



# Report of ORLEN S.A.

don entertainment expenses, legal expenses, marketing expenses, public relations and social communication expenses, and management consultancy fees in 2024

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## A. INTRODUCTION

This report on entertainment expenses, legal expenses, marketing expenses, public relations and social communication expenses, and management consultancy fees (the "Expenses Report") has been prepared pursuant to Art. 9.11 of the Articles of Association of the Company.

This Expenses Report has been prepared on an accrual basis, with amounts given net of VAT. All amounts are stated in thousands of zloty (PLN '000).

## B. MARKETING EXPENSES

Category	2024 PLN '000	2023 PLN '000	% of revenue	
			2024	2023
<b>Marketing expenses</b>	<b>456,889</b>	<b>578,778</b>	<b>0.227%</b>	<b>0.231%</b>

The decrease in marketing expenses in 2024 resulted primarily from a review of certain marketing activities in line with organisational changes within the Company, particularly affecting the marketing function.

Marketing activities conducted in the reporting period were geared towards supporting the business segments, especially Consumers and Products, in executing their business plans and maintaining the Company's leading market position. These marketing initiatives were intended to sustain the strong brand recognition of ORLEN, promote its desirable attributes as the Group's primary brand, and enhance awareness of other key product brands (stop.cafe, VITAY, VERVA, EFECTA). The marketing plan, guided by market research into customer preferences, incorporated a range of marketing tactics to achieve its objectives, including campaigns designed to enhance awareness of the stop.cafe food and average offerings, promotional pricing and discounts, leveraging sponsorship engagements, and targeted performance marketing in digital channels.

Marketing communications in 2024 contributed to the delivery of business and sales strategies in areas such as:

- retail sales support
- loyalty-building among the existing ORLEN customer base and acquisition of new customers, including users of the ORLEN VITAY application
- promoting the ORLEN Group as a multi-utility leader driving energy transition in CEE
- strengthening the international recognition of the ORLEN brand
- rebranding processes
- corporate social responsibility initiatives.

Marketing expenses included primarily expenditures on:

- production of advertising materials (ATL, online, and BTL communication)
- purchase of advertising space in the media
- activities for the loyalty schemes, especially related to e-commerce and the ORLEN VITAY mobile application
- events aimed at acquiring or retaining B2B customers
- marketing research.

including:

### B.1. SPONSORSHIP

Category	2024 PLN '000	2023 PLN '000	% of revenue	
			2024	2023
<b>Sponsorship expenses</b>	<b>376,649</b>	<b>386,220</b>	<b>0.187%</b>	<b>0.154%</b>

Sponsorship is a cornerstone of the ORLEN Group's strategy, as it combines business growth with corporate social responsibility and building a strong, recognisable, and – above all – preferred brand. As a business leader in Central and Eastern Europe, ORLEN S.A. engages in initiatives supporting sports, cultural initiatives, and scientific endeavours as part of its brand-building efforts.. The year 2024 brought adjustments to the Company's sponsorship activities, aimed at reinforcing its market leadership and commitment to local communities. A significant focus was also placed on increasing the effectiveness of sponsorship communications. The advertising value equivalent (AVE) generated by sponsorship projects reached a record PLN 1.44 billion in 2024. During the year, ORLEN S.A. signed 180 new sponsorship agreements and continued 105 existing partnerships. Among the 15 sponsorship agreements terminated in 2024, the most notable were the withdrawal from sponsoring the Visa Cash App RB Formula One Team and the non-renewal of the contract with the Polish Olympic Committee. Sport continues to be at the very heart of ORLEN S.A.'s sponsorship activities. By supporting both elite athletes and promising young talent, the Company plays a crucial role in shaping the future of Polish sport. Throughout 2024, it continued its strong partnerships with Poland's leading sports federations, championing key disciplines, including athletics, football, volleyball, motorsports, and winter sports. At the same time, ORLEN remained firmly committed to grassroots sport initiatives, inspiring children and young people to adopt active, healthy lifestyles through dedicated programmes, tournaments, scholarship schemes, and local events.

