living in the vicinity of business units who may be directly impacted by the Group companies’ operations.

Furthermore, the definition of local communities also includes communities operating within the value chain, comprising employees, suppliers, subcontractors and business partners operating in areas where the Group conducts business or with whom it cooperates as part of its procurement and logistics processes.

For the purposes of disclosure, the terms “affected communities” and “local communities” are used interchangeably and refer to groups of people on whom the UNIMOT Group’s activities may have a direct or indirect impact, particularly in the area of safety.

The identified impacts of the Group’s operations on affected communities do not relate to indigenous peoples.

Link between material impacts and the UNIMOT Group’s business model and strategy

SBM-3 S3-5

The UNIMOT Group’s business model has a direct impact on the local communities in which the Group’s companies operate. This impact is twofold – it includes both potential negative impacts and actual positive impacts.

- Negative impacts may arise from the nature of activities related to the operation of fuel installations and terminals, which, due to the flammable and explosive properties of the stored products, carry a potential risk of accidents. Such incidents could have a negative impact on the safety of residents and the local environment, including risks to life, health and property. However, the UNIMOT Group takes preventive measures and invests in modern technologies and safety systems to minimise this risk.
- The UNIMOT Group’s positive impact is demonstrated through active social engagement – including support for local social, cultural, sporting and educational initiatives. Through sponsorship activities, grant programmes and cooperation with non-governmental organisations and local authorities, the Group contributes to the development of social and cultural life in the regions where it operates.

As a result, the UNIMOT Group's business model combines economic considerations with responsibility towards local communities, striving to balance potential risks with a positive impact on the surrounding environment.

Although the Group does not consult its strategy, business model, or strategic objectives directly with the communities impacted by its operations, it strives to adopt a good-neighbour approach grounded in dialogue, transparency, and responsiveness to local needs.

In practice, this means maintaining regular contact with representatives of local communities, local authorities and community organisations in the areas where it operates. Feedback and insights from these interactions are taken into account in decisions regarding infrastructure development, investment planning and the direction of environmental initiatives.

Thanks to this approach, the UNIMOT Group is better able to understand public expectations of the energy and fuel sector, including the growing importance of the energy transition, environmental safety and sustainable development. As a result, observed social trends – such as support for the development of renewable energy sources, reducing emissions, and supporting local environmental initiatives – are reflected in the Group's development strategies, including through investments in renewable energy, alternative fuels, and solutions that support a low-carbon economy.

Metrics – both quantitative and qualitative – have been assigned to the achievement of the above objectives; these are discussed in section 1.5 of this Report (Results achieved in relation to ESG objectives).

Policies relating to affected communities

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### S3-1 MDR-P

The UNIMOT Group has defined the main objectives for managing its impact on local communities in the Strategy. Furthermore, specific objectives are set out in the UNIMOT Group Social Engagement Policy, updated in 2024. In accordance with the Policy's principles, social engagement enables the Group not only to reduce the negative impact of its operations, but above all to introduce positive, measurable changes both in the communities where the organisation operates and within its own business. The Policy sets out principles aimed at:

1. Identifying and counteracting the potential negative impact of the UNIMOT Group's activities on communities and minimising the risks associated with it.
2. Introducing mechanisms enabling remedial action in the event of a negative impact on communities caused by the UNIMOT Group.
3. Generating a positive impact on communities.
4. Systematising the UNIMOT Group's principles for engaging in dialogue with representatives of local communities.
5. Fostering a sense of responsibility among the management of the Companies for effective communication and good cooperation with local communities.

The UNIMOT Group Social Engagement Policy is consistent 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 commitment is reflected, inter alia, in the Group's obligation to identify and address adverse impacts on communities and to implement remedial mechanisms);
- The OECD Guidelines for Multinational Enterprises (The policy implements the OECD's recommendations regarding relations with local communities, corporate social responsibility, and remedial and preventive measures. It also takes into account the need for transparent dialogue and the promotion of positive economic and social impact).

The UNIMOT Group's social engagement is based on the following pillars:

- The Group actively engages in dialogue with the wider community and cooperates with representatives of local communities in a transparent and fair manner;
- The Group initiates its own projects promoting sustainable environmental, social and economic development;

- The Group monitors social risks and actively manages them;
- The Group has procedures in place for local communities to report complaints and irregularities.

In the event of a violation of human rights or other universal rights affecting the community concerned, the Group applies its Human Rights Policy.

The UNIMOT Group Code of Conduct, in turn, contains provisions on responsible engagement with local communities along the value chain. This document sets out expectations for Business Partners regarding the conduct of business in a socially responsible manner, with respect for the rights, interests and well-being of the communities in which they operate. In accordance with the Code, in the area of protecting local communities, Business Partners are required to:

- minimising negative impacts by identifying, monitoring and mitigating potential risks to health, safety, living conditions and the environment;
- engage in dialogue and information-sharing with community representatives in the case of projects that may impact the local environment;
- ensuring equality and combating social exclusion, as well as supporting decent living and working conditions;
- respecting the law and local values and customs in the places where we operate;
- supporting local development, including through cooperation with local suppliers, job creation and engagement in social and educational initiatives.

Stakeholder interests and views. Cooperation processes with affected communities regarding impacts

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#### SBM-2 S3-2

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The UNIMOT Group's involvement in local activities aims to build sustainable, long-term relationships with communities. The Group strives to ensure that its relationships with the local community are positive, based on mutual respect, an inclusive culture, understanding and cooperation.

The UNIMOT Group's due diligence procedures regarding community engagement include:

- Mapping the company's stakeholders and conducting a double materiality assessment, involving representatives of local communities in this process;
- Dialogue sessions with representatives of the Group's stakeholders, led by an impartial moderator, as part of the double materiality assessment process;
- Meetings with representatives of local communities and authorities where the Group's business units are located;
- Organising and participating in industry conferences;
- Media publications and dialogue via social media channels;
- The operation of the UNIMOT S.A. Capital Group Activities Committee;
- Partnerships in local events;
- Reporting on the results of actions taken;
- Inclusion in the Risk Register of the degree of impact of a given risk on society;
- Establishment of channels for reporting breaches and implementation of procedures for their investigation.

#### Communication with local communities

The UNIMOT Group engages communities in planning and decision-making by applying appropriate inclusive practices. Dialogue-based processes of cooperation with local communities have been systematised in the updated UNIMOT Group Social Engagement Policy.

Representatives of the UNIMOT Group's local communities were involved in the materiality assessment process conducted within the UNIMOT Group in the third and fourth quarters of 2024. During a stakeholder panel and through a survey, they had the opportunity to express their views on cooperation with the UNIMOT Group in the context of sustainable development. Their views were incorporated into the materiality assessment and factored into its results.

A good practice in cooperation with local communities is the dialogue between members of the Management Board and local government representatives. This dialogue is not systematic; it takes place on an ongoing basis, as and when required.



Analysis of forms of dialogue with local communities in the UNIMOT Group companies

The UNIMOT Group companies hold meetings with representatives of local communities where they operate (i.e., where their key assets are located). The table below summarises the meetings held in 2025.

Date of meeting	Company representatives	Community representatives	Meeting topics, outcomes, conclusions
18 February 2025	Chairman of the Management Board of RCEkoenergia	The Czechowice-Dziedzice Town Council	Cooperation between the Company and the town on local initiatives dedicated to the residents of Czechowice-Dziedzice. Achievements – joint educational and nature-related projects, as well as safety initiatives – the Company’s cooperation with local government bodies.
10 April 2025	Chairman of the Management Board of RCEkoenergia	Chairman of the Board of the Municipal Workers’ Sports Club	Company support for the Club. Results achieved – conclusion of a sponsorship agreement between the Company and the Club
9 April 2025	Chairman of the Management Board of RCEkoenergia	Head of the Międzyrzecze Górne Volunteer Fire Brigade	Support for the Volunteer Fire Brigade. Results achieved – donation made to the Volunteer Fire Brigade
2 April 2025	Head of the Management Board Office at RCEkoenergia	Manager of MOSIR Czechowice-Dziedzice	Installation of bird nesting boxes in the Sz wajcarska Dolina municipal park. Achieved results – approval and installation of nesting boxes.
7 May 2025	Head of the Management Board Office at RCEkoenergia	Head of the Ecology and Greenery Centre / Management of Primary School No. 4 in Czechowice-Dziedzice	Cooperation in organising educational and nature-based activities at the Centre for children from the Czechowice primary school. Achieved results – agreement reached and classes for children conducted.
10 July 2025	Head of the Management Office of RCEkoenergia	Staff of the Municipal Office in Czechowice-Dziedzice	Support for the organisation of Czechowice-Dziedzice Days. Achieved results – the Company’s participation in the celebrations – a stand with games, competitions and educational activities
2 September 2025	Head of the Management Board Office at RCEkoenergia	Manager of the Municipal Shelter for Homeless Animals in Bielsko-Biała	Donation of dog tug toys, which were made by children during workshops at the Czechowice-Dziedzice Days Outcomes – donation of tug toys to the shelter and playing with the animals
4 November 2025	Head of the Management Board Office at RCEkoenergia	Headteacher of Primary School No. 4 in Czechowice-Dziedzice and Headteacher of Public Nursery School No. 2 in Czechowice-Dziedzice	Delivering educational sessions for children: “Lessons on Heat” Outcomes – approval to conduct the sessions
19 November 2025	Chairman of the Management Board of RCEkoenergia	Headteacher of Primary School No. 4 in Czechowice-Dz. and Headteacher of Public Nursery School No. 2 in Czechowice-Dziedzice	Delivery of “Lessons on Heat”. Discussion regarding potential future financial support for the institutions
20 May 2025	Chairman of the Management Board of UNIMOT Bitumen, Production and Investment Director of the Company	Mayor of Jasło Investment Specialist	Review of the Plant’s business profile, its development plans and the identification of potential areas of cooperation. The discussions helped clarify mutual needs and laid the foundation for further cooperation.
9 July 2025	Head of the Technology and Investment Team	Head of Porąbka Parish	The meeting concerned ongoing and planned road investments. Key needs, possible courses of action and preliminary conclusions relevant to further coordination and cooperation were discussed.
19 December 2025	Chairman of the Management Board of UNIMOT Bitumen Production and Investment Director of the Company	Head of Jasielski District	Year-end review and discussion of prospects for cooperation in the coming year

19 December 2025	Chairman of the Management Board of UNIMOT Bitumen Production and Investment Director of the Company	Mayor of Jasło	A review of the year and an overview of prospects for cooperation in the coming year
14 January 2025	Chairman of the Management Board of UNIMOT Terminale	Chief of the State Fire Service in Bielsko-Biała	Meeting regarding the possibility of establishing cooperation and a request for support in purchasing a fire and rescue vehicle for the State Fire Service, concluded with the symbolic presentation of a cheque and the signing of a donation agreement between the State Fire Service and the UNIMOT companies from Czechowice (March 2025)
17 January 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Czechowice-Dziedzice	Meeting regarding cooperation between the local authority and UNIMOT and the companies of the UNIMOT Group
31 January 2025	Chairman of the Management Board of UNIMOT Terminale	ZMPG	Meeting to discuss the development potential of the Gdańsk Terminal and cooperation within the area managed by ZMPG.
12 February 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Czechowice-Dziedzice	Meeting to discuss opportunities to increase the company's involvement in cultural activities and support for sport in Czechowice-Dziedzice, and preparations for a press conference scheduled for 4 March 2025.
7 March 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Żywiec	The meeting concerned cooperation between UNIMOT and the "Żywiecka Energia Przyszłości" Energy Cluster
7 March 2025	Chairman of the Management Board of UNIMOT Terminale	Czechowice Energy Cluster	Meeting as part of membership of the "Klaster Zielonej Energii", analysis of opportunities for the generation, distribution and trading of energy from renewable sources to reduce costs for residents
27 March 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Jasło	The meeting concerned the activities of UNIMOT Terminale in Jasło; topics discussed also included the company's sponsorship support for initiatives carried out by entities under the City Council
8 April 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Czechowice-Dziedzice	Meeting on the possibility of increasing the company's involvement in supporting sport in Czechowice-Dziedzice
29 April 2025	Chairman of the Management Board of UNIMOT Terminale	Meeting of the Silesian Council for Employment security	Meeting regarding measures to improve employment security in companies operating in the region and to promote good practices in the workplace
8 May 2025	Chairman of the Management Board of UNIMOT Terminale	State Fire Service	Special event organised to express gratitude for UNIMOT's involvement in the purchase of a fire and rescue vehicle for the State Fire Service in Bielsko-Biała
22 May 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Czechowice-Dziedzice	Discussions regarding increasing RCEkoenergia's share of the district heating market
29 May 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Czechowice-Dziedzice and representatives of the Department of Crisis Management, Civil Protection and Defence Affairs	Meeting on the need to identify and register protective structures within the town that could serve as temporary shelters – in accordance with the provisions of the Civil Protection Act of the Ministry of the Interior and Administration
6 June 2025	Chairman of the Management Board of UNIMOT Terminale	Networking meeting of BCC Łoża Bielska and BNI Premium	Building valuable business relationships, exchange of practices in the field of business development based on relationships and trust
18 June 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Czechowice-Dziedzice	Meetings regarding ongoing cooperation

30 June 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Czechowice-Dziedzice	Presentation of awards and symbolic opening of the summer holidays with the Mayor – Welcoming Summer
5 August 2025	Chairman of the Management Board of UNIMOT Terminale	Regional Chamber of Commerce in Katowice	Statutory meeting as part of membership, discussion of the current economic situation in the region and opportunities for the company's involvement in the SME Congress in Katowice
24 August 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Czechowice-Dziedzice	Participation in a meeting with entrepreneurs from Czechowice-Dziedzice as part of Czechowice Days, networking and discussing opportunities for business partners to support municipal events and the mutual benefits arising therefrom
15 December 2025	Member of the Management Board for Development and Investment at UNIMOT Terminale	Mayor of Jasło	Special event and discussions summarising the year and prospects for continuing cooperation in the new year
15 December 2025	Member of the Management Board for Development and Investment at UNIMOT Terminale	Head of Jasło District	The meeting concerned a review of the year and UT's cooperation with cultural institutions in the county
18 December 2025	Chairman of the Management Board of UNIMOT Terminale	Mayor of Czechowice-Dziedzice	The special meeting concerned a review of the year's cooperation and a discussion of opportunities for cooperation in the coming year

*Table 3-40. Summary of meetings with representatives of local communities in 2025.*

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### Processes to mitigate negative impacts on affected communities and grievance mechanisms

The UNIMOT Group takes measures to minimise the negative impact of its operations on local communities. The Group's companies strive to avoid situations that may burden the local environment and, where they do arise, aim to minimise them. When complete elimination of side effects is not possible, appropriate corrective and compensatory measures are implemented.

