



ESG REPORT
2022



Table of contents

1.	The UNIMOT Group.....	6
1.1.	DESCRIPTION OF ACTIVITIES	6
1.2.	UNIMOT S.A. AND THE UNIMOT GROUP.....	16
1.3.	VALUE AND SUPPLY CHAIN	17
1.4.	COOPERATION WITH BUSINESS PARTNERS.....	19
1.5.	RESPONSIBLE MARKETING COMMUNICATION	21
1.6.	STRATEGY	24
1.6.1.	BUSINESS STRATEGY.....	24
1.6.2.	ESG STRATEGY.....	25
1.7.	MATERIALITY ASSESSMENT.....	30
1.8.	STAKEHOLDERS OF THE GROUP.....	31
1.9.	AWARDS AND MEMBERSHIP OF ORGANISATIONS	33
2.	MANAGEMENT	36
2.1.	SHAREHOLDING STRUCTURE OF UNIMOT S.A.....	36
2.2.	GOVERNANCE STRUCTURE AND CORPORATE GOVERNANCE	36
2.3.	MANAGEMENT OF ESG ISSUES IN THE GROUP	41
2.3.1.	MANAGEMENT OF ESG RISKS	42
2.3.2.	HUMAN RIGHTS.....	50
2.3.3.	CODE OF ETHICS.....	50
2.3.4.	ANTI-CORRUPTION POLICY.....	51
2.3.5.	INFRINGEMENT REPORTING MECHANISM.....	51
2.3.6.	CYBER SECURITY AND PERSONAL DATA PROTECTION	51
2.4.	MANAGEMENT OF LABOUR ISSUES	53
2.4.1.	HUMAN CAPITAL MANAGEMENT.....	53
2.4.2.	STRUCTURE OF EMPLOYMENT	53
2.4.3.	REMUNERATION SYSTEM	55
2.4.4.	STAFF DEVELOPMENT AND EDUCATION.....	56
2.4.5.	EMPLOYEE MOTIVATION AND BENEFITS	57
2.4.6.	BUILDING AN ATTRACTIVE EMPLOYER IMAGE.....	57
2.4.7.	HEALTH AND SAFETY AT WORK.....	58
3.	ENVIRONMENTAL ISSUES.....	60
3.1.	ENVIRONMENTAL MANAGEMENT	60
3.2.	APPROACH TO CLIMATE CHANGE.....	61
3.3.	FUEL AND ENERGY CONSUMPTION	63
3.4.	GREENHOUSE GAS EMISSIONS.....	65
3.5.	WATER CONSUMPTION AND SEWAGE DISPOSAL	67
3.6.	WASTE MANAGEMENT.....	67
3.7.	OTHER ENVIRONMENTAL ISSUES.....	68
4.	SOCIAL ISSUES	69
4.1.	SPONSORING AND CHARITABLE ACTIVITIES.....	69

5.	ABOUT THE REPORT.....	70
5.1.	INFORMATION ABOUT THE REPORT.....	70
5.2.	LIST OF INDICATORS.....	71
5.3.	GLOSSARY OF INDUSTRY TERMS.....	75

GRI 2-22



Dear Sirs,

I am pleased to submit to you the second 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, social and corporate governance. Since the inception of our company, we have conducted our business activities in a socially responsible and sustainable manner. Our commitment to these key issues was confirmed by the implementation of the objectives set out in the ESG Strategy adopted at the beginning of 2022.

I am pleased to note that in 2022 we successfully undertook initiatives to foster sustainable development. The actions initiated supported the balanced development of each area relevant to the environment, society and corporate governance. In the report, we outline our approach to managing ESG issues and describe in detail the achievement of our objectives.

In terms of the environment, we have increased our commitment to renewable energy sources. As part of these activities, we expanded the machinery of the Polish photovoltaic module production line at the PZL Sędziszów plant. Thanks to this investment, the production capacity of the line has increased to 45 MW. In addition, we have been able to supply the Polish market with photovoltaic panels sourced 100% from the United States. The first delivery of these products, the result of our cooperation with the US company First Solar, arrived in Poland in July 2022. Another example of the UNIMOT Group's concern for the environment is the implementation of a project to install photovoltaic panels at the AVIA petrol stations that we manage. The total capacity of the installations at AVIA stations exceeds 100 kWp. In addition, we have been intensively developing a project to build a biogas plant that will produce biomethane for use in the energy sector. The implementation of this initiative will increase energy security and support local communities. In 2022, we were also involved in the development of energy clusters, with a particular focus on activities in the Silesian Voivodeship. All the activities mentioned and initiatives undertaken by the Group are part of the energy transition programme and result in a reduction of greenhouse gas emissions.