In 2024, the Company also strengthened its engagement with culture and community-driven projects. Proudly serving as a patron of numerous prestigious cultural events, ORLEN S.A. supported theatres, museums, music festivals, educational initiatives, and institutions dedicated to



preserving and celebrating Polish national heritage. ORLEN's sponsorship activities further encompassed meaningful charitable and social projects that provided assistance to the most vulnerable, as well as various with educational and environmental programmes. The main categories of sponsorship expenses were consideration paid under sponsorship agreements, communication services related to sponsorship projects, and events.

### C. PUBLIC RELATIONS AND SOCIAL COMMUNICATION EXPENSES

Category	2024 PLN '000	2023 PLN '000	% of revenue	
			2024	2023
<b>Public relations and social communication expenses</b>	<b>27,800</b>	<b>51,863</b>	<b>0.014%</b>	<b>0.021%</b>

Public relations expenses included internal and external communication regarding events and projects that were important or relevant for ORLEN S.A. and the ORLEN Group, particularly around themes related to energy transition.

These initiatives aimed to strengthen relations with the market, including the capital market, and to build trust in the ORLEN brand among investors in Poland and abroad. They comprised events featuring ORLEN S.A.'s management, such as earnings calls, press briefings, and meetings with journalists, covering extensive communication of new business ventures, including the development of alternative fuels and the hydrogen strategy.

Expenditure encompassed media communication through the press, television, radio, industry-specific portals, and online platforms, alongside image research conducted for ORLEN S.A., key subsidiaries, and selected ORLEN Group brands.

### D. MANAGEMENT CONSULTANCY FEES

Category	2024 PLN '000	2023 PLN '000	% of revenue	
			2024	2023
<b>Management consultancy fees</b>	<b>79,584</b>	<b>73,189</b>	<b>0.040%</b>	<b>0.029%</b>

Expenditure on management consultancy primarily related to transition and strategic projects, M&As, regulatory advisory, and project development costs across the ORLEN Group's entire value chain.

### E. LEGAL EXPENSES

Category	2024 PLN '000	2023 PLN '000	% of revenue	
			2024	2023
<b>Legal expenses</b>	<b>47,221</b>	<b>55,006</b>	<b>0.023%</b>	<b>0.022%</b>

Legal expenses covered the cost of legal services and legal advice provided on an ongoing basis to ORLEN and the costs of conducting proceedings before courts and other authorities. Services of legal advisers were used specifically in the preparation and negotiation of major contracts, for legal and regulatory matters, and in cases where knowledge of foreign legal systems was required. A significant portion of these expenses related to intensive legal support requested by various business areas in connection with strategic projects and acquisitions conducted during 2024.

### F. ENTERTAINMENT EXPENSES

Category	2024 PLN '000	2023 PLN '000	% of revenue	
			2024	2023
<b>Entertainment expenses</b>	<b>1,477</b>	<b>6,646</b>	<b>0.001%</b>	<b>0.003%</b>

Entertainment expenses were mainly related to activities involving ORLEN S.A. representatives at industry events in Poland and abroad, which were focused on promoting the Company's position on regional challenges relating to energy security and the energy transition in Central and Eastern Europe, showcasing investment projects, and fostering both new and existing business relation.



**G. TOTAL**

Category	2024 PLN '000	2023 PLN '000	% of revenue	
			2024	2023
Marketing expenses	456,889	578,778	0.227%	0.231%
<i>including sports, culture, and media sponsorship</i>	376,649	386,220	0.187%	0.154%
Public relations and social communication expenses	27,800	51,863	0.014%	0.021%
Management consultancy fees	79,584	73,189	0.040%	0.029%
Legal expenses	47,221	55,006	0.023%	0.022%
Entertainment expenses	1,477	6,646	0.001%	0.003%
<b>TOTAL</b>	<b>612,971</b>	<b>765,482</b>	<b>0.304%</b>	<b>0.305%</b>



This report on expenses was signed by the Management Board of ORLEN S.A. on 22 April 2025.

.....  
Ireneusz Fąfara  
President of the Management Board

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Marek Balawejder  
Member of the Management Board

.....  
Magdalena Bartoś  
Vice President of the Management Board

.....  
Witold Literacki  
Vice President of the Management Board

.....  
Artur Osuchowski  
Member of the Management Board

.....  
Wiesław Prugar  
Member of the Management Board

.....  
Ireneusz Sitarski  
Vice President of the Management Board

.....  
Robert Soszyński  
Vice President of the Management Board

.....  
Marcin Wasilewski  
Member of the Management Board