



Consolidated Report on Payments

to Governments
of ORLEN Group
in 2025

20 25





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1. BASIS OF PREPARATION AND REPORTING PRINCIPLES

This Consolidated Report on Payments to Governments (the 'Report') has been prepared in accordance with the Polish Accounting Act of 29 September 1994 (the 'Act'). It presents payments made to governments by the ORLEN Group (the 'ORLEN Group' or the 'Group') in respect of its extractive activities for the year ended 31 December 2025.

ORLEN S.A., as the parent of the Group, is required to prepare and publish this Report. It covers payments made by ORLEN S.A. and its subsidiaries that are engaged in extractive activities.

The payments presented in this Report arise from activities involving the exploration, appraisal and production of hydrocarbons in Poland, Canada, Norway, Pakistan, the United Arab Emirates and Lithuania, as well as rock salt extraction in Poland.

Any refunds received by the Group during the reporting period are presented as negative amounts.

For further information on the Group's extractive activities, reference is made to the Directors' Report on the operations of the ORLEN Group and ORLEN S.A. in 2025, available at:

[Reports](#)

2. TERMINOLOGY

Government – as defined in the Act, this term includes the national and local governments of Poland and entities supervised or controlled by those governments. For countries within or outside the European Economic Area (EEA) other than Poland, it covers the respective national, regional or local authorities and entities supervised or controlled by those authorities.

In 2025 all payments presented in this Report were made either directly to national, regional or local governments in the countries listed below or to entities supervised or controlled by those governments.

Project – within the meaning of the Act, a 'project' denotes operational activities governed by a single agreement, such as a lease, licence or concession, that gives rise to payment obligations towards governments in different countries.

Payments arising under agreements that are substantially interconnected have been aggregated and presented as a single project. For the purposes of this Report, agreements are considered substantially interconnected when they relate to geographically integrated licence or concession operations with aligned objectives and are generally managed as a single unit in conducting exploration and appraisal programmes and in developing the infrastructure required for the development and production of hydrocarbon and rock salt deposits.

Where it has not been practicable to allocate payments directly to specific projects, such amounts are presented as 'unallocated payments'. Corporate income tax and certain extraction taxes are typical examples.

Presentation currency – the presentation currency is the Polish złoty (PLN). Payments are presented in thousands of PLN (PLN '000) and rounded to the nearest thousand.

Foreign currency translation – foreign-currency payments to governments made in 2025 by the Group's foreign entities have been translated into PLN using the following average exchange rates for the reporting period (calculated as the arithmetic mean of daily midpoint rates published by the National Bank of Poland):

CURRENCY	Average exchange rates in the reporting period 2025
EUR/PLN	4.2402
USD/PLN	3.7588
CAD/PLN	2.6882
NOK/PLN	0.3619
UAH/PLN	0.1718



Payment – as defined in the Act, this term means any payment made in cash or in kind in relation to extractive activities. Where Group entities participate in exploration or production licences under operatorship agreements but do not act as operator, payments made to the operator (if it is not a governmental authority or entity) are not reported, unless payments made through the operator to governments can be clearly identified.

Materiality threshold – payments within a project (whether individual or cumulative) below PLN 425 thousand are not disclosed.

In 2025, the Group identified the following payment categories:

- Taxes levied on income, production, or profits ('Taxes')

Under the Act, this category covers taxes levied on income, production or profits of companies, excluding taxes on consumption such as value added tax, personal income tax or sales tax.

It includes primarily corporate income taxes, extraction taxes, production-related mining fees calculated on the basis of extracted volumes or profits earned under specific production licences.

- Royalties

Royalties represent payments made for non-current exploration and production assets, i.e. rights to explore for and extract natural resources, such as crude oil, natural gas, and other minerals.

The Group incurred royalties in respect of crude oil, natural gas and natural gas liquids (NGLs) in Canada and oil condensate and natural gas in Pakistan. Royalties on crude oil were settled in kind, whereas royalties on other resources were settled in cash. Payments in kind were measured on the basis of the delivered volume and the benchmark price for the relevant grade of crude oil, as published by the Alberta Department of Energy.