In the area of society, we attached great importance to developing good relations with all the UNIMOT Group stakeholders. We continued to support local communities, and since February 2022, following Russia's brutal invasion of our eastern neighbour Ukraine, we have joined humanitarian efforts for the country and its people. In the context of local activities, we promoted sports activities and education. We sponsored the cycling club Kolejarz-Jura Częstochowa, the tennis club Efektowni in Stalowa Wola and the Speedway Fan Club Association Częstochowa, which runs the speedway club Lwy AVIA Częstochowa. For several years, we have supported the Zawadzkie municipality, where the registered office of UNIMOT S.A. is located, through cyclical donations to the municipality. The key stakeholders of the Group are the employees who build the strength and recognition of the UNIMOT Group. In 2022, we offered them greater access to training and thus facilitated the improvement of their qualifications. Team managers, as well as employees being prepared for this role, participated in the development programme - Manager Academy.

In the sphere of corporate governance, we paid particular attention to the transparency of business relationships, which are the basis for building mutual trust. In this regard, in 2022 we implemented the "Code of Conduct for Business Partners", which defines 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 laws. We also maintained an active dialogue with Group stakeholders on ESG issues. Last year, we conducted a survey to identify ESG issues within the UNIMOT Group that are relevant to our stakeholders. The results of the survey are published in this report.

In spite of the challenging economic environment, we did not relent in our efforts directed towards striving to build a culture of sustainable development within the Group. We took steps to ensure harmonious improvement in every sphere relevant to the environment, society and corporate governance.

On behalf of the Management Board, I would like to thank all stakeholders for their contribution to the Group's sustainable and safe development and for their initiatives in support of local communities, as well as for their demonstrated concern for the environment.

At the same time, I invite you to read the report and learn more about our sustainability activities.

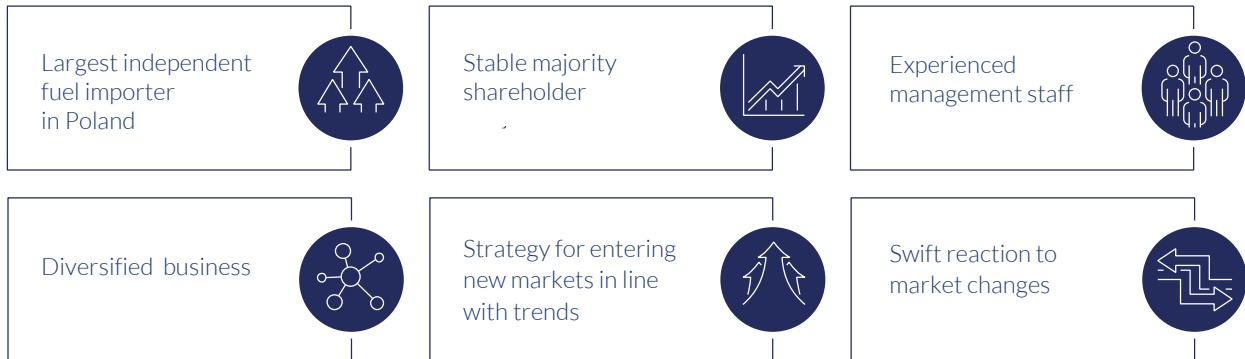
Yours faithfully,

Adam Sikorski

President of the Management Board
of UNIMOT S.A.

1. THE UNIMOT GROUP

1.1. DESCRIPTION OF ACTIVITIES



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

The UNIMOT Group, which consists of the 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, 3 Seas Energy LLC, Operator Klastra Energii Sp. z o.o., UNIMOT T1 Sp. z o.o., UNIMOT B1 Sp. z o.o., UNIMOT Investments Sp. z o.o., UNIMOT S.A. (UNIMOT LTD) is an independent importer of liquid and gaseous fuels, which offers: diesel, petrol, biofuels, LPG, natural gas, electricity, photovoltaics, oils, lubricants and asphalt products. The Group is also developing a chain of petrol stations under the AVIA brand.



GRI 2-6

UNIMOT GROUP IN FIGURES*


Total revenue
PLN 13 385
 million



Net profit
PLN 373 897
 thousand



Sales volumes of diesel, petrol and biofuel
1 784 thousand
 m³



LPG sales volumes
257 000 Mg



Natural gas sales volumes
1 066 GWh



Electricity sales volumes
2 546 GWh



Sales volume of photovoltaic installations
2 897 kWp



Number of AVIA stations
106



Volume of fuel sales at own and franchised stations
236 338 m³



Sales volumes of asphalt products, oils and lubricants
55 000 Mg



Number of employees with a contract of employment
270



Energy consumption from all sources
19 136 MWh



Greenhouse gas emissions (Scope 1 + 2 market-based) + Scope 3
3 995 MgCO_{2e}



Greenhouse gas emissions (Scope 1 + 2 location-based) + Scope 3
4 515 MgCO_{2e}

*Data for 2022.

