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ORLEN CAPITAL GROUP CIRCULAR ECONOMY POLICY

Approved by:	CEO / Executive directors
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1 Purpose

The circular economy policy sets general standards for all activities in the area.

2 Scope of Validity

The Document is valid in the following marked companies/branches:

☒ ORLEN Unipetrol a.s. ☒ ORLEN Unipetrol RPA s.r.o. ☒ BENZINA, odštěpný závod

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3 Terms, Definitions and Abbreviations

Glossary of the circular economy terms

Term	Definition
Longevity	Designed for maintenance and durability in such a way that encourages longer use than the industry standard in practice and at scale and in such a way that does not compromise circular treatment at the end of functional life.
Eco-design[1]	Design ensuring longevity, repairability, reuse, repurposing, disassembly and refurbishment of products, aimed at optimising the use of resources.
The circular economy (CE)[2]	A production model in which products, materials and resources remain in use for as long as possible, waste is minimised and transformed into new materials. CE supports efficient use of resources, including energy and water, reduces consumption of materials and limits negative environmental impacts.
Waste hierarchy	Priority order in waste prevention and management (Article 4(1) of Directive 2008/98/EC on waste): i. prevention; ii. preparing for reuse; iii. recycling; iv. other recovery (e.g. energy recovery); v. disposal.
Circular economy principles[2]	The circular economy principles (9R hierarchy) present priority actions for preserving the value of product: 0. REFUSE – making the product unnecessary; 1. RETHINK – increasing product use intensity; 2. REDUCE - increasing production efficiency; 3. REUSE – using a product in the same function again; 4. REPAIR – repairing faulty products to its previous condition;

Term	Definition
	5. REFURBISH – product modification and update; 6. REMANUFACTURE – replacing parts and/or reusing them; 7. REPURPOSE – using product in new function; 8. RECYCLE – process in which waste becomes materials; 9. RECOVER – energy recovery.
Value chain	The full range of activities, resources and relationships related to the undertaking's business model and the external environment in which it operates. A value chain encompasses the activities, resources and relationships the undertaking uses and relies on to create its products or services from conception to delivery, consumption and end-of- life. Relevant activities, resources and relationships include: i. those in the undertaking's own operations, such as human resources; ii. those along its supply, marketing and distribution channels, such as materials and service sourcing and product and service sale and delivery; and iii. the financing, geographical, geopolitical and regulatory environments in which the undertaking operates. Value chain includes actors upstream and downstream from the undertaking. Actors upstream from the undertaking (e.g., suppliers) provide products or services that are used in the development of the undertaking's products or services. Entities downstream from the undertaking (e.g., distributors, customers) receive products or services from the undertaking. ESRS use the term 'value chain' in the singular, although it is recognised that undertakings may have multiple value chains.
Waste	Any substance or object which the holder discards or intends or is required to discard.
Recovery	Any operation the principal result of which is waste serving a useful purpose by replacing other materials which would otherwise have been used to fulfil a particular function, or waste being prepared to fulfil that function, in the plant or in the wider economy.
Resource use optimisation	The design, production and distribution of materials and products with the objective to keep them in use at their highest value. Eco-design and design for longevity, repair, reuse, repurposing, disassembly, remanufacturing are examples of tools to optimise resource use.
Reuse	Any operation by which products and components that are not waste are used again for the same purpose for which they were conceived. This may involve cleaning or small adjustments so it is ready for the next use without significant modification.
Products[2]	Products, at ORLEN Capital Group, mean the outcomes of production processes resulting from materials processing and intended for further use by customers – in various forms including energy, fuels, chemicals and other finished goods.
Recycling	Any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.
Materials	Primary or recycled materials used for the production of goods.

Term	Definition
Industrial symbiosis	Cooperation between entities whereby the waste of one entity becomes a raw material for another, reducing the demand for primary resources.
Resources[2]	Within ORLEN Capital Group, resources include all components used in production processes, such as water, energy, materials, products and recovered waste.

Glossary is based on Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards with amendments, as published in Official Journal od the European Union L, 2024/90241.

