



ESG REPORT
2023



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GRI 2-22



Dear Sirs,

I am pleased to submit to you the third ESG Report of the UNIMOT Group, in which we present the impact of our organisation on the environment and the initiatives undertaken in the areas of environmental and climate protection, social and corporate governance. The report is a comprehensive document including content based on the structure and guidelines of the international reporting standard GRI (Global Reporting Index).

For years, our goal has remained sustainable development pursued in accordance with respect for human rights and international ESG efforts. I am pleased to note that in the past year we successfully completed a number of projects that are part of the consistent expansion of the UNIMOT Group value chain. Seven entities, now strongly integrated into our organisation, joined our ranks. The acquisition activities undertaken were in line with the adopted strategy, the priorities of which include diversifying our activities, increasing our market share and, consequently, the sustainable development of the Group and increasing its value for all stakeholders. The incorporation of individual companies into the UNIMOT Group was carried out with due diligence and with the highest standards of corporate governance. Without such an approach, we would not have achieved the anticipated effects and synergies, which were precisely defined even before the implementation of each transaction.

We consider the interests of our employees, local communities, business partners, the environment and the climate in every decision. We are a committed investor and an active participant in social and economic life. Through our activities, we have a direct impact on employment, added value and revenue in the value chain, but we also indirectly contribute to the development of our related entities and the economy as a whole.

In the past year, we implemented a number of solutions to accelerate the sustainable development of local communities, and our involvement in this area brought positive, measurable changes to the environment in which we operate. We supported young people in the development of their talents and promoted sport; we also made donations to the Zawadzkie municipality, where UNIMOT S.A. is registered. We became consistently engaged in initiatives related to ecological education and environmental protection.

I invariably claim that the company's most valuable asset is its employees. We invest in our teams - their potential, personal and professional development - through a variety of education and training programmes. At the UNIMOT Group, we equally value the potential of both genders, believing that diversity serves efficiency. Both in the companies acquired in 2023 and in the other businesses previously operating within the Group, we pay particular attention to ensuring a safe, ergonomic and respectful working environment. Over the past year, we collectively developed our corporate values.

We are aware of our impact on the environment and the climate. Environmental responsibility is an integral part of the UNIMOT Group's policy - we make every effort to minimise our impact on nature and the climate and to reduce our use

of natural resources. We aim to achieve net zero emissions by 2050. In the past year, we increased our commitment to renewable energy sources. We introduced measures to reduce waste generation and reduce electricity and heat consumption in line with the expansion of the Group's value chain. In March 2024, we expanded our fuel offering to include HVO diesel, which is a type of synthetic, renewable alternative fuel for diesel engines. Its emissivity allows up to a 94% reduction in CO₂ relative to traditional diesel.

We also maintained an active dialogue with all Group stakeholders, based on respect and seeking compromises. Sustainability issues are of utmost importance to our organisation, and since April this year they have been an integral part of the new UNIMOT Group Strategy for 2024-2028. The implementation of the adopted directions will contribute to the prevention of negative impacts of our activities and will positively affect the economy, environment and society.

I would like to sincerely thank all the shareholders, customers, and employees of the UNIMOT Group for their trust and commitment, which has helped us to achieve our results over the years. I am convinced that our joint sustainability efforts will benefit the Group, the environment and also the communities in which we operate.

Yours sincerely,

Adam Sikorski

President of the Management Board
of UNIMOT S.A.

1. THE UNIMOT GROUP

1.1. DESCRIPTION OF OPERATIONS

GRI 2-1, GRI 2-2, GRI 2-6

The UNIMOT Group is a multi-energy organisation and a leader among independent importers of liquid and gaseous fuels in Poland. In April 2023, the Group finalised the acquisition of the Lotos Terminale assets, including nine fuel terminals and two bitumen plants. In addition, the Group acquired companies operating in the solid fuels and aviation fuels segments. Accordingly, as at 31 December 2023, the UNIMOT Group consisted of the following companies: UNIMOT S.A., UNIMOT System Sp. z o.o., Blue LNG Sp. z o.o., UNIMOT Paliwa Sp. z o.o., UNIMOT Energia i Gaz Sp. z o.o., Tradea Sp. z o.o., UNIMOT Ukraine LLC, UNIMOT Energy LLC, UNIMOT Asia LLC, Operator Klastra Energii Sp. z o.o., UNIMOT Centrum Usług Wspólnych Sp. z o.o., UNIMOT B1 Sp. z o.o., UNIMOT Investments Sp. z o.o., UNIMOT S.A. (UNIMOT LTD), Żywiec OZE Sp. z o.o., Olavion Sp. z o.o., UNIMOT Terminale Sp. z o.o., UNIMOT Infrastruktura Sp. z o.o., UNIMOT Bitumen Sp. z o.o., RCEkoenergia Sp. z o.o., UNIMOT Aviation Sp. z o.o., UNIMOT Aviation Services Sp. z o.o., UNIMOT Commodities Sp. z o.o.

The Group's product range includes: diesel, petrol, bio-fuels, aviation fuels, heating diesel, LPG isopropane, propane, butane, natural gas, electricity, heat, photovoltaics, asphalt products, oils, lubricants and solid fuels. The Group is also developing a chain of petrol stations under the AVIA brand. At the same time, as of April 2023, the Group has started to operate as an independent logistics operator as a consequence of the acquisition of 100% of the assets of Lotos Terminale (UNIMOT Terminale Sp. z o.o.) and is engaged in rail freight operations (Olavion Sp. z o.o.).

The following figure shows the operating segments of the UNIMOT Group.



GRI 2-6

THE UNIMOT GROUP IN FIGURES*

	Total revenue PLN 12 887 million			Net profit PLN 488 512 thousand
	Sales volumes of diesel, petrol and bio-fuel 1 978 000 m ³			LPG sales volumes 294,000 Mg
	Natural gas sales volumes 1 326 GWh			Electricity sales volumes 3 755 GWh
	Volume infrastructure and logistics Transport work 670 million ntkm**			Volume infrastructure and logistics Transshipment/discharge volumes at terminals 3 757 150 m ³
	Bitumen sales volume 588,000 Mg			Solid fuel sales volumes 9 850 Mg
	Sales volume of photovoltaic installations 3,448 kWp			Number of AVIA stations 130
	Fuel sales volumes at own and franchised stations 301,040 thousand m ³			Sales volume of oils and lubricants 453 Mg
	Number of employees with a contract of employment 822			Energy consumption from all sources 381,030 MWh
	Greenhouse gas emissions (Scope 1 + 2 market-based) + Scope 3 50,205 MgCO _{2e}			Greenhouse gas emissions (Scope 1 + 2 location-based) + Scope 3 58 455 MgCO _{2e}

*Data for 2023, **[m ntkm]. - net million tonne kilometres.

DIESEL AND BIO-FUELS

GRI 2-6

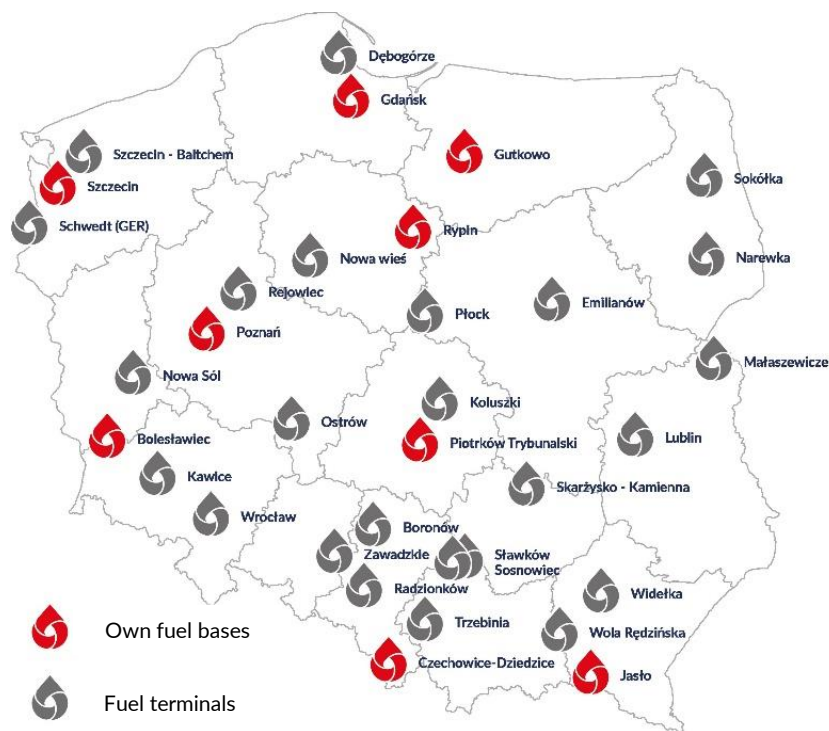
Liquid fuels diesel and petrol

The UNIMOT Group conducts activity in the wholesale of diesel fuel for diesel cars and petrol. The Group cooperates with a number of fuel suppliers. In the case of liquid fuels, a large proportion of purchases is made abroad and the Group is a direct importer. Fuels are primarily imported by sea through the port of Gdynia and the fuel depot in Debogórze, but also by rail and road. Since 2018, a clear share of diesel purchases has been a Polish product from Poland's largest fuel company. Fuel is purchased both on the basis of annual contracts and on the spot market. In addition, as of 15 April 2022, the Group has a leased deep-water fuel terminal Gulfhavn (Denmark) with a total capacity of 127,000 m³, which enables the unloading of diesel from the largest tankers arriving in Europe and the further transport of fuel to Poland. In 2023, the Group continued to deliver diesel using the Danish terminal.

Liquid fuels are sold on the territory of Poland using a wide distribution network covering the entire country in the franco (sale of the product together with transport services) and loco (sale of the product from fuel depots with independent collection by the customer). The Group has a base of over 1,000 active business customers - these are mainly transport and construction companies, fuel wholesalers, petrol stations (including the AVIA chain) and agriculture. In addition, following the outbreak of war in Ukraine, there was a significant demand for imported raw material to that country, which was largely met by the UNIMOT Group.

GRI 2-1

Liquid fuel distribution network



The figure above shows the fuel depots used by the UNIMOT Group.

In view of the legal regulations in force, the Group is obliged - in accordance with the National Indicative Target - to achieve, in a given year, a minimum share of bio-components in the total volume of liquid fuels sold. This is done mainly by physically adding bio-components to imported liquid fuels in the blending process.

Bio-fuels

The Group is active in the sale of biofuels for diesel vehicles as a stand-alone fuel. Compared to traditional diesel, biofuels contribute to a significant reduction in emissions of harmful substances as well as greenhouse gases due to their properties. At the end of 2023, the range included:

- B100 diesel - a methyl ester that is a fuel in its own right,
- methyl esters (FAME) - bio-component quality: RME; UCOME; FAME 10; FAME 0.

Bio-fuels are mainly purchased domestically from the country's largest oil companies and private entities, mainly through tenders. Products are sold to wholesalers.

Aviation fuel

As part of the acquisition activities taking place in the first half of 2023, the UNIMOT Group started operations in the aviation fuels segment. Fuels are sold on the Polish market to companies and individuals owning helicopters or small aircraft. In 2023, the Group intensively developed its competencies in the aviation fuels business, preparing to launch passenger aviation operations at Kraków-Balice Airport and Katowice-Pyrzowice Airport.

On 29 December 2023, Group Aviation Services Sp. z o.o. was awarded the Airport Handling Agent Certificate (AHAC). In turn, on 17 January 2024, it received a Category 7.1 authorisation from the Civil Aviation Authority, which relates to aircraft fuelling services. The authorisation covers the organisation and execution of aviation refuelling activities.

These actions are a key step in expanding the Group's operations and strengthening its position in the market as an emerging player in the passenger aviation sector in Poland, a country characterised by an extensive aviation infrastructure including 14 public airports and more than 60 aeroclub airports.

The UNIMOT Group also has an aircraft refuelling vehicle with additive dispensing capability, which allows it to offer refuelling services with JP8 specification fuel. At the same time, it cooperates with entities that consume aviation paraffin (JET A 1) in technological processes or offer servicing of aircraft engines.

Heating diesel

From September 2023, the production and sale of low-sulphur diesel for heating purposes (so-called heating oil or ONG), obtained on the basis of imported diesel, was launched in the Group. Initially, sales were made through the fuel terminal in Piotrków Trybunalski and now also in locations such as Gutkowo, Bolesławiec and Czechowice-Dziedzice. The product is sold to all interested customers who hold a licence to trade this product. The Group plans to increase the percentage of sales of this product in the coming years.

LPG

The Group sells LPG as well as propane. Sales of LPG and propane are carried out on both the wholesale and retail markets. Both LPG wholesale and retail sales are carried out directly from the Group's own bottling plant in Zawadzkie and its own terminal in Piotrków Trybunalski, as well as from third-party transshipment terminals in Poland.

The Group distributes liquefied petroleum gas to independent petrol stations as well as to its own AVIA chain and to heating tanks - both its own leased tanks (approximately 130), and facilities owned by individual customers and other companies. Gas is transported to its destinations from the terminals using the company's own tanker trucks and external carriers. Due to the nature of the business, the portfolio of LPG customers is clearly diversified.

In 2023, the Group continued to work on shifting the partial logistics of LPG purchases from the east to the west. LPG purchases are made from Sweden, the UK, the Netherlands and Norway, among others. In 2023, LPG sales to the Ukrainian market were significantly increased.

NATURAL GAS

The Group has the following natural gas operations:

- natural gas trading via the Polish Power Exchange and on the OTC market, together with imports from abroad (UNIMOT S.A.),
- sale and distribution of natural gas to end customers through own network and third-party infrastructure (UNIMOT System Sp. z o.o., Blue LNG Sp. z o.o. and UNIMOT Energia i Gaz Sp. z o.o.).

Natural gas is purchased on the Polish Power Exchange and in off-exchange transactions (OTC market), based on standardised EFET framework contracts. Sources of supply for the subsidiaries are UNIMOT S.A. and gas producers.

The UNIMOT Group is successively diversifying the directions of gas fuel supply, with the organisation starting its operations in the Lithuanian market in 2023. Last year also saw an increase in trading volumes on the Dutch TTF market, which is the European benchmark. In 2023, new investments were made in connection with the implementation of signed connection agreements. More than 40 gas connections with a total length of approximately 400 m were made, which will increase the distribution and sales of natural gas by approximately 700 MWh/year.

In 2024, the Group plans to develop its business in both transmission and storage of gaseous fuel at home and abroad.

ELECTRICITY

The Group conducts the following operations in the field of electricity:

- wholesale energy trading via exchange and brokerage platforms (Tradea Sp. z o.o.),
- sale of electricity to end customers via a third-party infrastructure (UNIMOT Energia i Gaz Sp. z o.o.).

The purchase of electricity, which is traded in the subsidiaries, is carried out via exchange and brokerage platforms and on the over-the-counter (OTC) market. Energy is sold to end users, which are companies in the small and medium-sized business segment and public institutions. The large number of customers in these areas (several thousand) results in a significant fragmentation of sales.

As part of Tradea Sp. z o.o.'s operations, the Group specialises in purchasing electricity directly from renewable energy producers and cogeneration units in Poland by providing comprehensive energy services .

PHOTOVOLTAICS

In 2020, UNIMOT Energia i Gaz started selling photovoltaic installations on the Polish market under the AVIA Solar brand. The offer is aimed at business customers. It includes, in addition to the installation of the system, the possibility of buying back energy from the installation, storing energy to complement it with electricity supply from the grid. In 2023, the Group continued to sell photovoltaic installations.

The UNIMOT Group has made dynamic changes in the operation of the photovoltaic segment. Retail sales to individual customers were withdrawn, and the building of relationships in the field of industrial installations under the construction law regime began.

The Group's Polish photovoltaic panel production line, launched in 2021, has been expanded and its capacity has tripled and is now 45MW per year.



UNIMOT S.A. acquired 80% of the shares in the company Operator Klastra Energii (OKE) in 2021 and, by taking control of it, the Group, among other things, engages in energy cluster activities. The aim of these activities is to develop projects related to the construction of renewable energy sources and IT systems (virtual power plant) to support energy balancing within the cluster. OKE, working with local authorities, has so far implemented photovoltaic projects for municipal units in the Żywiec district with a total capacity of 230 kWp.

In 2023, the company supported the implementation of two RES projects - the first for the municipality of Gilowice (electricity storage and photovoltaic installation with a capacity of 0.6 MWp), and the second for the Inter-Municipal Association for Ecology in Żywiec (construction of 12 energy storage facilities in the Żywiec district). For the first project, a tender procedure has been prepared. In the case of the second project, a contractor for the installation of energy storage facilities has been selected - the company is participating in the project at the stage of preparing project documentation.

In 2023, OKE also supported the UNIMOT Group companies with the development of the concept and documentation part of RES projects. Conditions for connection to the grid were submitted and obtained for 3 energy storage projects in locations in the Silesian Voivodeship.

PETROL STATIONS

Since 2017, the Group has been gradually developing a chain of petrol stations in Poland under the AVIA brand. The AVIA brand's more than 90-year European history in the fuel market allows it to pass on to the franchisee a proven business model based on expert know-how, independence and high-quality fuels at competitive prices. There are already 3,200 AVIA petrol stations across Europe, making the brand the seventh largest in the market.

The history of the AVIA brand in Europe dates back to 1927 and is considered to have begun with the merger of several independent oil importers in Switzerland. The business premise of the founders was to maintain the independence of the individual companies, which translated directly into an enriched offering for customers and a stronger business position for the associated importers. This model was successfully adopted in other European countries. In 1960, the association AVIA International was founded, which began offering the products and services of a number of companies under one common brand, AVIA.

The portfolio of AVIA's petrol station chain in Poland at the end of 2023 included:

- 46 owned stations and stations on a lease basis (CODO),
- 84 franchised stations (DOFOs).

The UNIMOT Group, as part of the AVIA chain, offers its partners knowledge, experience, flexible terms of cooperation and ongoing expert advice. Cooperation with the UNIMOT Group allows the franchisee to freely implement the business model. By joining the AVIA chain, the partner receives the know-how developed over the years and a proven business model, which includes, among others, a modern approach to shop design and fast food, own brand and coffee concept, selection of assortment in the shop, merchandising training and cooperation with suppliers specialising in servicing petrol stations. The Group supports its partners with knowledge, experience, ready-made concepts and top-quality own-brand products. At the beginning of the cooperation, the partner receives a full visualisation of the station space (the interiors are consistent) - from the arrangement of the coffee corner to the relaxation and shop areas. The contract with the Group is simple and clearly structured and guarantees the partner independence, freedom of action and security.

By joining the AVIA chain, the franchisee is guaranteed access to high quality fuel at attractive prices. The UNIMOT Group does not require exclusivity for the purchase of fuel in changing conditions of the market environment. The Group also offers very attractive terms of cooperation based on minimal financial commitment on the part of the partner. The Group's experts have the necessary knowledge of how to effectively run a fuel business and share it with franchisees.

One of the first stages of the cooperation is the introduction of the full AVIA branding at the station. Strict guidelines facilitate the market entry process and allow consistency between existing and newly established petrol stations. At the same time, each station is treated individually taking into account local conditions and the needs of the partners.



I have been the owner of the AVIA petrol station located in Piotrków Trybunalski since 2020, whereas previously I operated the station under a different brand and purchased fuel from the UNIMOT Group. My cooperation with the UNIMOT Group since the very beginning, i.e. for almost 20 years now, has been very good. I notice the significant progress and development of the UNIMOT Group, which, as an independent fuel importer, provides us with security of supply - this is very important to me. There is an open channel of communication in our cooperation, which allows us to effectively resolve any issues and make decisions together. The integration of my station into the AVIA chain was not only effective but also very smooth, which is a credit to the dedicated and professional team of experts at AVIA. I value the fact that my needs and business goals are really taken into account here, which is crucial for long-term cooperation. What sets UNIMOT apart is its flexibility and genuine partnership approach to business. I feel supported and understood, which allows me to focus on developing my business.

Grzegorz Krawiec, entrepreneur - franchisee of AVIA petrol station

In the spring of 2022, the AVIA Card fleet programme was launched for business and institutional customers looking for efficient ways to optimise their fuel procurement costs, and who value minimum paperwork when ordering a card and secure cashless transactions completed online. The programme continued in 2023.

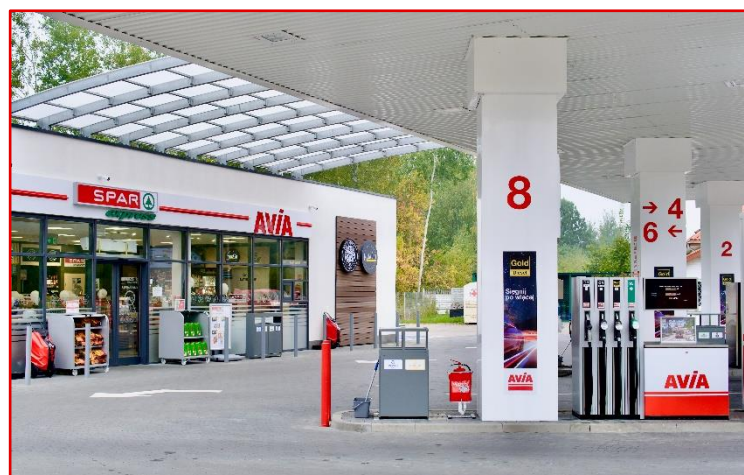
The Group is gradually implementing the Eat&Go catering concept at stations in response to customer needs.

The Group is also working hard to expand its private label product range - it currently sells oil and windscreen washer fluid under the AVIA brand at stations, as well as its own energy drink.

The year 2023 was also used to develop cooperation with its retail partner, the SPAR Express chain. Shops of this brand already operate at more than 50 AVIA stations throughout Poland. SPAR Express is a convenience format that meets customers' basic needs. The relaxation zones in the shops are a comfortable place to eat, drink and relax.

Depending on the sales area - the shops are adapted to the standard of a small neighbourhood shop or an urban market. It is assumed that opening a shop at AVIA stations can increase non-fuel sales by up to 20% (increases at this level were recorded by AVIA stations after cooperation with the SPAR chain in Switzerland).

The Group manages stations in Ukraine; of the 14 stations it owns, 13 are still operational. These operate under a franchise model.



BITUMEN



In 2023, as part of the acquisition of new assets, the UNIMOT Group started operations in the bitumen segment in a new shape. The Group became the owner of two asphalt plants: in Jasło and Czechowice-Dziedzice. In this way, the Group became the second entity on the bitumen sales market in Poland. At the same time, the Group continues its trading activities in the above segment. Asphalt products are offered on the Polish and European markets.

Asphalt is the best solution for roads with varying traffic volumes. There are many types of asphalt pavement, each with different physical and service properties. The Group has a wide range of asphalts: road, modified, industrial and speciality, as well as innovative products.

INFRASTRUCTURE AND LOGISTICS

In the infrastructure and logistics segment, the UNIMOT Group's activities are mainly related to fuel storage, heat and power generation, and rail transport and freight forwarding services.

As of April 2023, the UNIMOT Group started operating as an independent logistics operator as a consequence of the acquisition of 100% of the assets of Lotos Terminale S.A. (now: UNIMOT Terminale Sp. z o.o.), which holds directly or indirectly 100% of shares in the companies: Lotos Infrastruktura S.A. (currently: UNIMOT Infrastruktura Sp. z o.o.) and RCEkoenergia Sp. z o.o.

Group companies: UNIMOT Terminale Sp. z o.o. and UNIMOT Infrastruktura Sp. z o.o. together have a storage capacity of 387,000 m³ and a reloading potential of 6 million m³ of fuels per year, which gives them third place in terms of the scale of operations on the Polish market for storage and distribution of liquid fuels with a market share of several percent. Fuel terminals are located in: Czechowice-Dziedzice, Jasło, Poznań, Bolestawiec, Szczecin, Gutkowo, Rypin, Gdańsk and Piotrków Trybunalski, which also includes an LPG terminal. The UNIMOT Group, acting as an independent logistics operator, provides services under long-term contracts in the field of storage, transshipment, blending with bio-components and refining of fuels for the largest fuel companies operating on the Polish market. Another important service is the storage of compulsory reserves of liquid fuels.

RCEkoenergia Sp. z o.o. is a company operating in the licensed area: it generates, transmits and supplies thermal energy, generates, distributes and trades electricity and distributes gaseous fuels. In addition, the company provides services for the collection and treatment of industrial and municipal wastewater, and distributes industrial, deep-water and drinking water, the production and distribution of softened water and industrial gases. The company generates thermal energy with 2 OR32 coal-fired boilers with a limited output capacity of 14.8 MWt and a backpressure turbine with an installed capacity of 0.74 MW.

Olavion Sp. z o.o. is active in domestic freight transport (carrier) and the provision of comprehensive logistics services in the field of rail freight transport outside the country (forwarder). It operates in the transport, forwarding and logistics sectors. The main area of activity is rail freight transport in Poland. The structure is dominated by transport in wagons provided by principals. The entity provides services both for the UNIMOT Group and for external entities.

In 2023, the company transported around 1.5 million tonnes of freight. It carries freight in sectors such as fuel, chemicals, agro and solid fuels. The main sector of transport activity is fuels with a share of 60% in all transports carried in 2023.

