



**REPORT OF ORLEN S.A.  
ON THE COMPLIANCE WITH BEST SPORTS SPONSORSHIP  
PRACTICES APPLICABLE TO STATE-OWNED COMPANIES  
FOR 2025**

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## A. INTRODUCTION

This Report of ORLEN S.A. on the Compliance with Best Sports Sponsorship Practices Applicable to State-Owned Companies for 2025 (the "Report") describes the rules adopted within the Company's legal and corporate framework to give effect to the Best Sports Sponsorship Practices Applicable to State-Owned Companies (the "Best Practices"), the control mechanisms put in place to ensure that they are properly applied, and the direction of sponsorship activity, all of which are consistent with the Prime Minister's recommendations.

This Report has been prepared on the basis of Art. 9(11) of the ORLEN S.A.'s Articles of Association, under which the Management Board of the Company is required to prepare and submit to the General Meeting and the Supervisory Board, together with the report on the Company's operations for the preceding financial year, a report on the application of the best practices referred to in Art. 7.3 the Act on State Property Management of 16 December 2016, to the extent applicable to the Company. Such reports should be prepared with due regard for the need not to disclose privileged information, including, without limitation, such information as is specified in Art. 428 of the Commercial Companies Code.

## B. PLANNING, STANDARDS, COORDINATION

ORLEN S.A. prepared an Annual Plan setting out a full schedule of sponsorship projects for 2025, together with a budget, reflecting the sport-promotion priorities set out by the minister responsible for matters related to physical culture.

ORLEN S.A. also prepared a Sponsorship Strategy, which included a Sponsorship Action Plan and a budget for 2025 setting out the key sponsorship projects, for presentation to the Management Board and Supervisory Board of ORLEN S.A.

These materials were presented at the Management Board meeting held on 22 October 2024.

Sponsorship activity is subject to continuous analysis and monitoring by way of periodic review and evaluation by the Company's Supervisory Board (in line with Section III of the specific recommendations of the Best Practices).

## C. IMPLEMENTATION AND APPLICATION OF THE BEST PRACTICES

In order to implement the recommendations set out in the Best Practices, ORLEN S.A. has taken the following actions in respect of individual guidelines:

### General recommendations:

#### 1. Political neutrality:

*ORLEN S.A. strictly observes the principles of political neutrality, including through enhanced screening of counterparties and ultimate beneficial owners; a political-neutrality clause has been incorporated into all contracts, prohibiting the financing of projects associated with political parties or their representatives.*

#### 2. Exclusion of specified types of sponsorship activity:

##### ORLEN S.A. does not sponsor:

- *Projects or Applicants that promote violence or aggression, or quasi-sporting commercial events (i.e. events that have the features of sport – for example, they are competitive, have rules of play and involve organised contests – but where the activities are not recognised as fully-fledged disciplines by the International Olympic Committee or the Polish Committee for Non-Olympic Sports);*
- *Projects or Applicants that promote or support political parties or any serving politicians;*
- *Projects pursuing political objectives that involve providing financial or in-kind support to political actors, including support for election or referendum campaigns, candidates for public office or political positions, referendums or elections, or related opinion polling;*
- *Sports federations, professional leagues, sports clubs or individual athletes where another State-owned company or a competitor of ORLEN S.A. is already a sponsor or partner, unless this does not adversely affect the actual and measurable benefits derived from the sponsorship;*
- *Athletes who have been subject to disciplinary doping sanctions in the form of a ban exceeding 24 months in any single instance, or on more than one occasion regardless of the length of any individual ban;*
- *Projects or Applicants that discriminate, in particular on grounds of race, colour, language, ethnic origin, faith, religion, absence of religious belief, sex, gender identity or expression, nationality, citizenship, sexual orientation, age, pregnancy, disability or political affiliation;*
- *Applicants that fail to take action against violent conduct motivated by prejudice or against discriminatory conduct;*
- *Projects in the course of which the principles of fair play are not observed;*