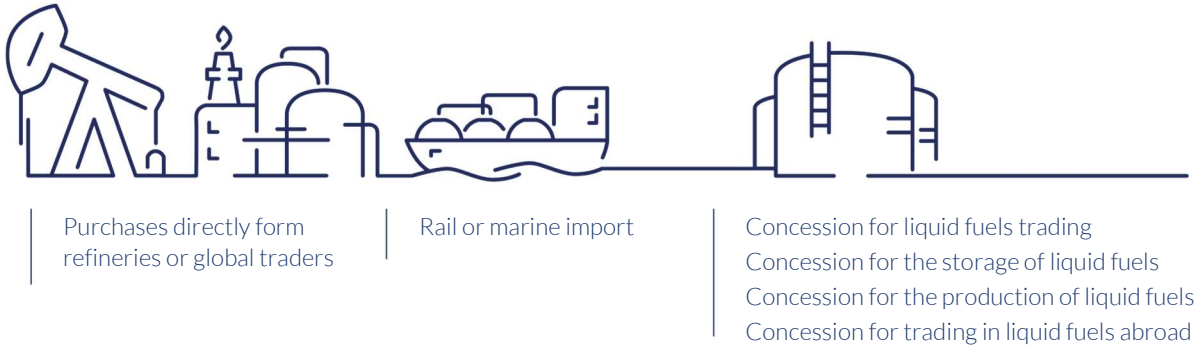
LIQUID FUELS

GRI 2-6



The UNIMOT Group is active 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

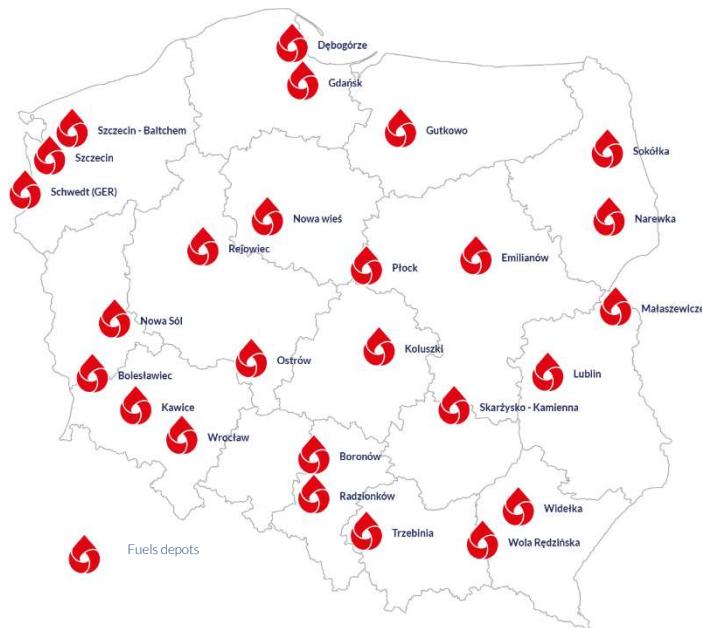
unloading of diesel from the largest tankers arriving in Europe and the onward transportation of fuel to Poland. In 2022, the Group made diesel deliveries using the Danish terminal.



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 biocomponents 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.

BIOFUELS

The Group is active in the sale of biofuels for diesel vehicles being a fuel in their own right. Compared to traditional diesel, biofuels contribute to a significant reduction in emissions of harmful substances as well as greenhouse gases due to their properties. The range includes:

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

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

LPG

The Group sells LPG on both the wholesale and retail markets. Wholesale LPG is sold directly from the Group's own bottling plant in Zawadzkie, as well as from third-party transhipment terminals in Poland.

GRI 2-1

LPG distribution network



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

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

In 2022, the Group was working intensively to switch its LPG purchasing logistics from the eastern to the western direction. Potential destinations to replace the Russian direction currently include: Sweden, the United Kingdom, the Netherlands and Norway. At the same time, the UNIMOT Group signed contracts for 2023 with Western suppliers for volumes more than double those of 2022 and has the potential to increase these volumes further.

NATURAL GAS

The Group conducts 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 as part of transactions outside the exchange market (OTC market). UNIMOT S.A., being a member of the European Federation of Energy Traders, uses standardised EFET framework contracts in gas trading. The sources of supply for the subsidiaries are UNIMOT S.A. and gas producers.

In 2022, new investments were made in connection with the implementation of signed connection agreements. 105 gas connections with a total length of 920 m. were made, which will increase sales by 1,760 MWh/year. In the near term, the Group plans to enter the Lithuanian market by becoming a member of the Lithuanian exchange GET Baltic. Entering this market will allow the Group to open up to new business segments and enable it to further diversify its natural gas supply.

ELECTRICITY

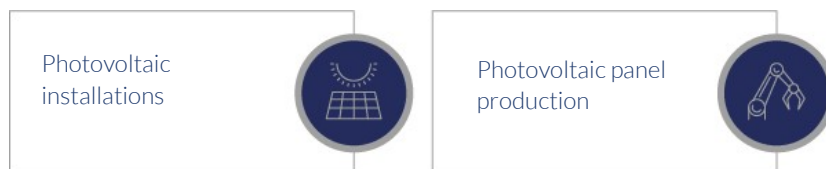
The Group conducts the following electricity activities:

- 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 through 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, 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 2022, the Group continued to sell photovoltaic installations.