SOLID FUELS

The development of the Group's energy commodities business (biomass and coal) was strengthened by the acquisition on 4 July 2023 of P2T sp. z o.o. (now: Unimot Commodities sp. z o.o.), which additionally has experience in purchasing by sea and land freight and in supervising deliveries at sea and land border crossings. The transaction contributes to obtaining synergies within the Group and diversifying the sources of EBITDA, which is extremely important in view of the high volatility on fuel and raw material markets. Coal is offered to the professional and industrial energy sector, the heating sector and to intermediate wholesale entities. The UNIMOT Group is able to provide the entire supply chain

from the mine to the customer's gate. The first deliveries of imported coal in the middling range were made in January 2023.

OTHER ACTIVITIES (OILS AND LUBRICANTS)



In 2019, the Group began selling and distributing automotive oils and lubricants under the AVIA brand in China. To this end, a year earlier it had established a dedicated company and opened an office in Shanghai. The first delivery of motor oils to China was made in June 2019. Deliveries continued in subsequent years.

In 2019, sales of AVIA automotive oils also began in the Ukrainian market. Sales are carried out through the UNIMOT Group's network of authorised distributors. At the same time, the Group has been selling AVIA-branded oils at AVIA petrol stations in the domestic market since 2020.

The Group sources its products primarily from the Netherlands, where it buys oils directly from the

manufacturer. Approximately 30% of oils are purchased in Poland, where the main domestic producers are the suppliers. Dutch oils are premium synthetic products intended for high-end cars. Polish oils are mineral products intended for both cars and industry.

In 2023, operations in the above segment continued with the development of markets such as Kazakhstan, Latvia, Greece, Romania and Georgia.

SITUATION IN THE EAST - IMPACT ON UNIMOT GROUP

On 24 February 2022, the armed aggression of the Russian Federation against Ukraine began, which continues to have an impact on the global economic and social situation. The conflict in Ukraine affects, among other things, the rate of economic growth, interest rates, exchange rates and inflation, energy commodity prices, or fuel consumption levels. The consequences of the outbreak of war are disrupted, disrupted or modified supply chains, trade restrictions related to, inter alia, the introduction of successive sanctions packages against Russia, and increased geopolitical risks in the Central and Eastern European region. The conflict in Ukraine has a direct or indirect impact on the conduct of business by companies in Poland and thus also affects the operations of the UNIMOT Group through, inter alia, changes in supply conditions and directions, price levels and availability of raw materials, and thus on the level of margins generated, the ability to raise capital, cyber security and physical safety. The intensity of the impact on the Group's operations and financial results, will largely depend on the further course of the war, the effects of maintaining or imposing further sanctions on Russia and Belarus, and the actions taken by Russia. In the current situation of uncertainty, it is not possible, in a reasonable manner, to determine the scenario of the development of the situation resulting from the effects of the war conducted on the territory of Ukraine. The UNIMOT Group, being aware of the scope and scale of the threats related to the ongoing war in Ukraine, continuously monitors the political and economic steps taken by the government administration, as well as the international community, and analyses their impact on its operations. The UNIMOT Group is prepared for various scenarios in the fuel market and adapts to all national and international sanctions. Measures are taken on an ongoing basis to limit the potential effects of war on operations, as well as to maintain the continuity of critical infrastructure. The UNIMOT Group has non-significant - from the point of view of its operations - assets located in Ukraine, therefore the direct effects of the war on its own business activities in this country are marginal. In addition, as a result of the ongoing hostilities, there were no significant disruptions affecting the Group's operational activities on Ukrainian territory.

Diesel Oil

In terms of diesel, the UNIMOT Group has taken decisive steps to become independent of purchasing this raw material from the East and has the full capacity to meet its needs for this product by using a number of fuel suppliers, the vast majority of whom are from abroad. This was particularly important in the context of the introduction of a ban on imports of petroleum products from Russia from 5 February 2023, including primarily diesel to countries within the European Union. An additional safeguard for the continuity of supplies is the availability, since 15 April 2022, of the leased deep-water fuel terminal Gulfhavn (Denmark) with a total capacity of 127,000 m³, which enables the unloading of diesel from the largest tankers arriving from directions other than Russia and the further transport of fuel to Poland and other ports

in the Baltic Sea. The UNIMOT Group continuously analyses the efficiency and business growth prospects of diesel oil trading using the terminal referred to above and makes decisions on extending its lease on an ongoing basis.

LPG

In terms of LPG supply sources, the UNIMOT Group continued to work on shifting the logistics of LPG purchases from the eastern to the western direction. In addition to the eastern direction, LPG imports are made from Sweden, the UK, the Netherlands and Norway, among others. The above activities were already being implemented by the Group prior to the introduction of another package of EU sanctions on Russia in December 2023, which includes the import of Russian LPG. There is a one-year transition period for these sanctions, which ends in December 2024. According to experts, it will affect approx. 90% of imported LPG from Russia to Poland. This means that in 2025, the Polish fuel sector will face the challenge of replacing Russian LPG of approximately 1 million tonnes with supplies from other directions. According to the Group's assessment, there is availability of this product on the world markets, but the change in the direction of imports involves the need to organise new transport solutions. The UNIMOT Group continuously monitors and analyses scenarios of developments in this area and takes appropriate steps to ensure that potential lost benefits are minimised and focuses on seizing market opportunities. As part of its activities, the Group is supplementing its fleet with rail tankers.

The UNIMOT Group became involved in meeting the fuel needs of the Ukrainian economy and the Ukrainian population immediately after the outbreak of war and continuously supplies diesel and LPG to the territory of that country. Deliveries of fuels both to Ukraine and for domestic needs are made through a common logistics chain, which consequently makes it impossible to accurately estimate the impact of fuel sales to the Ukrainian market on the Group's financial results. In addition, it is highly likely that the volume of fuels supplied to Ukraine could be allocated to the domestic market and thus could generate additional financial result. Deliveries of fuels to Ukraine are made, inter alia, using the Group's diesel and LPG storage terminals in Jasło and Piotrków Trybunalski.

NATURAL GAS

The UNIMOT Group trades, sells and distributes natural gas using its own infrastructure (gas network, LNG regasification stations), external infrastructure, on the Polish Power Exchange and from abroad. In 2023, the natural gas market was adapting to the conditions that arose after the outbreak of war in Ukraine. New supply routes and increased pressure on liquefied natural gas (LNG) supplies played a key role in shaping the market situation. With the development of alternative supply routes and increased competition in the LNG space, the market has experienced significant price declines. Lower exchange prices translate into lower capital intensity of the business which has a positive impact on the UNIMOT Group's exposure management.

PETROL STATIONS

Prior to the outbreak of war on Ukrainian territory, the Group was developing a network of AVIA petrol stations, which included 14 franchised outlets. The armed conflict had a direct impact on their operation. It was the reason for the temporary exclusion of some stations from customer service and fuel sales. The stations faced interruptions in fuel and electricity supply, as well as requiring repairs following the hostilities. At the end of December 2023 14 AVIA petrol stations were operating in Ukraine.

OTHER SEGMENTS

The ongoing war on Ukrainian territory had an indirect impact on the other business segments of the UNIMOT Group, including the segments: Bitumen (only occasional sales to Ukrainian customers), Infrastructure and Logistics (in addition to the fuel dispensing business mentioned above), Electricity, Solid Fuels and Photovoltaics, as a result of the changed business environment in Poland.

Depending on the further course of the war in Ukraine, the UNIMOT Group will - on an ongoing basis - analyse and take appropriate operational and commercial decisions that may deviate from the strategic and budgetary assumptions made.



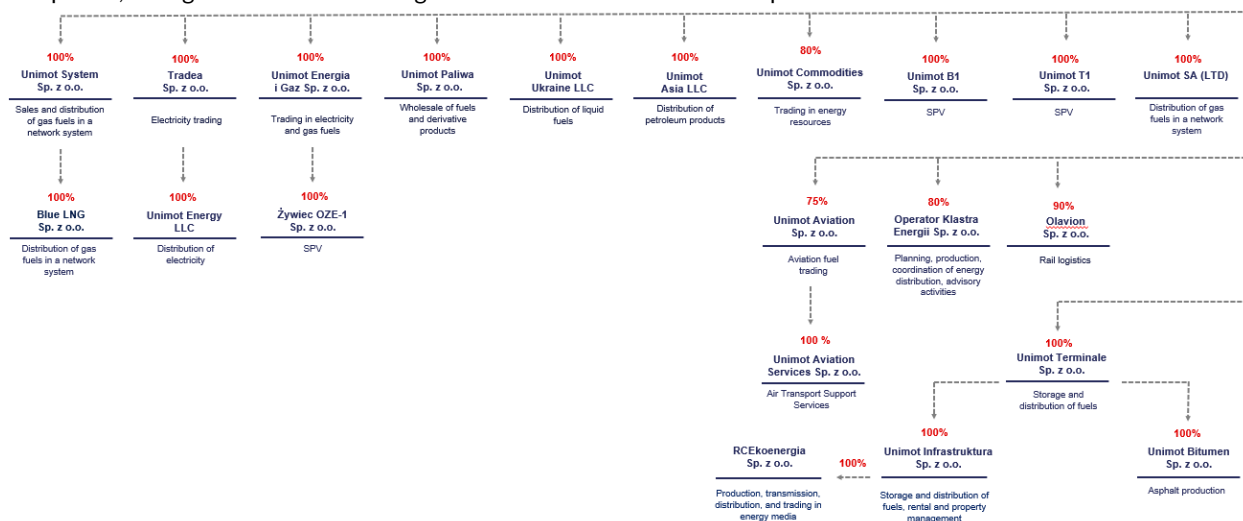
1.2. UNIMOT S.A. AND THE UNIMOT GROUP

GRI 2-1, 2-2

The parent entity in the UNIMOT Group structure is UNIMOT S.A. with its registered office in Zawadzkie, 2A Świerklańska Street. On 29 March 2011, the company was entered in the Register of Entrepreneurs of the District Court in Opole, 8th Commercial Division of the National Court Register under KRS number: 0000382244. The parent entity supervises and controls its subsidiaries and is responsible for the implementation and application of the Group's business strategy. The company's shares have been listed on the Warsaw Stock Exchange since 7 March 2017. The company's core business is the wholesale and retail sale of liquid fuels, bio-fuels, LPG and natural gas. UNIMOT S.A. also sells electricity and petroleum products (asphalt products, oils, lubricants, heating diesel).

UNIMOT S.A. has created a strong Capital Group, consisting of 21 subsidiaries. Their task is to develop the Group in the liquid fuels, gas and electricity sectors. A diagram of the Capital Group is presented below.

The UNIMOT Group companies are active in various areas. The table below shows the characteristics of the Group companies, taking into account their registered office and the date of acquisition of control.



GRI 2-1

Table 1. Registered office of subsidiaries and date of acquisition of control by UNIMOT S.A..

Name of subsidiary	Registered office	Date of takeover of control
UNIMOT System Sp. z o.o.	Poland	20.01.2014
BLUE LNG Sp. z o.o.	Poland	04.07.2014
UNIMOT Paliwa Sp. z o.o.	Poland	16.11.2015
UNIMOT Energia i Gaz Sp. z o.o.	Poland	30.12.2015
TRADEA Sp. z o.o.	Poland	23.05.2016
UNIMOT Ukraine LLC	Ukraine	19.04.2018
UNIMOT Energy LLC	Ukraine	02.04.2019
UNIMOT Asia LLC	China	04.09.2018
Energy Cluster Operator Sp. z o.o.	Poland	15.02.2021
UNIMOT Shared Services Centre Ltd.	Poland	20.10.2021
UNIMOT B1 Sp. z o.o.	Poland	20.10.2021
UNIMOT Investments Sp. z o.o.	Poland	20.10.2021
UNIMOT S.A. (UNIMOT LTD)	Switzerland	17.05.2022
ŻYWIEC OZE-1 Sp. z o.o.	Poland	13.02.2023
Olavion Sp. z o.o.	Poland	07.03.2023
UNIMOT Terminale Sp. z o.o.	Poland	07.04.2023
UNIMOT Infrastruktura Sp. z o.o.	Poland	07.04.2023
UNIMOT Bitumen Sp. z o.o.	Poland	07.04.2023
RCEkoenergia Sp. z o.o.	Poland	07.04.2023
UNIMOT Aviation Sp. z o.o.	Poland	28.04.2023
UNIMOT Aviation Services Sp. z o.o.	Poland	20.07.2023
UNIMOT Commodities Sp. z o.o.	Poland	04.07.2023

* In 2023, the name of UNIMOT T1 Sp. z o.o. was changed to UNIMOT Shared Services Centre Sp. z o.o..

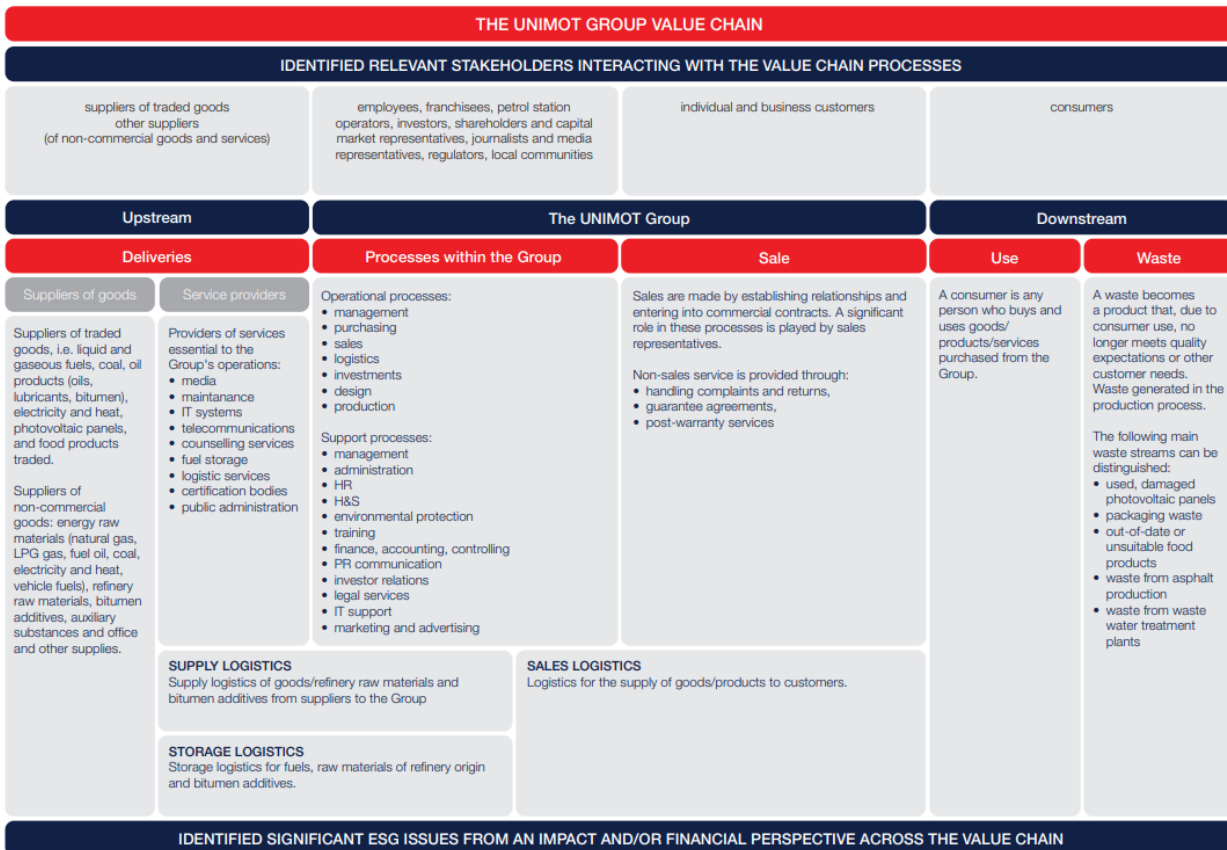
1.3. VALUE AND SUPPLY CHAIN

GRI 2-1, 2-6

VALUE CHAIN

Business in the UNIMOT Group is based on a segmented management model that creates a full value chain. The Group conducts its business activities in accordance with the concept of sustainable development. The UNIMOT Group is aware of the impact it has on the environment, the climate and the environment and communities. It focuses on ESG management and thus ensures that it mitigates negative impacts while increasing value for all stakeholders.

Table 2. The UNIMOT Group value chain



SUPPLY CHAIN

The supply chain plays a key role in the UNIMOT Group's activities. In all its processes, the Group aims to minimise its environmental impact. At the same time, the Group pursues sustainability in its value chain. The Group works with its suppliers to build a sustainable supply chain.

In the UNIMOT Group, purchasing decision-making is decentralised within the companies and their functional departments; the boards of the Group companies are informed about purchases. Investment purchases are made within the framework of the planned and adopted budget. Rules are also defined for the acceptance of expenditures that are not planned in the budget and purchases of real estate.

When selecting suppliers, the UNIMOT Group focuses on the quality of the goods or services provided. This is crucial in the case of the equipment selected, as its quality directly translates into the level of services provided, failure rate, length of operation, comfort and safety of users and service recipients. In the process of selecting a supplier, the Group determines the standard of quality parameters required (e.g. performance, energy consumption, guarantees, service package, safety certificates). At the same time, the Group pays attention to the price/quality ratio, especially when making purchases relating to spheres ancillary to the core business of the companies.

Table 3. Characteristics of business partners and description of their relationships in the UNIMOT Group

Business partner	Type	Report
Suppliers of commercial goods	Refiners and global traders	<p>Purchase of liquid and gaseous fuels (diesel, bio-fuels, LPG, natural gas, petroleum products (bitumen, oil and lubricants), photovoltaic panels.</p> <p>Purchase of solid fuels</p> <p>Collaboration takes place on the basis of contracts concluded on a commercial basis.</p>
Suppliers of non-commercial goods	Railway infrastructure management companies, suppliers of traction energy and traction fuel, suppliers of raw materials of refinery and energy origin, additives for asphalt production, suppliers of utilities	<p>Purchase of services: access to railway infrastructure, supply of traction fuel and energy, services including logistical services.</p> <p>Purchase of raw materials of refinery origin, energy and additives for asphalt production.</p> <p>Purchase of utilities (electricity, heat, water, etc.).</p> <p>Collaboration takes place on the basis of contracts concluded on a commercial basis.</p>
Service providers	Logistics companies, banks, service providers of: consulting, maintenance, telecommunications, fuel storage, IT system providers	<p>Purchase of services: transport, banking, consultancy, maintenance, telecommunications, fuel storage, IT, systems certification/training/verification.</p> <p>Collaboration takes place on the basis of contracts concluded on a commercial basis.</p>
Manufacturers	Renewable and conventional energy producers	<p>Purchase of energy from renewable and conventional sources.</p> <p>The cooperation is based on contracts concluded on a commercial basis.</p>
Distributors	Companies with infrastructure to distribute electricity and natural gas	<p>Purchase of electricity and natural gas distribution services.</p> <p>The cooperation is based on contracts concluded on a commercial basis.</p>
Franchisees	Persons operating a business under a franchise agreement	<p>Operators running petrol stations under the AVIA brand.</p> <p>The cooperation is based on franchise agreements.</p>
Business customers	Manufacturing, service companies, local authorities, schools, kindergartens	<p>Sales of: liquid and gaseous fuels, electricity and heat, petroleum products, solid fuels, photovoltaic installation services, petroleum products including: asphalts, oils and lubricants, waste water management service.</p> <p>Handling on a contractual basis on a commercial basis.</p>
Private customers	Consumers purchasing goods or services for their own use	<p>Sales: liquid and liquid fuels, electricity.</p> <p>Service on the basis of contracts concluded following a tendering process.</p>

1.4. COOPERATION WITH BUSINESS PARTNERS

GRI 2-6

The UNIMOT Group conducts its commercial relations in a transparent manner, while exercising due diligence processes and the rules of fair competition. Cooperation with business partners is conducted with respect for business ethics and loyal contracting. Employees, within the framework of business relations with the UNIMOT Group partners, are obliged to create transparent business relations, avoid conflicts of interest and act in accordance with the law within the framework of business tasks performed. Taking into account the need for due care for attitudes excluding conflict of interest, as a feature of fair competition, as a rule it is not allowed for employees to carry out business activities competing with the UNIMOT Group or to provide work for competing entities. Individual business areas of the UNIMOT Group companies carry out the purchasing process and establish and maintain relationships with partners on the basis of their internal standards and procedures, guided by objective business criteria such as the business parameters of the projects, their technical and/or quality parameters. Respect for the objectively legitimate interests of business partners is an essential standard when building and maintaining relationships with partners. Employees of the Group's companies are obliged to comply with the standards of cooperation with business partners contained, inter alia, in the Group's Code of Ethics, the Anti-Corruption Programme or the Work Regulations.

The UNIMOT Group has in place a procedure for verification of counterparties (coll. KYC), which has introduced, in line with legal boundaries, standards for verification of the commercial and legal credibility of counterparties and the compliance of transactions concluded with them with the applicable trading restrictions. The application of the above procedure is also mandatory for entities that provide intermediary services to the Group in the trade of goods from the UNIMOT Group's commercial offer. The procedure is subject to review and updating in response to the changing environment, market practices and case law. The Director of Legal Affairs of the UNIMOT Group is responsible for the verification of counterparties. Mandatory training sessions were held for all Group employees on the scope of the procedure, and the procedure documents are posted on the general Intranet site.

The UNIMOT Group, in its business relations with its counterparties, is guided by the maintenance of stable cooperation based on equal treatment and respect for all entities with which it conducts business relations.

EXPECTATIONS OF BUSINESS PARTNERS

The UNIMOT Group places a strong emphasis on sustainable development and on conducting business in a responsible manner in every aspect of its activities. The procedures implemented and applied support the fight against threats to respect for human rights and the environment, as well as introducing the highest standards of corporate governance and business ethics. The principles governing cooperation with business partners are set out, among others, in the UNIMOT Group Code of Ethics and the Anti-Corruption Programme. The aforementioned documents define, among other things, the Group's approach to building business partnerships and define the obligations of employees with regard to the prohibition of corrupt acts.

CODE OF CONDUCT FOR BUSINESS PARTNERS

GRI 2-23, 2-24

In 2022, the UNIMOT Group adopted for application the Code of Conduct for Business Partners, hereinafter referred to as the "Code". This document sets out the minimum expectations for the business partners of the UNIMOT Group companies on the issues of respect for human and employee rights, respect for the environment, ethical standards and compliance with applicable legislation.

A several-stage model for implementing the application of the document was adopted. In the first stage, a request for acceptance of the Code was addressed to the Group's strategic goods suppliers. The next stage will be to expand the group of business partners accepting the above document and to train employees in this respect.

CUSTOMERS

Individual and business customers are a key group of recipients of the goods and services offered by the UNIMOT Group. An important standard in the Group is the equal treatment of each customer as a business partner. Relationships with customers, as with business partners, are conducted in compliance with the principle of responsible business, observing the rules of fair competition and respecting the rules of loyal contracting. Employees, within the framework of business relations with the UNIMOT Group clients, are obliged to create transparent business relations, avoid conflicts of interest and act in accordance with the law within the framework of business tasks performed. The aim of the UNIMOT Group is to provide customers with high quality goods and services and to ensure the highest level of customer satisfaction.

Customer contacts are made through dedicated communication channels, including direct and remote meetings, telephone and email contacts, as well as the website, information folders and social media.

There are two models of cooperation with the customer in domestic fuel trading companies. The first is the Loco model based on the sale of products from fuel depots, with self-collection by the customer. Conversely, the second is the Franco model based on the sale of products together with a transport service.

The UNIMOT Group companies involved in the sale of fuels and petroleum products served more than 3,000 wholesale customers at home and abroad in 2023.

Customers of the company, which provides services for the sale and assembly of photovoltaic installations, are tasked with providing energy advice in technical, legal and financial scope, in addition to expert service. The company's experts provide comprehensive service and support to customers at every stage of the process.



GRI 2-16, 2-26

The rules for complaints are described in the contracts concluded with the individual contractors. Individual customer objections are dealt with on a case-by-case basis depending on the nature and extent of the complaints.

The Group respects the right to privacy of its customers by complying with applicable legislation in this area. In the interests of information transparency, the Group publishes rules for the processing of contractors' personal data.

In 2023, no activities have been identified that could result in a breach of privacy for the UNIMOT Group customers.

1.5. RESPONSIBLE MARKETING COMMUNICATION

GRI 3-3

MARKETING COMMUNICATION

Responsible marketing communication is one of the important sustainability issues identified by the UNIMOT Group. The company's communication activities are differentiated in terms of the recipient of the message, which requires their content to be adapted accordingly. The Group's service and product portfolio consists of solutions dedicated to both business and institutional customers, and marketing activities - due to the multiplicity of stakeholders and their diversification - are carried out on a wide scale.

In view of the diverse area of marketing activities, transparency in communication with stakeholders is one of the key values for the UNIMOT Group. External and internal communication activities in the UNIMOT Group are carried out by internal expert teams with the support of external entities. The external entities with which the Group cooperates in

brand communication are selected with high care and undergo a verification process carried out by UNIMOT S.A. representatives.