The negative impact on local communities is mitigated, amongst other things, by:

- the use of technologies and solutions that enhance the safety of installations and reduce emissions and environmental burden,
- conducting site assessments for new investments, taking into account their potential impact on the surrounding area,
- maintaining an ongoing dialogue with local authorities and representatives of local communities,
- carrying out information and consultation activities regarding planned projects.

The UNIMOT Group enables local communities to submit comments and complaints regarding its activities on the basis of the following documents:

- Human Rights Policy, under which reporting channels enable communities to request assistance – in accordance with the third pillar of the UN Guiding Principles on Business and Human Rights, 'Access to Remedies';
- The Procedure for Reporting Violations of the Law and Taking Follow-up Action at UNIMOT S.A., which extends to local communities. Details on reporting complaints and taking follow-up action are described in detail in Disclosure Framework G-1 of this Report.

### Channels for reporting violations

The Group provides the local community with the opportunity to report questions, irregularities or concerns via:

- email or telephone contact with the relevant Company (contact details are available on the Companies' websites);

as well as legal violations via

- the form available on the website: <https://www.unimot.pl/zrownowazony-rozwoj/zglaszanie-naduzyc>. This channel is also dedicated to local communities within the Group's value chain.

Every report is recorded, and action is taken in accordance with the Procedure for Reporting Legal Violations and Follow-up Actions at UNIMOT S.A. Selected reporting channels ensure anonymity, and internal regulations protect whistleblowers from potential reprisals.

In 2025, the Group did not promote these channels of contact among local communities. During the reporting year, no complaints were received from local communities.

However, the Management Board assesses that the above channels of contact are known to the community and are trusted. This is evidenced by numerous meetings between community representatives and representatives of the Companies' Management Boards.

In 2025, no instances of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines were identified. In 2025, no incidents relating to the human rights of affected communities were recorded either.

S3-4

Actions taken in relation to local communities

As a key player in the fuel and energy sector, the UNIMOT Group recognises the impact its activities have on local communities. It strives to minimise the negative effects of its operations and to support the development of communities that may be affected by them.

Such activities include, among others:

- A responsible approach to pricing policy – avoiding speculative activities in commodity markets that could negatively affect the availability of fuel and energy for local communities,
- Investments in alternative fuels – the implementation of HVO100 and second- and third-generation biofuels helps to reduce emissions of harmful substances, which has a positive impact on air quality in communities living in areas adjacent to the plant and along transport routes.
- Emissions monitoring and pollution prevention – the use of technologies to reduce pollutant emissions and the conduct of regular environmental audits to minimise the impact of operations on local ecosystems.
- Dialogue with local stakeholders – UNIMOT maintains an open dialogue with residents and local authorities to take their needs into account in the investment and operational processes.
- 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 local staff, contributing to economic growth and social stability.

Detailed disclosures on material topics

Safety of local communities

Material topics arising from the double materiality assessment

Material topic	Impact on safety
Impact assessment	Negative, potential
Responsibility	Management Boards of the Group's Companies

The UNIMOT Group disclosures regarding a material topic

In the fuel industry, community safety is a priority, as activities related to the blending, storage and transport of fuels carry a high risk of accidents, fires, spills and other hazards that may affect the health and lives of people living near business premises. The UNIMOT Group monitors risks that directly affect safety and takes measures to mitigate them by implementing technological solutions, safety procedures, and by cooperating with local communities and emergency services.

S3-1 MDR-P

There is no single policy within the Group covering this material topic. The issue of sustainable development is addressed in the documents of individual Companies, tailored to the specific nature of their operations and the risks involved.

The most important of these include:

- At UNIMOT Bitumen, a Corrective Action Procedure has been implemented, the aim of which is to ensure that, in the event of non-conformities, incidents and complaints, appropriate actions are taken and their causes identified and eliminated to prevent recurrence. The effectiveness of the actions taken will be assessed.
- As UNIMOT Terminale operates four high-risk and three increased-risk facilities for the occurrence of a major industrial accident, the Company is obliged to draw up documents specifying, among other things, the impact of a potential accident on areas adjacent to the facility. In connection with the above, procedures and instructions have been introduced, such as: the Accident Response Procedure TER.47.01.00.00, the Emergency Response Procedure TER.47.02.00.00, and the Post-Accident Investigation Procedure TER.47.01.01.00. Furthermore, to coordinate and organise rescue operations at the Fuel Terminal in

Czechowice-Dziedzice, an Emergency Response Centre operates, the functioning of which is set out in the "Organisational Regulations of the UNIMOT Terminale Sp. z o.o. Emergency Response Centre".

Meanwhile, the Company's website features "Information on safety measures and procedures in the event of a major accident", which describes the nature of the major accident hazard, taking into account its consequences for people and the environment, as well as warning methods and public response.

- As part of the Safety Management System at OLAVION, there are procedures and instructions in place, the application of which can reduce the risk of adverse effects on the public, and compliance with them helps to mitigate the consequences of accidents, major accidents and incidents, such as: Instruction OLA-1 for traction vehicle drivers, which specifically sets out the driver's actions during a fire, thereby helping to limit the spread of fire, and Procedure P/15 - procedures in the event of a hazard or incident, and the OLA-8 Instructions on the handling of serious accidents, accidents and incidents in rail transport, which help to limit the spread of the consequences of such events to the public.

In the context of the safety of local communities within the value chain, the provisions contained in the UNIMOT Group's Code of Conduct for Business Partners regarding the safety and quality of products and services are of significant importance in mitigating potential risks that may arise from the activities of partners operating in sectors related to fuels, logistics, warehousing or transport.

The UNIMOT Group expects all Business Partners to conduct their operations in a manner that ensures the safety of products and processes, which, in turn, impacts the safety of local communities near plants, terminals, and transport routes. The requirement to comply with applicable legal and industry standards, as well as the principles of accurate documentation and quality control, is intended to prevent situations that could lead to accidents, contamination, or other incidents that pose a threat to people and the environment.

The principles set out in the Code oblige Business Partners to:

- ensure that products and services comply with applicable safety standards,
- apply appropriate quality and safety control procedures at every stage of the value chain,
- maintain transparency and integrity in the documentation of activities,
- implement preventive measures to reduce the risk of incidents that could negatively impact local communities.

In this way, the Code supports the development of a safe and responsible value chain, in which product and operational safety principles are integral to protecting both business interests and local communities.

Taking action on material impacts on affected communities

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#### S3-4 MDR-A

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The UNIMOT Group carries out a range of activities to mitigate the negative impact of its operations on local communities, with a focus on safety. These activities focus on prevention, risk monitoring and the continuous improvement of safety procedures within the Group's companies.

As part of these activities:

- UNIMOT Bitumen implements annual plans for the improvement of OHS, fire safety and environmental protection, and monitors emissions and noise levels in the vicinity of its plants in Jasło and Czechowice-Dziedzice; it cooperates with the State Fire Service (PSP) and Volunteer Fire Service (OSP) in responding to fire and chemical hazards.
- OLAVION has implemented a corrective and preventive action procedure to effectively address non-conformities and their causes.
- RCEkoenergia is modernising its combined heat and power plant to replace coal with gas, with the ultimate aim of increasing the share of renewable energy sources.
- UNIMOT Terminale monitors air emissions, the quality of wastewater and rainwater, and waste generated, in accordance with the annual environmental monitoring plan.
- UNIMOT System follows guidelines for emergency response procedures relating to the gas network.
- The LPG bottling plant in Zawadzkie is equipped with safety installations that detect gas concentrations, automatic fuel shut-off systems, alarm systems and 24-hour video surveillance.

- UNIMOT S.A. conducts audits and inspections of AVIA petrol stations, trains staff on emergency procedures, and provides fire-fighting equipment, CCTV monitoring and security supervision.
- Regular safety training sessions are organised across all Group companies to raise staff awareness and improve their ability to respond to potential hazards.

In the UNIMOT Group’s view, these measures contribute significantly to the safe operation of its facilities, thereby ensuring the safety of the surrounding area.

All Companies base their OHS activities on generally applicable international and national legislation, the UNIMOT Group Occupational Health and Safety Policy, as well as internal regulations and procedures concerning, among other things, training, post-accident procedures and the engagement of subcontractors.

In addition to the above-mentioned activities, all Group companies:

1. work closely with local and central government authorities,
2. apply accepted standards for the management of business units,
3. engage in dialogue – either ongoing or ad hoc consult their actions with representatives of local communities. The Management Boards of the Companies are responsible for this dialogue.

The effectiveness of activities or initiatives is assessed on an ongoing basis, depending on the nature of the specific activity.

**Material topics arising from the double materiality assessment**

Material topic	Cultural rights
Impact assessment	Positive, actual
Responsibility	Management Boards of the Group’s Companies

**The UNIMOT Group disclosures regarding a material topic**

**S3-1 MDR-P**

To achieve the objective set out in the Strategy regarding support for local communities, in accordance with the Social Engagement Policy, the companies of the UNIMOT Group undertake charitable and sponsorship activities. The Companies’ involvement in such initiatives is coordinated by UNIMOT S.A., including the Committee for the UNIMOT Capital Group’s Activities in the Area of Supporting Local Communities. The Committee comprises the Vice-President of the Management Board of UNIMOT S.A. for HR, the Marketing Director at UNIMOT S.A., the Director of Investor Relations and ESG at UNIMOT S.A., and the Director of the Press Office at UNIMOT S.A. Decisions regarding support for a given initiative are taken jointly by the Committee members on the basis of the Company’s recommendations.

**S3-4**

Cultural support projects in 2025 included, among others:

Activity	Impact on the community
Support for the National Competition for Young Instrumentalists and the Jasło Music Meetings (organised by the Jasło Cultural Centre)	Strengthening musical culture in the region, supporting arts education by inspiring young people to continue learning music and developing their passion. Integration of the local community.
Sponsorship of the MRKS Czechowice-Dziedzice Sports Club	Developing local sport and supporting young talent by providing suitable training facilities and sports equipment.
13th LEW 2025 Summer Vocal and Theatre Festival	Development of the local arts scene through the showcasing of vocal and theatrical talent. Increasing the community’s access to high-quality cultural events.
Autumn Theatre Meetings	
Support for the organisation of Jasło Days, Zawadzkie Days and Czechowice-Dziedzice Days	Promotion of local culture, traditions and artistic creativity. Support for the development of social and

	cultural life in the town, encouraging residents to actively participate in municipal initiatives.
Summer with Culture in Jasło District	Development of cultural life in the county and building a positive image of the region. Increasing the local community's access to cultural and artistic events.
AMO Cantare, National Vocal Competition under the patronage of the Mayor of Czechowice-Dziedzice	Promoting musical culture in the region by popularising artistic singing among the local community.
Support for OUR FUTURE FOUNDATION	Promoting social initiatives and projects that have a positive impact on local communities. Building public awareness regarding responsibility and the development of skills among future generations.

*Table 3-41. Summary of selected UNIMOT Group initiatives to support local community culture in 2025.*

### S3-5 MDR-T MDR-M

Objectives within the framework of social impact management at the UNIMOT Group

General objectives (outlook to 2026):

- Conducting an analysis of forms of dialogue with local communities in UNIMOT Group companies – objective for 2025 – achieved.
- Develop and promote a system for managing reports from local communities, including an assessment of residents' awareness of and trust in these channels.
- Implementation of measures and mechanisms to measure the effectiveness of community engagement, enabling an assessment of the quality of cooperation with the local community and the corrective actions taken.
- Regular evaluation and adaptation of social programmes to changing local needs, taking into account the building of sustainable partnerships and the promotion of good dialogue practices.