The year 2022 was a period of dynamic changes in the segment's operations. Retail sales to individual customers were withdrawn, and the building of relationships in the field of industrial installations under the regime of construction law began. At the same time, the UNIMOT Group started cooperation with the American company First Solar, thanks to which 100% photovoltaic panels from the United States are supplied to the Polish market. The first delivery of First Solar's US photovoltaic panels arrived in Poland in July 2022.

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 2022, OKE was preparing, in cooperation with UNIMOT Energia i Gaz, to implement a 0.6 MWp photovoltaic plant for the municipal sewage treatment plant in Cięcina. The conceptual and organisational work has been completed. Installation is planned for the following year. In addition, OKE supported the implementation of two RES projects in 2022. 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 both projects, conceptual work was carried out to prepare the technical documentation for the selection of the installation contractor.

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 offer for customers and a stronger business position for the associated importers. This model was successfully adopted in other European countries. In 1960, the international 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 2022 included:

- 34 owned stations and stations on a lease basis (CODO),
- 72 franchised stations (DOFO).

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 am the owner of two petrol stations located in Wólka Jagielczyńska and Chociwie. My cooperation with the UNIMOT Group has been going very well from the very beginning. I have a comparison, because I have also previously cooperated in the franchise model with other well-known fuel companies. The integration of my stations into the AVIA chain has been very smooth, thanks in part to the very helpful and open team of experts on the AVIA side. I feel that my needs are listened to and the people I work with support me in developing my business. Our relationship is very much one of partnership, which is particularly important in a franchise business.

Slawomir Wójcik, entrepreneur - franchisee of AVIA petrol station

Spring 2022 saw the launch of the AVIA Card fleet programme, which is designed for business and institutional customers looking for effective ways to optimise fuel costs, and who value minimum paperwork when ordering a card and secure cashless transactions completed online.

The Group is gradually implementing the Eat&Go catering concept at the stations to attract customers. The interior is perfectly in line with modern petrol station standards. It is kept in a subdued style and the space is divided into sales and leisure areas. This is 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 2022 was also used to develop cooperation with the retail partner, the SPAR Express chain. Shops of this brand already operate at more than 30 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 SPAR shop at AVIA stations can increase non-fuel sales by up to 20% (increases of this order were recorded by AVIA stations after cooperation with the SPAR chain in Switzerland).

In 2022, the AVIA chain was expanded by a further 21 stations. In addition, the Group manages stations in Ukraine; of the 14 stations it owns, 13 are still operational. These operate under a franchise model.



GRI 2-1

Managed AVIA stations belonging to the UNIMOT Group chain in Poland (as at the end of 2022)



ASPHALT PRODUCTS



In 2019, the Group started the business of importing and selling asphalt products by partnering with a team of specialists who have been involved in this business for years. The products are sold on the Polish market under the brand name AVIA Bitumen. The business continued in 2022.

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. UNIMOT has a wide range of products: asphalt, modified and highly modified asphalt, industrial asphalt and low-temperature

asphalt. The company also offers special products such as adhesives, cellulose fibres and special binders, among others.

In 2022, the UNIMOT Group sourced asphalt products primarily from one of the German refineries, selling them in different parts of Poland depending on logistical capacity and demand.

OILS AND LUBRICANTS



In 2019, the Group began selling and distributing automotive oils and lubricants under the AVIA brand in China. To this end, it had established a dedicated company a year earlier 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 chain 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 2022, there was a significant decline in sales in the main overseas markets, i.e. China (lockdowns) and Ukraine (ongoing war). Product sales in these markets continued, yet, to a limited extent. Declines in the main markets were offset by sales in new markets such as Kazakhstan, Latvia, Greece, Romania and Georgia. There was also a significant increase in sales in Taiwan.

SITUATION IN THE EAST - IMPACT ON UNIMOT GROUP

On 24 February 2022, the armed aggression of the Russian Federation against Ukraine began, with a strong negative impact on the global economic and social situation previously weakened by the effects of the SARS-COV-2 pandemic. The conflict in Ukraine remains one of the key factors shaping macroeconomic conditions in Poland and worldwide. It affects the rate of economic growth, the level of fuel consumption, interest rates, currency quotations and the intensity of changes in product and raw material prices. The consequences of the outbreak of war have been the disruption or disruption of supply chains, an increase in the prices of raw materials, commodities and energy, restrictions on trade associated with, inter alia, the introduction of successive packages of sanctions imposed on Russia, and an increase in 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 has an impact on the operation of the UNIMOT Group, through, inter alia, changes in terms and directions of supply, prices and availability of raw materials. The intensity of the impact on the Group's operations and financial results, to a significant extent, will depend on the further course of the war and the imposition of further sanctions on Russia and Belarus.