GRI 417-3

In 2023, there were no instances of non-compliance regarding marketing communications.

By marketing communication of the UNIMOT Group, we understand a set of activities in the field of promotion of the brands belonging to the company's portfolio by fulfilling information obligations, reporting, advertising of products and services, activities in the area of public relations and investor relations. These activities complement each other and form a coherent system of the UNIMOT Group communication with stakeholders.

THREE PRINCIPLES OF MARKETING COMMUNICATION

In its marketing communications, the Group is guided by the following principles of conduct, bearing in mind a wide range of ethical issues. What is important to the Group is:

- **transparency**, understood as transparency, readability and clarity in the communication of products and services. Transparent communication is communication that does not mislead the audience, allowing recipients of the message to make an informed decision about the products or services in question.
- **ethics in marketing communications** equates to respecting human dignity, creating content that is non-exclusive, inclusive and takes into account sensitivity to cultural and religious values, sexual orientation, race gender and other characteristics.
- **compliance with applicable law**, meaning respect for all rules and regulations relating to the communication of products and services to the consumer and the public.

MAIN SEGMENTS OF MARKETING ACTIVITIES

Among the Group's marketing communication activities, three major groups stand out. These are:

- promotional activities for retail products aimed at customers of AVIA petrol stations,
- sponsorship,
- digital media communication (social media).

Promotional activities for retail products, aimed at customers of AVIA petrol stations

The UNIMOT Group's presence in the petrol station segment requires appropriate communication and operational facilities within the company structure. A separate marketing team works on activities related to the AVIA petrol station offer.

AVIA petrol stations offer customers a wide range of promotional activities, communicated in each location covered by the promotion and in digital media, i.e. on the AVIA brand's social media profiles. Promotions include fuel products as well as food and beverage offerings. Promotions for food products run on a bi-weekly basis and for food service products on a bi-monthly basis. Other promotions are introduced in line with the marketing plan in place and can cover a variety of products and services.

The UNIMOT Group's objective in the area of promotional activities at petrol stations is to include charitable activities, in the spirit of corporate social responsibility, which will complement regular profit-oriented promotional activities.

Sponsorship support

For many years, the UNIMOT Group has been supporting local communities, including local sports clubs - an area of particular importance to the company. As part of its activities, the Group sponsors, among others, the cycling club Kolejarz-Jura Częstochowa, the Częstochowa Athletics Association Orleń, the NIDAN Karate Club in Zawadzkie, the speedway club Lwy AVIA Częstochowa and the local volleyball team AVIA SOLAR Sędziszów Małopolski. Sponsorship also extends to support for culture, with the Group working closely with, among others, the Jasielski Dom Kultury in

2023. Every year, the company also makes a donation for the development of infrastructure in Zawadzkie, where it is registered and where the Group's gas bottling plant and one of the company's offices are located.

At the same time, due to the increasing scale of the UNIMOT Group's operations, a new procedure for verification of applications for sponsorship support has been introduced. Those interested in cooperation in this area have the possibility to directly send a sponsorship application by using the contact form on the company's website (www.unimot.pl-> Contact -> Select a section to contact: Sponsorship).

The UNIMOT Group's objective in the area of sponsorship is to regularly promote education and sports and cultural activities aimed at local communities and children and young people. The Group's ambition is to support initiatives in this area throughout the country.

Details of sponsorship activities are presented in the section 'Social issues'.

Support for participation in conferences

The UNIMOT Group also carries out direct marketing activities. When organising events, fairs or conferences, a very important aspect for the Group is to maintain the consistency of the customer experience as one of the points of contact with the brand. When events are organized by the Group great importance is attached to environmental issues, from the reduction of printed materials, eco-friendly gadgets, to issues of resource transport and the re-use of scenographic materials. The Group's support is carried out at the level of partnership in industry conferences as well as the organisation of events for the Group's clients and participation in trade fairs.

Communication in digital media

Social media and websites are the main channels for the UNIMOT Group's ongoing communication with its stakeholders. Within the framework of the content available on the website, the Group not only fulfils its duty of information in the form of regular publication of financial reports, but at the same time ensures that interested audiences are regularly informed about the Group's activities, new projects, awards and industry collaborations.

With its wide range of communication activities, the Group has a social media presence on LinkedIn, Facebook, Instagram and Twitter. Content in the various channels is tailored to the audience - it can be divided into channels dedicated to customers and business partners, and those created for the individual petrol station customer.

Table 4. Selected websites and social media profiles of the UNIMOT Group

Selected websites	Media profiles
<ul style="list-style-type: none"> ▪ www.unimot.pl ▪ www.aviastacjapaliw.pl ▪ www.unimotaviation.pl ▪ www.tradea.pl 	<ul style="list-style-type: none"> ▪ LinkedIn: @UNIMOT S.A., @AVIA Solar, @AVIA Fuel Station ▪ Facebook: @UNIMOT Group, @AVIA Fuel Station ▪ Instagram: @AVIAStationFuels ▪ Twitter: @unimot_sa

MARKETING COMMUNICATION AT AVIA PETROL STATIONS

The UNIMOT Group ensures that the marketing activities carried out regularly at AVIA stations comply with the highest standards of communication, based on the transparency and legibility of the message for the individual customer. At the same time, the Group pays particular attention to the environmental aspect and innovation, regularly reducing paper consumption and ensuring that marketing media are digitalised.

The implementation of a new digital price communication system for coffee products at AVIA stations was continued in 2023, being a complement to the digital signage available at selected locations. This represents a real saving in paper consumption. The company's ambition is to implement the new digital standard at all of the Group's own stations, which is gradually being realised.

PUBLIC RELATIONS AND EXTERNAL COMMUNICATION

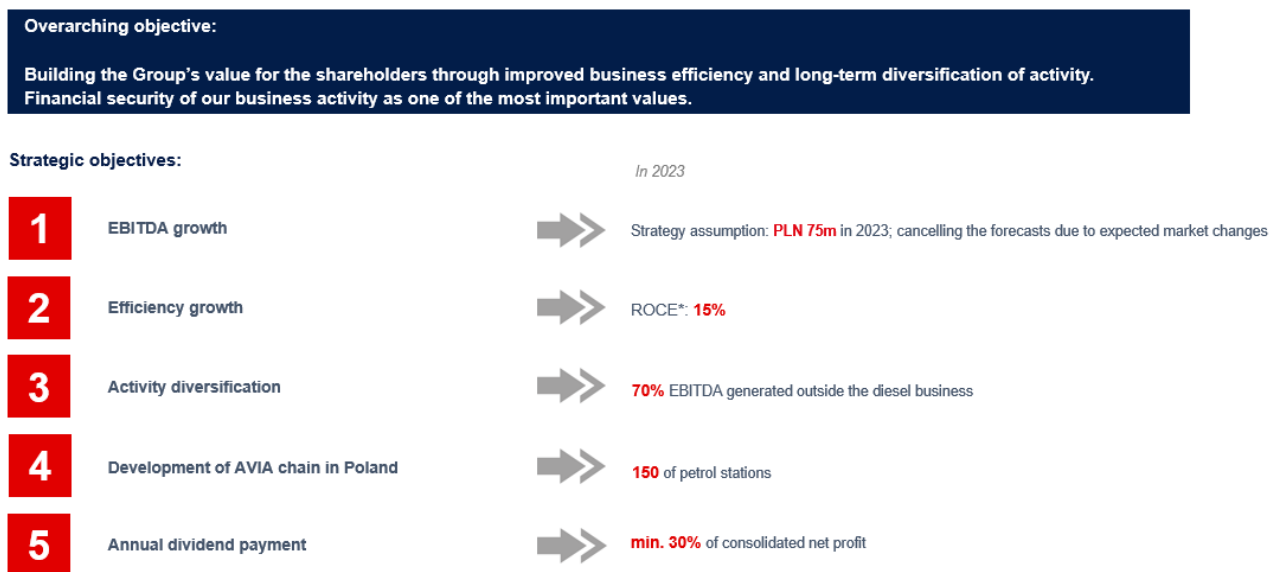
The UNIMOT Group, being aware of the importance of external communication in its business activities, ensures the highest standards of communication with all stakeholders. One of the very important aspects in the area of external communication is the area of media relations. The UNIMOT Group cares about building relations with representatives of the media world and attaches great importance to reliable information about its activities. In building relations with the media and shaping a positive image of the UNIMOT Group the factors of key importance are transparency, reliability and the ongoing readiness of Group representatives to answer all questions that the Group can answer without revealing its trade secrets.

The tools used for ongoing external communication through the media are: desktop press conferences, online press conferences, briefings, press releases, interviews, commentaries, individual responses to media enquiries and social media channels.

1.6. STRATEGY

1.6.1. BUSINESS STRATEGY

In June 2018, the UNIMOT Group announced its strategy for 2018-2023. According to the adopted document, the overarching goal is to build the Group's value through increased business efficiency and long-term diversification of activities. One of the most important values of the Group is financial security. The strategy includes the following objectives: growth in adjusted EBITDA, increased efficiency, diversification of operations, development of the AVIA chain in Poland and annual dividend payments. The assumptions of the Group's business strategy are shown in the diagram below.



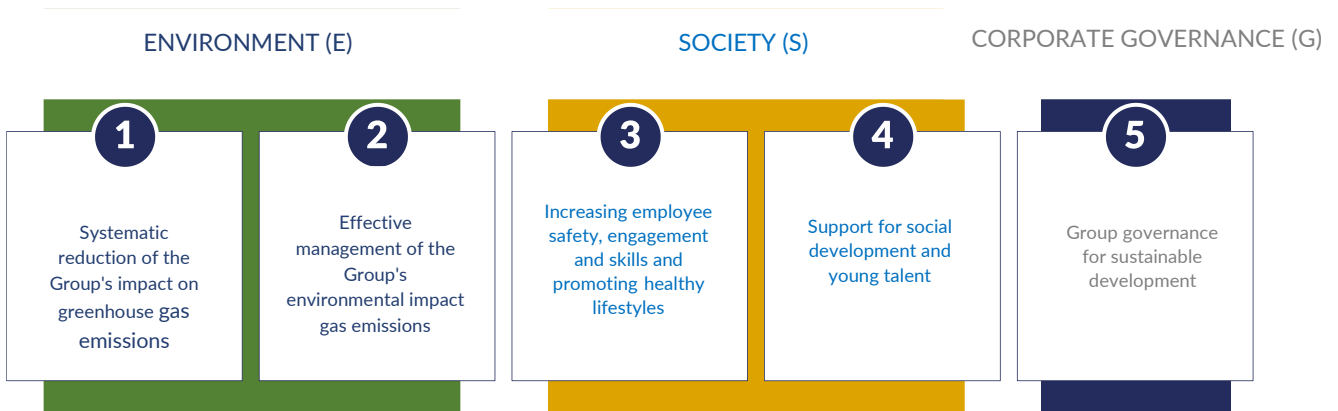
The status of the implementation of the UNIMOT Group's business strategy is described in detail in the Management Board's Report on the operations of the UNIMOT Group and UNIMOT S.A. for 2023 in the chapter "Status of the implementation of the Group's strategy, including the implementation of financial forecasts".

On 24 April 2024, the Management Board of the UNIMOT Group adopted for application the Strategy for 2024-2028. The Strategy is a response to the challenges of the current situation and the future of the fuel and energy market, as well as the growing environmental and climate change requirements. During the period of the Strategy being effective, the objective of the UNIMOT Group is to maximise the potential of the existing key business segments and strengthen their market position. At the same time, the Group aims to actively participate in the energy transition and increase its market share, and consequently increase the value of the Group and all its stakeholders, while achieving climate neutrality by 2050. All the business objectives set out in the UNIMOT Group's business strategy are based on the goals set in the ESG area, thus the Group emphasizes its belief in the importance of management based on the principles of sustainable development.

1.6.2. ESG STRATEGY

In March 2022, the UNIMOT Group ESG Strategy was adopted. The document is applicable to all Group companies with operations in the country. The ESG Strategy defines the Group's approach to sustainable development. It presents a set of actions to be taken by the UNIMOT Group in terms of environmental protection, concern for society and the highest standards of corporate governance. Transparent actions taking into account environmental (including climate), social and management objectives are a priority for the Group.

The UNIMOT Group's ESG strategy is based on five pillars (strategic objectives) relating to each of the main ESG areas: environment ("E" for "environment"), society ("S" for "social responsibility") and corporate governance ("G" for "corporate governance").



Within the framework of the above pillars, the UNIMOT Group has defined twelve activities as a means of achieving the strategic objectives, which are implemented through the actions and undertakings shown in the table. Details on the implementation of the ESG Strategy in 2023 can be found in the individual chapters of this Report.



Table 5. Summary of strategic goals, objectives and how they are implemented in each ESG area

Strategic objective	Task	Implementation
ENVIRONMENTAL		
I. Systematic reduction of the Group's impact on greenhouse gas emissions	1. Development of businesses based on renewable energy sources	<ul style="list-style-type: none"> ✓ continuing to develop operations in the renewable energy sources (RES) area: <ul style="list-style-type: none"> ▪ development of sales of photovoltaic installations for business under the AVIA Solar brand ▪ development of own production of photovoltaic panels ▪ completing the panel portfolio on offer ✓ opportunities to enter other business areas that fit into the energy transition: <ul style="list-style-type: none"> ▪ cooperation in the implementation of energy storage projects ▪ potential investments in biogas plants ▪ further involvement in energy clusters
	2. Continuous fulfilment of NIT and NRT obligations preserving the highest standards	<ul style="list-style-type: none"> ✓ continuing to fulfil the National Indicative Target (NIT) and the National Reduction Target (NRT) by ensuring in a given calendar year an appropriate share of bio-components and other renewable fuels in relation to the total volume of imported and offered fuels
	3. Aiming for greenhouse gas neutrality in Scope 1 and Scope 2	<ul style="list-style-type: none"> ✓ aiming to reduce greenhouse gas emissions in terms of: <ul style="list-style-type: none"> ▪ direct emissions (Scope 1) ▪ indirect emissions resulting from the consumption of electricity and heat at the Group's own or supervised properties (Scope 2)
II. Effective management of the UNIMOT Group's environmental impact	4. Improving environmental management processes	<ul style="list-style-type: none"> ✓ seeking to minimise the adverse impact of the Group's activities on the environment by: <ul style="list-style-type: none"> ▪ operational activities ▪ systemic measures ▪ improving environmental management standards: <ul style="list-style-type: none"> ○ introduction of appropriate operating procedures in environmental areas ○ strive for continuous improvement of the standards implemented and maintain a balance between operational activities and environmental impact

5. In-depth analysis of climate risks and opportunities

- ✓ an investigation of climate threats and opportunities in terms of their impact on the Group's business profile:
 - analysing and identifying the impact of climate opportunities and risks in the Group in the short and long term
 - analysing the risks associated with the negative impact of the activity on the climate
 - conducting an annual analysis of the identification of new climate risks and opportunities in the organisation

SOCIETY

6. Improving safety at work

- ✓ enhancing occupational safety - both the safety of its employees and others carrying out any work on its behalf
- ✓ implementing a workplace hazard communication system:
 - development and application of a procedure to identify near misses or suspected risks to human life and health
- ✓ continuation of personalised health and safety training
- ✓ aiming for zero accidents at work
- ✓ mitigation of new security risks

III. Improving the safety, commitment and skills of employees and promoting a healthy and active lifestyle among them

7. Continuous improvement of staff competence and commitment

- ✓ striving for continuous improvement of qualifications and use of the potential of employees
- ✓ creating opportunities for employees to develop within their tasks
- ✓ increasing the number of training courses offered
- ✓ ensuring effective adaptation of up-skilling activities to changing internal and market needs
- ✓ conducting activities to continuously improve the quality and efficiency of the organisation
- ✓ taking measures to increase the level of employee involvement
- ✓ creating a system involving employees at all levels, based on Management by Objectives (MBO)

8. Providing access to private health insurance and sports cards

- ✓ undertaking a range of preventive health measures for its employees:
 - building employee awareness of healthy lifestyles
 - encouraging staff to participate in organised initiatives promoting a healthy and active lifestyle
 - providing employees with access to private health insurance
 - promoting the importance of physical activity

		<ul style="list-style-type: none"> ▪ providing opportunities to use sports facilities such as gyms, swimming pools and organised sports activities ▪ monitoring staff needs and best market standards
IV. Support for social development and young talent	9. Support of local communities	<ul style="list-style-type: none"> ✓ continue to actively support community initiatives in local communities, with particular emphasis on locations related to the UNIMOT Group assets ✓ actively listening to the needs of local communities
	10. Supporting young talents and providing them with development opportunities	<ul style="list-style-type: none"> ✓ continuing to support young talent ✓ continuing cooperation with an external foundation ✓ actively listening to other needs in terms of education and development of young talent

CORPORATE GOVERNANCE

The UNIMOT Group's management for sustainable development	11. Building a culture of sustainability in the organisation	<ul style="list-style-type: none"> ✓ building a culture of sustainability ✓ implementing and overseeing the implementation of relevant policy documents such as policies, regulations and rules of conduct ✓ education of employees on sustainable development ✓ planning to promote sustainability in the supply chain ✓ implementing, as far as possible, appropriate provisions in contracts with partners
	12. Introduction of a Business Partner Code	<ul style="list-style-type: none"> ✓ implementation of the Business Partner Code for suppliers and service providers ✓ adoption of the Business Partner Code by key partners

<https://www.unimot.pl/relacje-inwestorskie/esg/strategia-esg/>.

The actions implemented under the ESG Strategy also support the Sustainable Development Goals, as shown in the table below.

Table 6. Sustainable Development Goals implemented in the UNIMOT Group

Sustainable Development Goal	Implementation
Goal 3: To ensure a healthy life for all at all ages and promote well-being	Promoting an improved quality of life through: <ul style="list-style-type: none"> ▪ providing employees with the opportunity to benefit from the Benefit Scheme ▪ support for various sports competitions ▪ promotion of sports activities and education ▪ providing access to private health insurance
Objective 4: To provide quality education for all and promote lifelong learning	Supporting young talent through: <ul style="list-style-type: none"> ▪ funding since 2016 scholarships for outstanding young Poles at top American and European universities in cooperation with the IVY Poland Foundation ▪ launching an Internship Programme in cooperation with universities
Objective 7: To ensure affordable access to sources of stable, sustainable and modern energy for all	<ul style="list-style-type: none"> ▪ distribution and installation of photovoltaic systems ▪ manufacture of photovoltaic panels ▪ involvement in energy clusters
Objective 11: To make cities and human settlements safe, stable, sustainable and inclusive	<ul style="list-style-type: none"> ▪ support for local communities through, for example, sponsorship of local sports teams and cultural events
Objective 13: To take urgent action to combat climate change and its impacts	<ul style="list-style-type: none"> ▪ taking action on climate protection ▪ development of activities in the field of renewable energy sources

Through the implementation of the ESG Strategy, the UNIMOT Group has committed to undertaking as many sustainable business activities as possible and to publishing non-financial (ESG) reports on an annual basis starting from the 2021 report in line with current market best practices.

In April 2024, the UNIMOT Group published its Strategy for 2024-2028. All the business objectives set out in the strategy are based on the goals set in the ESG area, thus underlining the importance of sustainable management for the Group.

1.7. MATERIALITY TEST

GRI 3-1

In order to prepare for the report, a materiality test was carried out to identify significant ESG issues for the UNIMOT Group, stakeholder groups and risks related to significant areas of sustainability. The study was conducted based on GRI Standards 2021, including an internal perspective. In addition, extensive market benchmarking was carried out.

The materiality test at the UNIMOT Group was conducted between December 2022 and March 2023. The process consisted of:

- source data analysis,
- workshops with management,
- conducting a survey on a group of representatives of the Management Board, senior management of the Group, employees, shareholders, media representatives and banks,
- individual interviews with representatives of each stakeholder group,
- analysis of the results obtained.

In 2023, due to the inclusion of new companies in the Group structure, relevant stakeholders, ESG issues and risks were updated. The re-analysis consisted of an internal consultation within the Group. As a result of the updated study, 8 material stakeholder groups were identified, as well as 21 material ESG environmental, social and corporate governance issues. Also, 13 material ESG risks were identified. At the same time, the revision updated the description of stakeholders and material ESG risks.

RELEVANT ESG ISSUES

GRI 3-2

The materiality test carried out identified 21 issues in the ESG area where the UNIMOT Group has a significant impact on the environment or the area affects the Group.

In the area of the environment:

- approach to climate change,
- fuel and energy consumption,
- greenhouse gas emissions,
- waste management,
- water consumption and sewage disposal,
- compliance with environmental regulations.

In the social area:

- relationships with business partners,
- responsible marketing communication,
- sponsoring and charitable activities,
- supporting young talent,
- stakeholder relations,
- staff training and professional development,
- workforce diversity,
- working conditions in the Group,
- respect for human rights,
- prevention of discrimination.

In the area of corporate governance:

- implementation of the Group's business and ESG strategy,
- approach to sustainable development,
- compliance with the principles of ethics, fair competition and prevention of corruption and fraud,
- compliance with legal regulations,
- risk management system.

The issues listed above are described in more detail later in the report. In addition to the important ESG issues listed above, this report describes issues that are important aspects for organisations.

SIGNIFICANT ESG RISKS

The test update identified 13 significant ESG risks from the Group's business area:

- climate change risk (transformational),
- environmental risk,
- the risks associated with the obligation to remediate historically contaminated land and the underestimation of reserves for this purpose,
- employee capital risk,
- health and safety risks,
- risk of security breaches of personal data,
- IT/OT risk,
- reputational risk,
- risk of inconsistency or non-compliance with legislation,
- risk of significant fraud,
- risk of respect for Human Rights,

- risk of a lack of due diligence,
- risk of inadequate organisational structure.

1.8. STAKEHOLDERS OF THE GROUP

For the UNIMOT Group, relationships with stakeholders are extremely important. They are based on the principles of responsibility and dialogue. In its relations with stakeholders, the Group relies on honesty, transparency, mutual respect and professionalism. The frequency and channels of communication are adapted to the characteristics and current expectations of the selected stakeholder group. In 2023, due to the expansion of the UNIMOT Group to include new assets, a re-mapping of stakeholders was carried out during the updating of the process of the ESG materiality test of the UNIMOT Group. On this basis, key stakeholder groups were identified in the UNIMOT Group, the different groups were characterised and communication channels were defined for them.

GRI 2-29

Table 7. Key stakeholders - characteristics and communication channels

Stakeholders	Group characteristics	Communication channels
Business partners	natural persons, legal persons, organisational units without legal personality, with which the company has economic relations, including: suppliers, subcontractors, franchisees, petrol station operators	direct contact, conferences and industry events
Employees	all persons employed by the UNIMOT Group companies	direct contact, intranet, mailing
Investors, shareholders and capital market representatives	<ul style="list-style-type: none"> ▪ individuals and institutions that have committed or are considering committing their capital to the UNIMOT Group ▪ persons and institutions intermediating and supporting active financial market participants in the analysis and execution of investment decisions ▪ institutions that organise and supervise the financial market, operate its infrastructure and participate in the capital market regulatory process 	presentation of interim results (online meetings, conferences, stock market reports, investor chats, website), ongoing direct and e-mail contact, social media channels
Media	journalists and media representatives	Press conferences and briefings (including online), press releases, website, ongoing direct and email contact, social media channels
Public administration	<ul style="list-style-type: none"> ▪ institutions involved in the non-equity regulation process ▪ public authorities involved in the decision-making and control process 	reports, formal correspondence, meetings
Local communities	communities at the UNIMOT Group's sites of operation, including local authorities	direct meetings and cooperation, participation in local events
Private and business customers	natural persons, legal persons or entities without legal personality for which the UNIMOT Group provides services in the framework of its activity.	website, mailing, meetings, contact with advisers, formal correspondence, social media channels
Trade unions	employee representatives	direct meetings, mailing, formal correspondence
Certification bodies	Organisations providing certification, inspection and other services	direct meetings, mailing, formal correspondence

UNIMOT CLUB+ LOYALTY PROGRAMME

Shareholders are one of the key stakeholder groups for the UNIMOT Group, for which the UNIMOT Klub+ loyalty programme was launched in January 2021. UNIMOT S.A. is one of the few companies listed on the WSE that has prepared a loyalty programme for its shareholders.

The aim of the Club is to build a long-term relationship with shareholders and to recognise their long-term commitment to the Group. The loyalty programme is also part of building a stable and informed shareholder base.

The Club may be subscribed by a shareholder holding at least 100 shares for a minimum of 6 months. Club members receive access to a wide range of benefits depending on their membership level. Among the benefits are, among others, a one-off refund of the cost of refuelling at AVIA stations, discounts on home LPG installation, participation in online meetings with the President of the Management Board of UNIMOT S.A., discounts on subscriptions to partner stock exchange media (StockWatch.pl, Investors' Zone, e-Kiosk), discounts on conferences and training courses, or insurance cover. A Club member can also benefit from a reduced or waived membership fee to the Association of Individual Investors, depending on the Club membership level. In addition, members can attend the WallStreet Conference on preferential terms.