In addition, the Group has established objectives for material impacts. The outlook for their achievement is stable.

### Safety of local communities

Objective	Description
0 serious incidents threatening the health or safety of local communities	Ensuring an effective system for preventing and responding to hazards in the vicinity of plants and terminals
100% of terminals and facilities covered by emergency response plans developed in cooperation with local services (State Fire Service, Volunteer Fire Service)	Enhancing safety at operational sites and building public trust
At least one training session per year in every company posing a risk to community safety, focusing on emergency response	Improving the competence of employees and partners in the field of safety and the protection of local communities
100% of the Group's sites equipped with risk management plans	Ensuring operational readiness for crisis situations and minimising the impact of potential incidents
Implementation of a uniform reporting system for incidents affecting community safety	Enabling effective monitoring and analysis of incidents and the rapid implementation of corrective measures
0 instances of exceeding permissible dust emission levels in the vicinity of plants	Protection of residents' health and compliance with environmental regulations
Ongoing updates to the cooperation plan with emergency services at every high-risk location	Strengthening coordination of activities with the State Fire Service, Volunteer Fire Service, police and local authorities

*Table 3-42. The UNIMOT Group's objectives regarding the safety of local communities.*

### Support for local culture and heritage

Objective	Description
At least 10 local initiatives supported annually by the Group	Active involvement in the social and cultural life of the regions where it operates
Maintaining annual cooperation with local educational institutions and community organisations	Strengthening the capabilities of local communities and promoting responsible attitudes

Table 3-43. The UNIMOT Group's objectives regarding support for local community culture.

### 3.4. Consumers and end users

#### ESRS S4

Given the diverse nature of the UNIMOT Group's operations, its customers include recipients of fuel, electricity, heat, natural gas, bitumen products, logistics and transport services, as well as the installation of photovoltaic systems and the manufacture of components.

Impacts, risks and opportunities

#### SBM-3 IRO-1

The actual and potential impacts of the UNIMOT Group on consumers and end users were the subject of a double-materiality assessment conducted in 2024 and updated in 2025. The study confirmed the Group's impact on this stakeholder group and indicated that this impact relates to privacy, freedom of expression, access to information, access to products and services, and occupational health and safety.

#### Summary of the double materiality assessment regarding consumers and end users

Name of risk, opportunity, impact	Impact (I) Risk (R) Opportunity (O)	Positive (+) Negative (-)	Actual (A) Potential (P)
<b>Privacy</b>			
Protection of personal data, customers and consumers, including in relation to the processing of personal data in accordance with the GDPR	I, O	+	A
<b>Freedom of expression</b>			
Ensuring that customers can comment on and review products, services and activities	I, O	+	A
<b>Access to (high-quality) information</b>			
Providing clear information about products, their prices, safety and environmental impact	I, O	+	A
<b>Occupational Health and Safety</b>			
The impact of the products sold and services provided on the health and safety of customers and end users	I, O	+	A
<b>Access to products and services</b>			
Ensuring free access to products and services that meet customer expectations	I, O	+	A

Table 3-44. Summary of the double materiality assessment regarding consumers and end users.

## Characteristics of the UNIMOT Group's consumers and end users

Disclosures under ESRS S4 relate to consumers and end-users who have a direct relationship with companies within the UNIMOT Group. Within these disclosure groups, the following main types of consumers and end-users can be identified:

1. business and institutional customers – including fuel companies, retail chains, fleet card operators, independent petrol stations, transport companies, public entities (schools, transport companies), companies from the energy and heating sectors, manufacturing and service companies, and clients commissioning distribution services;
2. individual customers, primarily in the area of direct sales of natural gas and electricity, as well as liquid fuels at petrol stations operated under the AVIA brand. Among AVIA petrol station customers, UNIMOT has identified a group of customers at risk of marginalisation in terms of access to the products and services offered. These are people who use wheelchairs and those on the autism spectrum.

All relevant consumers and end-users on whom the UNIMOT Group may have a material impact are covered by the scope of disclosure in this Report.

## Impact of the UNIMOT Group's business model on consumers and end users

### SBM-3

The UNIMOT Group's business model is based primarily on trading activities, i.e., wholesale trade in fuels, electricity, and gas, as well as on the development of a retail offering for various customer segments – from individual to institutional customers. A key element of the Group's strategy is the flexible adaptation of products and services to customer needs, whilst maintaining high standards of quality, safety and transparency.

At the same time, customers have a material impact on the Group's business model. Their expectations regarding safety, availability, sustainable products and service quality determine the direction of the offering's development and the shape of the strategy. Changing consumer preferences – such as growing interest in alternative fuels and renewable energy – motivate the Group to invest in new business segments and technological innovations.

In this way, the relationship between the UNIMOT Group and its customers is two-way: the business model and corporate strategy support safety, availability and the rights of end-users, whilst customers' needs and opinions shape the direction of the entire organisation's development.

### The impact of customers on the Group and the Group's impact on consumers and end-users primarily concerns:

- the development of low-emission products and services, as well as the running of promotional campaigns for products and services in this category, which helps shape customer attitudes;
- taking measures to improve accessibility at its own petrol stations and thereby supporting a culture of inclusion for customers at risk of social exclusion;
- the safety of the products offered and responsible communication;
- the protection of customer privacy.

The above is reflected in the UNIMOT Group Strategy for 2024–2028, in which DIRECTION 2, under the section SOCIETY – Social and Business Partnership – sets out the objective:

**Inclusion, diversity, ethics – an organisation free from discrimination, working for the benefit of customers and local communities,**

DIRECTION 3, in the Suppliers and Business Customers section, sets out two objectives:

**Supporting customers in their pursuit of sustainable development by introducing low- and zero-carbon products and services in terms of GHG emissions.**

The issue of customers and end users is also addressed in the CORPORATE GOVERNANCE section, DIRECTION 3 – Ethical culture and respect for human rights throughout the value chain, where the Group has set itself the following objective:

To foster an ethical culture by applying the UNIMOT Group Code of Responsibility, the Code of Ethics, and the Human Rights Policy throughout the value chain, with one of its metrics being the absence of complaints about breaches of marketing practices.

The UNIMOT Group's strategy and the factors influencing its development are presented in disclosure 1.5 of this Report.

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## SBM-2

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### Stakeholder interests and views

For the UNIMOT Group, the starting point for building customer relationships is a focus on their needs and meeting market expectations. The opinions of consumers and end users have a material impact on the Group's operations, particularly on its product and service portfolio. Due to its dynamic economic growth, Poland has not yet reached the peak of demand for traditional transport fuels, i.e., the level beyond which sustained declines in demand for such fuels result from technological, regulatory, or structural changes. On the other hand, however, the ongoing energy transition and the development of low- and zero-emission energy sources, as well as customer expectations in this regard, have a material impact on the fuel sector and, consequently, on the UNIMOT Group's offering. In response to the above, the Group, on the basis of its Strategy for 2024–2028, aims, on the one hand, to achieve operational excellence in its existing activities and adapt them to the realities of a changing environment, and, on the other hand, to develop in areas consistent with the energy transition.

The Group gathers feedback as part of its day-to-day operations, primarily during meetings with customers, community representatives, and local authorities, as well as through participation in industry events and market analysis. The Group's customers have been classified as key stakeholders and took part in the double materiality assessment described in disclosure 1.6.2. of this Report.

### Policies relating to consumers and end-users

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## S4-1 S4-4 MDR-P

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At the UNIMOT Group level, no uniform policies have yet been established to comprehensively regulate customer relations. The policies setting out general standards for relations with all stakeholders, including customers and end users, and serving as sources of standards regarding integrity, respect for human dignity, and the prevention of discrimination are the UNIMOT Group Code of Ethics and the Human Rights Policy, as described in detail in disclosure G-1. Customer privacy issues are regulated by the UNIMOT Group's Personal Data Protection Policy. At the level of the Companies, grievance procedures and model contracts appropriate to needs and compliant with the law are also applied, as are procedures concerning product safety and quality. This approach ensures compliance with applicable laws and enables flexible management of customer relations across the UNIMOT Group's business segments.

The UNIMOT Group's policies cover all consumers and end users, although the solutions implemented may be tailored to specific groups. The existing documents address all material impacts of the Group as defined in the double materiality assessment.

### Approach to respecting the human rights of consumers and end-users

The Human Rights Policy constitutes a formal commitment by the UNIMOT Group to conduct its business in accordance with recognised international human rights standards. The UNIMOT Group Human Rights Policy has been developed in accordance with recognised international human rights standards. In particular, it refers to:

- the International Bill of Human Rights, including the UN Universal Declaration of Human Rights and the International Covenants on Human Rights;
- the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, comprising the eight core ILO conventions;
- the UN 2030 Agenda for Sustainable Development and the principles of the United Nations Global Compact;

- the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

The Group's approach to respecting the human rights of consumers and end-users focuses primarily on conducting business responsibly and minimising potential negative impacts on people and the environment.

In particular, this includes:

- the application of principles of responsible and lawful processing of customers' personal data, in accordance with the adopted Personal Data Protection Policy;
- managing the impact of its operations and products on the natural environment through the application of transparent environmental standards and monitoring of impacts on the climate and people.

#### Approach to remedies

The UNIMOT Group bases its system of remedial and corrective measures on mechanisms for reporting and handling complaints. In the event of an actual adverse impact on human rights, the Group undertakes to take appropriate remedial action and to monitor its effectiveness.

This approach includes, in particular:

- channels for reporting breaches – the Group provides secure and anonymous channels for reporting irregularities (telephone, email, post and an online form), operated by internal organisational units;
- reporting procedures and whistleblower protection – the Group applies a Procedure for Reporting Legal Violations and Taking Follow-up Action, which provides for the protection of whistleblowers and remedial measures for potentially affected persons;
- actions towards business partners – in the event of identified violations in the value chain, the Group takes the actions provided for by applicable national and international law.

During the reporting period, no instances of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labour Organisation's 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 value chain, upstream and downstream.

Cooperation processes regarding impacts on consumers and end users

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#### S4-2

The UNIMOT Group conducts systematic activities to actively engage consumers and end-users in improving products, services, and service standards. This approach is an integral part of the Group's strategy and is embedded in the risk and social impact management system. The Vice-President of the Management Board for Commercial Affairs and the Chairmen of the UNIMOT Group's subsidiaries are responsible for the above matters.

#### Types of dialogue and communication channels

Dialogue with customers and end users takes the form of continuous, two-way communication, encompassing both direct and remote contact. The Group utilises a variety of channels, including:

- AVIA petrol stations and branches of Group companies,
- a dedicated form for reporting complaints and breaches launched in 2025 on the [aviastacjapaliw.pl](https://www.aviastacjapaliw.pl) website,
- a helpline and email,
- social media and other digital channels,
- face-to-face meetings.

#### Frequency and nature of interactions

We maintain an ongoing dialogue with our customers, analysing data from reports and real-time feedback. In cases requiring an immediate response (e.g., product safety, complaints about fuel quality or services), action is taken without delay. The results of periodic (annual) analyses form the basis for recommendations to management and for planning corrective and improvement measures.

### The role of vulnerable groups and service accessibility

In the process of engaging consumers, particular attention is paid to the needs of vulnerable groups, including people with disabilities, families with children and older people. In 2025, measures are being implemented to improve the accessibility of the AVIA station infrastructure.

### Integration of dialogue outcomes with risk management and target setting

Information gathered through customer engagement is regularly analysed and integrated into the risk management system. Customer reports and feedback are a key source for identifying potential operational, reputational and social risks. The conclusions drawn from this dialogue are used to formulate and update objectives for managing material impacts, including privacy, product safety, service accessibility, and communication quality.

Processes to mitigate negative impacts on consumers and end-users, and grievance reporting mechanisms

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S4-3

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### Business and institutional customers

Companies within the UNIMOT Group primarily target business and institutional clients. At the Group level, no dedicated client contact channels specific to sectors where the main customer is an individual (such as a helpline or dedicated email address) have been introduced for these clients. Building professional, long-term relationships with customers for goods and services, and developing dedicated solutions to support their operational needs, is of key importance. Each employee responsible for direct contact with a given customer also receives information about their issues and takes steps 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, during face-to-face meetings, teleconferences and via email correspondence.

UNIMOT Bitumen has a Complaints Handling Procedure in place to ensure an effective process for handling complaints about bituminous products.

Attached to the procedure is a Complaints Form for internal documentation of complaints under consideration. Should it be necessary for a complaint to be handled by an external manufacturer of bitumen products offered for sale by UNIMOT Bitumen, an employee of the Sales Department forwards the correspondence to the Supply Chain Management Department with a request to contact the designated representative from the manufacturer, who handles the complaint and provides a response to UNIMOT Bitumen.

The Company informs its customers of the possibility of lodging a complaint in the General Terms and Conditions of Delivery (GTC). A reference to the GTC is included in contracts with customers; furthermore, the document is available on the UNIMOT Bitumen website. Upon placing an order, the customer confirms that they have read the GTC. If the GTC are updated during the season, the Company informs customers of this via email.