The UNIMOT Group continuously monitors the political and economic steps taken by the government administration, as well as the international community, and analyses their impact on its business. The UNIMOT Group is prepared for different scenarios in the fuel market and adapts to all national and international sanctions.

DRIVE OIL

In terms of diesel, the UNIMOT Group has taken decisive steps to become independent of purchasing this raw material from the east. Currently, the Group uses a number of fuel suppliers, the vast majority of which come from abroad. In addition, as of 15 April 2022, the Group has a leased deep-water fuel terminal in 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 onward transportation of fuel to Poland and other ports in the Baltic Sea. The terminal's transshipment capacity makes it possible to fully meet the import needs of diesel oil to Poland (not only the volumes currently handled by the Group) and creates additional trading opportunities. The UNIMOT Group also became involved in meeting the fuel needs of the Ukrainian economy and population immediately after the outbreak of the war, and continuously supplies diesel oil on the territory of that country.

LPG

In terms of sources of LPG supply, the UNIMOT Group has worked intensively to switch the logistics of LPG purchases from the eastern to the western direction. LPG is imported from Sweden, the UK, the Netherlands and Norway, among others. The change in the direction of imports entails the need to organise new transport solutions. Given the infrastructural and logistical constraints, the UNIMOT Group identifies challenges in storing gas from new suppliers. As in the case of diesel, the UNIMOT Group supplies LPG from western directions to customers in Ukraine.

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 with foreign countries. The terms of supply, due to the high diversification of the UNIMOT Group's sources, remained unchanged and continued to be implemented on the basis of concluded long-term contracts and market offers. The general international situation significantly affected fuel prices on world markets. However, a stabilisation of natural gas prices is currently being observed, which allows the Group to implement the adopted strategies and assumptions in an uninterrupted manner. Lower stock market prices translate into lower capital intensity of the business which has a positive impact on the Group's exposure management.

PETROL STATIONS

Prior to the outbreak of war, on the territory of Ukraine, the UNIMOT Group had been developing the AVIA chain of petrol stations, which included 14 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 and required repairs after the military action. At the end of 2022, 13 AVIA petrol stations were operational in Ukraine. All petrol stations in Ukraine are operated under a franchise model.

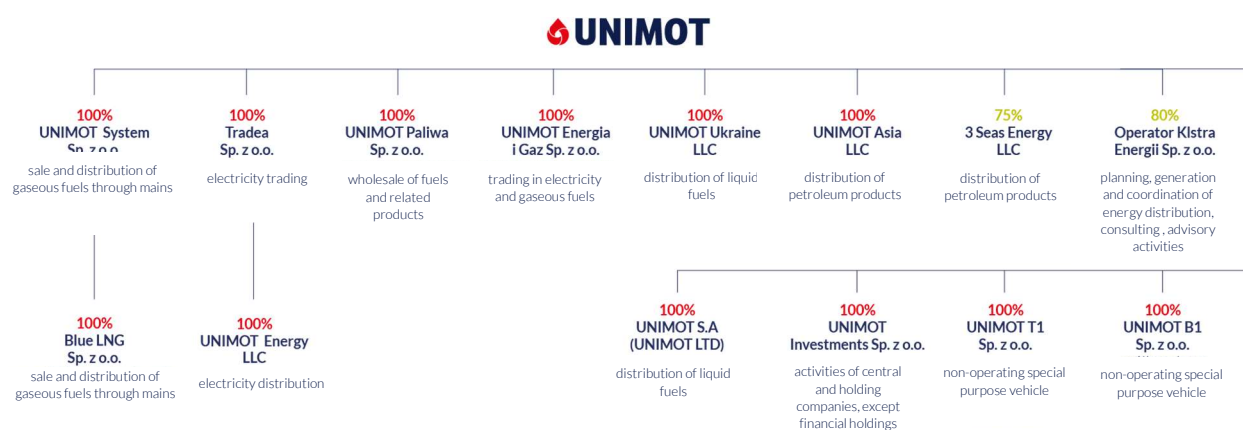


1.2. UNIMOT S.A. AND THE UNIMOT GROUP

GRI 2-1, 2-2

The parent entity in the UNIMOT Group structure is UNIMOT S.A. with its registered office in Zawadzkie, Świerklańska Street, 2A. 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 the subsidiaries and is responsible for the implementation of both the business and ESG strategies of the Group. 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, biofuels, LPG and natural gas. UNIMOT S.A. also sells electricity and petroleum products (asphalt products, oils, lubricants).