Clients of Alior Bank Brokerage Office, BOŚ Brokerage House, Noble Securities S.A. Brokerage House and Santander Brokerage Office can easily join the Club by filling in a short form through them. Shareholders using the services of other investment companies can do so through the website of UNIMOT S.A., attaching a certificate from the brokerage office on the status and duration of share ownership or a printout of the history of transactions made on the brokerage account.

An online platform has been made available for Club members, where benefits can be activated after logging in.

In 2023, work continued on the development of the loyalty programme, including the modification of its rules and regulations, as well as the preparation of new benefits. On the occasion of the second anniversary of the loyalty programme for UNIMOT Klub+ members, an anniversary benefit was made available. Shareholders, who were members of the club on 1 February 2023, could benefit from a partial refund of the cost of fuel refuelled at AVIA petrol stations. The reimbursement applied to diesel, petrol and LPG refuelled at AVIA chain stations and amounted to PLN 2 per litre of selected fuel. The maximum amount eligible for reimbursement was 50 litres. For the Club's third anniversary, there will also be a birthday benefit.

More shareholders are joining the Club every month, which demonstrates the considerable interest in the programme. Further development of the loyalty programme is planned for next year.

1.9. AWARDS AND MEMBERSHIP OF ORGANISATIONS

The UNIMOT Group has received many prestigious awards and distinctions over the years thanks to its high standards of business and activity.

Award	Description
Patron of Culture 	In January 2023, the companies: UNIMOT S.A. and UNIMOT Infrastruktura Sp. z o.o. were honoured with the title of "Patron of Culture" awarded by the Jasielsk House of Culture. This title was established to honour representatives of business and economic circles who support Jasto culture

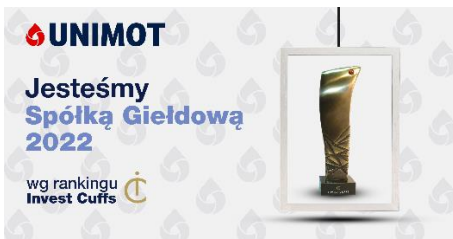
LISTED COMPANY OF THE YEAR


Giełdowa
Spółka Roku
2022

In March 2023, UNIMOT S.A. was once again honoured in the prestigious Stock Exchange Company of the Year ranking. The company took third place in the category "Competence of the management board". In this category, the activity of the management board in the area of communication with the market and keeping promises and commitments was assessed.

At the same time, the company was ranked among the top ten listed companies.

The Stock Exchange Company of the Year is the oldest prestigious ranking on the capital market and is organised by Bonnier Business Polska, publisher of the newspaper Puls Biznesu.

LISTED COMPANY OF THE YEAR


In March 2023, UNIMOT S.A. was honoured in the annual INVEST CUFFS investment industry competition in the "Listed Company 2022" category. Participants were nominated for the competition by the investment community, the organisers and the Chapter. The selection of nominees in individual categories was made by the Invest Cuffs Chapter.

The winners of the Competition were selected by Internet users in an open electronic vote.

The 'Invest Cuffs 2023 - Investment Market Awards' and the 'Invest Cuffs 2023 Gala' were organised by the Invest Cuffs Foundation - Education and Development of Financial Markets.

LIST OF 500


In May 2023, the daily newspaper Rzeczpospolita announced the results of the annual ranking of the largest Polish companies - the List of 500. The UNIMOT Group was ranked 36th in the list, which means a promotion of 22 places during the year.

The 500 List is a compilation of the country's largest companies by sales revenue in 2022, prepared on the basis of surveys, financial statements, stock market reports and business intelligence resources. The revenues of the companies on this year's 500 List amount to almost PLN 2.4 trillion.

CAPITAL MARKET HERO


In May 2023, during the „Wall Street 27” conference in Karpacz, the UNIMOT Group received the „Hero of the Capital Market” award in the „Stock Exchange Company” category for the best investor relations among companies outside WIG20 and mWIG40. Organised by the Association of Individual Investors, the plebiscite rewards companies, journalists, bloggers and analysts whose activities contribute to the development of the capital market. At the same time, it honours the UNIMOT Group's contribution to promoting the highest standards of communication and spreading knowledge among participants in the financial market, including, above all, individual investors.

THE MOST RELIABLE COMPANY



In September 2023, UNIMOT S.A. was honoured with the title of the 'Most Credible Company in the Polish Economy' in the category of Chemicals and Fuels. In the fourth edition of the "Most Credible Company in the Polish Economy" awards and distinctions, the ISBnews agency honoured companies and institutions conducting their activities in a transparent manner, honestly towards contractors and partners and honouring the principles of corporate social responsibility.

Climate Aware Company 2023



In November 2023, the UNIMOT Group was awarded the title of "Climate Aware Company 2023". The distinction is awarded on the basis of the Corporate Climate Crisis Awareness Study, which is a project of the Reporting Standards Foundation, the Association of Listed Companies and Bureau Veritas.

Golden Hundred of the Opole Region



On 9 December 2023, a gala crowning the tenth edition of the ranking took place, in which the editors of the Nowa Trybuna Opolska newspaper and students and academics of the Faculty of Economics and Management of the Opole University of Technology awarded companies with the best economic indicators in the Opole Province. UNIMOT S.A. was ranked 1st in terms of the highest sales revenue in 2022. In the same ranking, the Unimot Group company Unimot Paliwa Sp. z o.o. - took 2nd place. In turn, in the Pillars of the Opole Economy ranking, Unimot Paliwa Sp. z o.o. was ranked 3rd, taking into account its net financial result for 2022.

17th place in wnp.pl ranking of 1000 largest industrial companies in Poland



In December 2023, the UNIMOT Group was ranked 17th in the ranking of the 1000 largest industrial companies in Poland. The ranking published by WNP.PL takes into account the volume of revenues for 2022 of entities from the most important branches of Polish industry, including the energy and fuel sector, chemicals or mining. The Unimot Group's position in the ranking is due to its revenue of PLN 13.4 billion.

Forbes Diamonds 2024



In January 2024, Olavion Sp. z o.o., which deals with rail logistics in the UNIMOT Group, was awarded the title of Forbes Diamond 2024. The company took 1st place on the regional list in the Pomeranian Voivodeship and 19th place on the national level in the category of companies with revenues from PLN 50 to 200 million. Forbes Diamonds is a distinction developed by Dun & Bradstreet Poland, in cooperation with the Forbes Poland editorial office, and awarded to the most dynamically developing companies in the country.

The UNIMOT Group actively participates in the work of various organisations and industry associations.

GRI 2-28

Table 8. Summary of the Group companies' participation in organisations and associations

Company	Organisation/association
UNIMOT S.A.	<ul style="list-style-type: none"> ▪ AVIA International ▪ NACS Advancing Convenience & Fuel Retailing ▪ Polish Chamber of LPG ▪ Polish Chamber of Liquid Fuels ▪ Polish Organisation of Oil Industry and Trade ▪ Association of Stock Exchange Issuers ▪ Polish Automotive Group Association ▪ American Chamber of Commerce ▪ Association of Family Businesses (The Family Business Network Poland) ▪ German-Polish Chamber of Industry and Commerce ▪ Polish-Swiss Chamber of Commerce ▪ Polish Biomethane Organisation ▪ UPEI (The voice of Europe's independent fuel suppliers) ▪ Council of Global Entrepreneurs of Poland ▪ Polish-Ukrainian Chamber of Commerce
UNIMOT Terminale Sp. z o.o.	<ul style="list-style-type: none"> ▪ Regional Chamber of Commerce and Industry in Katowice
UNIMOT Energia i Gaz Sp. z o.o.	<ul style="list-style-type: none"> ▪ Business Centre Club
TRADEA Sp. z o.o.	<ul style="list-style-type: none"> ▪ Energy Trading Society
UNIMOT System Sp. z o.o.	<ul style="list-style-type: none"> ▪ Chamber of Commerce of the Gas Industry
Energy Cluster Operator Sp. z o.o.	<ul style="list-style-type: none"> ▪ National Chamber of Energy Clusters

2. MANAGEMENT

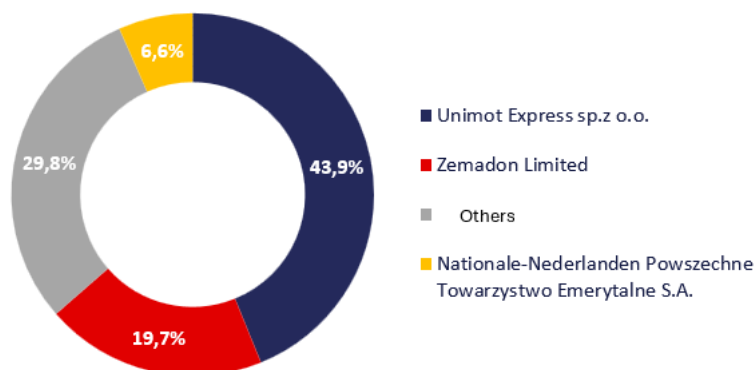
2.1. SHAREHOLDING STRUCTURE OF UNIMOT S.A.

The share capital of UNIMOT S.A. amounts to PLN 8,197,818.00 and is represented by 7,847,818 ordinary bearer shares and 350,000 preference voting shares (two votes per share). The company's shares have been listed on the Main Market of the Stock Exchange since 2017. Prior to that, they were listed on the New Connect market since 2012.

UNIMOT S.A. applies the set of corporate governance principles: Best Practices of Companies Listed on the WSE 2021.

The list of shareholders holding, directly or indirectly through subsidiaries, at least 5% of the total number of votes at the General Meeting of UNIMOT S.A. as at 31 December 2023 is presented in the chart below:

Shareholding structure in %



2.2. MANAGEMENT STRUCTURE AND CORPORATE GOVERNANCE

GRI 2-23

The authorities of UNIMOT S.A. are the Management Board, the Supervisory Board and the General Meeting of Shareholders. The operations and election of the company's authorities are determined by the Articles of Association of UNIMOT S.A.

The corporate governance of UNIMOT S.A. consists of the following documents:

- Articles of Association of UNIMOT S.A. Consolidated text adopted by Resolution No. 23 of the Ordinary General Meeting of UNIMOT S.A. of 29 June 2022.
- Rules of Procedure of the General Meeting constituting the Appendix to Resolution No. 2 of the Ordinary General Meeting of UNIMOT S.A. of 3 June 2020.
- Regulations on the principles of participation in the General Meeting by means of electronic communication, constituting Appendix No. 1 to Resolution No. 3 of the Ordinary General Meeting of UNIMOT S.A. of 3 June 2020.
- Regulations of the Supervisory Board adopted by resolution of the Supervisory Board No. 4/12/2017 of 11 December 2017.
- Regulations of the Management Board of UNIMOT S.A. constituting Appendix No. 1 to the resolution of the Management Board of UNIMOT S.A. No. 01/09/2020 of 2 September 2020.
- Regulations of the Audit Committee adopted by Resolution No. 5/12/2017 of the Supervisory Board of UNIMOT S.A. of 11 December 2017.

- Regulations for the prevention of conflicts of interest of members of bodies, constituting Appendix No. 1 to Resolution No. 27 of the Ordinary General Meeting of UNIMOT S.A. of 2 June 2016, amended by Resolution No. 23 of the Ordinary General Meeting of UNIMOT S.A. of 3 June 2020.
- Remuneration Policy at UNIMOT S.A. adopted by Resolution No. 18 of the Annual General Meeting of 3 June 2020.
- Bonus system for the Members of the UNIMOT S.A. Management Board adopted by the resolution of the UNIMOT S.A. Supervisory Board. No. 2/11/2019 of 13 November 2019, as amended by resolution of the Supervisory Board No. 2/01.2022 of 11.01.2022.

The abovementioned documents are posted on the company's website: <https://www.unimot.pl/relacje-inwestorskie/lad-korporacyjny/>.

As UNIMOT S.A. is the parent entity of the UNIMOT Group, only its structure is discussed.

MANAGEMENT BOARD OF UNIMOT S.A.

GRI 2-9

As at 31 December 2023, the composition of the Management Board of UNIMOT S.A. was as follows:



ADAM SIKORSKI - PRESIDENT OF THE BOARD

Adam Sikorski is a graduate of International Economic Relations at the Polish Academy of Science in Częstochowa. He completed postgraduate Executive MBA studies and in 2013 he received the Executive Doctor of Business Administration - EDDBA diploma at the Institute of Economic Sciences of the Polish Academy of Sciences in Warsaw. In March 2023, he received his PhD in social sciences in the discipline of management science and quality at the Faculty of Management, Częstochowa University of Technology.

Since 1992, he has been a co-founder of the UNIMOT Capital Group, which is one of the largest private companies in the energy market in Poland. In 2012, he became President of the Supervisory Board and the main shareholder of PZL Sędziszów S.A., a leading domestic manufacturer of filters for the automotive industry, where he held the position of President of the Company's Management Board from 2015 to 2018.

Since 2015, Adam Sikorski is also a certified member of The John Maxwell Team, i.e. a licensed trainer, teacher and motivational speaker with the international John Maxwell Team. He is passionate about the topics of leadership and personal development.

Since August 2018, Adam Sikorski has been President of the Management Board of UNIMOT S.A.



ROBERT BRZozowski - VICE-PRESIDENT OF THE MANAGEMENT BOARD

Robert Brzozowski is a graduate of the University of Gdansk. In 2016, he graduated from the prestigious BI Norwegian Business School with an Executive Master of Business Administration degree in energy. From 2000 to 2003, he was Director of Sales and Marketing of ORLEN Morena Sp. z o.o., and for the next two years he was Commercial Director of LOTOS Marine.

He has been with the UNIMOT Group since 2008, responsible for the coordination of international fuel trading. At UNIMOT S.A., he was responsible, among other things, for the diesel wholesale project. In August 2014, he took up the positions of Board Member and Commercial Director of the Company. From October 2015 until the end of 2017, he held the position of President of the Management Board of UNIMOT S.A.

Since January 2018, Robert Brzozowski has been Vice-President for Commercial Affairs.



FILIP KUROPATWA - VICE-PRESIDENT OF THE MANAGEMENT BOARD

Filip Kuropatwa has 20 years of experience in financial markets working in the past at BWP Unibank and BRE Bank in the areas of money and foreign exchange markets and commodity markets. He has been with the UNIMOT Group since 2015, where he held the position of Director of Margin Optimisation and Financial Risk.

Since April 2021, Filip Kuropatwa has been Vice-President for Finance.

SUPERVISORY BOARD OF UNIMOT S.A.

As at 31 December 2022, the Supervisory Board consists of:



ANDREAS GOLOMBEK CHAIRMAN OF THE SUPERVISORY BOARD

Graduate of Bielefeld University of Technology. After graduation, he worked for AEG (later Alstom and CEGELEC), where he was responsible for sales in Central and Eastern European countries.

In 2002 he took the position of President of the newly established CEGELEC company in Poland, which he built and managed until the end of 2005. In February 2006, he took the position of President of Lurgi S.A. in Krakow, Poland, in charge of sales, supplies, human resources and quality. The Lurgi Group was acquired by the Air Liquide Group in 2007, resulting in increased responsibilities.

Since January 2010, he has also become a member of the Lurgi Group Executive Team responsible for global purchasing and supply. Since 2012, he has been entrusted with the responsibility of project implementation at Air Liquide Engineering in Central and Eastern Europe and CIS countries.

In 2015, Andreas Golombek founded go&management GmbH S.K., which offers professional consultancy to the chemical, petrochemical, refining and energy industries covering strategy, management and optimisation issues in the process of implementing high-budget investment projects.



BOGUSŁAW SATŁAWA VICE-CHAIRMAN OF THE SUPERVISORY BOARD

Graduate of the Kiev University of Technology and the Częstochowa University of Technology. In 2005, he completed the WIFI Management Study in Austria.

In 2000-2005, he held the position of Managing Director at UNIMOT-Truck Sp. z o.o.. For the next two years, he was Managing Director at Domex Sp. z o.o., and in 2010 at Luxplast Sp.J. In 2008-2009, he was Advisor to the Management Board of Schultz Seating Poland Sp. z o.o. In the period 2011-2012, he served as President of the Management Board of GFD Polskie Druty Sp. z o.o. and Edexpol Sp. z o.o. Sułkowice.

From July 2013 to August 2014, Boguslaw Satława was President of the Management Board of UNIMOT S.A. and from 2013 to 2015 he was President of the Management Board of PZL Sędziszów S.A. Since 2013, he has been a member of the Management Board of UNIMOT Express Sp. z o.o.



LIDIA BANACH-HOHEKER MEMBER OF THE SUPERVISORY BOARD

Graduate of the Faculty of Management at the University of Warsaw, majoring in Financial Management. She holds an ACCA qualification. In 1998-2003, she held the position of Financial Director at Wincanton Polska Sp. z o.o. and, in the following two years, Financial and Administrative Director at Wincanton Marqueset France S.A. in Paris.

She has served on the Management Boards of the following companies: Mikom Sp. z o.o. (a subsidiary of Wydawnictwa Naukowego PWN S.A., in which she also held the position of Financial Control Director), Merlin.pl S.A. and Wydawnictwa Szkolne PWN Sp. z o.o. (a PWN Group company).

She is currently a Member of the Management Board for Finance in the PWN Group in the companies: Wydawnictwa Naukowego PWN S.A., PZWL Wydawnictwa Lekarskie Sp. z o.o. and Estate Sp. z o.o. The activities of these entities are not competitive to the activities performed at UNIMOT S.A.

Mrs Lidia Banach-Hoheker has no links (economic, family, other) with a shareholder of the company holding shares representing not less than 5% of the total number of votes at the General Meeting.

Member of the Audit Committee. Based on the declaration submitted, Mrs Lidia Banach-Hoheker is independent of UNIMOT S.A. within the meaning of Article 129, paragraph 3 of the Act of 11 May 2017 on statutory auditors, audit firms and public supervision.



ISAAC QUERUB MEMBER OF THE SUPERVISORY BOARD

Spanish citizen, graduate of the Universidad Pontificia de Comillas in Madrid. From 1981 to 2003, he was CEO and member of the Management Board of Glencore España S.A. - a company operating in the oil, metals and minerals sector in Spain, the Middle East and Africa.

Since 2003, he has been a partner of Andria Inversiones Inmobiliarias S.A., involved in real estate trading, and Incogas S.A. related to liquefied natural gas trading. From 2007 to 2013, as co-founder of Moka Consulting S.A., he developed a strategy targeting African LNG-producing countries, and from 2009 to 2013 he was a member of the Advisory Committee of the Portuguese company Iberiapremium SGPS.

Since 2013, he has been a partner of Consejos y Estrategias Técnicas y Empresariales SL, a business consultancy, and a member of the Supervisory Board of the Swiss company Bluequest Resources AG related to metals and minerals trading.

Isaac Querub was President of the Jewish Community of Madrid from 1996 to 2001, and has been President of the Federation of Spanish Jewish Communities since 2011.

He is also a Member of the Supervisory Board of Tel Aviv University and President of Yad Vashem in Spain. He received the Prince of Asturias Award in 2007 and was awarded the Moroccan Order of Ouissam Alaouite in 2012.

Mr Isaac Querub meets the criterion of independence as a member of the Supervisory Board within the meaning of Article 129(3) of the Act of 11 May 2017 on statutory auditors, audit firms and public supervision.



PROF. DR HAB. RYSZARD BUDZIK **MEMBER OF THE SUPERVISORY BOARD**

Organisation and management specialist, certified real estate appraiser (state licence no. 2519, bank licence no. 1874/XXXIII/01), Member of the Silesian Association of Real Estate Appraisers. Holds an academic title - professor, granted by the President of the Republic of Poland.

From 1969 to 1972, he worked as a technologist at the Sabinow Mining and Smelting Plant. Since 1972, he has been affiliated with Częstochowa University of Technology - as a researcher, then holding managerial positions at several departments; currently he is the Head of the Department of Production Management. Since 2010 he has been the Head of the Department of Logistics at the Opole University of Technology.

Prof. Ryszard Budzik is also a lecturer at the Bielsko-Biała School of Management and Banking on postgraduate studies for candidates to supervisory boards. His numerous publications include more than 200 studies on Polish companies for privatisation and ownership transformation for the former Ministry of Treasury and Provincial Offices, as well as more than 20 restructuring studies of Polish companies.

Member of the Audit Committee. Mr Ryszard Budzik meets the criterion of independence of a member of the Supervisory Board within the meaning of Article 129(3) of the Act of 11 May 2017 on statutory auditors, audit firms and public supervision.



PIOTR CIEŚLAK **MEMBER OF THE SUPERVISORY BOARD**

Graduate of the Poznań University of Economics, specialising in Investment and Real Estate Management. He has 20 years of experience in stock market and macroeconomic analysis and company valuation. For several years, he has also specialised in corporate disputes, as well as in the area of capital market law and commercial companies. He has conducted numerous training courses and lectures on finance, economics and capital markets law. He is the author of commentaries, speeches and articles and publications for most of the leading financial and economic media.

For 12 years he was Vice-President of the Management Board of the Association of Individual Investors with responsibility for the Investor Rights Protection Department. Since 2011, he has been involved in advisory and consulting activities.

Since 2014, he has been a member of the Corporate Governance Consultative Committee appointed by the WSE. He has also served in the supervision of public and non-public companies. He is currently Managing Director at the Association of Individual Investors and Advisor to the CEO.

Chairman of the Audit Committee. Mr Piotr Cieślak meets the criterion of independence of a member of the Supervisory Board within the meaning of Article 129(3) of the Act of 11 May 2017 on statutory auditors, audit firms and public supervision.



PIOTR PRUSAKIEWICZ - MEMBER OF THE SUPERVISORY BOARD

Graduate of the Szczecin University of Technology. In 2000, he completed post-graduate studies in management and marketing, and in 2004 - Executive MBA at the International Management Centre of the University of Warsaw and the University of Illinois.

From 2000 to 2011, he was associated with Rafineria Trzebinia S.A., where he held the positions of specialist technologist, production manager, production director, and for the last five years was a Member of the Management Board. From 2012 to 2013, he was Deputy Business Unit Director at SARPI Dąbrowa Górnicza Sp. z o.o.

From 2006 to 2012, Piotr Prusakiewicz was a CEN WG24/TF FAME member of the European Organisation for Standardisation and a member of the Fuels Sub-Committee of Technical Committee No. 222 of the Polish Committee for Standardisation (until 2013).

Since 2012, he has been running his own consulting business, covering chemical technology and engineering in the areas of: liquid fuels, liquid bio-fuels and environmental protection.

The current term of office of the Supervisory Board began on 20 May 2021, on the date of the Ordinary General Meeting of Shareholders and the adoption of the resolution on the appointment of the existing members of the Supervisory Board for the next term of office. The current term of office of the Supervisory Board of UNIMOT S.A. is joint and lasts for five years.

There were no changes to the composition of the Management Board during the reporting period; however, on 22 November 2023, the UNIMOT Supervisory Board appointed the following persons to the UNIMOT Management Board with effect from 1 January 2024, for a joint five-year Management Board term:

- Aneta Szczęsna-Kowalska to the position of Vice President for HR,
- Michał Hojowski to the position of Vice President for Energy Transformation.

AUDIT COMMITTEE

The Audit Committee has been functioning within the Supervisory Board since 18 January 2013. It performs permanent monitoring and advisory functions for UNIMOT S.A. and the Supervisory Board. The current composition of the Committee was established on 16 June 2021 and is as follows:

- Piotr Cieślak - Chairman of the Audit Committee,
- Lidia Banach-Hoheker - Member of the Audit Committee,
- Piotr Prusakiewicz - Member of the Audit Committee,
- Ryszard Budzik - Member of the Audit Committee.

Audit Committee members:

- meeting the independence criterion set out in the Act on Statutory Auditors, Audit Firms and Public Supervision: Piotr Cieślak, Piotr Prusakiewicz, Ryszard Budzik, Lidia Banach-Hoheker,
- qualified in accounting or auditing: Ryszard Budzik,
- with knowledge and skills in the sector in which the company operates: Piotr Prusakiewicz.

2.3. MANAGEMENT OF ESG ISSUES IN THE GROUP

GRI 2-13, 2-14

For the UNIMOT Group, sustainability issues are important elements of business operations. Therefore, in 2022, the ESG Strategy for the Group was adopted by resolution in the UNIMOT Group operating companies. The Management Boards of the individual Group companies are responsible for the implementation of the ESG Strategy. In 2023, efforts to systematise the management of the environmental, social and corporate governance areas were continued.

At the beginning of 2023, changes were made to the organisational regulations of the Group's parent entity consisting, among other things, of renaming the Investor Relations Office as the Investor Relations and ESG Office. The name change emphasises the importance of ESG aspects for the Group. At the same time, information on ESG and sustainability issues in the UNIMOT Group is provided during onboarding training for new employees. Through the above training, a culture of sustainability is being built in the organisation.

In the Investor Relations and ESG Office of UNIMOT S.A., the Sustainability and ESG Coordinator is responsible for, among other things, the coordination of the development and implementation of the sustainability management model in the Group, the implementation and monitoring of the ESG Strategy, the cyclical preparation of non-financial reports and the monitoring of regulatory changes in the ESG area. The sustainability management area reports directly to the President of the Management Board of UNIMOT S.A.. The Management Board monitors the actions taken in the ESG area on an ongoing basis and supervises the implementation of the ESG Strategy.