- Concession fees and discovery and production bonuses ('Concession fees')

This category comprises fees paid by the Group resulting from the process of liquidating the branch in the United Arab Emirates and not proceeding to the next phase of exploration (the need to pay such a fee resulted from the concession agreement) and bonus payment to acquire petroleum lease rights.

- Licence fees, rental fees, entry fees and other considerations for licences or concessions ('Other fees and considerations')

This category comprises the following payments: in Poland: primarily fees for obtaining mining rights (mining usufruct), environmental charges (such as fees for discharging wastewater into water or soil, abstracting surface water for mining purposes and emitting gases and particulate matter into the atmosphere), fees related to the exclusion of land from agricultural use, charges under geological and mining law calculated on the basis of volumes of gas and condensate extracted, stamp duties, and fees for placing a cable in the road lane; in Canada: contributions to reclamation funds; in Norway: various fees payable to the Norwegian Offshore Directorate and The Norwegian Ocean Industry Authority in respect of awarded production licence; such fees include fees for access to databases, payments for reviews by these agencies and mandatory contribution to the operations of these authorities.

- Infrastructure improvements

This category includes mandatory annual payments made to the Government of Pakistan at rates specified in the applicable hydrocarbon concession agreements. These payments finance social welfare programmes in concession areas, including anti-narcotics initiatives, promotion of sport, rehabilitation services for children with disabilities, improvements to educational facilities, drinking water supply, healthcare and road infrastructure, and scholarships for local students.



3. PAYMENTS OVERVIEW

3.1 Payments to governments by country

Country / Governments	Taxes	Royalties	Concession fees	Other fees and benefits	Infrastructure improvements	Total
Poland	432 709	-	-	45 630	-	478 339
National governments	280 378	-	-	42 719	-	323 097
Ministry of Climate and Environment	-	-	-	42 719	-	42 719
Tax Office	280 378	-	-	-	-	280 378
Local governments	115 523	-	-	1 906	-	117 429
Municipal and Commune Offices	77 712	-	-	1 664	-	79 376
Poviat Authorities	14 969	-	-	-	-	14 969
Marshal's Offices	22 842	-	-	242	-	23 084
Entities controlled by national and local governments	36 808	-	-	1 005	-	37 813
National Fund for Environmental Protection and Water Management	36 808	-	-	349	-	37 157
State Water Farm Polish Waters	-	-	-	637	-	637
Energy Regulatory Office	-	-	-	17	-	17
Provincial Roads Authority	-	-	-	2	-	2
Lithuania	6 092	-	-	-	-	6 092
National governments	6 092	-	-	-	-	6 092
State Tax Inspectorate (LR VMI)	6 092	-	-	-	-	6 092
Canada	-	45 922	10 100	2 456	-	58 478
Regional governments	-	38 398	10 100	-	-	48 498
Alberta Department of Energy ¹	-	38 398	10 100	-	-	48 498
Entities controlled by regional governments	-	7 524	-	2 456	-	9 980
Alberta Energy Regulator ²	-	-	-	2 456	-	2 456
Alberta Petroleum Marketing Commission ³	-	7 524*	-	-	-	7 524
Pakistan	108 299	41 849	-	-	1 127	151 275
National governments	108 299	41 849	-	-	1 127	151 275
Federal Board of Revenue ⁴	108 299	-	-	-	-	108 299
Director General Petroleum Concessions	-	41 849	-	-	-	41 849
Social Welfare Obligation Kirthar JV	-	-	-	-	1 127	1 127
Norway	3 204 019	-	-	543	-	3 204 562
National governments	2 892 024	-	-	543	-	2 892 567
The Norwegian tax authority	2 892 024	-	-	-	-	2 892 024
The Norwegian Offshore Directorate ⁵	-	-	-	513	-	513
The Norwegian Ocean Industry Authority	-	-	-	30	-	30
Entities controlled by national governments	311 995	-	-	-	-	311 995
Petoro ⁶	311 995	-	-	-	-	311 995
United Arab Emirates	-	-	3 759	-	-	3 759
Entities controlled by national governments	-	-	3 759	-	-	3 759
Ras Al Khaimah Petroleum Authority	-	-	3 759	-	-	3 759
	3 751 119	87 771	13 859	48 629	1 127	3 902 505

¹ The Alberta Department of Energy is responsible, among other duties, for selling licence rights for crude oil and natural gas exploration and production, collecting rental fees for these licences, and collecting royalties on natural gas and natural gas liquids (NGLs) extracted in the province.