UNIMOT S.A. has created a strong Group of companies, consisting of 14 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	Headquarters	Date of acquisition 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
3 Seas Energy LLC	USA	21.05.2020
Energy Cluster Operator Sp. z o.o.	Poland	15.02.2021
UNIMOT T1 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
UNIMOTS.A. (UNIMOT LTD)	Switzerland	17.05.2022

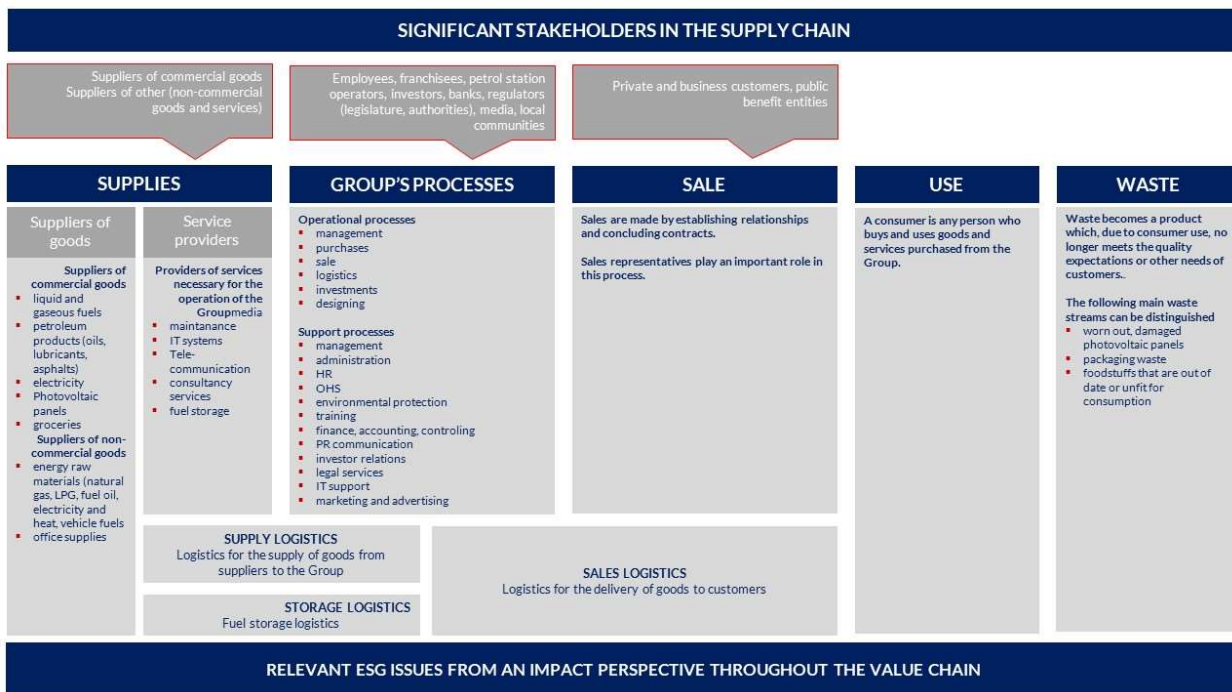
1.3. VALUE AND SUPPLY CHAIN

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 idea of sustainable development. It ensures that its impact on the environment, people and the economy is as favourable as possible and contributes to the Group's value and the benefits of its stakeholders.

Table 2. UNIMOT Group's value chain



ACCELERATION PROGRAMME

The UNIMOT Group is working to expand its Group value chain by, among other things, participating in acceleration programmes, which provide the opportunity for dynamic development and implementation of a specific business idea developed by a start-up on the market. Therefore, in 2022, the UNIMOT Group became a partner of the accelerator programme within the Poland Prize programme funded by the Polish Agency for Enterprise Development. The accelerator supporting the Group operates under the auspices of the Massachusetts Institute of Technology (MIT). It has been active for many years by actively supporting young companies in their development and expansion into new markets, but also sets the direction of discussion and development for the entire high-tech industry. The aim of the Poland Prize programme is to support foreign start-ups in launching their activities on the Polish market.

The decision to enter into a partnership was dictated by the desire to develop our own models and best practices in cooperation with innovative companies. The aim of the cooperation was to search for new technological/business solutions and the potential implementation of new solutions to the Group's portfolio of services and products. The most relevant areas of interest for the UNIMOT Group were: technologies in renewable energy and energy storage, blockchain technology in the energy industry, digital transformation in the fuel and energy industry, modern technologies in CRM systems, technologies supporting project management - linked to budget management. As part of the collaboration, the Group participated in two editions of the programme and gained access to more than 300 start-ups. After selection, one was selected and cooperation was established with it. The UNIMOT Group offered the selected start-up substantive

support, allocation of technical and human resources, expansion of the network of industry contacts in Poland and abroad, and, above all, the possibility of cooperation and joint testing of the start-up in real market conditions.

The UNIMOT Group plans to continue working with start-ups in partnership with accelerators in the years to come.