As part of the published ESG Strategy, the UNIMOT Group has defined strategic objectives in all areas of sustainability that set the main directions for sustainability management in the Group.

Managing the UNIMOT Group for sustainable development is one of the five strategic objectives of the ESG strategy. In pursuit of the above objective, a culture of sustainability has continued to be built in 2023 by, among other things, providing training on ESG issues to the UNIMOT Group employees and collaborators.

In 2023, there were significant changes in the UNIMOT Group's structure caused primarily by the acquisition of other entities by one of the UNIMOT Group companies, which is another important stage in the successive development and strengthening of the Group. In order to ensure the optimal realisation of the strategic interests of the UNIMOT Group through, inter alia, the introduction of management and supervisory mechanisms and the application of uniform/coherent operating standards and procedures in significant areas of the UNIMOT Group's operation, the "UNIMOT Group Corporate Governance Agreement" was concluded with UNIMOT Group companies in November 2023. One of the above-mentioned areas of cooperation in the UNIMOT Group are ESG issues.

ROLE OF HIGHER STRUCTURES IN THE MANAGEMENT OF ESG ISSUES

GRI 2-9, 2-12, 2-13, 2-14

Issues relating to conducting business in a sustainable and socially responsible manner are an important element of the Group's management strategy. They are of interest to the Management Board of the Group's parent entity, the Supervisory Board and managerial personnel. Due to the Group's structure, ESG activities are carried out with the active cooperation of the Group's individual companies, business units and the departments of the Group's parent entity, including the HR and Administration Department, the Legal Department and the Marketing Department. At the same time, the Group employees are involved in the implementation of the ESG strategy objectives. Responsibility for the ESG area and the implementation of the ESG strategy bears the Investor Relations and ESG Office.

Senior management structures systematically monitor ESG issues. The Management Board of the parent entity in the UNIMOT Group periodically receives information on activities in the ESG area. The Management Board of UNIMOT S.A. analyses non-financial data, discusses planned activities related to the ESG area and participates in the creation of the non-financial report by accepting the structure and its main assumptions, including the materiality of the issues included in the report.

The Group does not have a separate dedicated organisational unit responsible for climate change issues. They are included in the scope of management activities. All initiated and planned activities related to climate change in the UNIMOT Group are described in detail in the chapter "Approach to climate change".

2.3.1. MANAGEMENT OF ESG RISKS

The UNIMOT Group treats non-financial (ESG) risks as an integral part of a wider group of business risks. Risk management in the UNIMOT Group (including ESG risks) is carried out at the operational level within the various business segments of the Group by the managers/supervisors in charge of them and by the boards of the subsidiaries, as well as at the strategic level of the Group, by the Management Board of the parent entity. The policy adopted is to manage continuous risks "at source" through the substantive units. Risk monitoring, on the other hand, takes place through regular operational meetings where the most significant risks for the Group are discussed. The potential impact of these risks on the Group's operations is determined and the necessary mitigating actions are identified. Assessment of the adequacy and effectiveness of the solutions adopted is carried out by the Internal Auditor. Comprehensive supervision of the management of the identified risk categories is exercised by the Supervisory Board.

The UNIMOT Group assesses that the developed approach to risk management is sufficient and business effective. At the same time, due to the growing interest of the environment in non-financial aspects of risk, in 2021 UNIMOT S.A. made a comprehensive inventory of the management solutions and business activities implemented in the UNIMOT Group that are relevant from the ESG point of view, identifying gaps that could be a source of potential risks. An ESG Strategy was developed in 2022 and non-financial risks were identified in all operational areas of the UNIMOT Group. A Sustainability and ESG Coordinator was also appointed, whose role is to monitor ESG aspects, including from a risk perspective.

In 2023, the Group began work on developing an integrated risk management system covering all Group companies, with particular emphasis on risks from the new assets acquired by UNIMOT S.A..

Table 9. Methods of risk measuring

Level of risk		
	low	<ul style="list-style-type: none"> ▪ the materialisation of the risk will have little or no impact on operations ▪ irrelevance to strategic objectives ▪ insignificant impact in terms of shareholder interest
	average	<ul style="list-style-type: none"> ▪ materialisation of the risk will materially affect operations ▪ irrelevant to strategic objectives ▪ limited impact in terms of shareholder interest
	high	<ul style="list-style-type: none"> ▪ materialisation of the risk will significantly impact the operations ▪ possible impact on strategic objectives ▪ significant impact on the interests of shareholders
	critical	<ul style="list-style-type: none"> ▪ materialisation of the risk has a critical impact on operations ▪ relevant to strategic objectives ▪ critical



Table 10. Summary of the most significant ESG risks

ENVIRONMENTAL RISKS

RISK	MITIGATING ACTIONS AND RISK MANAGEMENT TOOLS
<p>CLIMATE CHANGE RISK (TRANSFORMATIONAL)</p> <p>The risks are related to the tightening of the European Union's climate policy, environmental requirements, the growing awareness of the environment and changes in the Group's operating conditions. A broader description is provided in the chapter "Climate risks in the UNIMOT Group".</p> <p>RISK LEVEL: High</p>	<ul style="list-style-type: none"> ▪ Conducting market analysis and monitoring legislative developments. ▪ Base fuel sales revenues on a flexible business model. ▪ Continue the UNIMOT Group's diversification strategy towards renewable energy sources. ▪ Investing in biogas, LNG, CNG production technology. ▪ The gradual replacement of the Olavion rolling stock, with more modern and electrically powered rolling stock. ▪ Planned modernisation of the RCEkoenergia CHP plant, aiming to meet legal requirements in 2025; ultimately working on an investment project to replace coal-fired boilers with gas-fired boilers (in the longer term).
<p>ENVIRONMENTAL RISKS</p> <p>The risk is related to the impact of business activities on the environment and the use of its resources including, in particular, the loss of control over the process preventing above-normal pollution, damage, disruption or failure of installations or equipment resulting in a negative impact on the environment.</p> <p>The Group's activities in the storage, handling and transport of liquid and gaseous fuels involve the risk of leakage, emission, explosion or ignition. These can materialise as a result of random events and the intentional and unintentional actions of employees or third parties. There is also a risk of leakage of petroleum substances during transport - whether by road or rail.</p> <p>In carrying out its transport activities, the Group is required to meet emission standards in connection with the use of rolling stock, subject to the obligation to take sub-standard assets out of service.</p> <p>The Group carries out activities that may or significantly affect the environment, which involves the obligation to hold the relevant environmental permits, inter alia, with regard to air emissions or the protection of water and soil. In spite of the safety procedures in place, as well as technological safeguards, periodic exceedance of emission standards or contamination of water and soil may occur in connection with the operations of these plants.</p> <p>The ownership of asphalt plants and combined heat and power plants may involve the unplanned and uncontrolled release of substances (also non-toxic and non-flammable) accompanying bitumen production processes or heat and steam production. Such events - if they occur - can lead to local environmental contamination and damage to</p>	<ul style="list-style-type: none"> ▪ Implementation and strict adherence to procedures related to working with flammable substances and compliance with specific safety procedures for railway operations. ▪ Preparation of documents identifying the hazard and determining the risk of an explosion or accident, as well as appropriate safety instructions. ▪ Suitable location of bottling plant in open space. ▪ Carrying out regular maintenance and keep equipment, technical and transport infrastructure in good working order. ▪ Monitoring and sensor system to minimise the risk of explosion. ▪ Implementing appropriate staff training programmes and emergency response manuals. ▪ Employing experienced and appropriately trained staff. ▪ In terms of transport, additionally: basing transport on an owned, modern transport fleet that meets the highest safety standards. ▪ In the field of gas networks, additionally: selection of suitable materials and execution of the work in accordance with the requirements of the supervisory authorities, use of safety installations. ▪ Collaboration with specialist environmental and health consultancies to manage these risks, including a dangerous goods transport consultant. ▪ Possessing adequate liability and property insurance, transferring part of the risk to insurers.

biodiversity that is difficult to repair. There is also the risk of untreated wastewater being discharged into the river as a result of accidents or heavy rains resulting in failure to meet environmental indicators and financial penalties.

The materialisation of risks may result in the revocation of granted permits, the suspension of activities and the obligation to pay administrative financial penalties.

RISK LEVEL: Medium

RISKS ASSOCIATED WITH THE OBLIGATION TO REMEDIATE HISTORICALLY CONTAMINATED LAND AND THE UNDERESTIMATION OF RESERVES FOR THIS PURPOSE

The risk is related to the need to remediate historically contaminated land. The terminals owned by the Unimot Group are located on land on which oil processing operations have been carried out since the 1920s. Due to the technology used at the time, some of the properties where operations are currently carried out are categorised as historically contaminated land, which is subject to regulations regarding the obligation to remediate them. Updating of the remediation obligation in cases defined by the legislation will result in the need to incur the costs of this remediation, for which financial provisions are created. The value of these provisions may not be sufficient to cover these costs and their amount may adversely affect the financial result of the UNIMOT Group.

RISK LEVEL: Medium

- Controls of gaseous and particulate emissions into the atmosphere.
- Pursue the replacement of rolling stock with more modern rolling stock, particularly in the area of emission standards.
- Ongoing monitoring of reservoirs and facilities containing hazardous substances. Maintaining a permanent reserve of storage reservoir capacity, ready to receive excess rainwater or wastewater with above-normal pollution indicators.
- Physical monitoring of sites at risk of remediation.
- Monitoring of environmental legislation.
- Obtaining external information on the plant's impact on the environment.
- Annual review and verification of the value of the cost of potential land remediation.
- Consultation with environmental consultants.
- Consultation with the Board and relevant organisational units.

SOCIAL RISK

RISK

MITIGATING ACTIONS AND RISK MANAGEMENT TOOLS

EMPLOYEE CAPITAL RISK

Risks related, inter alia, to the loss of key staff and the existence of a skills gap, as well as the provision of a qualified and diverse workforce, efforts to eliminate the pay gap, aligning pay with the value of work, respecting the right to social dialogue, ensuring reintegration mechanisms and work-life balance, managing career paths and recruitment, training systems, health and safety at work and, in the longer term, the need to ensure adequate competences resulting from the energy transition process.

RISK LEVEL: Medium

- Ongoing analysis of the UNIMOT Group's employee capital and market environment.
- Application of transparent policies in the area of human resources management (e.g. Group recruitment, employment and remuneration policies; anti-bullying procedures).
- Nurturing the development of staff competencies and implementing training policies.
- Conducting social dialogue with respect for equal expectations of the parties.
- Activities to build a positive employer image among current and potential employees.

HEALTH AND SAFETY RISKS

The risk is related to ensuring health, safety and security throughout the Unimot Group value chain. The Group's employees and those performing work for the Group's collaborating companies are particularly exposed to the risk, for example those performing work related to: storage,

- Use of integrated health and safety management systems (e.g. fire systems, hazard identification and risk assessments, accident and occupational disease reporting and management).
- Provision of individual and collective protective equipment for employees, inspections of the working environment, training of employees in the area of health

handling and transport, performing the installation of photovoltaic (PV) panels. Shift work, twelve-hour work, night work, routine, ignoring internal and external regulations and laws can all contribute to the materialisation of risk. Technical aspects (i.e. accidents and disasters), including explosions, ignitions, substance releases or oil spills, can also influence the occurrence of an accident. Moderate and severe occupational accidents resulting in loss of health or human life are an unacceptable risk in the UNIMOT Group - they may have negative consequences for the Group in the area of criminal and compensation liability, and the Group therefore attaches the highest importance to maintaining occupational safety. The risk also includes the occurrence of occupational diseases in employees exposed to factors harmful to human health.

RISK LEVEL: Medium

RISK OF PERSONAL DATA SECURITY BREACHES

Risks relate to unintentional or intentional acts by employees or third parties which may result in a breach of personal data security. As a consequence, personal data transmitted, stored or otherwise processed in the Group may be unlawfully destroyed, lost modified, disclosed or accessed. The materialisation of the risk may involve disruptions to business continuity, inability to comply with legal obligations incumbent on the Group (including those related to payments, employee settlements, tax obligations). In the event that the decision is made public by the PUODO (President of the Office for the Protection of Personal Data), a negative impact on the Group's image. On the technological side, the security of the data that the Group processes is also affected by improper use of software and incorrect configuration or lack of necessary updates.

RISK LEVEL: Medium

IT/OT RISK

Risks related to IT infrastructure security, misconfiguration of systems, infrastructure management errors and IT infrastructure failures, resulting in destabilisation of the systems used by the Group to conduct its business. The effect of the materialisation of the risk could be disruption of the Group's operations or the functioning of important security and control systems.

RISK LEVEL: high

and safety, provision of training briefings, before employees are allowed to work in a specific position.

- Building awareness of risks and developing appropriate attitudes to health and safety.
- Ongoing monitoring and implementation of legal changes and so-called good health and safety practices in the industry.
- Technical safeguards in place (process and technical security).
- Inspections and periodic security assessments and analyses.

- Implement standardised procedures related to personal data processing processes, including procedures defining the handling of a personal data breach.
- Implement technical solutions that guarantee, among other things, the integrity and traceability of all data processing.
- Improving staff knowledge through periodic training.
- Periodic audits of the technical and organisational solutions used.
- DPO (Data Protection Officer) to support companies in the proper fulfilment of their obligations regarding the Protection of Personal Data.

- Ensure security-optimised hardware solutions.
- Building awareness among users (employees), sensitising them to danger symptoms, developing proper user habits.
- Adaptation of the UNIMOT Group to the requirements of the General Data Protection Regulation (GDPR).
- Systematic evaluation of the assessment of the risk of loss of confidentiality, integrity or availability of information assets.
- Strict adherence to and application of policies arising from, inter alia: Security Policy, Backup Policy.
- Adaptation to the requirements of, among others, the National Cyber Security System Act (NCSSA).
- Preparation for the implementation of ISO 27001.
- Monitoring of changes in legislation.
- Established acceptance path and internal regulations for the access granting process, including two-step authorisation.

REPUTATIONAL RISK

The risk arises from a negative assessment of the Group by the environment, the dissemination of false information about the Group or erroneous information by external parties. Reasons for such an assessment may include: ignoring or disregarding the opinion of local communities, particularly in relation to climate and environmental issues, lack of due diligence in communicating with the public, violations of human rights and climate norms in the value chain, inadvertent participation in unfair market practices (embargoes, use of child labour, forced labour, corruption and bribery), failure to comply with or misapplication of regulations or procedures, violations of labour rights, disclosure of business secrets or personal data, successful cyber-attacks, infrastructure failures. A damaged reputation of the Group, Board Members or key managers may translate into a loss of confidence in the Group. A loss of reputation may also affect the perception of the Group in the capital market and thus the share price and disruption of the value chain.

RISK LEVEL: high

- Training on regulations to prevent money laundering and terrorist financing.
- Entering into a contract for the provision of NCSSA-stipulated cyber security services with an external provider of a comprehensive range of SOC services.
- Using where possible and required by the specific business of hardware redundancy.
- Preparing appropriate corrective action procedures.

- Managing in a continuous process the risks described in this report.
- Monitoring market situation, legislation to adapt internal procedures and processes to prevent fraud.
- Adoption of a "Media Contact Policy" in the form of a Board's resolution setting out the rules for external communication.
- Employing an experienced PR Manager to manage the external communications area.
- Using professional media monitoring tools to control all publications and messages about the Group in real time.
- Building good relations with the media and Investors and maintaining a dialogue with local communities.
- A streamlined communication process.

In addition to these safeguards, it should be noted that reputational risks may be triggered as a consequence of the materialisation of other risks identified by the Group and therefore safeguards assigned to individual risks are applied.

RISKS IN THE AREA OF CORPORATE GOVERNANCE

RISK

RISK OF INCONSISTENCY OR NON-COMPLIANCE WITH LEGISLATION

The risk is related to the volatility of legislation and the need to implement regulations into the Group's processes and procedures.

As a result of the Group's growth and numerous regulatory requirements, it is necessary to implement and apply numerous internal procedures and regulations in line with the applicable legislation. This is necessary from the point of view of ensuring the legal security of the business and business efficiency. In addition, due to the changing regulatory and legal environment, there is a risk of inconsistency of regulations with applicable laws, with other internal regulations and procedures, as well as inadequacy of regulations in relation to market practices. In the worst-case scenario, this may result in Group

MITIGATING ACTIONS AND RISK MANAGEMENT TOOLS

- Implementing internal regulations and procedures to enable the Group to operate efficiently and effectively as an organisation.
- Ongoing monitoring of the legislation applicable to Group companies and adaptation of regulations and procedures to new legislation.
- Analysis of market trends with a view to applying the solutions most appropriate to the Group's stage of development;
- Functioning of whistleblowing systems and protection of whistleblowers.
- The operation of Internal Audit in the Group, whose function is to detect and assess potential risks that may arise within the Group's operations and to examine and evaluate the adequacy, effectiveness and efficiency of management control systems.

companies failing to meet legal requirements and obligations. In addition, the systems used at Unimot Group, including the financial and accounting system, may prove to be less efficient when handling a larger number of Group companies and thus may result in deficiencies or errors in the data provided. The Unimot Group is also exposed to unintentional breaches of sanctions in international trade, breaches of competition law and regulations protecting personal data. The risk of inconsistency or non-compliance with laws and regulations may be triggered by the actions of persons outside the limits of their powers, and risks may also be related to non-compliance or ignorance of procedures and lack of due diligence in the performance of duties. These situations may reduce the efficiency of the Group's operations and increase the legal risk of its business and, in situations where failure to comply with certain obligations is threatened by a monetary sanction, may result in financial loss.

RISK LEVEL: Medium

RISK OF SIGNIFICANT FRAUD

The risk of material malpractice, understood as a culpable act or failure to act that constitutes a breach of the law or a breach of the UNIMOT Group's rules, which may result in unjustified financial losses, additional legal liability or may result in unauthorised benefits for third parties or employees. Risks include, for example, overstepping of authority, disclosure of information to unauthorised persons, loss of information, commercial espionage, terrorist attack and hacker attacks, tax evasion, theft, vandalism, forgery, money laundering, the existence of a grey area and issues of corruption and bribery.

RISK LEVEL: Medium

- Internal Auditor's examination of the compliance and effectiveness of the Group's processes with internal regulations.
- Awareness training for employees on key responsibilities set by internal regulations.
- Collaborating with external parties to optimise the solutions used.

- Application of the counterparty verification procedure.
- Implementation and application of the Anti-Fraud Policy, which provides the basis for establishing and supporting preventive and educational solutions to address fraudulent behaviour.
- Application of instructions to protect company secrets (sensitive data, including business data).
- Raising staff awareness and competence and building an organisational culture based on shared values.
- Using fraud reporting and whistleblower protection systems.

THE RISK OF RESPECT FOR HUMAN RIGHTS

The risk covers any violations in the area of respect for human rights contained in national and international legislation, as well as disruptions in the functioning of systems for the protection of these rights throughout the UNIMOT Group value chain.

The risks are related to the occurrence of unethical behaviour, mobbing, violation of rights, harassment and discrimination of employees, community representatives, business partners.

RISK LEVEL: Medium

- Application of the Respect for Human Rights Policy.
- Implementing procedures and business practices concerning employees, including their recruitment, making decisions independent of criteria such as gender, age, origin, religion, belief or sexual orientation, or on the basis of any intrinsic characteristic not relevant to the job.
- Code of Ethics prohibiting any behaviour or attitude that expresses discrimination in the workplace.
- Adopting a whistleblowing procedure (including anonymously) and protect whistleblowers.

RISK OF LACK OF DUE DILIGENCE

Risks related to the lack of adequate policies and procedures, non-compliance with applicable policies and procedures and disruptions to the internal control system. Lack of processes to identify, prevent, mitigate and take responsibility for remediating actual and potential negative impacts related to the organisation's operations.

RISK LEVEL: low

- Updating policies and procedures.
- Functioning of the internal control system.
- Monitoring deficiencies and taking remedial action.
- Raising staff awareness and competence.

RISK OF INADEQUATE ORGANISATIONAL STRUCTURE

The risk is related to the fact that the Group operates in different business segments and is constantly challenged by a changing environment. Consequently, delaying or failing to reorganise organisational structures within the Group in a timely manner may result in delays in the implementation of business processes, limitations in internal and external communication, duplication of tasks performed or the performance of tasks in isolation from business processes. Improper organisation of the Group may also reduce the efficiency of the business or prolong the decision-making process, which may hinder the Group's growth.

RISK LEVEL: Medium

- Application of corporate governance.
- Involvement of experienced management and process optimisation specialists.
- Implementing internal regulations and procedures to enable the Group to operate efficiently and effectively as an organisation.
- Process improvement and optimisation directed towards building a business-efficient organisation.
- Analysis of market trends with a view to applying the solutions most appropriate to the Group's stage of development.
- Adaptation of the structure to current requirements and market practices in the financial, operational and legal and regulatory areas.
- Regular communication between management and employees on the achievement of the Group's objectives, mission and vision.

2.3.2. CLIMATE RISK AT THE UNIMOT GROUP

Sustainable development and the effective fight against climate change, which is one of its pillars, are among the main demands of the UNIMOT Group's energy transition concept. In order to develop the Group's practices and actions in the area of climate and environmental management, the Group has committed itself to continuously improving its data collection methods for disclosure in external financial and non-financial documents. Transparency is key to taking coordinated action by all market players along the value chain, which is the only appropriate response to the global challenge of climate change.

Taking this into account and being aware of the ongoing changes, an approach in line with the TCFD (Task Force on Climate - Related Financial Disclosures) Recommendations is used for the identification of climate risks, according to which the risks are divided into:

- Transition (transformational) risks - arising from the transition to a low-carbon and climate-resilient economy; e.g. regulatory, financial, social, technological,
- physical risks (short-term and long-term) - resulting from the physical effects of climate change adversely affecting the activities of UNIMOT Group companies, in particular those resulting from specific events related to weather (storms, floods, heat waves), climate change causing changes in temperature or hydrological drought.

In the next step, a broad list of risks and opportunities in three time perspectives was identified, and the most relevant ones selected. The Management Board of the parent entity believes that the effective definition of climate risks will allow actions to be taken that will help ensure the UNIMOT Group's resilience in the context of the key risks, as well as provide opportunities to improve the dynamics of development and financial performance.

Below there is a description of the identified key risks under the category of climate risks related to the negative impact of climate change on the UNIMOT Group's operations.

Transition risks (long-term)

The strategic business areas are being developed in a sustainable manner towards the achievement of the climate neutrality objective. The climate neutrality objective also fosters the creation of new dedicated products and services and, in the medium and long term, can allow for efficiency gains and value creation in all segments of the UNIMOT Group. Taking these factors into account, the risks associated with the transition include both the risks and business opportunities for the UNIMOT Group identified in this area.

Identification and management of risks and opportunities arising from climate change - transition (transformational) risks

The UNIMOT Group is constantly analysing the new regulations resulting from the European Green Deal and adapting its business models. The above is intended to enable it to take advantage of the opportunities and possibilities arising from Europe's economic transformation, which seeks to achieve the commitments of the Paris Agreement and the implementation of the UN Agenda 2030.

Opportunities in the medium and long term

Opportunity: energy efficiency

The opportunity is related to:

- updating the strategy and taking action to move towards a low- and zero-carbon economy

Business impact:

- greater resilience through the use of renewable sources,
- greater opportunities to invest and raise capital for them,
- improving the energy efficiency of its own infrastructure.

Opportunity: products and services

The opportunity is related to:

- a widespread energy transition providing a greater opportunity to deliver zero- and low-carbon energy,
- changing the preferences of business partners and customers - shaping low-carbon fuel habits,
- using more efficient modes of transport and production and distribution processes.

Business impact:

- reducing the cost of financing operations through low- and zero-carbon products,
- maintaining its market position and, in the long term, gaining a competitive advantage by adapting its offering to the preferences of customers seeking to reduce their carbon footprint.

Opportunity: the market

The opportunity is related to:

- launching activities in new sectors or developing existing ones,
- obtaining funding for projects supporting the energy transition (Green Finance),
- sourcing new competences from the market and shaping the experience of existing employees in new and transition areas.

Business impact:

- the possibility of acquiring new markets and strengthening the market position in the areas of the UNIMOT Group's existing activities,
- development of new technologies,
- continuity of processes thanks to qualified staff,
- an increase in the value of the company due to the positive assessment of its responsibility for climate change by its stakeholders.

Opportunity: resilience

The opportunity is related to:

- maintaining its status as a multi-segment energy company,
- diversification of profit and cost sources.

Business impact:

- increased financial and organisational resilience due to more diversified sources of revenue and costs,
- foreseeable development opportunities.

Impact of transition (transformation) risks

Risk impacts include reputational, technological, policy and regulatory, as well as market issues. Transition risk impacts are presented below, broken down into 4 categories.

Market:

- consumer trends of reducing over-consumption and increasing environmental awareness, resulting in a decrease in the sales volume of the Group's core products,
- the inability to meet market expectations as a result of the lack of products in the portfolio, which may result in a reduction in the efficiency of the UNIMOT Group's operations,
- reduced Group's value

Regulatory:

- making it more difficult or expensive to raise capital to finance activities that do not meet the criteria under EU sustainability regulations,
- a reduction in revenue resulting from the introduction of EU or national regulations affecting the reduction of fuel consumption,
- risk of litigation.