The Company maintains a Complaints Register and summarises its activities in this regard annually as part of the Integrated Management System review.

As part of the operation of fuel terminals, a Procedure for dealing with non-compliant services at the Fuel Depot has been implemented. The document sets out how to identify non-compliant services and the procedure for dealing with them.

Other companies within the UNIMOT Group (with a trading profile) set out and make available to their customers the rules for lodging complaints in their commercial contracts. This usually includes details regarding the form of the complaint, the required documentation, processing times and the actions taken if the complaint is valid.

In accordance with the law, the Companies also set a maximum timeframe for handling complaints, usually 7–14 working days, depending on the type of contract and its terms. The person responsible for liaising with the customer in question acts as the complaint's coordinator, facilitating the process and answering the customer's questions on an ongoing basis. In the case of valid complaints, the Companies take corrective action, including product

replacement or repair. At the same time, they analyse the causes of the complaints to eliminate them and implement improvements going forward.

In accordance with the Procedure for Reporting Breaches of the Law and Taking Follow-up Action, customers are also protected against retaliation.

#### Individual customers of AVIA petrol stations

The largest group of individual customers is those of the AVIA petrol stations operated by the UNIMOT Group. A Procedure for Receiving and Handling Complaints has been implemented across the company-owned station chain. The document sets out a method for handling complaints in an efficient, objectively fair and timely manner. In accordance with the Procedure, the subject of complaints from AVIA petrol station customers may include various incidents, including issues relating to customer service, promotional offers, payments, the quality of products in the shop and catering offerings, the quality and quantity of fuel and services, as well as the operation of all equipment at the petrol station and the station's infrastructure.

The main objective of the grievance process is to thoroughly analyse the reasons, factors and events that led to the complaint, and to take action to eliminate, rectify or improve the situation that gave rise to it. The grievance process takes up to 14 days if the complaint concerns products, services, payments and customer service. The Station Manager and Regional Manager are responsible for verifying complaints and claims and for responding to customers. In claims involving damage to the customer's property, the grievance process may be handled under the UNIMOT insurance policy and may take longer because the case is referred to the insurer.

Contact channels dedicated to AVIA petrol station customers:

- telephone number available on the website,
- email address available on the website,
- complaint form available at the station,
- complaint form available on the website.

In addition, customers using the AVIA Go mobile app can share their feedback via the contact form. Every station employee must inform the customer of the various options for submitting a complaint. The customer chooses the method that best suits them.

Remedial actions depend on the complaint's category. Issues relating to the operation of fuel pumps, equipment and product quality are investigated, and repairs, tests and service inspections are arranged as required. Complaints regarding payments are clarified with the terminal operator, fleet operator and POS system supplier, depending on the nature of the complaint and its potential causes. In cases of complaints regarding the purchase of shop or catering goods, verification and corrective/remedial actions are implemented. Every accepted complaint triggers actions to improve the relevant area.

The most common channel for submitting complaints during the reporting period was the form available at the relevant service station. In 2025, the UNIMOT Group introduced QR code signs at all its AVIA stations, which inform customers about the option to submit a complaint and redirect them directly to the website containing the complaint form.

#### Channels for reporting breaches

The Group provides customers with the opportunity to report irregularities or concerns via:

- email or telephone contact with the relevant company (contact details are available on the companies' websites);
- a contact form dedicated to AVIA petrol station customers: <https://aviastacjapaliw.pl/kontakt/formularz-zglaszania-skarg-i-naruszen>

as well as legal violations via:

- the form available on the website: <https://www.unimot.pl/zrownowazony-rozwoj/zglaszanie-naduzyc>.

Every report is recorded and dealt with in accordance with the Procedure for Reporting Legal Violations and Follow-up Actions at UNIMOT S.A.

In 2025, no human rights incidents involving customers or end users were recorded.

### Complaints and Breaches Reporting Form

In 2025, the UNIMOT S.A. Group launched a dedicated contact channel within the AVIA chain in the form of a complaints and breaches reporting form (“Complaints and Breaches Reporting Form”), available on the chain’s website. This channel is a key element of the customer and end-user relationship management system – it enables customers to submit comments, complaints, or report potential breaches in areas such as product quality, safety of use, customer service or compliance with standards.

Through this mechanism, the UNIMOT Group strengthens its standards in terms of transparency, market responsibility, and customer dialogue — contributing to better protection of consumer rights, faster responses to their needs, and the identification and minimisation of potential operational risks. At the same time, this channel serves as a tool through which customers influence the Group’s business model and offering – their reports and opinions are a valuable source of feedback, supporting the continuous improvement of products, services and procedures.

During the reporting period, the UNIMOT Group conducted an analysis of customers’ awareness of and effectiveness in using the form. As part of the evaluation, data on the number of reports, opinions, and query types were collected and analysed. The analysis concluded that consumers are fully aware of the available contact channels and procedures.

### Effectiveness metrics

Number of cases received by the station in 2025	156
Number of cases received via the form	95
Percentage of cases submitted via the form out of the total number of cases	61%
Total number of complaints	65
Percentage of complaints out of the total number of cases	42%
Total number of complaints	55
Percentage of complaints out of the total number of cases	35%
Total number of opinions and queries	36
Percentage of opinions and queries out of the total number of cases	23
Total number of anonymous cases	20
Percentage of anonymous cases out of the total number of cases	13%
Total number of non-anonymous cases	136
Percentage of non-anonymous cases out of the total number of cases	87%
Total number of resolved cases	153
Number of cases resolved on time	149
Percentage of cases resolved on time	97%
Number of cases resolved late	4
Number of unresolved cases	3

Average time taken to resolve a case (in days)	3
Maximum time taken to resolve a case (in days)	35
Average time taken to resolve complaints (in days)	5
Average time taken to resolve complaints (in days)	5
Average time taken to resolve issues relating to feedback or queries (in days)	-5

Table 3-45. Performance metrics for communication with individual customers.

S4 - 4

Actions taken regarding consumers and end-users

1. Price stabilisation and protection of consumers against market fluctuations

- Diversification of supply sources – the UNIMOT Group reduces its dependence on individual suppliers, including by sourcing fuels from various geographical locations, which limits the risk of sharp price rises.
- Economies of scale in price negotiations – as a major market player, the Group negotiates favourable terms for the purchase of fuels and energy, which helps to limit the impact of rising raw material prices on end customers.
- Hedging and price risk management – the use of strategies to hedge against sudden changes in energy commodity prices, which helps to stabilise the prices of the products offered.

2. Improving fuel quality and user safety

- Investments in alternative fuels – the introduction of next-generation biofuels, such as HVO100, which reduce exhaust emissions.
- Ensuring high-quality fuels – continuous quality control of supplied fuels, meeting European and national standards, which translates into safety for end-users and vehicle performance.

3. Ensuring security of supply and operational continuity

- Investments in storage and logistics infrastructure – having logistics facilities, such as fuel terminals, increases supply flexibility and reduces the risk of fuel shortages.
- Fuel supplies to key sectors of the economy – prioritising supply security for strategic sectors, such as public transport and industry, thereby limiting negative economic and social impacts.
- Supply chain optimisation – effective logistics management minimises transport costs and reduces negative environmental impacts, e.g. by using rail transport instead of road transport.

4. Transparency and consumer education

- Educating customers on new fuels and decarbonisation – organising webinars, conferences and consultations for customers on the benefits of low-carbon fuels and optimising energy consumption.
  - Transparent information on fuel quality and its environmental impact – implementing clear communication regarding 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 practices in the area of consumer protection, in accordance with the requirements of European safety and environmental regulations.

Detailed disclosures on material topics

Customer privacy

Material topics arising from the double materiality assessment

Material topics	Customer privacy
Impact assessment	Positive, actual

Responsibility	Data Protection Officer at UNIMOT S.A.
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The UNIMOT Group disclosures on a material topic

The Group safeguards its customers’ privacy rights by complying with applicable legal provisions in this area. Matters relating to the security and protection of personal data are detailed in the Personal Data Protection Policy. The aim of the policy is to define the rules and procedures governing the processing of personal data across all processes administered by entities within the UNIMOT Group.

S4-4 MDR-A

Activities within the scope of this material topic

In the interests of transparency, the Group publishes its rules for the processing of contractors’ personal data. Regular training sessions are held within the UNIMOT Group to enhance knowledge of the processing of personal data. The Group also complies with regulations concerning privacy protection and the use of cookies on websites.

Data on training and breach statistics

In 2025, measures were taken to update internal documentation concerning the protection of personal data. The changes were driven by organisational development and the decisions and guidelines of the President of the Personal Data Protection Office.

In 2025, 16 open training sessions and dedicated consultations were held for the Group’s employees and associates. In the fourth quarter, a data protection knowledge test was also introduced, which was passed by 467 employees, representing over 40% of the entire organisation. Since 1 January 2026, further staff have been taking the test in stages.

In 2025, two personal data breaches occurred within the UNIMOT Group, both of which were reported to the supervisory authorities. Neither involved customers’ personal data.

Access to information, freedom of expression

Material topics arising from the double materiality assessment

Material topics	Access to information Freedom of expression
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board for Energy Transition at UNIMOT S.A. Marketing Director at UNIMOT S.A.

The UNIMOT Group disclosures on material topics

S4-1 MDR-P

Policies regarding material topics

Due to its specific nature, the fuel industry bears a particular responsibility to provide reliable information about its products and their environmental and social impacts.

Developing responsible marketing communication is one of UNIMOT’s priorities and is embedded in the Group’s Strategy. Formal rules for marketing communication have also been drawn up and implemented as a Procedure. The document sets out standards for marketing activities within the Group, ensuring compliance with applicable laws and good practices. This aims to build transparent, responsible relationships with customers and comply with industry and ethical regulations.

The key aspects of responsible marketing practices and access to information within the UNIMOT Group are based on four segments:

1. **Transparency and reliable information**
  - Providing information on the composition and quality of fuels: The UNIMOT Group informs its customers about the composition of the fuels it offers, including the content of chemical substances, as well as their impact on the environment;
  - Communications are clear and free from complex language that might obscure facts regarding, for example, their environmental impact;
2. **Fair pricing policy**
  - The UNIMOT Group communicates the prices of its products and promotional offers in a clear and understandable manner;
  - The prices of the products on offer are in line with market conditions;
3. **Tailoring communication to different target groups**

The UNIMOT Group's website is adapted to the needs of people with disabilities, ensuring accessibility of information for all customers;
4. **Respect for customer privacy**

The Group complies with regulations regarding privacy protection and the use of cookies on websites.

The UNIMOT Group operates in accordance with national and international marketing regulations. In particular, it adheres to the guidelines issued by the International Chamber of Commerce (ICC) and to the standards of the Advertising Ethics Committee 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.

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#### S4-4 MDR-A

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Activities relating to a material topic

The Group's communication activities vary depending on the target audience, which requires appropriate adaptation of their content. The Group's service and product portfolio comprises solutions dedicated to both business and individual customers, and communication activities – due to the multitude and diversity of stakeholders – are conducted on a large scale.

During the reporting period, the UNIMOT Group undertook activities to use marketing communications to shape responsible, sustainable behaviour among its customers, in line with its strategic objective. Numerous information campaigns were conducted to raise customer awareness of climate and environmental concerns. The projects were conducted via the Group's social media channels and the website [www.unimot.pl](http://www.unimot.pl).

To ensure the high quality of the information provided to customers, the UNIMOT Group consults selected content with a team of external advisers from the AGH University of Science and Technology in Kraków.

As part of AVIA petrol stations' responsible marketing practices, the UNIMOT Group does not advertise cigarettes or alcoholic beverages with an alcohol content exceeding 18%. The only alcoholic beverage advertised is beer, and the materials are prepared in accordance with the Act on Upbringing in Sobriety and Counteracting Alcoholism, with a visible warning about the effects of excessive alcohol consumption.

#### Labelling

The UNIMOT Group complies with applicable industry standards regarding product labelling, as well as regulations governing how products are communicated in advertising campaigns. Both national regulations and international standards are applied, including those relating to consumer protection and requirements concerning product composition information.

Price labels are prepared in accordance with the Act on the Provision of Information on the Prices of Goods and Services and the Regulation of the Minister of Development and Finance on the Display of Prices of Goods and Services. Product price labels include: the gross price per item, the unit price (e.g., per kilogram or litre), the product name, the unit of measurement for the unit price, the validity period of the promotional price (if applicable), and the price from 30 days ago. The price on the label is stated in a legible, clear and clearly visible manner.

Customers are informed of the consumer packaging charge in accordance with the new SUP Directive in a clearly visible location – next to the coffee price list and at the checkout. Promotional materials clearly state the duration, terms and conditions, promotional price, and unit price of the product 30 days prior.

In 2025, there were no instances of non-compliance regarding communication or complaints in this regard. During the reporting period, the UNIMOT Group was also not a party to any legal proceedings relating to unfair marketing practices.

Taking action regarding material impacts on consumers and end-users

S4-4 MDR-A

Material topics arising from the double materiality assessment

Material topics	Access to products and services
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board for Energy Transition at UNIMOT S.A. Marketing Director at UNIMOT S.A.