- *Projects or Applicants which in any way conflict with the ethical principles and values of the ORLEN Group as set out in the ORLEN Group Code of Ethics published on the ORLEN S.A. website;*
- *Projects or Applicants presenting a high adverse reputational risk and exposed to a loss of public trust as a result of unethical practices or other conduct adversely affecting how they are perceived;*
- *Applicants which are political parties, or trusts, foundations or associations established by political parties or by their elected representatives or by persons seeking public office or a political position;*
- *Applicants subject to sanctions under the regulations in force at ORLEN S.A.;*
- *Applicants which, under a previous agreement with ORLEN S.A., have applied the amounts received in a manner inconsistent with their purpose or have refused to submit to a verification of whether the money was spent in line with the purpose specified in the Agreement;*
- *Applicants which have failed to provide documents or explanations requested by ORLEN S.A. in relation to the performance of a previous agreement with ORLEN S.A.;*
- *Applicants which have submitted documents giving rise to concerns as to their authenticity or reliability and have failed to address those concerns within the deadline indicated by ORLEN S.A.;*
- *Applicants which have failed to perform a previous Agreement with ORLEN S.A. properly and on time;*
- *Applicants whose screening by the Control and Security function returned a negative result or a warning against entering into a collaboration. In duly justified cases, the Applicant may be permitted to provide additional explanations. Where the information and documents submitted unambiguously dispel the concerns of ORLEN S.A. that gave rise to the screening result, the Company may take business decision to enter into the collaboration, subject to a prior review.*

### **3. Long-term strategy:**

*ORLEN S.A.'s sponsorship activity is conducted on the basis of duly presented and approved Strategies and Annual Plans.*

### **4. Complementarity with activities carried out the minister responsible for matters related to physical culture to support Polish sport:**

*ORLEN S.A.'s sponsorship activity supports the work carried out by the Ministry of Sport and Tourism with a view to benefitting Polish sport. This is achieved through support for the leading sports federations operating in Poland, as well as through participation in ministerial programmes promoting sport among children and young people (for example, the Aktywna Szkoła ("Active School") programme), ORLEN S.A.'s own initiatives (the Sportowy ORLEN programme) and support provided to the organisers of projects aimed at the youngest beneficiaries (e.g. Piłkarska Przyszłość z ORLENEM, Futbol Plus, and Legia Soccer Schools).*

### **5. Alignment of sponsorship activity with the objectives set out in the Best Practices:**

The Company's 2025 sponsorship activities included (and its 2026 Annual Plan includes) projects that give effect to the recommendations contained in the Best Practices, including in the following areas:

- **Development of professional sport:**

*Sponsorship was provided to the six largest sports federations in Poland – PZPN (football), PZPS (volleyball), PZLA (athletics), PZN (skiing), PZKosz (basketball) and ZPRP (handball) – and partnerships are pursued with leading athletes in support of the Company's business objectives, including Aleksandra Mirosław, Bartosz Zmarzlik, Anita Włodarczyk, Miko Marczyk, Kajetan Kajetanowicz and Ewa Pajor.*

- **Promotion of grassroots sport and physical activity:**

*ORLEN S.A. has launched a dedicated programme targeted at local amateur sports clubs across Poland, designed to engage children and young people – Sportowy ORLEN – in which 185 institutions and almost 26,000 children from across the country took part in 2025. ORLEN S.A. also runs sponsorship partnerships with other entities whose activities relate directly to training and the development of grassroots sport (for example, the Piłkarska Przyszłość z ORLENEM project supporting young football talent, and the Aktywna Szkoła programme), as well as sport for people with disabilities (for example, the Polish Paralympic Committee and the Amp Futbol Polska Association, including the sponsorship of senior teams and disabled children's teams under the Futbol Plus project).*

*These sponsorship activities are accompanied by dedicated, wide-reaching communications through ORLEN Team's social media channels and, in the case of the Sportowy ORLEN programme, by the dedicated Sport to szkoła życia ("Sport is a teacher for life") campaign, which promotes grassroots sport as an important and essential part of children's and young people's everyday lives.*

- **Identifying talent and contributing to athletes' development pathways:**

*In 2025, contracts were signed with athletes in Olympic disciplines, who were viewed as medal hopes for the Winter Olympic Games in Milan / the French Alps (Aleksandra Król-Walas) and the Summer Olympic Games in Los Angeles / Brisbane (Adrianna Sulek, Pia Skrzyszowska, Maksymilian Szwed, Jakub Szymański).*

*These projects were consistent with the principle, set out in the Best Practices, of not supporting the entities or activities specified therein (i.e. not supporting a sports federation, professional league, sports club or individual athlete where another state-owned company or a*

competitor is already a sponsor or partner, unless this does not adversely affect the actual and measurable benefits derived from the sponsorship).