Technological:

- lack of assumed returns on investment in innovative technologies and uncertainty about the reliability and scalability of new technological solutions,
- the need for additional expenditure due to the implementation of the ongoing energy transition.

Reputation:

- strikes and a decrease in employee engagement due to the need to restructure the workforce resulting from the change in the business profile,
- if the pace of transformation is insufficient, there may be a loss of public confidence and consequent difficulties in recruiting employees, and there may be unrest, public protests and increased stakeholder concerns about the responsibility of the sector.

Responding to climate risks associated with the transition

- updating and implementing the Group Strategy,
- ongoing analysis of draft legislation,

- progressive adjustment of the basket of products and services,
- the development of renewable energy and zero- and low-carbon electricity generation technologies and products,
- actively seeking technical and organisational solutions to minimise the impact of the Group's activities on climate change,
- working with business and social partners on climate change adaptation.

Physical risk

The risk is related to extreme weather events, primarily:

- the frequent occurrence of extreme temperatures, the greater intensity of precipitation which can cause flooding at any time of the year, precipitation of an erratic nature resulting in floods or longer periods without precipitation, interrupted by heavy rainfall (torrential rain),
- an increase in the frequency and intensity of hurricanes, strong winds accompanied incidentally by tornadoes and lightning causing machinery and equipment failures, more frequent droughts and associated water restrictions, and an increased risk of fires.

Identification and management of risks and opportunities arising from climate change - transition (transformational) risks

Short-term physical risks – business impact

- an increase in expenditure and costs arising from the need to rectify failures and maintain the technical performance of infrastructure, particularly logistics infrastructure (fuel terminals, transmission pipelines),
- deterioration in the rates of on-time delivery of products and services to customers due to interruptions and delays in transport due to extreme weather events,
- loss of wholesale contractors resulting in a decrease in sales volumes,
- legal consequences and contractual penalties arising from failure to meet contracted deliveries of products and services to end customers,
- loss of confidence among retail customers due to the need to switch off dispensers at petrol stations and a decrease in sales volumes,
- increased costs due to disruption in maritime transport,
- increased financial expenditures due to business downtime,
- an increase in the cost of insuring assets,
- lack of availability of utilities (water, electricity) for infrastructure needs,

Long-term physical risks – business impact

- an increase in the cost of conducting business.
- limited supply of raw materials and inability to meet market needs, a decrease in revenue.

Short and long-term physical risks – business impact

- application of the UNIMOT Group Environmental Policy,
- planning and implementing projects that are part of sustainable development measures,
- supporting innovative technologies with the potential for significant reductions in greenhouse gas emissions,
- conducting business activities that have an impact on the climate in accordance with the principles of sustainable development,
- frequent assessment of the compliance of activities with legal requirements regarding climate impact,
- proactively seeking technical and organisational solutions to minimise the impact of the Group's activities on climate change, gradually adapting assets to the consequences of extreme weather events and the variability of weather conditions, particularly in segments sensitive to these factors,
- optimisation of capital expenditure for asset replacement, active monitoring of the condition of machinery, equipment and installations,
- improving professional skills and work culture by organising courses and training for employees.

Climate risk management approach and objectives in the area

The identified key risks will be used to prepare appropriate mitigation initiatives and to develop future strategies and adaptation to a changing climate. In view of new activities or investments, climate change risks will also be taken into account as an additional criterion for their assessment.

In 2024, the UNIMOT Group will work to ensure compliance with the Task Force on Climate-Related Financial Disclosures (TCFD) Recommendation. Scenario analyses in climate risks based on the Intergovernmental Panel on Climate Change (IPCC) and International Energy Agency (IEA) guidelines will also be prepared. These will be the basis for analysing the impact of climate change on the UNIMOT Group.

In addition to the scenario analysis, an analysis of the resilience of the UNIMOT Group's strategy and business model will be carried out through the prism of risks and opportunities. The analysis will be carried out based on qualitative and quantitative criteria for selected stages of the value chain.

2.3.3 HUMAN RIGHTS

GRI 2-23, 3-3

The UNIMOT Group attaches particular importance to human rights and respects all internationally recognised rights, freedoms, privileges and standards of treatment, the starting point of which is the inherent dignity of every human being, and ensures the equal and inalienable rights of all members of the human community. The UNIMOT Group's operations are in line with the Universal Declaration of Human Rights, the International Labour Organisation's standards on fundamental principles and rights at work and the United Nations Global Compact. Group companies carry out their activities in accordance with the provisions of the applicable law. The UNIMOT Group monitors the risk of human rights violations on an ongoing basis.

the UNIMOT Group's commitment to respecting human rights is reflected in the Human Rights Policy in force. The document is in force in most Group companies. In the remaining companies, its implementation is planned for 2024. The Human Rights Policy represents a commitment and defines the UNIMOT Group's lines of action, including ethical and business aspects, along the entire value chain in respecting human rights.

The UNIMOT Group has extended the above policy to the Group's business partners through the introduction of a Business Partner Code - one of the twelve tasks adopted in the ESG Strategy.

The Human Rights Policy has been communicated to all employees in the Group and has been made available on the website of UNIMOT S.A., the parent entity of the Group. The Human Rights Policy has been posted on the website <https://www.unimot.pl/relacje-inwestorskie/esg/polityki/>.

Human rights issues are addressed in internal documents and procedures such as:

- Human Rights Policy,
- Code of Ethics,
- Working regulations.

2.3.4. CODE OF ETHICS

GRI 2-23, GRI 2-24

The set of ethical standards and best practices that the UNIMOT Group undertakes to observe is governed by the UNIMOT Group Code of Ethics. The main objective of the UNIMOT Group Code of Ethics is to recommend desirable attitudes and principles of behaviour in daily work.

Employees and co-workers are obliged to perform their tasks and duties with honesty, integrity, in mutual respect and in accordance with the law and common ethical standards. Any attitude expressing discrimination in the work environment is prohibited.

The area concerning employee ethics in the UNIMOT Group is also partly governed by the Labour Regulations, covering issues such as:

1.	2.	3.	4.
safe and hygienic working conditions	protection of women and young people at work	principles of work organisation and order in the workplace	standardised working time
5.	6.	7.	8.
anti-harassment	prohibition of discrimination	treating women and men equally	prohibition of mobbing

All information, related to ethical and good practice issues, is communicated to employees through the intranet, internal orders and internal mailings. Any information by employees on cases of actual or potential violations of the principles arising from the aforementioned Code may be reported in accordance with the Unimot Group's rules for reporting violations of internal regulations.

2.3.5 ANTI-CORRUPTION POLICY

GRI 2-26, 3-3, 205.3

The UNIMOT Group is guided in every aspect of its activities by the principles of transparency and respect for generally accepted standards. Any manifestation of fraud, including corrupt practices, is not accepted. In the reporting year, a formalised document regulating anti-corruption issues is in place in all the UNIMOT Group companies.

The Group parent entity's approach to the issue of corruption and bribery is set out in the UNIMOT S.A. Anti-Corruption Programme, adopted by means of a Resolution of the Management Board, which has also been implemented in the other Unimot Group companies.

The anti-corruption programme provides the basis for establishing and supporting preventive and educational solutions to counteract corrupt behaviour. It defines the principles of corruption risk management in the company and forms the basis for the establishment of specific internal regulations in individual areas of the company's operations.

Every newly recruited employee in a Group company has been obliged to familiarise themselves with this programme. Any information by employees on cases of actual or potential violations of the principles arising from the aforementioned Policy may be reported in accordance with the Unimot Group's principles for reporting violations of internal regulations.

2.3.6. INFRINGEMENT REPORTING MECHANISM

GRI 2-26

UNIMOT S.A. has a formalised mechanism for reporting violations. It has been implemented through adoption for use by means of a Resolution of the Management Board of UNIMOT S.A.. The above procedure was implemented in the other UNIMOT Group companies in 2022 and in further acquired Group assets in 2023.

The Whistleblowing Procedure sets out the rules for making and dealing with reports of suspected or possible irregularities. Employees and associates may report irregularities or suspected irregularities by e-mail or post to the Chief Legal Officer, who is responsible for the compliance function, the Member of the Management Board to whom the compliance function reports, and in special cases to the Supervisory Board. Reports may be anonymous or with identification of the sender. The reporting employee or colleague is not at risk of any negative consequences for making a report.

The reporting procedure is carried out by the organisational unit responsible for the compliance function. All reports, including anonymous reports, should be investigated and the aforementioned organisational unit maintains a register of reports and investigations.

In 2023, there was no reported case of any breach.

2.3.7. DATA PROTECTION POLICY

Personal data in the UNIMOT Group is processed in accordance with the applicable legal situation, in particular with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons in relation to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) and the Act of 10 May 2018 on the protection of personal data. Issues related to the security and protection of personal data are regulated in detail through the Personal Data Security Policy and other internal documentation. The purpose of the policy is to define the principles and procedures applicable to the processing of personal data in all processes administered by the UNIMOT Group entities. Within the UNIMOT Group, periodic training sessions are carried out to deepen the knowledge necessary for the correct processing of personal data. In 2023, no complaint was identified regarding privacy breaches and data loss.

2.4. MANAGEMENT OF LABOUR ISSUES

GRI 3-3

The UNIMOT Group employees are an important asset through which the Group has built its market position over the years. The Group provides optimal development conditions for its employees. At the same time, it focuses on cooperation with universities and creates opportunities for students and graduates to carry out an internship programme. The Group offers the best ones long-term cooperation by concluding an employment contract.

Safety and health protection are key for the UNIMOT Group and are one of the main factors around which employee awareness initiatives are undertaken.

In the ESG Strategy adopted at the beginning of 2022, employee issues are one of the main strategic objectives, within which the Group is undertaking the following activities consisting of:

- carrying out regular health and safety training and building awareness in the area of safety,
- ongoing monitoring of employee sickness absence,
- ongoing monitoring of staff turnover and structure,
- providing opportunities for staff development and participation in development programmes,
- organising awareness-building training in the area of mental health and stress management,
- building a working environment that takes advantage of flexible working conditions.

In 2023, the Group's employees were invited to the process of developing the UNIMOT Group's values. Defining values is key to building a strong brand, employee engagement and the long-term success of the company. Due to the growth of the Group and the need to integrate and strengthen cooperation between companies, it is important that the values are shared by all companies.

In 2023, the Group continued to pursue its ESG strategy objectives in the employee area.

2.4.1. HUMAN CAPITAL MANAGEMENT

In 2021, a Recruitment and Hiring Policy was introduced at the parent entity, UNIMOT S.A., which sets out transparent principles that guide the company in attracting the best candidates. Following the acquisition of assets by the Group in 2023 and the addition of new companies, measures were initiated to standardise recruitment and hiring standards across the Group.

The Recruitment Policy defines the principles and modalities of the Group's recruitment and selection processes for job candidates. It also defines the assumptions for the selection of employees, by which is meant all actions taken to fill a vacancy from the identification of needs to the selection of a candidate and the making of an offer.

The Group gives priority to internal recruitment, which is beneficial for employee motivation and development. At the same time, it creates opportunities for promotion, or to take up an equivalent position in another substantive area. It also creates natural career paths and encourages employees to continue to improve.

Recruitment processes are carried out in a transparent manner and are conducted with high ethical standards and respect for gender equality. The UNIMOT Group relies on highly qualified candidates, but at the same time is open to people with less experience who are interested in developing and building experience within the organisation.

In 2024, it is planned to introduce UNIMOT Group values into the recruitment process.

The UNIMOT Group, in order to grow and build its competitive advantage, needs long-term, sustainable relationships with its employees and their full commitment - not only at the beginning of their career with the company, but also over time.

The benefits that come from recruiting by values are first and foremost motivated and engaged employees who become brand ambassadors. How they feel about the organisation translates into how they treat customers.

In addition, in the companies UNIMOT Terminale Sp. z o.o., UNIMOT Infrastruktura Sp. z o.o., UNIMOT Bitumen Sp. z o.o. and RCEkoenergia Sp. z o.o., issues related to personnel policy were regulated in internal sources of labour law such as the Company Collective Agreement and procedures and instructions.

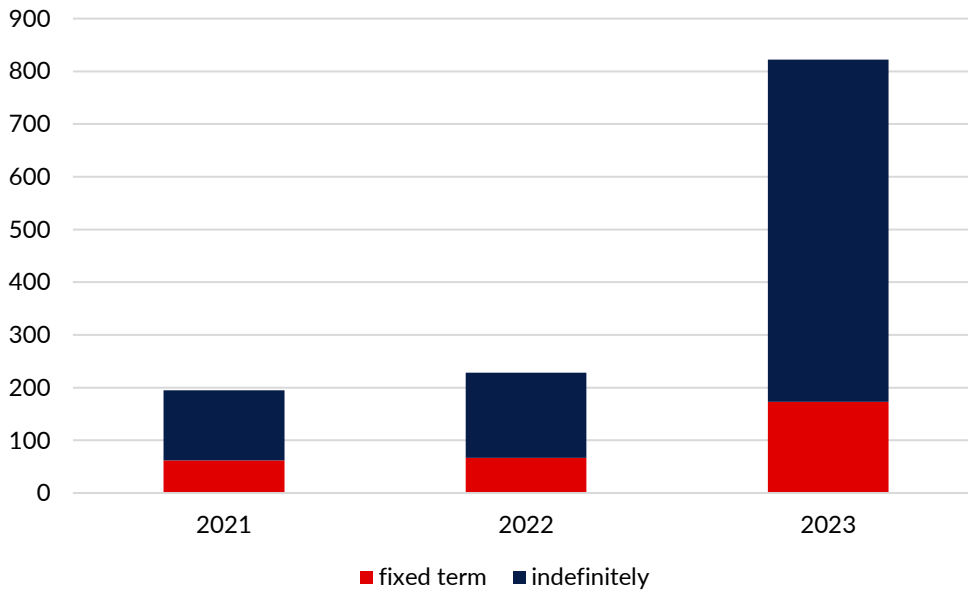
2.4.2. STRUCTURE OF EMPLOYMENT

GRI 2-7, 405-1

At the end of 2023, the UNIMOT Group had a total of 822 contracted employees, of which 30% were women and 70% men. Compared to 2022, the number of employees increased 3-fold. The significant increase in the number of employees was related to the UNIMOT Group's acquisition of new assets.

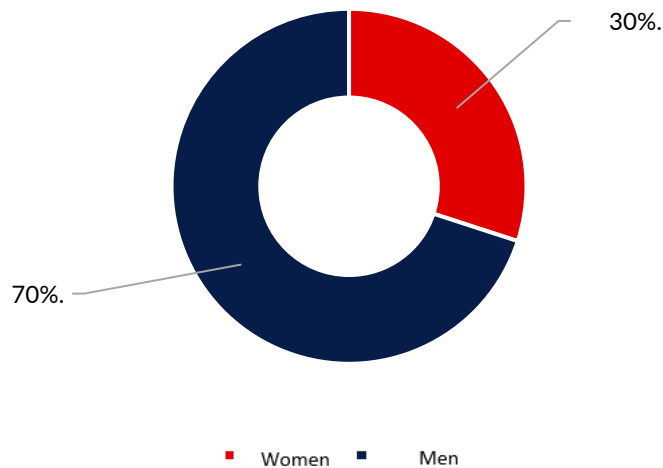
The UNIMOT Group's employment structure distinguishes between the levels of senior and middle management and other employees. At the end of 2023, among those classified as senior management, the percentage of women was 38%.

Number of temporary and permanent employees in the UNIMOT Group in 2023



Employment structure by gender

Percentage of women and men employed in the UNIMOT Group in 2023



Employment structure by age

As at 31 December 2023, 62% of all employees in the UNIMOT Group were in the 30-50 age group. Those under 30 years of age accounted for 7% and those over 50 years of age 31% of all employees.

In the Group companies, the basic form of employment is employment contracts, including indefinite contracts, which account for 79% of total contracts. The remaining 21% are fixed-term contracts.

GRI 401-1

The number of new contract employees during the reporting period was 208. The change in the number of employees in 2022 against the previous year was due to the Group's business needs and the development of the individual business areas.

At the end of 2023, 11% of all Group employees were employed by UNIMOT S.A., while the remainder, or 89% of employees, were employed by the other Group companies (of which 0.6% were employees of companies based abroad).

The decrease in the number of employees in the parent entity in the Group against 2022 was due to the transition on 1 April 2023 of 30 employees of the Back Office Department from UNIMOT S.A. to UNIMOT Paliwa Sp. z o.o. due to organisational changes within the Group.

The employee turnover rate (the number of employees who left their jobs in a given reporting year to the number of employees as at the end of the year) in 2023 was 13%, an increase by 1.52 p.p. against 2022. The employee turnover rate in Poland in 2023 was 22%.

2.4.3. REMUNERATION SYSTEM

GRI 2-19

In UNIMOT S.A., UNIMOT Paliwa Sp. z o.o. and UNIMOT Commodities Sp. z o.o., the remuneration system operates on the basis of the Employee Remuneration Regulations. In the remaining companies, the remuneration system is regulated each time in individually signed employment contracts. Once a year, the Group organises an increase process in which increases are granted to employees.

In addition to the basic salary, employees are entitled to additional remuneration calculated and paid in accordance with the applicable labour legislation: on-call pay and discretionary bonus.

The remuneration of the statutory authorities of the parent entity is described in detail in the Management Board's Report on the operations of the UNIMOT Group and UNIMOT S.A. for 2023 in the chapter "Remuneration of statutory authorities".

In 2020, the right to an anniversary award was introduced after having worked for the Group for at least 15 years. Employee commitment and loyalty play a key role in increasing long-term value. In 2023, the jubilee award was paid to 8 employees.

GRI 2-30

In the companies UNIMOT Terminale Sp. z o.o., UNIMOT Infrastruktura Sp. z o.o., UNIMOT Bitumen Sp. z o.o., RCEkoenergia Sp. z o.o., the Company Collective Agreement is in force, with 455 employees covered by it.

2.4.4. STAFF DEVELOPMENT AND EDUCATION

GRI 404-2

One of the important areas of the adopted ESG Strategy is the policy of employee development and competence enhancement. It is based on a systemic approach and is primarily aimed at building and developing competencies appropriate to the needs of Group companies. These activities are implemented by, among other things, increasing access to training and ensuring better alignment of skills enhancement activities.

At present, UNIMOT S.A. has in place Regulations for raising the professional qualifications of employees, which describe in detail the rules in the area indicated. The company's aim is to make full use of its employees' potential, enabling the needs of the organisation to be combined with the professional objectives and the pursuit of further development of employees.

The Regulations apply to the employees of UNIMOT S.A., UNIMOT Paliwa Sp. z o.o. and UNIMOT Commodities Sp. z o.o.. In 2024, it is planned to implement the Development Policy at the Group level, taking into account the existing assumptions of the Regulations for the improvement of qualifications and rules for the development of employees operating in the other Group companies.

The UNIMOT Group takes care of the professional development of its employees by offering customised training courses.

For the UNIMOT Group, it is crucial to build processes to support development and knowledge sharing. That is why a series of training courses has been launched, led by Group Experts who, in workshops, share their experience in selected areas and support colleagues in building skills: knowledge of Microsoft: Excel, Power Point, Microsoft Teams.

In 2023, 10 managers participated in a development programme in which they strengthened management competences in the areas of Situational and Non-Silo Leadership, Innovation, Non-Financial Motivation, Talent Management, Employee Appreciation, Trust Management, Feedback, Strategic Thinking.

In addition, the UNIMOT Group employees in 2023 participated in additional training courses covering the following thematic areas:

- periodic training in occupational health and safety,
- language training,
- training in the area of human resources management,
- systemic training,
- training to improve professional competences,
- interpersonal training,
- corporate training organised by the Association of Stock Exchange Issuers and Stock Exchanges,
- energy training,
- first aid training,
- training for the renewal of professional qualifications.

GRI 404-1

The average number of training hours per employee during the reporting period was 8.7 hours.

Beginning in June 2022, monthly onboarding training is conducted for new employees. During the training, the following topics are discussed:

- the UNIMOT Group organisational structure,
- ESG strategy assumptions,
- information on investor relations and the specifics of working for a listed company,
- rules for communication with external parties,
- conditions for the use of employee benefits,
- basic employee responsibilities and other HR issues,
- Group marketing,
- data protection cyber security.

In 2023, the UNIMOT Group launched a wellbeing programme called #UNIMOTwFormie. It aims to implement measures to increase employees' self-awareness and sense of real impact on improving health and psycho-physical wellbeing, as well as promoting a balance between family and work life.

The idea behind the programme is to share best practices - how to eat healthily, look after your wellbeing and physical health. The programme periodically organises webinars on wellbeing issues, actions promoting healthy lifestyles. Each employee has access to a platform where articles on health, sport, ecology, competitions, quizzes and information on organised events are posted.

2.4.5. EMPLOYEE MOTIVATION AND BENEFITS

GRI 401-2

In order to provide an attractive workplace and increase engagement, employees can choose from a range of attractive benefits. The Group has non-financial and financial motivation solutions. Employee motivation solutions include:

- development offer in the form of internal and external training, study grants, language courses,
- internal workshops led by employees: an excellent source of sharing knowledge and experience,

- stability of employment: the low turnover in the Group demonstrates the loyalty and attachment of employees to the employer, the candidate selected through the recruitment process is offered employment based on an employment contract,
- promotion opportunities: the UNIMOT Group creates opportunities for the development of employees' competences and promotion, valuing their knowledge and commitment to building a modern organisation,
- sports packages: the employer subsidises access to a sports offer, the main aim of which is to maintain the health and work-life balance of employees and their relatives,
- Medical care: the employer subsidises access to private medical care for employees and family members,
- bonus systems: an employee who excels in an exemplary manner in fulfilling his or her duties, showing initiative at work and improving his or her productivity may receive a reward,
- jubilee awards: these are part of the recognition of an employee's loyalty for their long-term commitment to the Group and their loyalty,
- group life insurance: the employer offers the possibility to join a group life insurance.

As part of the implementation of its social responsibility activities for 2024, the UNIMOT Group has planned the following activities:

- first aid training to acquire theoretical knowledge and practical skills in first aid,
- employee volunteering, which will aim to build local partnerships between the UNIMOT Group and NGOs and public and social institutions,
- Continued efforts focused on building employee awareness of cyber security,
- in-house training by the UNIMOT Group experts,
- training to prepare managers to carry out employee appraisals,
- training for managers on giving feedback,
- training for managers on how to interview candidates.

2.4.6. BUILDING AN ATTRACTIVE EMPLOYER IMAGE

The UNIMOT Group is firmly committed to diversity and tradition. The Group's ambition is to be an employer of first choice in the sector.

Creating a strong employer brand is of great importance in retaining the best employees and attracting new ones. In order to attract young talent and gain an advantage among other employers who are the Group's competitors in the labour market, it is necessary to reach out to the young generation and introduce the UNIMOT Group.

The summer holiday period is the perfect time for students and graduates to carry out an internship in a company of their choice and, at the same time, an opportunity to start their professional career. An internship allows you to gain valuable experience, implement the company's work system, put your knowledge into practice and learn about the specifics of a particular industry.

In 2023, the Group launched the paid "Absolvent" Internship Programme. Internships allow the younger generation to get to know the complex organisation of the UNIMOT Group, to acquire the experience necessary in the labour market and allow the Group to fish out talent for the future. The year 2023 demonstrated the effectiveness of the Group's offer. After completing their internships, several graduates were employed by the Group.

The Group's development requires the strengthening of competences and the acquisition of new human resources. Traineeships are one effective way to achieve this.

At the same time, the UNIMOT Group has established cooperation with Częstochowa University of Technology in attracting the best candidates through, among other things, participation in the Job Fair.

In 2024, it is planned to implement the Procedure for organising internships and apprenticeships in the UNIMOT Group.

2.4.7. HEALTH AND SAFETY AT WORK

GRI 3-3, 403-1, 403-2, 403-3,

In the UNIMOT Group, occupational health and safety is treated as one of the main priorities, as reflected in the adopted ESG Strategy.

In the companies: UNIMOT S.A. UNIMOT Paliwa Sp. z o.o. UNIMOT Terminale Sp. z o.o. , UNIMOT Bitumen Sp. z o.o., UNIMOT Infrastruktura Sp. z o.o. and RCEkoenergia Sp. z o.o. there are employees who perform the tasks of the occupational health and safety service. In the remaining companies, compliance with health and safety rules is supervised by the management. Some companies/business areas have separate contracts with an external company to handle their fulfilment of OSH obligations.

The companies operate in accordance with health and safety guidelines and legislation (the Labour Code and Health and Safety at Work rules and regulations arising therefrom) and the Labour Regulations.