The UNIMOT Group disclosure regarding a material topic

The UNIMOT Group takes steps to increase its positive impact on customers. This is primarily based on a Strategy that encompasses a dual approach:

1. Maintaining effective operations in the areas of fuels, trading and logistics, whilst gradually expanding the product portfolio and diversifying the customer base towards lower-emission fuels and energy.
2. Implementing investments in new areas of development, including the electricity and heating sectors, to diversify revenue streams.

Supporting measures in the area of access to products and services should include initiatives to improve accessibility at the company’s petrol stations, thereby fostering a culture of inclusion for customers at risk of social exclusion.

S4-4

Measures to promote product accessibility

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 current challenges related to sustainable development, energy security, and changing regulations, the UNIMOT Group’s approach to ensuring product availability is based on strategic logistics solutions, diversified sourcing, and infrastructure development.

Key actions taken by the UNIMOT Group 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 risk associated with dependence on a single region or supplier. This also acts as a buffer against fluctuations in raw material prices and disruptions caused by geopolitical crises.
  - Investments in warehouse 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 various carriers, enabling the efficient and effective distribution of products on the local and international markets. The integration of the railway company Olavion into the Group’s structure was a further step towards ensuring product availability.
2. Customer relationship management and petrol station optimisation
  - Petrol station location and development: building and managing the AVIA petrol station chain ensures continuous product availability for both retail and business customers. The strategic placement of stations facilitates product availability.
  - Tailoring the offering: managing pricing policy and promotions.
  - Development of the AVIA Card fleet programme, which allows institutional customers to optimise their expenditure whilst gaining convenience and transaction security.

In the face of growing environmental challenges, customer awareness, changing purchasing trends and the demand for innovative energy sources, the UNIMOT Group has reviewed its approach to ensuring product availability. In its Strategy, the Group has defined its mission as providing clean and affordable energy. The UNIMOT Group’s ambition is to play an active role in the energy transition, which it intends to achieve by investing in and expanding its offering to ensure customers have access to modern, low-carbon energy products. The transformation projects are presented in Sections 2.1.1 and 2.2 of this Report.

**Measures to improve the accessibility of products and services for customers at risk of marginalisation**

The UNIMOT Group has identified customers who, in their direct dealings with the Group, may be particularly vulnerable to marginalisation. These include AVIA petrol station customers with disabilities.

At AVIA-owned stations, quiet hours are in effect between 10:00 and 12:00, with no music played for people on the autism spectrum. Appropriate signage has also been introduced at checkouts, giving priority to pregnant women and people with disabilities.

At AVIA’s own stations, fuel islands are marked with signs indicating that staff can be called by sounding a horn to remove barriers for people with disabilities.

**MDR-M MDR-T S4-5**

Under the UNIMOT Group Strategy, measures have been taken whereby:

- at 29 of the company-owned stations (out of a total of 50 stations + 1 self-service station), parking spaces have been designated for people with disabilities. In 2026, it is planned to designate spaces at a further 20 stations,
- priority ticket counters have been designated for these passengers at 50 of the company-owned stations,
- at 50 of the company-owned stations, disabled passengers have been provided with the option to request assistance using a buzzer,
- at 50 of the company-owned stations, ‘quiet hours’ – with no music playing at the station – have been introduced for people on the autism spectrum.

In addition, during the reporting period:

- toilets adapted for people with disabilities were provided at 48 petrol stations
- at 48 petrol stations, the layout was organised in such a way that people in wheelchairs could move around freely.

These measures are intended to improve the accessibility of products and services within the scope of our operations.

**Material topics arising from the double materiality assessment**

Material topics	Occupational Health and Safety
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board for HR at UNIMOT S.A. Vice-President of the Management Board for Energy Transition at UNIMOT S.A.

**The UNIMOT Group disclosures regarding a material topic**

At the Group level, there is no single document that comprehensively addresses customer safety. Formal regulation of this area depends on the specific nature of a given Company’s operations.

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#### S4-1 MDR-P

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Policies and procedures relating to the material topic

##### Fuel storage

As part of managing the safety of fuel terminal customers, UNIMOT Terminale has implemented an OHS management system comprising the following documents:

- Emergency Response Procedure,
- Procedure for Responding to Failures,
- Instruction on Conducting Post-Failure Investigations,
- Procedure: Rules of conduct when carrying out work based on written authorisations,
- Instructions on Fire Safety Measures for Hazardous Work,
- Instructions: Safety guidelines for working inside tanks or vessels,
- Instruction: Principles for organising inspections, maintenance, repairs and overhauls of fire protection systems and equipment for the Czechowice Terminal Branch,
- Instruction: Rules for the preparation and supervision of process instructions, workstation instructions, equipment operating instructions, and OHS and fire safety instructions,
- Instruction: Objectives and tasks of the Health and Safety Committee.

##### Rail transport

Olavion holds certificates that raise the safety standards for the transport of dangerous goods.

- Uniform Safety Certificate (SMS System),
- Certificate of Conformity for the entity responsible for maintenance (MMS System),
- SQAS (Safety and Quality Assessment for Sustainability), which is a tool enabling an objective and independent assessment of quality, safety and environmental management systems within a company,
- ATTI (Agreement on Freight Train Transfer Inspection), which concerns standards for the inspection of freight train transfers.

##### Bitumen products

UNIMOT Bitumen has introduced internal procedures and measures to protect customers and consumers regarding the products it markets. The most important of these include:

- In-house Production Control;
- Declarations of Performance,
- CE marking
- Information on substances for which a Safety Data Sheet is not required,
- ISO 45001 Occupational Health and Safety Management System.

##### RCEkoenergia

RCEkoenergia's client base includes entities with premises located on land owned by the Company. The potential to impact the safety of these entities stems from their immediate proximity to the Company's large business premises and the risk of incidents (e.g., leaks in installations) that could endanger the health or lives of people in the vicinity. To minimise the risk, the Company has introduced and applies procedures to ensure the proper condition of equipment and installations, conduct regular inspections, maintain installations, and take immediate corrective action should any irregularities be identified.

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#### S4-4 MDR-A

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Actions taken in relation to the material topic

##### Fuel storage

The Fuel Depot Manager and the Process Safety Specialist conduct a monthly inspection of the fuel depot site. An Inspection Log is maintained to document any observations regarding the condition of the installations. Fuel depot

staff are equipped with GPS-enabled devices for daily monitoring of the depot areas. These devices generate reports, and corrective actions are taken immediately based on them.

Road repairs and signage have been carried out. Pictograms also provide safety information for fuel depot customers.

Continuous monitoring is carried out via an extensive network of cameras, and information on OHS rules for customers is posted on the Companies' websites.

In addition, UNIMOT Infrastruktura conducts training every two years for every driver using the fuel depot.

### Rail transport

In the rail freight transport sector, Olavion impacts the safety of its customers and manages this impact in the following areas:

1. **Operational safety:**
  - standardisation of procedures: the introduction of standard operating procedures that enhance transport safety, such as regular inspections of the technical condition of vehicles and infrastructure;
  - staff training – organising safety training for staff, enabling them to respond appropriately in emergency situations.
2. **Risk management:**

Risk assessment: conducting regular risk analyses related to the transport of goods, enabling the identification and elimination of potential hazards.
3. **Environmental impact:**

investments in modern railway engines that minimise environmental and public health impacts and enhance user safety.
4. **Regulations and compliance with standards:**

SMS, MMS standards and certifications: maintaining high safety standards by obtaining the relevant certifications, which guarantee customers that the goods being transported are handled in accordance with best practice.

### Petrol stations

UNIMOT's safety initiatives at AVIA petrol stations cover product quality, customer safety, environmental protection and staff training. The most important of these include:

1. **Safety of fuel and food products:**
  - Fuel is supplied from own depots or from trusted suppliers, ensuring compliance with relevant quality standards;
  - Safety procedures during fuel deliveries include internal control systems that minimise the risk of irregularities;
  - Food products in station shops come exclusively from trusted suppliers, and their storage complies with HACCP principles, which guarantee food safety;
2. **Station signage and customer communication**
  - Information on potential hazards, including danger zones and chemicals, is displayed at the fuel pumps;
  - Customers are informed of prohibitions, such as the ban on refuelling with the engine running, the ban on open flames, refuelling gas cylinders and the smoking ban;
  - The station shops also clearly display information on prohibitions, such as the sale of alcohol and cigarettes to minors.
3. **Environmental responsibility and waste management**
  - Customers can dispose of waste, including packaging for fluids, engine oils, car care products and used batteries;
  - The provision of environmental first-aid kits at stations enables staff to respond quickly in the event of fuel or other chemical spills;
4. **Staff training**
  - Station staff are regularly trained in fire safety, the use of fire extinguishers and first aid;

- The procedures also include training on how to handle emergency situations, including the clean-up of fuel spills.
5. Data protection and service inspections
- The company ensures the protection of customer data and video recordings, maintaining appropriate privacy standards.
  - All equipment at the stations undergoes regular maintenance checks, ensuring that it operates correctly in accordance with current regulations.

### Labelling and quality testing

The UNIMOT Group complies with applicable industry standards regarding product quality and labelling. Both national regulations and international standards are applied, including those on consumer protection and product composition information.

The Group adheres to the following regulations:

- Directive 98/70/EC on fuel quality – sets out 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.
- The Energy Law Act (Journal of Laws 1997 No. 54, item 348) – regulates the fuel market and the obligations of liquid fuel sellers.
- Act on the Fuel Quality Monitoring and Control System (Journal of Laws 2006 No. 169, item 1200) – imposes requirements regarding fuel quality, controls and penalties for non-compliance.
- Regulation of the Minister of Climate and Environment on quality requirements for liquid fuels – specifies the technical parameters of fuels offered on the market.
- The Act on Biocomponents and Liquid Biofuels (Journal of Laws 2006 No. 169, item 1199) – regulates the proportion of biocomponents in fuels.
- The Act on Stocks of Crude Oil, Petroleum Products and Natural Gas (Journal of Laws 2007 No. 52, item 343) – regulates the storage obligations of fuel companies.
- The Act on Chemical Substances and their Mixtures (Journal of Laws 2011 No. 63, item 322) – concerns the classification and labelling of fuels.

During the reporting period, there were no incidents that could have materially impacted customer safety.

### S4-5 MDR-T

Objectives within the framework of managing material impacts on consumers and end-users in the UNIMOT Group

The objectives have a continuous implementation horizon and are implemented on an ongoing basis, with regular monitoring.

### Privacy and personal data protection

Objective	Description
0 breaches of customer personal data protection	Ensuring full compliance with data protection regulations (GDPR) and the effective prevention of privacy and information security breaches
100% of employees handling customer data trained in personal data protection	Raising awareness and competence regarding responsible information processing and incident prevention
Regular audits of information security systems across all Group companies	Verification of the effectiveness of security measures and continuous improvement of data protection mechanisms

### Freedom of expression and open dialogue with customers

Objective	Description
Maintaining full availability of channels for reporting opinions, complaints and breaches	Ensuring customers can freely express their opinions and report irregularities in a secure and confidential manner
90% of customer reports dealt with within 14 days	Enhancing the effectiveness and transparency of the process for handling reports, including complaints and claims

Annual analysis of customer reports and feedback to identify areas for improvement	Streamlining service processes and improving the quality of customer relations based on feedback
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#### Access to information

Objective	Description
100% of information on products and services published in accordance with the principles of transparency and compliance with legal regulations	Providing customers with reliable and understandable information regarding the product range, prices and product safety
Ensuring information is available in a format tailored to the diverse needs of the audience	Facilitating access to essential information about our range for customers with varying levels of digital knowledge and skills
Annual analysis of customer feedback and opinions to identify areas for improvement	Streamlining service processes and improving the quality of customer relations based on feedback

#### Access to products and services

Objective	Description
Continuous expansion of the range to include low-carbon and alternative products	Responding to changing customer needs and supporting the energy transition through the development of sustainable solutions
Improving the accessibility of AVIA petrol station infrastructure and services for all customer groups	Increasing the accessibility, comfort and safety of services for all AVIA station users
Maintaining the continuity of energy product supplies	Ensuring the stability and reliability of access to fuels and energy

#### Occupational health and safety

Objective	Description
100% of the Group's sensitive locations covered by safety and emergency response plans	Strengthening operational safety and minimising the impact of potential incidents
At least one training session per year in each company on product safety and customer service	Improving the safety and service quality skills of employees and partners
Systematic review and updating of OHS procedures and safety instructions	Maintaining a high level of safety

*Table 3-46. The UNIMOT Group's objectives in consumer and end-user relations.*

Customers were not directly involved in setting the above objectives, monitoring results and drawing conclusions. Nevertheless, these objectives were developed based on an analysis of public sentiment, market trends, and stakeholder expectations, ensuring alignment with current challenges and market dynamics.