### Specific recommendations:

#### 1. Tangible and measurable business effect of sponsorship activity (Section V of the specific recommendations of the Best Practices):

*The Company conducts its sponsorship activity, having regard to the specific nature of its business, in proportion to the profits it generates, and with the marketing and image-related effects analysed and measured separately for each project. In the vast majority of sponsorship contracts, depending on contract value, it is required that KPIs linked to business and marketing outcomes be defined – including in contracts with sports federations and individual athletes. The advertising value equivalent (AVE) of selected projects is monitored on an ongoing basis.*

#### 2. Entry into sports sponsorship contracts with sports federations, clubs and professional leagues, subject to information on the sports being promoted and on sponsorship requirements communicated by the minister responsible for matters related to physical culture (Section VI of the specific recommendations of the Best Practices):

*In accordance with Section VI of the specific recommendations of the Best Practices, ORLEN supports the Priority Sports through, for example, partnerships with the Polish Football Association, the Polish Volleyball Federation, the Polish Basketball Association, the Polish Athletics Association, the Polish Handball Association and the Polish Ski Association. ORLEN also takes part in the promotion of grassroots sport and physical activity, participating in the ministerial Aktywna Szkoła programme and partnering with the organisers of projects such as Piłkarska Przyszłość z ORLENEM, Legia Soccer Schools and Futbol Plus, which are designed to promote sport among the youngest generation.*

#### 3. Rules for entering into sports sponsorship contracts and required contractual clauses, and the online publication of information on new sports sponsorship contracts:

*The Company applies the rules set out in Sections VII to XI of the specific recommendations of the Best Practices, covering the rules for entering into sponsorship contracts, the required contractual clauses and the disclosure obligations:*

*ORLEN publishes and regularly updates a list of the sponsorship contracts it has entered into at: <https://www.orklen.pl/pl/o-firmie/wspieramy/sponsoring/wykazy-umow>. The "Sponsorship Projects Book" is also published (available at: <https://www.orklen.pl/pl/o-firmie/wspieramy/sponsoring/Ksiega-projektow-sponsoring>), presenting the full range of ORLEN's sponsorship activities (in line with Section X of the Best Practices).*

*In accordance with the guidelines set out in the Best Practices, the Company applies the following:*

- *collaboration terms and conditions are negotiated without the involvement of third parties (in accordance with Section VII of the Best Practices);*
- *contracts are not entered into for terms longer than four years (in accordance with Section VII of the Best Practices);*
- *the agreements entered into provide for direct oversight of the performance of obligations and of how the funds disbursed are spent, together with detailed provisions on reporting on the performance of the agreement. In the case of longer-term contracts, provisions are included that stage the performance of obligations over time, making subsequent payments conditional on the performance of earlier obligations (in accordance with Section VII of the Best Practices);*
- *the agreements entered into contain a detailed schedule of expenditure / scope of deliverables to which the funds received from the Sponsor are to be applied. They also include provisions requiring athletes and sponsored entities to observe ethical standards, breach of which gives rise to a right to terminate the collaboration early (in accordance with Section VIII of the Best Practices);*
- *the agreements are entered subject to prior review of the Sponsor's financial standing and contain clauses permitting early termination of the agreement in the cases set out in the Best Practices (in accordance with Section IX of the Best Practices);*
- *where possible, the agreements provide for a portion of the amounts donated to be allocated to purposes connected with the training of children and young people (in accordance with Section IX of the Best Practices).*



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#### **D. STATEMENT BY THE MANAGEMENT BOARD**

This Report has been prepared for 2025 and comprises six pages.

This Report was authorised by the Management Board of ORLEN S.A. on March 24, 2026.