The Group has a uniform Health and Safety Policy. The main objective of the Health and Safety Policy and ESG Strategy is to minimise the number of accidents at work by reducing exposure to the risk of accidents. The other objectives are:

- regular provision of personalised health and safety training,
- supplementing health and safety training with new risk factors (e.g. biological risks of an epidemic nature), paying particular attention to the timeliness and practicality of the issues discussed,
- creation and completion of health and safety manuals for existing and future workplaces,
- identifying and assessing the risks of individual jobs, including in particular new jobs that may arise, for example as a result of the establishment or acquisition of new businesses,
- taking action to better and more fully describe and address potential risks,
- creating and implementing a uniform procedure for the flow of information in the event of an accident, the identification of a near miss or a suspected risk to human life and health, analysing such incidents in order to update knowledge of potential risks,
- ongoing updates of information on technical solutions available on the market that can reduce the risks present in the UNIMOT Group companies' workplaces,
- striving to involve employees in activities to improve health and safety arrangements,
- conducting awareness-raising and educational activities aimed at attitude, critical analysis of one's own behaviour, avoidance of routine, sensitisation to the need to report risks and perceived irregularities,
- reducing the consequences of potential accidents by financing, as far as the current budget allows, non-compulsory training for selected employees in pre-medical first aid and, subsequently, in fire-fighting operations,
- striving to oblige suppliers and subcontractors to pay particular attention to health and safety issues,
- promoting healthy lifestyles and encouraging employees to be physically active and to undergo regular preventive examinations.

In 2023, as part of the implementation of the UNIMOT Group's ESG Strategy on health and safety issues: procedures, instructions and orders were developed and implemented, and Plans to improve working conditions and specific health and safety objectives were implemented.

In order to improve process and employee safety and to ensure fire safety at the Group companies with production facilities and fuel depots, numerous measures were carried out to improve the quality of work and safety at the aforementioned facilities. Some of the measures are listed below:

The following were carried out in the company UNIMOT Terminale Sp. z o.o.:

- Czechowice Terminal Branch - upgrading of pathways in the reservoir park Zabiele,
- Terminal Poznań branch - replacement of unloading hoses at the rail tankers unloading front,
- Rypin Terminal Branch - walkie-talkies were purchased for employees carrying out shunting work.

An overhaul was carried out at UNIMOT Bitumen Sp. z o.o., which covered:

- a section of the floor surface in a storage hall,
- ventilation installation in the boiler room,
- relocation of platform and the sampling valve on the asphalt modification plant.

The following were carried out in the company RCEkoenergia Sp. z o.o.:

- refurbishment of: road surface sections, horizontal and vertical signs on company roads, external lighting (poles, cables, luminaires),
- servicing of fan coolers and the chiller to improve process safety and the safety of employees operating external customer installations,

- thermal insulation work on district heating, gas and compressed air systems,
- inspections of: fire-fighting equipment and fire extinguishers, replacement of faulty equipment, explosion-proof fittings at the Department of Water, Wastewater and Infrastructure,
- testing of lightning protection installations, electric shock protection, insulation condition of electrical installations,
- process automation in the following departments: Electrical Maintenance and Billing, Combined Heat and Power and Gas Distribution, and Water, Wastewater and Infrastructure,
- inspection, cleaning and maintenance of air conditioning.

At UNIMOT Infrastruktura Sp. z o.o., the following was carried out:

- modernisation of: lighting on the railway siding (LED), premises for the Fuel Depot, part of the Control and Measurement Instruments Building for the operation of the vehicle scale,
- refurbishment of: two transformers in the transformer substation, the head on the 6 KV supply cable in the transformer substation, the mixer in the industrial water accelerator, the roofs in the transformer substations,
- the doors in the transformer substation were replaced,
- a storage area for two types of non-hazardous waste was covered and paved.

Personalised health and safety training continued as part of the UNIMOT Group's ESG Strategy commitments.

EMPLOYEE HEALTH AND SAFETY TRAINING

GRI 403-5

Employees are subject to compulsory health and safety training. The UNIMOT Group conducts initial OHS training for all newly hired employees and periodic training for employees whose training expires. The scope and programme of training are in line with the Decree of the Minister of Economy and Labour of 27 July 2014.

In 2023, 360 employees received periodic training. At the same time, numerous training courses in the area of health and safety were held for employees of external companies performing work on the premises of the UNIMOT Group companies with 509 subcontractors taking part in them.

Table 11. Basic data on OHS

GRI 403-9, 403-10

	2021	2022	2023
Accidents of employees			
Light accidents	2	0	0
Serious accidents	0	0	0
Fatal accidents	0	0	0
Mass accidents	0	0	0
Total number of accidents	2	0	0
Other health and safety data			
Accident frequency rate (accidents at work per 1,000 employees)	10	-	-
Number of days of incapacity due to accidents	116	0	0
Accident severity rate (number of days of incapacity per accident)	58	-	-

Number of cases of occupational diseases identified during the period	0	0	0
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OCCUPATIONAL MEDICINE

GRI 403-3

Prior to employment, employees are referred for an initial examination. In addition, they are also required to undergo regular periodic or follow-up examinations in accordance with a referral that takes into account their nature of work. The examinations are performed by medical facilities that meet the requirements of the Occupational Medicine Service Act of 27 June 1997.

In 2023, there were no light, serious or fatal accidents or occupational diseases in the UNIMOT Group. There were also no cases of work-related illnesses among the Group employees. At the same time, no accidents or fatalities occurred in the UNIMOT Group among persons who are not employees but whose work is controlled by the Group.

OTHER INFORMATION

In 2023, an inspection was carried out by the State Fire Service concerning the status of implementation of non-compliance in terms of compliance with fire regulations and fulfilment of safety requirements at an increased hazard worksite (HIW) of occurrence of serious industrial accidents in accordance with Articles 269 and 269a of the Act of 27 April 2001 of the Environmental Protection Law identified in November 2021. The inspection took place on the premises of the plant belonging to UNIMOT S.A. in Zawadzkie.

In October, an external and internal emergency plan exercise was held at the fuel terminal of UNIMOT Terminale Sp. z o.o.. During the exercises, various scenarios for dealing with industrial accidents were implemented.

The drills were attended by 17 firefighting units of the State Fire Service from Bielsko-Biała, Katowice, Tychy, Dąbrowa Górnicza, Pszczyna and the volunteer fire brigades of Lipowiec and Czechowice. In the appointed staff, headed by the Deputy Chief Fire Officer of the Bielsko-Biała City Fire Department, worked representatives of the Company, the Provincial Inspectorate for Environmental Protection in Katowice - Delegation in Bielsko-Biała, the Crisis Management Department of the City of Czechowice-Dziedzice and the Bielsko District, the Police and the Municipal Police from Czechowice-Dziedzice.

In November and December, on the premises of UNIMOT Bitumen Sp. z o.o. at the Production Plant in Jasło, rescue service exercises were held, in which units of the State Fire Brigade in Jasło and employees took part. The purpose of the exercises was:

- preparing the employees of UNIMOT Bitumen Sp. z o.o. and the State Fire Service in Jasło to respond appropriately and efficiently to local fire, chemical and environmental hazards at the site,
- a practical test of the assumptions contained in the procedure for responding to emergencies and other local threats,
- checking the principles and effectiveness of alerting.

3. ENVIRONMENTAL ISSUES

In its business activities, the UNIMOT Group is guided by the principles of sustainable development also in the area of environmental protection. Therefore, the ESG Strategy published in 2022 includes environmental issues as one of its two strategic objectives. The first is to systematically reduce the Group's impact on greenhouse gas emissions, while the second concerns the effective management of the Group's environmental impact. The achievement of these objectives is supported by, among other things, the measures contained in the Environmental Policy.

The UNIMOT Group also carries out its business activities with respect for the environment, aiming to reduce as far as possible the negative impact on it directly and indirectly.

With a view to maintaining a balance between the development of the UNIMOT Group and responsibility for the environment, the Group aims to limit the negative impact of its activities on the environment by, among other things, reducing the amount of waste produced, limiting the consumption of electricity and heat, reducing the volume of greenhouse gases emitted and building the environmental awareness of its employees.

3.1. ENVIRONMENTAL MANAGEMENT

The UNIMOT Group companies with operational activities have an Environmental Policy that regulates the area of environmental management by defining the tasks to be carried out. The ESG Strategy also sets out specific strategic directions in the area of environmental protection, and with them a set of tasks and activities through which the aforementioned objectives will be implemented.

In addition, one of the Group companies - UNIMOT Bitumen Sp. z o.o. - has an Integrated Management System. The system includes, among others, an Environmental Management System compliant with the requirements of PN-EN ISO 14001:2025-09. The system includes an Environmental Monitoring Plan for processes affecting the environment for individual production facilities of the company, in accordance with which, among others, the following are monitored:

- emissions of gaseous and particulate pollutants into the air,
- the quality of process and general wastewater,
- deep water quality,
- the amount and type of waste generated,
- noise level,
- fugitive emissions of VOCs,
- monitoring soil and ground contamination.

Tasks in the area of environmental protection are carried out autonomously by the individual Group companies. Each is responsible for conducting its activities in compliance with environmental regulations.

Compliance with legal environmental requirements and the volume of greenhouse gas emissions into the environment are continuously monitored.

Due to the expansion of the UNIMOT Group's structure to include new assets, it is planned to carry out a unification of environmental management processes in the Group. The procedures currently in force in the Group will be adopted in the new assets once they have been adapted to the specific activities of the respective company.

GRI 304-2

The operational activities of the Group companies do not significantly affect biodiversity and areas of natural value. There are also no operations in protected areas.

3.2. APPROACH TO CLIMATE CHANGE

GRI 3-3

Climate issues are of great importance to the UNIMOT Group. The relevance of climate issues is reflected in the Group's business model, which involves developing the market for renewable energy sources.

The UNIMOT Group is aware of the impact it has on climate change and the impact of climate change on the Group's operations. Therefore, through the strategic objectives contained in the ESG Strategy, the Group will strive to systematically reduce its impact on greenhouse gas emissions. At the same time, the UNIMOT Group is undertaking a number of activities aimed at counteracting adverse climate change and improving the quality of the environment through, among other things, the following:

- a) conducting works towards the development of renewable energy sources

Under the AVIA Solar brand, the Group provides sales and comprehensive services for photovoltaic installations for business customers. The Group offers photovoltaic panels of its own production and imported ones.

The total capacity of sold PV installations is 14.2 MW, including 3.3, MW in 2023. In contrast, the total capacity of completed PV installations is 8.6 MW, including 1.7 MW in 2022.

In 2022, the UNIMOT Group expanded the machinery of the Polish photovoltaic modules production line located at the PZL Sędziszów factory. Currently, the production capacity of the line is 45 MW. The UNIMOT Group sells panels under the AVIA Solar brand, but also addresses its offer to companies wishing to manufacture photovoltaic panels under their own brands. The UNIMOT Group's machinery park envisages the possibility of producing photovoltaic panels using cells as large as M12.



The UNIMOT Group is successively equipping its own petrol stations with independent energy sources. The total capacity of the installations at AVIA stations, for which the Group's AVIA Solar brand is responsible, exceeds 177 kWp. The following AVIA petrol stations in Zakopane, Gorzków, Puławy, Chełmek, Jastrzębie Zdrój, Gorzów Wielkopolski, Częstochowa, Kraków and Wysokogotowo are equipped with photovoltaic installations. All the installations have been located on the roofs of the facilities, and the amount of energy they produce will allow savings of up to 50% per year.

At the same time, analyses are being carried out into the technical feasibility of installing installations at further petrol stations so that as many as possible are equipped with their own source of green energy.

Currently, electric vehicle charging stations are located at 7 AVIA petrol stations, with 4 locations in the commissioning phase. These

include both in-house charging points and external operators. A pilot project to equip several petrol stations with electric car charging stations was initiated in 2021, but it has proved to be such a long time to wait for connection approval from distribution system operators that the first charging points are only being launched at this point.

In addition, solar energy is used to power the installations of the bottling plant in Zawadzkie and those located on the premises of RCEkoenergia and Unimot Infrastruktura Sp. z o.o. The total capacity of the photovoltaic installations installed at the aforementioned facilities is approximately 289 kWp. At the same time, the construction of a photovoltaic farm on the premises of UNIMOT Infrastruktura Sp. z o.o. with a capacity of approximately 550 kWp is planned for 2024.

Another type of RES activity is the development of biogas plants. The biomethane produced in the process can provide benefits to the energy system by increasing energy security, reducing the negative effects of agriculture, supporting local economies. In January 2022, an application was submitted to the public administration for the establishment of environmental conditions for a project involving the construction of an agricultural biogas plant with a capacity of up to 3 MW. The process of agreeing the conditions was completed with a decision on environmental conditions for this project issued in early 2023. The next stage of the process will be to obtain a location decision and a construction permit. In parallel, the Group is holding a number of discussions with potential partners regarding cooperation in the construction of biogas/biomethane plants across the country.

- b) implementation of the NIT and NRT obligation

The UNIMOT Group attaches great importance to environmental and social responsibility. As a socially responsible fuel supplier, it meets its obligations to achieve renewable energy targets, including the widespread use of bio-components and bio-fuels of plant origin, both in diesel, petrol and as stand-alone fuels. The Group meets its carbon reduction targets for the entire volume of transport fuels imported and offered on the domestic market.

The UNIMOT Group has successively expanded the segment of so-called environmentally friendly blue fuels, i.e. LPG gas with lower CO₂ emissions than traditional fossil fuels, so that to this day, low-emission fuels account for a significant share of the range.

c) offering carbon-neutral products

In response to the global challenge of climate change and thus the need for companies to reduce carbon emissions in their value chains, the UNIMOT Group has started working on the introduction of HVO diesel into its sales portfolio. Until now, the Group has offered its customers a special blend of diesel with reduced emissions, containing the addition of esters and HVO. Available in various proportions, the diesel blend with HVO, among others, complies with current regulations and enables customers to effectively reduce emissions in their operations.

As of March 2024, UNIMOT Paliwa Sp. z o.o., a Unimot Group company, is expanding its fuel range with HVO 100% diesel, whose emissivity allows up to 94% CO₂ reduction compared to traditional B0 diesel.

HVO, or Hydrotreated Vegetable Oil, is a type of synthetic, renewable alternative fuel for diesel engines. It is obtained by modern refining processes - hydrocracking or hydrogenation of vegetable oil or animal fats using hydrogen and catalysts under high temperature and pressure.

The Group constantly monitors the bio-fuels market and analyses innovative technologies to adapt its products to the current needs of the transport-based economic sectors. With the introduction of HVO diesel and HVO 100% diesel, the Group enables customers in the transport sector to effectively reduce the carbon footprint of their operations, while being a practical and accessible solution in the current market realities.

d) aiming for greenhouse gas neutrality in Scope 1 and Scope 2

The tasks carried out are described in detail in the chapter "Greenhouse gas emissions".

The UNIMOT Group is aware of the risks and opportunities associated with climate change. Therefore, in its ESG strategy, the Group has committed to analysing climate risks and opportunities in the short and long term. At the same time, the Group will analyse the risks associated with the negative impact of its activities on the climate. In terms of risks, the Group has identified significant climate risks, which are described in detail in the section "ESG risk management". The Group's opportunities to invest in biogas, liquid and compressed natural gas technologies and the further development of the photovoltaic panel market are seen as significant climate opportunities. Due to organisational changes in the Group and the acquisition of new assets, including fuel terminals and production facilities, a detailed analysis of climate risks and opportunities will be carried out once the integration of the acquired entities is fully closed.

3.3. FUEL AND ENERGY CONSUMPTION

Fuel consumption is one of the significant elements of the UNIMOT Group's activities affecting the environment. Fuels in the organisation are consumed, among other things, by the fleet of vehicles used for transporting goods as well as for business. At the same time, some fuels in the organisation are used for the production of electricity and heat for own use.

Thermal energy is purchased for the heating of offices and petrol stations. Purchases of heat and electricity are made through contracts with suppliers of these utilities. In the case of electricity, part of the purchases is made within the Group; this is due to the fact that the Group has companies within its structures that sell electricity.

Table 12. Fuel and energy consumption in the UNIMOT Group

GRI 302-1,302-3

	Unit	2021	2022	2023	Y/Y change
Fuels consumed in transport					
Petrol	MWh	668,0	887,7	2 172,3	+144,7%
LPG	MWh	116,4	21,5	23,8	+11,0%
Diesel	MWh	4 645,1	5 781,9	9 378,1	+62,2%
Total fuels consumed in transport	MWh	5 429,5	6 691,0	11 574,2	+73,0%
Fuels consumed in buildings and installations					
Natural gas	MWh	91,9	178,2	28 625,4	+15 961,1%
LPG	MWh	16 419,4	10 172,3	48 606,1	+377,8%
Heating oil	MWh	52,6	57,8	180,9	+213,1%
Diesel	MWh	-	-	6,0	-
Coal	MWh	-	-	53 163,4	-
Total fuels consumed in buildings and installations	MWh	16 563,9	10 408,3	77 412,3	+643,8%
Energy generated					
Electricity generated from RES	MWh	4,2	36,3	254 257,2	+699 947,3%
Conventionally generated electricity	MWh	-	-	1 803,6	-
Thermal energy	MWh	-	-	4 562,5	-
Total energy generated	MWh	4,2	36,3	260 623,2	+700 333%
Purchased energy					
Electricity	MWh	1 074,8	1 953,6	27 467,9	+1 306,0%
Thermal energy	MWh	55,4	47,1	3 952,8	+7 842,4%
Total energy purchased	MWh	1 130,2	2 000,7	31 420,7	+1 470,5%
Total energy consumption from all sources	MWh	22 960,1	19 136,4	381 030,4	+1 891,1%

Table 13. Energy from renewable and non-renewable sources

	Unit	2021	2022	2023	Y/Y change
Energy from all renewable sources (from fuel and purchased energy)	MWh	540,3	948,3	261 376,3	+27 462,2%
Percentage of energy from renewable sources	%	2,4	5,0	68,6	+63.6pp
Energy from all non-renewable sources (derived from fuels and purchased energy)	MWh	22 419,7	18 188,1	119 654,1	+557,9%
Percentage of energy from non-renewable sources	%	97,6	95,0	31,4	-63.6pp
Total energy from all sources	MWh	22 960,1	19 136,4	381 030,4	+1 891,1%

Table 14. Electricity intensity indicators in the UNIMOT Group

	Unit	2021	2022	2023	Y/Y change
Energy from renewable sources per PLN 1 million revenue	MWh/1 million PLN	0,07	0,07	20,28	+28 874,5
Energy from non-renewable sources per PLN 1 million revenue	MWh/1 million PLN	0,07	0,08	1,72	+2 048,7%
Energy from all sources per PLN 1 million revenue	MWh/1 million PLN	0,13	0,15	22,00	+14 567,4%

The data presented in Tables 12-14 refer to the UNIMOT Group companies operating in the country.

In 2023, the total energy consumption from all sources in the UNIMOT Group was 381,030.4 MWh, while in 2022 it was 19,136.4 MWh. Of this, 20.3% of the energy was accounted for by the energy contained in fuels used in buildings and installations. A significant share of the fuels used for heating purposes is natural gas.

The significant increase in fuel consumption compared to the previous year is due to the incorporation of companies with installations, which use fuels, into the Group structure.

In 2023, the energy used by the UNIMOT Group came primarily from renewable sources. Renewable sources accounted for 68.6%. In 2023, energy generated from renewable sources increased significantly by 700,333% against last year. This was due to the incorporation into the UNIMOT Group structure of companies that already have photovoltaic installations in their assets.

The energy generated came from photovoltaic installations installed at AVIA's own petrol stations, the bottling plant installation in Zawadzkie and the premises of UNIMOT Infrastruktura Sp. z o.o., UNIMOT Terminale Sp. z o.o. and RCEkoenergia Sp. z o.o..

In 2023, the basic electricity intensity ratio was 22.0. There was a significant increase in the ratio against 2022. The change is due to the increase in the scale of the UNIMOT Group's business activities.

3.4. GREENHOUSE GAS EMISSIONS

In the UNIMOT Group, greenhouse gas emissions are an important aspect of environmental impact. Therefore, one of the Group's objectives is to strive to reduce greenhouse gas emissions in Scope 1 and Scope 2.

The estimated environmental impact of the Group's operations in terms of greenhouse gas emissions for 2023 was determined according to the GHG Protocol methodology. The analysis covered the parent company and all subsidiaries according to operational and financial controls. Only domestic operations were included in the study.

The scope of emissions reported includes: Scope 1 (direct emissions), Scope 2 (indirect emissions) and partly Scope 3 (indirect emissions). Scope 1 includes emissions from fuel combustion in mobile sources, stationary sources, refrigerant volatilisation and process emissions. In contrast, Scope 2 comprises emissions from purchased electricity including traction and thermal energy by the Group for its own properties or those it supervises. Scope 3 includes emissions from leased office premises - Category 8 Assets taken on lease.

GHG emissions were calculated in accordance with The Greenhouse Gas Protocol Corporate Accounting and Reporting Standards. The tools provided by the GHG Protocol (<https://ghgprotocol.org/calculation-tools>) were used to calculate GHG emissions. The EU ETS participating installation (UNIMOT Bitumen Sp. z .o.o.) calculates emissions in accordance with the methodology set out in the EU Regulation No. 2018/2066. This methodology is in line with the GHG Protocol methodology in the vast majority of areas.

For Scope 2 emissions, emissions from electricity purchases were calculated using both location-based and market-based methods. The first is a method of quantifying GHG emissions based on emission factors for specific locations. The second is a method of quantifying GHG emissions based on the GHGs emitted by the generator from which the Group purchases electricity.

To assess the intensity of the issue, an intensity indicator is used in relation to the Group's PLN 1 million revenue.

Table 15. Greenhouse gas emissions in the UNIMOT Group

GRI 305-1, 305-2, 305-3, 305-4

	Unit	2021	2022	2023	Y/Y change
SCOPE 1					
Emissions from mobile combustion fuels	Mg CO _{2e}	1 426,8	1 770,0	2 968,8	+67,7%
Emissions from stationary combustion fuels	Mg CO _{2e}	2 047,0	1 301,78	12 121,9	+831,2%
Process emissions	--		-	23 044,7	-
Emissions from refrigerants	Mg CO _{2e}	n.a.	2,3	2,3	-
Total GHG Scope 1 emissions	Mg CO _{2e}	3 478,0	3 074,1	38 137,7	+1 140,6%
of which EU-ETS emissions	%	-	-	13,4	-
Scope 1 emissions per PLN 1m revenue	Mg CO _{2e} / PLN 1 million	0,4	0,2	3,0	+1 188,6%
SCOPE 2 LOCATION-BASED					
Emissions from purchased energy	Mg CO _{2e}	750,2	1 318,7	20 250,4	+1 435,7%

Scope 2 location-based emissions per PLN 1m revenue	Mg CO _{2e} PLN 1 million	0,1	0,1	1,6	+1 495,0
SCOPE 2 MARKET-BASED					
Scope 2 market-based emissions	Mg CO _{2e}	445,7	797,2	12 000,4	+1 405,3%
Scope 2 market-based emissions per PLN 1m revenue	Mg CO _{2e} PLN 1 million	0,1	0,1	0,9	+1 463,5%
SCOPE 3					
GHG Scope 3 emissions	Mg CO _{2e}	76,9	124,4	67,5	-45,7%
Scope 3 emissions per PLN 1m revenue	Mg CO _{2e} PLN 1 million	0,01	0,01	0,005	-43,6%
SCOPE 1 + 2 LOCATION-BASED + SCOPE 3					
Total GHG emissions Scope 1 + 2 location-based + Scope 3	Mg CO _{2e}	4 300,9	4 517,1	58 455,6	+1 194,1%
Scope 1+2 location-based + Scope 3 emissions per PLN 1m revenue	Mg CO _{2e} PLN 1 million	0,5	0,3	4,5	+1 244,1%
SCOPE 1 + 2 MARKET-BASED					
Total GHG emissions Scope 1 + 2 market-based + Scope 3	Mg CO _{2e}	3 956,4	3 995,7	50 205,6	+1 156,5%
Scope 1+2 market-based + Scope 3 emissions per PLN 1m revenue	Mg CO _{2e} PLN 1 million	0,5	0,3	3,9	+1 205,0%

The overall analyses were performed with Scope 2 market-based. In 2023, the vast majority of GHG emissions came from the UNIMOT Group's operational activities, which are included in Scope 1. These are direct emissions, resulting from fuel consumption in transport, buildings and installations. They accounted for 76.9% of the GHG emissions identified in Scope 1, Scope 2 and Scope 3.

In Scope 1, the volume of greenhouse gas emissions in 2023 increased significantly against the previous year due to the inclusion in the Group structure of new companies whose activities were related to greenhouse gas emissions in the areas of vehicle fuel combustion, heating fuel consumption and process fuel consumption.

The remaining share, or 23.1%, is accounted for by indirect emissions, consisting of emissions from the purchase of electricity and emissions included in Scope 3. Emissions from Assets Taken on Lease were placed in Scope 3, category 8. Emissions from the Group's leased office space are included here.

In Scope 2, the significant increase in greenhouse gas emissions in 2023 against 2022 was due to the same reasons as in Scope 1, i.e. the enlargement of the UNIMOT Group with new assets whose operational activities require the consumption of electricity and heat.

The difference between Scope 2 emissions calculated using the market-based method versus the location-based method is 16.4%.