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 additional areas 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	Relationship
Suppliers	Refiners and global traders	Purchase of liquid and gaseous fuels (diesel, PB, biofuels, LPG, natural gas, petroleum products (bitumen, oil and lubricants), photovoltaic panels. Collaboration takes place on the basis of contracts concluded on a commercial basis.
Subcontractors	Logistics companies, banks, companies providing environmental, health and safety, fire safety, legal advice	Purchase of transport, banking, consultancy services. Collaboration takes place on the basis of contracts concluded on a commercial basis.
Manufacturers	Renewable and conventional energy producers	Purchase of energy from renewable and conventional sources. Collaboration takes place on the basis of contracts concluded on a commercial basis.
Distributors	Companies with infrastructure to distribute electricity and natural gas	Purchase of electricity and natural gas distribution service. Collaboration takes place on the basis of contracts concluded on a commercial basis.

Franchisees	Persons operating a business under a franchise agreement	Operators running petrol stations under the AVIA brand. The cooperation is based on franchise agreements.
Business customers	Manufacturing, service companies, local authorities, schools, kindergartens	Sales of: liquid and gaseous fuels, electricity, petroleum products, photovoltaic installation services, petroleum products Handling on a contractual basis on a commercial basis.
Private customers	Consumers purchasing goods or services for their own use	Sales: liquid and liquid fuels, electricity. Service on the basis of contracts concluded following a tendering process.

1.4. COOPERATION WITH BUSINESS PARTNERS

GRI 2-6

The UNIMOT Group conducts business relations in a transparent manner, respecting the principle of responsible business and observing the rules of fair competition. Cooperation with business partners is carried out respecting the rules of business ethics and loyal contracting. Employees, within the framework of business relations with UNIMOT Group partners, are obliged to create transparent business relations, avoid conflict of interest and act in accordance with the law in the framework of business tasks performed. Considering the need to take due care of 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 the benefit of competing entities. Individual business areas of 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 a counterparty verification procedure (inf. KYC) in place, which has introduced standards for verifying 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 area of trading in 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. Compulsory training was 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 any threats to respect for human rights and the environment, and introduce the highest standards of corporate governance and business ethics. The principles governing cooperation with business partners in the field of ESG are defined, among others, in the

UNIMOT Group Code of Ethics and the Anti-Corruption Programme, which contain the values and principles applicable throughout the Group. The aforementioned documents define, among other things, the Group's approach to building business partnerships and define such obligations of employees as the obligations to prohibit corrupt acts or the obligation to create objective business relationships, which employees by their daily attitudes disclose to their business partners and thus contribute to the creation of a responsible business environment.

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 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.

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 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 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 2,600 wholesale customers in 2022.

Customers of the company, which provides services for the sale and installation of photovoltaic installations, are also required to provide technical, legal and financial energy advice 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 2022, no activities were identified that could result in a breach of privacy for 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 2022, 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 field of public relations and investor relations. These activities complement each other and form a coherent system of 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. The following ones are important to the Group:

- 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-exclusionary, inclusive and sensitive to cultural and religious values, sexual orientation, race and gender.
- **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 of activities stand out. These include:

- promotional activities for retail products aimed at customers of AVIA petrol stations,
- sponsorship support,
- 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 support within the company structure. Seven people, including a separate marketing team, work 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 promotional activities geared towards commercial profits.

Sponsorship support

The UNIMOT Group has been supporting local communities, including local sports clubs, for many years - 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 tennis club Efektowni in Stalowa Wola and the speedway club Lwy AVIA Częstochowa. 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.

In 2022, the Group also collaborated with the Częstochowa-based organisation Częstokocham, which, through a partnership with local community activists, organised an open festival for local motoring fans - the AVIA Moto Festival. The event took place on 17-18.09.2022 in the Lisiniec Park in Częstochowa. The aim of the event was to bring together motoring fans in the region and to promote knowledge about motoring and motorsport.

At the same time, due to the increasing scale of UNIMOT Group's activities, 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'.

Communication in digital media

Social media and websites are the main channels for 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 Group 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 - we can divide it 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 UNIMOT Group

Selected websites	Media profiles
<ul style="list-style-type: none"> ▪ www.unimot.pl ▪ www.aviastacjapaliw.pl ▪ www.aviasolar.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 regularly carried out at AVIA stations comply with the highest standards of marketing 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.

In 2022, a new digital communication system for the price of coffee products was implemented at AVIA stations, complementing the digital communication (so-called 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. Of key importance in building relations with the media and shaping a positive image of the UNIMOT Group 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 for 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 Report of the Management Board on the activities of the UNIMOT Group and UNIMOT S.A. for 2022 in the chapter "Status of the implementation of the Group's strategy, including the implementation of financial forecasts". Environmental, social and labour issues are not included in the business strategy. These issues are included in the UNIMOT Group ESG strategy adopted in March 2022.

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. It is planned to subject the ESG Strategy to cyclical evaluation and revision if deemed appropriate. Details on the implementation of the ESG Strategy in 2022 can be found in the individual chapters of this report.