² The Alberta Energy Regulator oversees, among other responsibilities, the collection of fees contributing to the land reclamation fund.

³ The Alberta Petroleum Marketing Commission is the entity responsible for selling crude oil received by the province in kind.

⁴ The Federal Board of Revenue is the Government of Pakistan's agency responsible, among other tasks, for collecting taxes and duties.

⁵ Formerly known as the Norwegian Petroleum Directorate, the Norwegian Offshore Directorate is a government agency responsible for regulating petroleum resources on the Norwegian Continental Shelf. Its mission is to ensure the optimal allocation of petroleum resources while minimising environmental impacts.

⁶ Petoro is a Norwegian state-owned company responsible for managing the State's Direct Financial Interest (SDFI) in exploration and production licences for oil and natural gas on the Norwegian Continental Shelf.

* In 2025, the Group paid royalties in kind totalling 32,967 boe of crude oil, valued at PLN 7,52 thousand (approximately CAD 2,799 thousand).



3.2 Payments by country, project and payment category

Country / Project	Taxes	Royalties	Concession fees	Other fees and benefits	Infrastructure improvements	Total
Poland	432 709	-	-	45 630	-	478 339
Unallocated payments	377 986	-	-	33 657	-	411 643
Extraction of rock salt	16 856	-	-	637	-	17 493
Exploration, recognition and extraction of hydrocarbons	37 867	-	-	11 336	-	49 203
Edge	653	-	-	3 335	-	3 988
Miocen	39	-	-	644	-	683
Rozewie	-	-	-	440	-	440
B-8	26 365	-	-	-	-	26 365
B-3	10 810	-	-	298	-	11 108
Łeba	-	-	-	941	-	941
Kosakowo	-	-	-	703	-	703
Gorzów -Międzychód	-	-	-	674	-	674
Szamotoły-Poznań	-	-	-	647	-	647
Mogilno II	-	-	-	903	-	903
Ostrów Wielkopolski	-	-	-	477	-	477
Pniewy Słyszew	-	-	-	433	-	433
Ropczyce-Bratkowice-Strzyżów	-	-	-	478	-	478
Sobniów-Kombornia-Rogi	-	-	-	456	-	456
Sulęcín-Międzyrzecz	-	-	-	451	-	451
Świebodzin-Wolsztyn	-	-	-	457	-	457
Lithuania	6 092	-	-	-	-	6 092
Unallocated payments	6 092	-	-	-	-	6 092
Canada	-	45 922	10 100	2 456	-	58 478
Kakwa	-	27 646	-	1 253	-	28 899
Central Alberta Oil	-	836	-	-	-	836
Ferrier	-	15 138	5 105	1 203	-	21 446
South Alberta	-	2 302	4 995	-	-	7 297
Pakistan	108 299	41 849	-	-	1 127	151 275
Unallocated payments	48 709	-	-	-	-	48 709
Kirthar	59 590	41 849	-	-	1 127	102 566
Norway	3 204 019	-	-	543	-	3 204 562
Unallocated payments	2 892 024	-	-	543	-	2 892 567
PL029 (Sleipner West)	456	-	-	-	-	456
Gina Krog	311 539	-	-	-	-	311 539
United Arab Emirates	-	-	3 759	-	-	3 759
Ras Al Khaimah	-	-	3 759	-	-	3 759
	3 751 119	87 771	13 859	48 629	1 127	3 902 505



This Consolidated Report on Payments to Governments was authorised for issue by the Management Board of the Parent on 28 April 2026.

signed digitally on the Polish original

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President of the Management Board

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