The UNIMOT Group is taking action to reduce greenhouse gas emissions. That is why, in 2023, the Group employees took part in a tree-planting campaign in the Zawadzkie Forest District. Volunteers, under the supervision of a forester, planted around 1,000 seedlings. In total, the UNIMOT Group sponsored 24,000 seedlings, including 23,500 pine seedlings and 500 lime seedlings, which were planted by employees of the Forestry Commission. In this way, the Group has contributed to the creation of a new forest of almost 2.8 hectares. Available scientific studies show that one tree absorbs 6-7 kg CO₂ per year. Therefore, it can be assumed that, when mature, the trees planted by the UNIMOT Group will contribute to avoiding CO₂ emissions of an estimated 144-168 Mg.

The review of the Group's contracts with electricity suppliers continued in 2023. The aim of the review was to increase renewable electricity purchases. Where justified, contracts were amended. It is also planned to further expand the existing photovoltaic installation generating energy for one of the AVIA petrol stations (CODO) and to install photovoltaic installations at further petrol stations and on the premises of UNIMOT Group installations.

3.5. WATER CONSUMPTION AND SEWAGE DISPOSAL

The company's water use is based on water permits, integrated permits and is sourced from another organisation. In accordance with the requirements of the granted permits, the impact on water resources in connection with water abstraction and wastewater discharge is monitored on an ongoing basis. The UNIMOT Group companies using water based on the above permits regularly report compliance with the conditions of the decision to the relevant authorities. The UNIMOT Group companies do not operate in water risk areas (according to the WWF Water Risk Filter).

UNIMOT Infrastruktura Sp. z o.o. and RCEkoenergia Sp. z o.o. have their own wastewater treatment plants to which wastewater from both the plants themselves and the companies operating on their premises is sent. The plants treat not only industrial wastewater, but also, among other things, drainage water, rainwater and municipal wastewater. In addition, some of AVIA's petrol stations (CODO) also generate industrial wastewater from car wash areas. The wastewater generated is discharged into the sewerage facilities of another entity. Socio-domestic wastewater from the petrol station areas is discharged to sanitary sewers or to septic tanks.

Rainwater or snowmelt from the sites of the Group's companies is discharged into the stormwater drainage system, into the ground or water, or into the company's wastewater treatment plants, depending on the technical possibilities.

GRI 303-1, 303-3, 303-4

Table 16. Water intake by source in the UNIMOT Group

	Unit	2021	2022	2023	Y/Y change
Surface water	m ³	0	0	271 338.1	-
Groundwater	m ³	0	0	116 551.0	-
Waters from another organisation	m ³	7 215,6	10 771,21	26 313,8	+144,3%
Municipal water	waste m ³	7 215,6	14 767,2	17 567,4	+19,0%
Industrial water	waste m ³	0	0	55 309,0	-

*The data presented in Table 16 refer to the UNIMOT Group companies with domestic operations.

Due to the change in the structure of the UNIMOT Group related to the acquisition of new assets, the characteristics of water use have also changed. New sources of water abstraction have emerged, such as surface water intake and groundwater intake for both industrial and social purposes. This has also translated into a significant increase in water intake from another organisation (municipal water supply). At the same time, as a result of the above acquisitions, the scope of the Group's environmental use with regard to wastewater management has changed. In some companies, treated wastewater is discharged into water or land. This activity is regulated by the water use permits held by the installation. In order to reduce water consumption, there is constant monitoring of existing water networks and ongoing maintenance to prevent failures and uncontrolled water leakage. In some installations, treated wastewater is used in technological processes, which leads to a reduction in the organisation's water consumption.

In line with the Group's Environmental Policy, the companies will continually strive to minimise water consumption and the amount of wastewater generated by their employees by raising environmental awareness. In the longer term, it is planned to carry out an environmental awareness campaign among customers.

3.6. WASTE MANAGEMENT

GRI 3-3

The operations of the UNIMOT Group companies generate waste. The Group, in accordance with the commitment of the Environmental Policy, strives for effective waste management in all areas of activity. In the Group companies, waste management is carried out in accordance with the terms of the permits. In accordance with the Group's waste management hierarchy, industrial waste, once generated, is transferred to authorised entities holding valid waste management decisions and, in accordance with further management, is managed using R - recovery or D - disposal processes.

The UNIMOT Group participates in the national BDO system and fulfils all obligations arising from this on an ongoing basis.

Municipal waste is also generated in the Group. Its handling is governed by local regulations, which are fully complied with by the Group.

The UNIMOT Group companies fulfil their obligations to ensure recycling and recovery of packaging waste and products placed on the domestic market through the Packaging Recovery Organisation S.A. At the same time, the obligation related to organising the collection and processing, recovery and preparation for reuse and recycling of waste electrical equipment is carried out through the Electrical and Electronic Equipment Recovery Organisation.

GRI 306-1, 306-3

Table 17. Hazardous and non-hazardous waste in the UNIMOT Group*.

	Unit		2021	2022	2023	Y/Y change
Hazardous waste	Mg		0	0,386	762,9	+197 542,5%
Hazardous waste per PLN 1m revenue	Mg/1 million PLN	-		0,00003	0,06	+205 180,1%
Non-hazardous waste	Mg		0,085	0,678	1 532	+225 858,7%
Non-hazardous waste per PLN 1m revenue	Mg/1 million PLN	0,00001		0,00005	0,12	+234 590,6%

*Data presented in Table 17 refer to the UNIMOT Group companies with domestic operations.

The significant increase in the volume of non-hazardous and hazardous waste generated at the Group's facilities in 2023 against 2022 is due to structural changes in the UNIMOT Group related to the acquisition of new assets. In the waste structure, waste generated at the Group's new assets accounts for almost 99%.

3.7. OTHER ENVIRONMENTAL ISSUES

GRI 3-3, 307-1, 2-27

In line with the declarations contained in the ESG Strategy, the UNIMOT Group commits its suppliers to comply with environmental regulations by introducing appropriate clauses in commercial contracts. In 2022, the Business Partner Code was introduced in the UNIMOT Group. The implementation process was divided into several stages. In the first stage, key suppliers of the Group's goods were asked to sign a relevant declaration accepting the provisions of the above document. The commitments relate to compliance with environmental regulations, economical use of resources and striving to improve environmental protection processes.

4. SOCIAL ISSUES

One of the pillars of the adopted Strategy is to support and improve the lives of local communities and young talents. The objective is pursued, inter alia, through the UNIMOT Group's implemented policy on social issues. The UNIMOT Group's Social Involvement Policy regulates activities such as support for local communities, donation issues and sponsorship.

The UNIMOT Group has been supporting sporting and cultural activities and engaging in social campaigns for many years. The most important sporting initiatives, of which the UNIMOT and AVIA brands were a partner in 2023, include:

- Association Speedway Fan Club Częstochowa,
- Efektowni Sports Club in Stalowa Wola,
- Kolejarz-Jura Częstochowa cycling club,
- Lions Club AVIA Częstochowa,
- Częstochowa Athletics Association - Orłęta Częstochowa,
- Piotrków Trybunalski Handball Team,
- NIDAN Karate Club,
- AVIA SOLAR Sędziszów Małopolski volleyball team,
- "Running for health" running cycle - Municipal Sports Club -Czechowice-Dziedzice.

In 2023, the UNIMOT Group also supported a number of cultural and educational events taking place in locations where the Group's companies have operations. These included events such as:

- Autumn theatre meetings -JDK,
- LEW - Summer vocal and theatre festival,
- Summer with Culture in Jasielsk County,
- Funding for the production of the film 'Typhus'.

Details of the cooperation are described in the section "Sponsorship and charitable activities".

The UNIMOT Group also supports the education of outstanding young Poles at the best American and European universities (such as Harvard, Stanford, Yale, Oxford and Cambridge). Since 2016, collaborating with the IVY Poland Foundation (now Ivy Consultants). The organisation promotes education and runs an educational consultancy programme. The UNIMOT Group has provided interest-free loans to candidates selected by the organisation to finance their studies. In total, the Group provided loans to 12 participants for more than PLN 200,000. The UNIMOT Group's financial commitment to this project was PLN 2.89 thousand at the end of 2023. In line with its ESG strategy, the UNIMOT Group intends to continue supporting young talent in the years to come. The UNIMOT Group is keen to maintain good relations with local communities in the areas where the Group's companies have operations. The Group aims to build local partnerships for development and mutual cooperation.

At the same time, in order to support local communities, a "Committee for UNIMOT Capital Group activities in the area of supporting local communities" has been established in the UNIMOT Group in 2023. The overarching objective of the established committee is to create and coordinate the UNIMOT Group's support for local community initiatives related to the Group's assets.

4.1. SPONSORING AND CHARITABLE ACTIVITIES

The UNIMOT Group supports social initiatives and projects. Sponsorship activities focus on sport and social activities carried out primarily in the counties where the Group's companies carry out their operational and commercial activities.

The group engages in activities for the benefit of the local community by promoting sports activities and education. Its activities include sponsoring the cycling clubs Kolejarz-Jura Częstochowa, Lwy AVIA Częstochowa, Efektowni Sports Club in Stalowa Wola, Częstochowa Athletics Association - Orłęta Częstochowa, Piotrków Trybunalski Handball Team, NIDAN Karate Club and Municipal Cultural Centre in Czechowice Dziedzice. The first two clubs bring together young people practising speedway (cycle speedway). It is a discipline in which competitors race against each other on an oval track with a loose surface. It is commonly referred to as speedway on bicycles. The Group supports clubs in the purchase of fuel for their use. The above organisations are involved in supporting the development and popularisation of various sports. In 2023, more than PLN 117,000 has been allocated to support the above organisations.

The Group also supports cultural events taking place in locations where Group companies do business. For this purpose, the Group has allocated funds of PLN 148,000 in 2023.

Since 2019, the UNIMOT Group has continued to support the Zawadzkie municipality, where UNIMOT S.A. is registered. Donations are made to the municipality on a yearly basis. In 2023, PLN 100,000 was donated to the Zawadzkie Municipality, which the municipality allocated to the construction of a fire station in Żędowice.

The Group also supports the Great Orchestra of Christmas Charity campaign every year by donating money for the purchase of fuel - in 2023 this amounted to PLN 8,504.07.

In addition, the UNIMOT Group also supports the ongoing activities of social organisations and institutions. Funds amounting to PLN 274,000 have been allocated for this purpose in 2023.

This type of Group activity is part of the Group's ESG strategy to improve the quality of life of the social environment.

What's more, in 2023, the Group launched the 'UNIMOT supports those in need' project. The aim of the project is to support organisations supporting the care of animals and caring for people in need by donating first aid materials collected by the Group employees to them. The project will be implemented through cyclical actions carried out according to need. As part of the project, two charity collections were held in 2023. The first took place in October 2023 and consisted of the collection of first-aid items for organisations supporting animal care. The campaigns were held in: Gdańsk, Częstochowa, Katowice, Jasło, Czechowice-Dziedzice and Warsaw. The Group's employees collected basic necessities, which were distributed to animal care organisations operating locally: Last Chance Foundation in Boguszyce, Shelter for Homeless Animals "Promyk" in Gdańsk, Shelter for Homeless Animals in Częstochowa, Strzelce Zwierzętom Association in Strzelce Opolskie, PUCHACZ Rehabilitation Centre in Brzyski and Mam Kota na punkcie psa Foundation.

The second campaign ran in December 2023, collecting food and donations for SOS Food Banks and organisations supporting the care of people in need. Actions were carried out in: Gdańsk, Częstochowa, Zawadzkie, Katowice, Jasło, Czechowice-Dziedzice and Warsaw. The Group's employees collected food and basic necessities, which were distributed to SOS Food Banks operating locally and organisations providing care for people in need: SOS Food Bank in Warsaw, the Tri-City, Częstochowa and Silesia, as well as the St. Brother Albert's Aid Society in Rzeszów and the Social Assistance Centre in Czechowice-Dziedzice.

In addition to this, in October/November 2023, the AVIA team organised a 'Feed the Homeless' campaign (Feed the Homeless with AVIA 2023 - Food donation (youtube.com)). On the AVIA Facebook page, the petrol station published a post in which each reaction (e.g. like) to the post was converted into a bowl of food for dogs and cats under the care of the Homeless Animals Shelter in Józefów. A total of 800 kg of food was donated.

As part of its cooperation with the DOM Dbamy o Młodych Foundation, AVIA petrol station donated 10% from the sale of Eat&Go drinks in June 2023 to the 'Stop hate, start respect' campaign, aimed at combating hate among young people. Thanks to the amount raised, training sessions for young people on the harmfulness of hate and how to deal with it will be held in Polish high schools. The cooperation with the Care for the Young Foundation is part of the activities undertaken as part of the Group's ESG Strategy.

In addition to the above-mentioned activities, the UNIMOT Group made donations to humanitarian aid in 2023 in the form of fuel supplies, in-kind and financial resources to the amount of PLN 3.8 million. These funds were donated to organisations that support those in need.

5. ABOUT THE REPORT

5.1. INFORMATION ABOUT THE REPORT

GRI 2-2, 2-3, 2-4, 2-5

The publication presented here is the third ESG report of the UNIMOT Group. It covers the period from 1 January 2023 to 31 December 2023. The information, data and statements in this report refer to the UNIMOT Group and its parent entity UNIMOT S.A., unless expressly indicated otherwise. Information denoted by the term the "Group" or the UNIMOT Group in this report refers to the companies presented in Table 1.

The data presented in the report refer to the Group's impact on the environment, the social environment and presents in-depth information on the area of governance.

Subsequent reports will be published on an annual basis. The report has not been externally verified.

Information about the Report, legal basis

In preparing the Report, the requirements and standards contained in the following were taken into account - to the fullest extent possible:

- Article 49b(1)-(8) and Article 55(2b-e) of the Accounting Act of 29 September 1994 (Journal of Laws 2023.0.120 consolidated text), which implements the provisions of Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 regarding the disclosure of non-financial information.
- European Commission Communication of 20.06.2019. "Guidelines for reporting non-financial information: Supplement on reporting climate-related information" (2019/C 209/01).
- GRI Standards.
- WSE Guidelines for ESG reporting.

Non-financial data were compiled based on a stakeholder dialogue conducted according to the AA1000SES standard.

The business model, the non-financial key performance indicators, the policies and due diligence procedures in place, as well as the potential risks and the system for managing them, are presented in this Report from the perspective of the UNIMOT Group as a whole and presented on a consolidated basis.

As part of the process of compiling the Report, documents, policies, due diligence procedures, risk management principles and other information material related to the UNIMOT Group's activities were analysed.

Contact details for stakeholders are available at: <https://www.unimot.pl/kontakt/>.

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DIFFERENCES AND CHANGES FROM THE PREVIOUS REPORT

GRI 2-4

The previous report was published on 10 May 2023 and no adjustments were made to the report after this date. During the reported period, there were significant changes to the Group's size, structure and value chain.

Compared to the previous year, the Group's business segments changed in the current year. New business areas have emerged. Consequently, the value and supply chain has changed and the group of stakeholders has changed as well as the ESG risks have been updated. The report was also supplemented with an analysis of climate risks and opportunities and their impact on the UNIMOT Group's business was identified.

This report is based on the international Global Reporting Initiative (GRI Standards 2021).

5.2. LIST OF INDICATORS

Indicators in series 2 and 3 are reported based on GRI 2021. The remaining indicators are reported according to GRI 2016, with the exception of indicators in series 403, which comply with GRI 2018.

CONTENT INDEX GRI STANDARDS

GRI Content Index

GRI Standards	Indicator name	Page number	Omission / comment
GRI 2: Core indicators			
2-1	Organisation data	6,8,9,17,19	
2-2	Entities covered by ESG reporting in the organisation	6,17,78	
2-3	Reporting cycle and contact details	78	
2-4	Corrections to information	78	
2-5	External verification	78	
2-6	Business types, value chain and other business relationships	6,7,8,19,21	
2-7	Employees	59	All employees are employed in one region (Europe), with a predominance in Poland, so there is no breakdown by region.
2-8	Persons providing services other than employees		The indicator was not reported.
2-9	Management structure	39,44	
2-10	Appointment and election of the highest governing body		The indicator was not reported.
2-11	Chairman of the highest governing body		The indicator was not reported.
2-12	The role of the highest governing body in overseeing impact management	44	b I and II At this stage, the Management Board does not involve stakeholders in the processes of developing strategic plans in the area of sustainability, with the exception of the voice given in interviews for materiality testing.
2-13	Delegating responsibility for impact management	43,44	
2-14	The role of the highest governing body in sustainability reporting	43,44	
2-15	Conflict of interest		The indicator was not reported.
2-16	Communication of critical issues	22	
2-17	Collective knowledge of the highest governing body		The indicator was not reported.
2-18	Evaluation of the work of the highest governing body		The indicator was not reported.
2-19	Remuneration policy	60	a. The remuneration of the members of the Management Board and the Supervisory Board is determined in accordance with the statutory powers, confirmed in the Remuneration Policy. b. The current remuneration of the members of the Management Board and the Supervisory Board is not linked to the achievement of sustainability objectives.
2-20	The process of determining remuneration	55	a. The remuneration of the members of the Management

Board and the Supervisory Board is determined in accordance with the statutory powers, confirmed in the Remuneration Policy.

2-21	Annual rate of total remuneration		The indicator was not reported.
2-22	Statement on sustainable development	4	
2-23	Policy commitments	21,38,55	b. ii - no data available
2-24	Implementation of policy commitments	21,55	
2-25	Mitigation processes		The indicator was not reported.
2-26	Mechanisms for seeking advice and raising concerns	22,56	
2-27	Compliance with laws and regulations	68	
2-28	Membership of organisations	37	
2-29	Approach to stakeholder engagement	33	
2-30	Collective agreements	61	
GRI 3: Relevant issues			
3-1	Process of defining relevant issues	32	
3-2	List of relevant issues	32	
E: Environmental area			
Relevant issue: Climate change and greenhouse gas emissions			
3-3	Management of relevant issues	68	
GRI 302: Fuel and energy			
302-1	Energy consumption within the organisation	70	
302-3	Energy intensity	70	
GRI 304: Biodiversity			
304-2	Significant impact of activities, products and services on biodiversity	67	Indicator reported in part.
GRI: 305 Emissions to air			
305-1	Direct GHG emissions (Scope 1)	72	c. Emissions are not reported by type of greenhouse gas.
305-2	Indirect GHG emissions (Scope 2)	72	c. Emissions are not reported by type of greenhouse gas.
305-3	Indirect GHG emissions (Scope 3)	72	c. Emissions are not reported by type of greenhouse gas.
305-4	Greenhouse gas intensity	72	Indicator partially reported. Cat 8 c. Emissions are not reported by type of greenhouse gas.
Relevant issues: Waste			
3-3	Management of relevant issues	75	
GRI 306: Waste			
306-1	Generation of waste and significant waste-related impacts	75	a. II Only waste from operations in the UNIMOT Group is reported.
306-2	Management of significant waste-related impacts	75	b. The waste collection process in the UNIMOT Group is carried out in accordance with the regulations in force in the Republic of Poland in this respect.
306-3	Waste generated	75	
Relevant issue: Compliance with environmental regulations			
3-3	Management of relevant issues	75	
307-1	Non-compliance with environmental laws and regulations	75	
Water and waste water			
GRI 303: Water and waste water			

303-1	Interaction with water as a shared resource	74	
303-3	Water intake	74	
303-4	Sewage disposal	74	
Social and labour area			
Relevant issue: Human and workers' rights			
3-3	Management of relevant issues	55,58	
GRI 401: Employment			
401-1	Recruitment of new staff and staff turnover	60	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	62	
GRI 404: Training and education			
404-1	Average number of training hours per employee	61	
404-2	Programmes to support the development and improvement of employee skills	61	
Relevant issue: Health and safety at work			
3-3	Management of relevant issues	63	
GRI 403: Occupational health and safety			
403-1	Occupational health and safety management system	63	
403-2	Hazard identification, risk assessment and incident investigation	63	Indicator reported in part.
403-3	Occupational medicine	63,65	
403-5	Training of employees in health and safety at work	65	
403-9	Accidents at the workplace	65	
403-10	Occupational diseases	65	
GRI 405: Diversity and equal opportunities			
405-1	Diversity of management bodies and staff	53	
Relevant issue: Responsible marketing communication			
3-3	Management of relevant issues	23	
GRI 417: Marketing and labelling			
417-3	Cases of non-compliance concerning marketing communication	23	
G. Management area			
Relevant issue: Anticorruption			
3-3	Management of relevant issues	56	
GRI 205: Anti-corruption			
205-3	Confirmed cases of corruption and action taken	56	

COMPLIANCE WITH TCFD RECOMMENDATIONS

TCFD recommendation	Chapter number
Corporate governance	
Description of management and supervisory board supervision of climate change risks and opportunities	3.2.
Description of the role of management and supervisory board in identifying, assessing and managing climate change risks and opportunities Strategy	3.2.

Description of the climate change risks and opportunities that the organisation has identified in the short, medium and long term	2.3.1., 2.3.2., 3.2.
Description of the impact of climate change risks and opportunities on the organisation's business, strategy and finances	2.3.1., 3.2.
A description of the resilience of the organisation's strategy to climate change under different scenarios, including a scenario involving an increase in average temperatures of 2 degrees Celsius or less	The UNIMOT Group has created, adopted and is implementing an ESG Strategy and is calculating the carbon footprint. The organisation's strategy for climate change in different scenarios is the next step that the UNIMOT Group plans to take within 2 years.
Risk management	
Description of processes for identifying and assessing climate-related risks.	2.3.1., 3.2.
Description of climate risk management processes.	2.3.1., 3.2.
Description of how the processes for identifying, assessing and managing climate-related risks are integrated into the overall risk management of the organisation	2.3.1., 3.2.
Indicators and targets	
Description of the indicators used by the organisation to assess climate-related risks and opportunities in line with its risk management strategy and processes	Indicators will be developed within 2 years.
Greenhouse gas emissions in scopes 1, 2 and, if relevant, 3 and a description of the associated risks	3.4.
Description of the organisation's stated objectives for managing climate-related risks and opportunities, and the results of achieving these objectives	1.6.2.

COMPLIANCE WITH THE WSE RECOMMENDATIONS

The indicators contained in the document "ESG Reporting Guidelines. A guide for the WSE listed companies"

WSE indicators	Chapter number
Corporate governance indicators	
G-P1 Structure of management bodies	2.2.
G-P2 Code of Ethics	2.3.3.
G-P3 Anti-corruption policy	2.3.4.
G-P4 Whistleblower mechanism	2.3.5.
G-S1 Data protection policy	2.3.6.
Environmental indicators	
E-P1 Greenhouse gas emissions	3.4.
E-P2 Energy consumption	3.3.
E-P3 Climate-related risks and benefits	3.2.
E-S1 Greenhouse gas emission intensity	3.4.
E-S2 Emissions management	3.4.
E-S3 Water consumption	3.5.
E-S4 Water resources management	3.5.
E-S5 Impact on biodiversity	3.1.
E-S6 Pollution and waste	3.6.
Social indicators	
S-P1 Diversity in organs	2.2.
S-P2 Equal pay index	The indicator was not reported.
S-P3 Staff turnover	2.4.2.
S-P4 Freedom of association and collective bargaining	2.4.1.
S-S1 Health and safety at work	2.4.7.
S-P5 Human rights policy	2.3.2.

5.3. GLOSSARY OF INDUSTRY TERMS

Concept	Description
Bio-fuels	Fuel that is derived from the processing of biomass - products of living organisms, e.g. plants, animals, micro-organisms.
Blending of bio-fuels	Physical blending of fossil fuels with bio-components from biomass processing.
Biodiversity	The biodiversity of life forms found on Earth.
Photovoltaic farm	An installation for the production of electricity using solar radiation.
Franchise	An agreement in which one party (the franchisor) grants the right to use the trade name, trademark, know-how, technical and commercial assistance and the other party (the franchisee) pays a corresponding fee for this (franchise fee). The franchisee operates on its own account
LPG	Trade name for a liquefied petrochemical gas used as a gas but stored and transported in pressurised containers in liquid form. It is most commonly marketed as propane or a mixture of propane and butane.
National Reduction Target (NRT)	Minimum value of greenhouse gas emission reductions in the life cycle of fuels per unit of energy. All entities producing or importing fuels that dispose of them on the territory of Poland are obliged to meet the National Reduction Target from 2020.
National Indicative Target (NIT)	Obligation to market transport fuels from renewable sources (bio-components/bio-fuels).
RES	Renewable energy source - renewable, non-fossil energy sources including wind energy, solar energy, aerothermal energy, geothermal energy, hydrothermal energy, hydropower, wave, current and tidal energy, energy from biomass, biogas, agricultural biogas and bioliquids.
Fuel B100	Methyl ester used as a self-contained fuel for compression-ignition engines.
AVIA petrol station (CODO)	Owned station or station on a lease basis.
AVIA petrol station (DOFO)	Franchise station.
Transshipment terminal	A facility with proper organisation and infrastructure for the handling and storage of fuels.
Polish Power Exchange (PPE)	A licensed entity operating a regulated market. Items traded on POLPX include natural gas and electricity.
Compulsory reserve	Fuel reserves maintained by entities producing and importing certain liquid fuels into Poland. These entities are in fact obliged to maintain certain reserves of the fuels they trade in order to ensure the country's energy security.