**BUSINESS CONDUCT**

**IMPACT MANAGEMENT FRAMEWORK – KEY REGULATIONS WITHIN THE UNIMOT GROUP**

	Workplace	Human rights	Contractors, customers and business partners	Anti-corruption
	The UNIMOT Group Code of Responsibility	The UNIMOT Group Code of Responsibility	The UNIMOT Group Code of Responsibility	The UNIMOT Group Code of Responsibility
	The UNIMOT Group Code of Ethics	The UNIMOT Group Code of Ethics	The UNIMOT Group Code of Ethics	The UNIMOT Group Code of Ethics
	Procedure for combating bullying, discrimination and other undesirable behaviour at work	The UNIMOT Group Human Rights Policy	The UNIMOT Group Contractor Verification Procedure	The UNIMOT Group Anti-Corruption Programme
	Procedure for Reporting Legal Violations and Taking Follow-Up Action at UNIMOT S.A.	Procedure for Reporting Legal Violations and Taking Follow-Up Action at UNIMOT S.A.	Procedure for Reporting Legal Violations and Taking Follow-Up Action at UNIMOT S.A.	Procedure for Reporting Legal Violations and Taking Follow-Up Action at UNIMOT S.A.
	The UNIMOT Group Anti-Corruption Programme		The UNIMOT Group Code of Conduct for Business Partners	

Table 4-1. Impact management framework – key regulations within the UNIMOT Group.

**ESRS G1**

Compliance with laws, regulations, standards and internal policies and procedures, as well as ethical and transparent conduct, forms the foundation of the UNIMOT Group’s operations at all levels of the organisation. Adherence to high standards of corporate governance helps minimise risk, protect the company’s reputation, and build trust among customers and investors.

**SBM-3 IRO-1**

Impacts, risks and opportunities

Material opportunities and impacts in the area of the UNIMOT Group’s business conduct were identified during the Group’s double materiality assessment process and its update in 2025. A detailed list of impacts and opportunities is provided in the table below.

Summary of the double materiality assessment regarding business conduct

Name of risk, opportunity, impact	Impact (I) Risk (R) Opportunity (O)	Positive (+) Negative (-)	Actual (A) Potential (P)
<b>Corporate culture</b>			
Conducting business activities that are diversified in terms of products and geography, with a high level of transformation	I, O	+	A
Ensuring an appropriate level of corporate culture, internal communication, business ethics, and a focus on customers and employees	I, O	+	A

**Whistleblower protection**

Implementation of whistleblower protection procedures and policies, as well as channels for reporting irregularities	I	+	A
<b>Supplier relationship management, including payment practices</b>			
Managing a very wide range of suppliers, primarily in the fuel and energy sector, which is an industry highly susceptible to economic and geopolitical influences	I, O	+	A
Stability and ethical conduct in relations with carriers, fuel suppliers, component suppliers and service providers in terms of timely settlement of liabilities	I, O	+	A
<b>Prevention and detection of corruption and bribery, including training</b>			
Managing a broad, complex value chain, including in countries with a higher corruption index than Poland	I, O	+	A
Training, prevention and detection of corruption incidents, and verification of contractors	I, O	+	A
<b>Incidents</b>			
Detection of corruption incidents	I	+	A

Table 4-2. Summary of the double materiality assessment regarding business conduct.

Relationship between material impacts and the UNIMOT Group’s business model and strategy

**SBM-3 SBM-1 S3-5 ESR5 2**

The UNIMOT Group’s business model, based on product and geographical diversification of business activities and intensive transformation processes, generates tangible positive impacts on the social and organisational environment. The diversification of activities allows for increased operational stability, the development of new competencies and the strengthening of energy security in the regions where the Group operates.

Another key area of positive impact is maintaining a high standard of corporate culture, internal communication, and business ethics, which supports transparent relationships with employees, customers, and business partners. These activities help to build trust, develop responsible management practices and foster a working environment based on respect and cooperation.

The Group’s positive impact is also evident in whistleblower protection. The use of comprehensive procedures, policies, and dedicated channels for reporting irregularities ensures that employees and partners can report potential breaches safely. These solutions reinforce a culture of responsibility, transparency, and compliance, and also contribute to the early detection and elimination of undesirable phenomena, thereby raising the operational standards of the entire Group.

The UNIMOT Group has a tangible positive impact in managing a broad and diverse portfolio of suppliers, particularly those operating in the fuel and energy sector, which is highly sensitive to economic and geopolitical changes. Effective relationship management in such a demanding environment contributes to increased supply chain stability and strengthens energy and operational security.

The Group’s positive impact is also evident in its maintenance of ethical and transparent relationships with carriers, fuel suppliers, component suppliers, and service providers. A key element of these relationships is the consistent practice of settling liabilities on time, which builds the Group’s credibility as a business partner, supports the financial

stability of cooperating entities and contributes to the development of responsible business practices throughout the operations.

The UNIMOT Group generates tangible positive impacts in the management of a broad, extensive value chain, including countries with higher corruption indices than Poland. A responsible approach to supervising business partners enhances process transparency and raises ethical standards across the supply chain, contributing to the development of stable, responsible business relationships.

A positive impact is also evident in activities aimed at preventing incidents of corruption. Raising employee awareness and vetting contractors support the development of a culture of compliance and ethics, reduce the risk of misconduct, and strengthen the Group's resilience to corruption-related threats. These measures enhance the Group's credibility as a responsible market participant and contribute to raising business standards within its environment.

This is reflected in the Group's Strategy, which is based on its mission, vision and values.

**Mission:** to provide clean and affordable energy.

**Vision:** Organisational efficiency, cost-effectiveness, openness to change and thinking outside the box 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, thereby ensuring the sustainable development of a diversified business.

**Values:**

- **Reliability** – we build the highest standards of management, business ethics and transparency,
- **Cooperation** – we foster an atmosphere based on mutual trust, respect and care for the well-being of our employees and business partners,
- **Responsibility** – we meet the highest market standards and work for the common good,
- **Professionalism** – we provide top-class goods and services, emphasising the continuous development of skills and employee engagement,
- **Flexibility** – we adapt our activities to rapidly changing market conditions.

The Group builds its corporate culture on the foundation of the UNIMOT Group Strategy for 2024–2028, which defines three directions in corporate governance.

#### DIRECTION 1

Corporate governance as the basis for the company's operations.

Objectives:

- Managing the organisation in accordance with corporate governance principles, management objectives linked to ESG,
- Fulfilment of disclosure obligations, building positive relationships with shareholders,
- A robust data protection system, strengthening resilience to cyber threats,
- Combating corruption and bribery.

#### DIRECTION 2

Risk management and internal control system

The objective of this area is to operate in accordance with the business model, based on established 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 foster an ethical culture by applying the UNIMOT Group Code of Responsibility, the Code of Ethics and the Human Rights Policy throughout the value chain.

The indicators of the UNIMOT Group’s progress towards its corporate governance objectives are presented in section 1.5 of this Report.

#### 4.4. Corporate governance

##### Material topics arising from the double materiality assessment

Material topics	Corporate culture Whistleblower protection
Impact assessment	Positive, actual
Responsibility	Vice-President for HR at UNIMOT S.A. Vice-President of the Management Board of UNIMOT S.A. for Energy Transition Head of the Legal Department at UNIMOT S.A. Director of Investor Relations at UNIMOT S.A.

##### The UNIMOT Group disclosures on material topics

Policies relating to corporate governance

###### G1-1

The UNIMOT Group’s corporate culture is shaped by policies, procedures and mechanisms designed to maintain high standards of management, ethics and accountability throughout the organisation. These elements support the achievement of strategic objectives and strengthen the consistency of actions at all organisational levels. The key policies, procedures and mechanisms underpinning the Group’s corporate culture and relating to material IROs include:

In relation to its own operations:

- The UNIMOT Group Code of Responsibility,
- The UNIMOT Group Code of Ethics,
- The UNIMOT S.A. Human Rights Policy,
- Procedure for Combating Bullying, Discrimination and Other Undesirable Conduct at Work,
- Procedure for Reporting Violations of the Law and Taking Follow-Up Action at UNIMOT S.A.,
- The UNIMOT Group Anti-Corruption Programme.

Regarding the value chain:

- The UNIMOT Group Code of Conduct for Business Partners,
- The UNIMOT Group Contractor Verification Procedure,
- Procedure for Reporting Legal Violations and Taking Follow-Up Action at UNIMOT S.A.,
- The UNIMOT Group Anti-Corruption Programme.

The UNIMOT Group Code of Responsibility

In 2025, the Code of Responsibility was implemented across the entire UNIMOT Group, clearly defining the standards of conduct and ethical principles applicable within the Group. The document serves as a tool to support employees in making the right decisions, building ethical relationships and conducting business in a responsible manner, in accordance with regulations and the principles of sustainable development.

The Code defines the principles to be followed in day-to-day work with customers, business partners, local communities, and within the Group. It also contains guidance on best practices and references to key UNIMOT Group policies in the areas of ethics, sustainable development, environmental protection and human rights.

The document also sets out procedures for reporting situations or matters requiring intervention, including potential breaches of ethics, safety, or workplace relations. It ensures full confidentiality of reports and access to appropriate support.

The Code of Responsibility was adopted by the Management Board. The Chairman of the Board of UNIMOT S.A. is responsible for preparing and implementing the document.

The Code has been made available to employees via email and is also available on the Group's website and intranet. The implementation of the Code of Responsibility is a key element in strengthening the culture of ethics, transparency and accountability within the UNIMOT Group.

#### The UNIMOT Group Code of Ethics

The UNIMOT Group's ethical standards and best business practices for its business activities are set out in the Code of Ethics. The purpose of the Code is to clarify the Group's ethical principles, promote them among employees and business partners, and foster among stakeholders attitudes consistent with the Code's values.

The Code defines the Group's ethical principles, which include, amongst others, conducting business with respect for the law and good practice, acting with due diligence, respect for the rules of fair competition, zero tolerance for corruption and misconduct 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.

Employees of the UNIMOT Group and external stakeholders (business partners, suppliers, customers and local communities) have been provided with channels for reporting actual or potential breaches of the principles set out in the Code in accordance with the Procedure for Reporting Violations of law and Taking Follow-up Action at UNIMOT S.A., which is described below in the remainder of disclosure G1-1. All reports, including anonymous ones, are received by the Company's Legal Department, and whistleblowers are entitled to the protection provided for in the Procedure.

Information regarding the Code of Ethics is provided to new 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 the onboarding process.

The Director of the Legal Department, who reports to the Chairman of the Management Board of UNIMOT S.A., is responsible for overseeing the content of the Code, implementing procedures, providing information about it, and supervising the process of reviewing reports of breaches.

In 2025, no breaches of the principles set out in the UNIMOT Group Code of Ethics were reported.

During the reporting period, no training on the Code of Ethics was conducted for the UNIMOT Group employees.

#### Human Rights Policy

The UNIMOT Group attaches particular importance to respect for human rights and adheres to all internationally recognised rights, freedoms, privileges and standards of treatment, the starting point for which is the inherent dignity of every human being.

The UNIMOT Group Human Rights Policy constitutes a commitment and sets out the Group's course of action, taking into account ethical and business considerations throughout the value chain with regard to 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 any adverse impact of the UNIMOT Group's activities on respect for human rights and to minimise the associated risks, to introduce mechanisms enabling remedial action in the event of a negative impact on human rights caused by the Group or to which the company has contributed, 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, aimed at identifying key human rights risks and initiating a due diligence process to prevent their materialisation.

The Policy was implemented by a Management Board Resolution. The Chairman of the Management Board of UNIMOT S.A. is responsible for the process of preparing and implementing the document.

## Due diligence procedures regarding respect for human rights

The human rights due diligence process within the UNIMOT Group involves managing actual and potential human rights impacts across the organisation's value chain. The process includes:

1. Identifying and assessing actual or potential impacts on human rights through risk analysis and with the involvement of stakeholders;
2. Conducting a periodic review of the risk register, identifying risks that may have been overlooked in previous due diligence processes, and taking them into account in future processes;
3. Taking action, implementing and improving procedures to mitigate the risk of adverse impacts, prevent their occurrence and reduce their severity;
4. Application of the Procedure for Reporting Legal Violations and Follow-up Actions at UNIMOT S.A., including the provision of channels for reporting violations, safeguarding whistleblower protection and remedial measures for victims;
5. Reviewing reported cases of human rights violations and corrective actions;
6. Implementing appropriate remedial measures in accordance with the Procedure for Reporting Legal Violations and Follow-up Actions at UNIMOT S.A.;
7. Monitoring, based on quantitative and qualitative indicators and feedback from internal and external sources, including from stakeholders affected by such impacts, the effectiveness of measures taken where a violation is identified;
8. Communicating on actions and results in the annual Sustainability Report.

The UNIMOT Group Human Rights Policy is available on the website and on the Companies' intranet. New employees are informed about the document during onboarding.

In 2025, a comprehensive human rights risk analysis was conducted for the first time across the entire UNIMOT Group value chain, in accordance with the guidelines of the ESRS, the OECD and the UNGPs. The process encompassed both an assessment of potential violations from a process perspective ('top-down') and an analysis of the impact on key stakeholder groups ('bottom-up'). A structured risk assessment methodology was applied, taking into account both the impact on individuals (HumanRisk) and the consequences for the business (BusinessRisk).