1. Definition based on “Resource use optimisation”.

2. Definitions developed for the purpose of the Policy by ORLEN’s Sustainability and Energy Transition Office.

4 ORLEN Capital Group Circular Economy

ORLEN Group, as an integrated multi-energy company operating primarily in Poland and the Central and Eastern Europe region, is pursuing a long-term energy transition strategy towards a low-emission economy. One of the levers of this transition is the implementation of circularity principles, which is reflected in the Group’s key strategic documents: “ORLEN Capital Group 2035 Strategy”, “ORLEN Capital Group Sustainability Strategy for 2025-2035” and “ORLEN Transition Plan”.

In line with ORLEN Capital Group 2035 Strategy, ORLEN Capital Group aims to meet the needs of its customers for energy, products and services, while simultaneously reducing emissions and using resources as efficiently as possible. ORLEN Capital Group is gradually pursuing these objectives, among others, through the development of projects in the areas of circular and renewable feedstocks, renewable hydrogen, biofuels and small modular nuclear power.

The **circular economy** (CE) — gradually implemented by ORLEN Capital Group — is a production model in which products, materials and resources remain in use for as long as possible, waste is minimised and transformed into new materials. CE supports efficient use of resources, including energy and water, reduces consumption of materials and limits negative environmental impacts.

Moreover, ORLEN Capital Group is systematically implementing the circular economy in order to respond to global challenges and strengthen its business resilience and competitiveness. These activities include offering lower-emission products and products carrying eco-design principles, reducing costs through efficient resource use, and developing new business streams. In this way, ORLEN Capital Group creates value for shareholders, customers and society. The transition towards a circular economy model supports ORLEN Capital Group in fulfilling its commitments under the United Nations Sustainable Development Goals.[1] The aim of this Policy is also to manage the significant impacts, risks and opportunities of ORLEN Capital Group related to the circular economy.

The following development directions, operating principles and key factors supporting the gradual implementation of the circular economy within ORLEN Capital Group are hereby established:

1. **Implementing the circular economy principles** in order to maximise the potential of materials accumulated in products by extending the retention of resources within the economic cycle, recovering value contained in waste, and gradually replacing fossil-based raw materials with renewable, circular and secondary feedstocks.
2. **Implementing efficient resource management** through process optimisation aimed at reducing the consumption of materials, water and energy, and promoting reuse, recovery and recycling of waste in line with the circular economy principles.
3. **Striving to use waste** within the value chain, limiting waste generation and seeking opportunities to further process waste into full-value products, in accordance with the waste hierarchy.

[1] 6. Clean water and sanitation, in particular targets 6.3 and 6.4;
7. Affordable and clean energy, in particular target 7.3;
9. Industry, innovation and infrastructure, in particular target 9.4;
12. Responsible consumption and production, in particular targets 12.2, 12.3, 12.5 and 12.6.

4. **Seeking circular solutions throughout the entire life cycle of products and assets** of ORLEN Capital Group, both in new investments, existing processes and resources generated as a result of modifications or decommissioning, taking into account the environmental management principles applicable within ORLEN Capital Group.
5. **Supporting partnerships and industrial symbiosis** through cooperation between companies within ORLEN Capital Group and other entities, as well as suppliers, public administration, local government and local communities, aimed at efficient resource use, development of joint projects and implementation of the circular economy solutions across the value chain.
6. **Seeking new business opportunities** based on the circular economy principles and creating products and services aligned with the idea of circularity.
7. **Expanding the circular economy potential** by identifying opportunities and risks, setting targets and monitoring their progress.
8. **Promoting research and innovation** aimed at finding alternatives to conventional raw materials, eco-design, comprehensive production and product life-cycle management, in order to improve resource efficiency and reduce waste, emissions and environmental impact.
9. **Supporting a responsible supply chain** by introducing sustainability and circularity criteria into procurement processes.
10. **Spreading knowledge about the circular economy** through training sessions and educational campaigns conducted together with representatives of academia, public administration and industrial partners, and by building an organisational culture based on knowledge sharing, best practices and innovation.

ORLEN Capital *Group Circular Economy Policy* (the “Policy”) applies to all business segments of ORLEN Capital Group: Upstream & Supply, Downstream, Energy, Consumers & Products, and Corporate Functions.

The provisions of the Policy apply to ORLEN S.A. and all companies of ORLEN Capital Group.

The Policy is subject to periodic review, at least once every three years.