The results confirmed varying exposure to risks across different parts of the value chain: low risk among Tier 1 suppliers (entities with which the Group cooperates directly). These include suppliers and contractors with whom the Group has contracts and whose operations it can influence most directly (e.g., through contractual requirements and codes of conduct), as well as employees. Increased risks requiring preventive measures are found in relations with customers and local communities, and the highest risks are in Tier 2 and Tier 3 areas (Tier 2 – entities further down the supply chain, acting as suppliers to the Group's suppliers. The Group's relationship with these entities is indirect, and its influence is mainly exerted through the expectations placed on Tier 1 suppliers, e.g. the obligation to apply specific standards or to communicate them further down the supply chain; Tier 3 – entities operating at later stages of the value chain, with which the Group has no contractual or operational relationship. The Group's impact at this level is limited and indirect, and the identification of risks and impacts is of a more general nature, based on sectoral, industry-specific analyses or external data. This assessment is a key element of the UNIMOT Group's systematic approach to due diligence and sets out priorities for further action to respect human rights. On this basis, the Group will also communicate with its stakeholders.

Any stakeholder may report a human rights violation in accordance with the Procedure for Reporting Violations of the Law and Follow-up Actions at UNIMOT S.A. The procedure, the mechanism for reporting violations and follow-up actions are presented in section G1-1 below.

In 2025, no human rights violations were reported within the UNIMOT Group.

Procedure for combating bullying, discrimination and other undesirable conduct at work

As part of the Procedure for combating bullying, discrimination and other undesirable conduct at work, which is binding on all direct employees and employees of entities performing work for the UNIMOT Group companies, the following rules have been established:

- procedures aimed at preventing undesirable conduct,

- procedures to be followed in the event of a reasonable suspicion that an employee has been, is being, or may be subjected to undesirable conduct,
- procedures which, in the event of undesirable conduct, will serve to eliminate such conduct and mitigate its negative effects on the person affected, as well as to prevent its recurrence in the future,
- resolving conflicts in the workplace.

Every employee commencing work at the UNIMOT Group companies is required to familiarise themselves with the Procedure before starting work and to sign the relevant declaration.

The Vice-President of the Management Board for HR is responsible for preparing and implementing the document.

#### Due diligence procedures for preventing workplace bullying

1. Communication activities – The UNIMOT Group creates and makes available to employees information materials on methods of preventing undesirable behaviour and the consequences of such behaviour, and informs employees about legal provisions concerning the prevention of undesirable behaviour, in particular during training sessions or workshops organised for this purpose;
2. Raising employee awareness through regular training on methods of preventing undesirable conduct and the consequences of such conduct;
3. Operating channels for reporting irregularities in accordance with the Procedure for reporting violations of law and taking follow-up action at UNIMOT S.A. set out below;
4. Monitoring of reports;
5. Conducting investigations and taking corrective action;
6. Protection of whistleblowers.

#### Training data

In 2025, training was conducted on the e-learning platform on combating bullying, discrimination and other unacceptable behaviour in the workplace.

As of the date of publication of the Report:

- 75% of platform users (864 people) had completed the training;
- 2% of users (24 people) were currently taking the course.

#### Data on reports of workplace bullying

In 2025, one report was received regarding undesirable conduct, including bullying and discrimination, within the UNIMOT Group companies.

Supervision and management of human rights and ethics

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#### GOV-1

Supervision and management of human rights and ethics matters has been entrusted to the Owners of the central ESG Areas (detailed in section 1.2 of this Report):

- The Director of the Legal Department of UNIMOT S.A. for the management of compliance issues, including the reporting of legal violations and the protection of whistleblowers,
- The Vice-President of the Management Board of UNIMOT S.A. for HR, in the area of monitoring compliance with the provisions of the Code of Ethics, the Procedure for Combating Bullying and Discrimination and Other Undesirable Behaviour at Work, as well as in the area of organising communication regarding the operation of the aforementioned documents amongst employees,
- The Vice-President of the Management Board for Energy Transition at UNIMOT S.A. regarding the operation of procedures concerning respect for human rights in relation to the clients of the UNIMOT Capital Group,
- The Director of Investor Relations and ESG at UNIMOT S.A. regarding the operation of procedures concerning respect for human rights in relation to local communities.

The Management Board regularly monitors progress toward achieving the objectives in ethics and human rights set out in the Strategy.

Procedure and mechanism for reporting violations

#### G1-1

The rules and procedures applicable within the UNIMOT Group for reporting violations of the law, internal regulations or ethical standards, as well as other legal provisions, and for conducting investigations are set out in the Procedure for Reporting Violations of the Law and Taking Follow-up Action. In 2024, the Procedure was updated and adopted by the companies of the UNIMOT Group. Information regarding the Procedure and the channels for reporting breaches is provided to job applicants at the companies. The relevant company's organisational unit responsible for HR matters must fulfil this obligation. Information regarding the existence of the Procedure is also provided to new employees as part of the onboarding process. During the reporting period, the Companies did not conduct separate communications with workers in the value chain, local communities and customers regarding the Procedure and the mechanism for reporting breaches.

#### Training on whistleblower protection

In 2025, the UNIMOT Group conducted training on whistleblower protection. The training was made available on an e-learning platform for employees of the following companies: Unimot Paliwa, Unimot S.A. and Unimot Energia i Gaz.

- Total number of employees who completed the training: 509
- Total number of employees trained: 317

In the coming years, the training will continue for the above-mentioned companies. Additionally, whistleblower protection training will be gradually implemented across the Group's other companies.

#### Data on reports – metrics determining the system's effectiveness

In the previous reporting period, one report was recorded; this year, ten were registered. The increase in the number of reports should be viewed positively, as a result of growing employee awareness and greater familiarity with the rules for using reporting channels.

All reports were handled in accordance with applicable procedures. Following their analysis, corrective and educational measures were taken, including a reminder of the ethics rules and reporting breaches, additional training in soft skills, and strengthening managerial oversight of selected operational processes.

Further measures to enhance the effectiveness of the whistleblowing system are planned for 2026, including the development of communication channels, the expansion of training programmes, and additional initiatives to foster a culture of openness and safe reporting.

#### Key provisions of the Procedure:

- the manner and forms of reporting to the Company by Whistleblowers, including the procedure for handling anonymous reports;
- the internal organisational unit of the Company responsible for receiving reports and maintaining a register of reports;
- the persons within the Company's organisational structure authorised and obliged to carry out follow-up actions;
- the principles governing follow-up actions;
- the manner and forms of reporting to the Company by Stakeholder Whistleblowers;
- the rules for following up on reports;
- information on the scope of protection for Whistleblowers;
- information on making external reports.

#### Mechanism for reporting breaches

Reports are received by the Company's Legal Department, which maintains a relevant register. It is recommended that the report include information enabling proper analysis, in particular, a description of the breach and its date. Where possible, evidence supporting the circumstances described in the report should be provided alongside it. The Legal Department is obliged to confirm to the Whistleblower (including a Stakeholder Whistleblower) that the report has been received within 7 days of its receipt, unless the aforementioned persons have not provided a contact address to which the confirmation can be sent. All activities assigned to the Legal Department under the Procedure shall be carried out by employees of the said Department delegated by the Company's Legal Director to perform them.

#### Reports may be submitted:

##### 1. Verbally – by telephone or in person

- 1) A verbal report may be made by telephone on 504 425 610. Each verbal report is documented as a conversation record that reflects the course of the conversation. The person making the report has the right to review, correct and approve the conversation record.
- 2) A verbal report may also be made during a face-to-face meeting with a member of the Company's Legal Department, arranged within 14 days of receipt of such a request. The aforementioned meeting may take place at the Company's offices. The person making the report may submit a request to arrange a meeting in writing to the above address or by email to [compliance@unimot.pl](mailto:compliance@unimot.pl). During the aforementioned meeting, with the applicant's consent, the report is documented in the form of meeting minutes, which record the proceedings. The applicant may review, correct and approve the meeting minutes.

##### 2. In writing – in electronic or paper form

- 1) Reports submitted in electronic form may be sent by email to: [compliance@unimot.pl](mailto:compliance@unimot.pl).
- 2) Reports submitted in paper form may be sent to the Company's Legal Department by post to the following address: Unimot S.A., Aleje Jerozolimskie 142B, 02-305 Warsaw (with the note "Unimot S.A. – Legal Department" on the envelope).

Reports may also be submitted via the form provided for this purpose, available on the Company's website at <https://www.unimot.pl/zrownowazony-rozwoj/zglaszanie-naduzyc> (reports submitted via the form are forwarded to the Legal Department).

Reports may be anonymous. In the case of an anonymous report, no action shall be taken to establish the reporter's identity; however, all possible measures specified in the Procedure shall be taken to clarify the circumstances described in the report.

#### Follow-up actions

Follow-up actions at UNIMOT S.A. are handled by a standing three-member committee chaired by the Company's Vice-President of the Management Board for HR. The Committee also comprises the Company's Legal Director and the Company's Internal Auditor.

In the event of a report submitted by a Stakeholder Whistleblower, the Company's Investor Relations and ESG Director is appointed to the Committee to consider such a case. Where there is a justified need, the aforementioned Committee members may temporarily delegate subordinate staff to work in their stead. Where there is a justified need, the Committee may, in its work, seek the support of the Company's external advisers with the expertise required for the matter under consideration by the Committee. Members of the Committee and external advisers are obliged to exercise due diligence and impartiality in the Committee's work and to avoid conflicts of interest.

The purpose of the follow-up actions carried out by the Committee is to verify the information contained in the report and to analyse the matter covered by it. Where there is a justified need, the Committee shall request the reporting party to provide additional information. The follow-up activities conclude with the preparation of a report that describes the facts, specifies whether a breach has been identified or is at risk, and sets out recommendations for corrective measures. The report is addressed to the head of the Company's organisational unit where the breach occurred or where there is a risk of a breach occurring, and to the Management Board. The Committee may expand

the distribution list of the report’s recipients and, where justified, recommend to the Management Board that the report or a summary of the report be forwarded to the Company’s Supervisory Board.

If, during follow-up proceedings, violations of generally applicable law are identified which require notification to law enforcement authorities, the Committee shall recommend that the Management Board take appropriate action in this regard.

The Committee is obliged to provide the Whistleblower with feedback within a period not exceeding 3 months from the date of confirmation of receipt of the report or, in the absence of the sender’s address, 3 months from the expiry of 7 days from the date of submission of the report, unless the Whistleblower has not provided an address to which the feedback should be sent. The feedback shall include, in particular, information on whether or not a violation of the law has been established and any measures that have been or will be taken in response to the established breach.

The principles and follow-up procedures set out above also apply to reports from Stakeholder Whistleblowers.

#### Protection of whistleblowers

The Company shall not take any Retaliatory Action against a Whistleblower, nor shall it attempt or threaten to take such action. A Whistleblower is entitled to protection from the moment the report is made, provided that they had reasonable grounds to believe that the information forming the subject of the report was true at the time of making the report and that it constituted information regarding a breach. A Whistleblower who has been subjected to retaliatory measures is entitled to protective measures, including the right to compensation. The aforementioned protective measures also apply in cases where, despite an anonymous report, the Whistleblower’s identity has been disclosed, and they have experienced retaliatory measures. Protective measures for the Whistleblower shall apply mutatis mutandis to a person assisting in making the report or a person associated with the Whistleblower, and to a legal person or other organisational unit assisting the Whistleblower or associated with them, in particular one owned by the Whistleblower or employing them.

### 4.5. Supplier Relationship Management

#### Material topics arising from the double materiality assessment

Material topics	Supplier relationship management, including payment practices
Impact assessment	Positive, actual
Responsibility	Vice-President of the Management Board of UNIMOT S.A. for Finance

#### The UNIMOT Group disclosures regarding a material matter

##### G1-1 G1-2

Issues relating to the management of supplier relations are governed by the UNIMOT Group Code of Conduct for Business Partners. The document is presented in section 3.2 of the Report.

#### The UNIMOT Group Counterparty Verification Procedure

In 2025, the UNIMOT Group companies had in place and applied the Counterparty Verification Procedure, along with supporting verification tools. The procedure aims to mitigate risks associated with entering into a cooperation agreement with a counterparty that does not meet the Group's internal standards. The scope of verification is constantly updated in light of changes in the business environment, the geopolitical situation and regulatory guidelines. In the verification process, the Group pays particular attention to assessing compliance with sanctions regulations.

From the start of 2026, the counterparty verification process was expanded to include environmental and social criteria, with appropriate weighting assigned. This enables a more comprehensive assessment of counterparties, accounting for ESG factors and their potential impact on the Group’s risk profile.

As part of efforts to raise awareness among staff and colleagues, group and individual training sessions are organised to meet current needs. Group training sessions, covering all companies that have implemented the standardised

verification system, are held following each update to the Procedure. Individual and ad hoc training sessions are organised on an ongoing basis following direct arrangements with specific individuals. Training sessions are organised both online and in person in Częstochowa or Warsaw.

Key activities in 2025:

- connecting further Group companies to the centralised verification process;
- implementation of new verification tools to enhance the security of transactions;
- modification of the methodology used;
- tightening up the process through the introduction of a series of modifications.

In 2025, training sessions on the application of the Counterparty Verification Procedure (Know Your Customer – KYC) were held for a total of 175 Group employees.

The training sessions covered the main principles of the counterparty verification procedure (KYC), how to carry out verification, how to create files, and the basic risks involved.

### Procurement procedures

The procurement procedures in place at the UNIMOT Group, including those for purchasing raw materials, are tailored to each company's specific nature. At UNIMOT Bitumen, procurement is formally regulated at two levels: general procurement and procurement of raw materials and goods for resale. Procedure BIT.74.01.00.00 Purchasing of Goods and Services aims to ensure an effective and efficient procurement process, i.e. one that guarantees:

- the optimal definition of the parameters of the goods and services required for the purchase,
- the selection of bidders in relation to the specific purchase requirement,
- compliance with the established requirements by contractors and the goods and services purchased.

Procedure BIT.74.02.00.00 Purchases of raw materials for production and goods for resale aims to ensure the availability of raw materials for bitumen production and goods for resale.

The Company maintains a procurement matrix and register. Relations with suppliers are governed by procedure BIT.74.04.00.00 Qualification and evaluation of suppliers, which aims to ensure that products/services purchased from a qualified supplier meet the established requirements and that, following periodic evaluation, up-to-date information on the quality of the products supplied/services provided is obtained. The provisions of this procedure are mainly implemented by the units responsible for purchasing raw materials, goods and transport services.

UNIMOT Commodities has implemented the Product Trading Regulations. The document sets out 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 actions undertaken in the areas of product procurement and sales are lawful, conducted on market terms with transparency, accountability and responsibility, and in accordance with best practices and ethical principles applicable in the energy sector.

At RCEkoenergia, procurement matters are governed by the Procedures for the Purchase of Goods and Services. The document describes the procurement process, which ensures the optimal definition of the parameters of goods and services required for procurement, the selection of bidders for a specific procurement need, the fulfilment of established requirements by contractors, and the goods and services purchased.

At OLAVION, a supplier assessment procedure is in place, forming part of the Safety Management System (SMS) and the Maintenance Management System (MMS). The procedure describes the process of assessing suppliers of materials, spare parts, and services, and verifying the supplies and services they provide in terms of railway system safety.

### Payment practices

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#### G1-2 G1-6

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The UNIMOT Group, in accordance with the Act on Counteracting Excessive Delays in Commercial Transactions, attaches great importance to the timely settlement of payments. Although the companies do not have a formal

procedure dedicated to preventing payment delays, they have taken several measures to formalise the payment document workflow. First and foremost, an Electronic Document Workflow (EOD) has been implemented to streamline the circulation of cost and goods invoices and to maintain full control over the process and the time required for each stage of the payment document workflow. Prior to the implementation of the system, the invoice workflow was analogue, involving the transfer and annotation of paper invoices or their scans.

Under contracts with contractors and suppliers, standard payment terms are specified on a case-by-case basis in accordance with generally accepted market practices. The standard payment terms applied by the UNIMOT Group include, among others:

- Payment terms agreed individually with each counterparty, but within the typical payment terms for the industry;
- Penalties for late payment – in the event of failure to meet payment deadlines, the Group applies statutory or contractual interest mechanisms in accordance with applicable legal regulations.

The payment deadline is agreed individually between the supplier and the person at the UNIMOT Group company responsible for orders and negotiating terms with the supplier in question. This is usually 14 calendar days, which is usually sufficient time to process the invoice without delay.

To develop due diligence procedures to prevent late payments, the Group will consider introducing an appropriate Policy in the medium term.

The UNIMOT Group monitors the timeliness of payments to suppliers, particularly those in the SME sector. In 2025, contractors were segmented, and payments arising from invoices issued by entities registered within the European Union were subsequently analysed. The indicators include the average level of delays and the proportion of payments made after the contractual payment deadline, broken down by time intervals.

The average time the Group takes to settle payments to contractors in the SME sector is 14 days.

Payment delay range	% share of invoices	Number of invoices
On-time payments	83.27%	66 492
Delay of up to 5 days	9.10%	7 263
Delay of 6–30 days	5.90%	4 714
Delay 31–60	0.80%	635
Delay 61–120	0.41%	328
Over 120 days	0.52%	418
Total number of invoices	100%	79 850

Table 4-3. Structure of payments to SMEs.

Average payment delay to SMEs	Value
Average number of days of delay	2.49 days
Maximum	359 days

\*The calculation of the average number of days of delay took into account invoices issued to SMEs in the European Union that were paid on the due date, as well as invoices that were overdue by no more than 359 days. Invoices overdue by more than 359 days were analysed and excluded from the calculation due to incorrect payment due dates. The longest actual delay was 359 days.

Table 4-4. Statistics on payment delays to SME suppliers

#### Data presentation methodology

Payment delay was calculated as the difference between the liability's actual settlement date and the contractual payment date indicated on the invoice. The analysis covered payments to suppliers from SMEs registered within the EU.

The UNIMOT Group monitors the timeliness of payments to contractors as part of responsible management of relationships within the value chain. In 2025, 83.27% of all invoices to companies in the SME sector were settled on time. The remaining payments were made after the due date, with most delays not exceeding 30 days.

Delays exceeding 30 days accounted for approximately 1.7% of all invoices settled during the reporting period, indicating no significant instances of payments deviating substantially from the Group's standard payment terms.

In the event of delays, the corrective measures provided for in the contracts are applied, including charging statutory or contractual interest.

In 2025, none of the UNIMOT Group companies was a defendant in proceedings relating to late payments.

#### 4.6. Prevention of corruption and bribery

##### Material topics arising from the double materiality assessment

Material topic	Prevention and detection of corruption and bribery Incidents
Impact assessment	Positive, actual
Responsibility	Director of the Legal Department, UNIMOT S.A.

##### UNIMOT Group disclosures on material topics

###### G1-1 G1-3

##### Procedures for preventing, detecting and responding to incidents of corruption and bribery

Companies within the UNIMOT Group conduct their business in accordance with the law and in an honest manner, applying a zero-tolerance policy towards corruption and combating any corruption-related factors that may arise in their business activities. Employees and managers are required to act ethically and lawfully on behalf of and for the benefit of Group companies in the course of their business duties, including cooperation with business partners without engaging in corrupt practices (in particular, not making decisions based on corrupt activities) and avoiding factors of corruption and preventing their occurrence. The above is set out in the UNIMOT S.A. Anti-Corruption Programme, updated in November 2024. The Programme has been implemented across all Group companies, and its oversight is the responsibility of the Management Board.

The UNIMOT Group's Anti-Corruption Programme is consistent with the spirit of the United Nations Convention against Corruption (UNCAC), which provides an international framework for combating corruption. The Anti-Corruption Programme takes into account the provisions of Polish law concerning corruption and establishes the necessary rules of conduct and obligations for employees, compliance with which is intended to minimise the risk of corruption.

The Anti-Corruption Programme sets out the Group's anti-corruption rules, the duties of employees and managers in this area, and the preventive measures applied to counter corrupt behaviour. The aim of the programme is to provide employees and managers of the UNIMOT Group with a set of anti-corruption rules for business activities, including a list of prohibited actions that may constitute corruption.

In the event of a report of a corruption incident, the matter is investigated within the scope and timeframe provided for such reports, and members of the investigation committee are required to exercise independent judgment and impartiality. They are required to conduct investigations promptly, independently and objectively. In the event of incidents constituting criminal offences, cases will be assessed by legal advisers to determine whether a report of a suspected criminal offence should be filed. This approach applies to all breaches of the rules within the UNIMOT Group.

In accordance with the Anti-Corruption Programme approved by the Management Board, the UNIMOT Group recognises that all employees performing duties in areas particularly at risk of corruption or susceptible to corrupting influences hold so-called high-risk positions. The Anti-Corruption Programme contains a list of such areas, including:

- cooperation with business partners;
- contacts with public officials;
- human resources policy;
- sponsorship activities;
- bookkeeping;
- gifts in business relations.

These areas serve as a basis for identifying corruption risks and establishing rules of conduct and controls for employees carrying out tasks in these parts of the Group's operations. In 2026, the UNIMOT Group will conduct a mapping of positions particularly vulnerable to corruption.

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### G1-3

In line with the Anti-Corruption Programme, the UNIMOT Group has established procedures for detecting and responding to corruption and bribery incidents. Cases are investigated by the Commission for the Investigation of Reports of Breaches, operating in accordance with the provisions of the Whistleblower Protection Act. Its members are required to exercise due diligence, impartiality, and avoid conflicts of interest.

#### The head of an organisational unit:

- identifies risk factors within the organisational unit under their responsibility and takes organisational or HR measures appropriate to that unit aimed at preventing corruption,
- promotes attitudes consistent with the Anti-Corruption Programme among the employees and managers of the organisational unit under their supervision,
- obtains signed declarations of compliance with the Programme from new employees and managers of the relevant organisational unit, provided that such declarations have not already been submitted to the unit responsible for human resources management.

#### The Company's Legal Department:

- implements and supervises the execution of the Programme and updates it,
- develops mechanisms for the systematic prevention of corruption risks within the UNIMOT Group;
- receives reports of potential corruption risks or breaches of the Programme.

#### The organisational unit of the UNIMOT Group company responsible for human resources management:

- provides new employees and managers with the contents of the Programme,
- obtains signed declarations of compliance with the Programme and keeps these declarations in personnel files,
- provides training in this area for new employees.

Following a report of a corruption incident, the follow-up process concludes with the preparation of a report that describes the facts, specifies whether a breach has been identified or is at risk, and sets out recommendations for the corrective measures to be taken. The report is addressed to the head of the Company's organisational unit where the breach occurred or where there is a risk of a breach occurring, and to the Company's Management Board. The Commission may extend the distribution list of recipients of the report and, where justified, recommend to the Company's Management Board that the report or a summary of the report be forwarded to the Company's Supervisory Board.

In 2025, separate training sessions on corruption were held for employees of UNIMOT Bitumen's sales and logistics departments. The training programme focused on preventing irregularities, in particular corruption, and on raising employees' awareness of ethical conduct and compliance with applicable laws. The training covered the legal basis for combating corruption, the definition and forms of corrupt behaviour, including bribery (both active and passive), paid patronage and abuse of office. Participants were also introduced to rules concerning, amongst other things, the acceptance and offering of benefits such as gifts, invitations, or sponsorship, the identification of situations involving a risk of corruption, employees' obligations to report potential breaches, and existing internal control mechanisms. The training also covered issues related to unfair competition, including its definition, examples, and possible legal and organisational consequences. In addition, employees were prepared to act appropriately during inspections conducted by authorised bodies, including their rights and obligations, rules for cooperating with authorities, and procedures for specific situations, such as searches or the securing of documents. The programme was supplemented with practical examples and case studies to enhance understanding of corruption risks and how to prevent them in day-to-day operations. The training will be extended to further Group companies in 2026.

All new employees are required to familiarise themselves with the Programme and sign a relevant declaration confirming this. The Group has planned appropriate training for 2026.

Although the UNIMOT Group has not yet communicated the Anti-Corruption Programme to its business partners as a separate document, its key principles are incorporated into the Code of Conduct for Business Partners. This Code sets out the Group’s expectations of its contractors regarding ethics, compliance, and the prevention of misconduct, including corruption. Information regarding the need to familiarise themselves with the Code is communicated to business partners through relevant contractual clauses, which have been included in contracts concluded since the end of 2025. Communication in this regard has been presented under disclosures S2-1 and G1-2.

The programme is available on the Group’s intranet and online.

G1-4

Incidents of corruption or bribery

Information regarding incidents related to breaches of anti-corruption regulations and regulations on combating bribery

	2024	2025
The number of convictions relating to the Group or its employees in connection with their work	0	0
Fines imposed	0	0
Number of confirmed incidents of corruption or bribery within the Group	0	0
Number of public court cases brought against the entity or its employees in connection with their work	0	0
Number of cases of dismissal or disciplinary measures taken against employees in connection with breaches of the Group’s anti-corruption policies	0	0
Assessment of the adequacy of measures taken following a breach	no breaches	no breaches

Table 4-5. Data on incidents related to breaches of anti-corruption regulations in 2024 and 2025.

No incidents related to corruption or bribery were identified during the Reporting Period. None of the Group’s companies was a party to any court proceedings concerning corruption or bribery. No convictions or fines for breaches of anti-corruption regulations were recorded either.

During the reporting period, there was also no situation requiring the termination or non-renewal of contracts with business partners due to the detection of corruption-related breaches.

In the event of a suspected violation of the law or the principles set out in the Anti-Corruption Programme, any person may use the available tools to report the breach, in accordance with the Procedure for Reporting Breaches of the Law and Taking Follow-Up Action at UNIMOT S.A., which is described in disclosure G1-1 of this Report. All reports, including anonymous ones, are received by the Company’s Legal Department, and whistleblowers are entitled to the protection provided for in the Procedure, including protection against retaliatory measures.

Failure to comply with the provisions of the Programme constitutes a breach of the contractual obligations of an employee or manager and may result in liability arising from the contract binding them to a company within the UNIMOT Group.