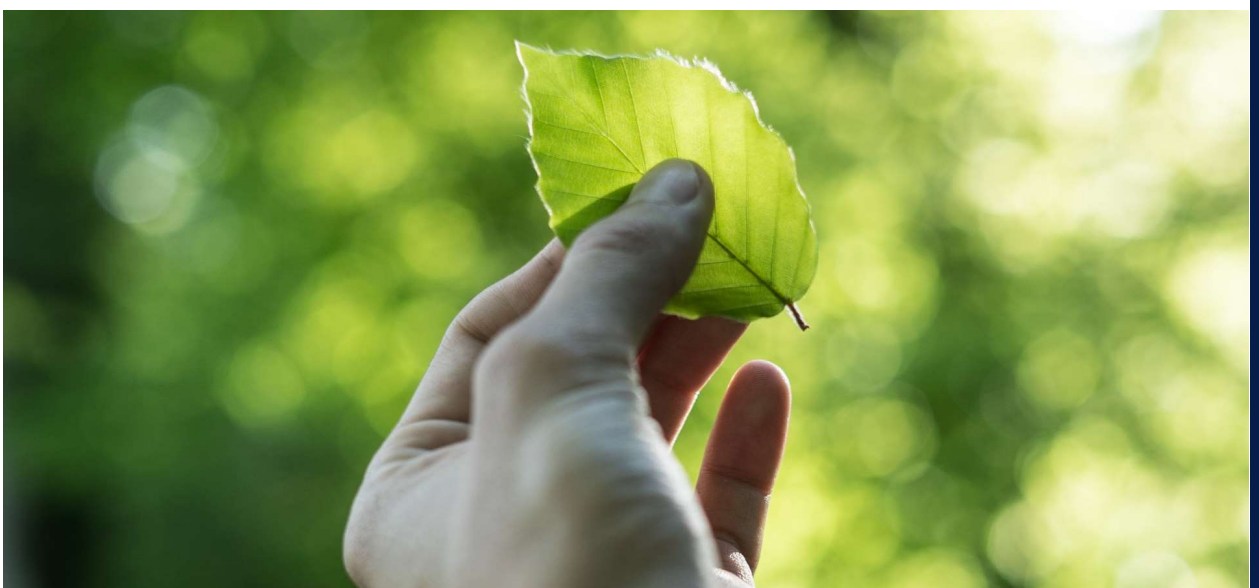


Table 5. Summary of strategic goals, objectives and how they are implemented in each ESG area

Strategic objective	Task	Implementation
ENVIRONMENTAL		
I. Systematic reduction of the Group's impact on greenhouse gas emissions	1. Development of business based on renewable energy sources	<ul style="list-style-type: none"> ✓ continuing to develop the renewable energy sources (RES) business: <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 ▪ adding to the portfolio of panels on offer ✓ opportunities to enter other business areas that fit into the energy transition: <ul style="list-style-type: none"> ▪ promotion of Small Modular Reactors (SMRs) on the Polish market. ▪ potential investments in biogas plants ▪ further involvement in energy clusters
	2. Continuous fulfilment of NIT and NRT responsibilities to the highest standards	<ul style="list-style-type: none"> ✓ continuing to implement the National Indicative Target (NIT) and the National Reduction Target (NCR) 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	<ul style="list-style-type: none"> ✓ an examination of the threat and opportunities of the climate in terms of its impact on the Group's business profile: <ul style="list-style-type: none"> ▪ analyse and identify 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
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SOCIAL RESPONSIBILITY

6 Improving safety at work	<ul style="list-style-type: none"> ✓ enhancing occupational safety - both the safety of its employees and others carrying out any work on its behalf ✓ Implementing a workplace hazard communication system: <ul style="list-style-type: none"> ▪ 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
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III. Improve the safety, commitment and skills of employees and promote a healthy and active lifestyle among them

7. Continuous improvement of staff competence and involvement	<ul style="list-style-type: none"> ✓ striving for continuous improvement of qualifications and use of the potential of employees ✓ providing opportunities for employees to develop in their work ✓ increasing the number of training courses ✓ ensuring that upskilling activities are increasingly adapted to changing internal and market needs ✓ conducting activity aimed at continuous improvement of the quality and efficiency of the organisation ✓ increase staff efficiency and commitment ✓ creating a system involving employees at all levels, based on Management by Objectives (MBO)
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8. Providing access to private health insurance and sports cards	<ul style="list-style-type: none"> ✓ undertaking a range of preventive health measures for its employees: <ul style="list-style-type: none"> ▪ promoting a healthy and active lifestyle ▪ providing employees with access to private health insurance ▪ promoting the importance of physical activity ▪ providing opportunities to use sports facilities such as gyms, swimming pools or organised sports activities ▪ monitoring staff needs and best market standards
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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 UNIMOT Group assets ✓ actively listening to the needs of local communities
	10. Supporting young talent and creating opportunities for their development	<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

Managing the UNIMOT Group 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: 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 sporting activities and education ▪ providing access to private health insurance
Goal 4: 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
Goal 7: 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
Goal 11: Make cities and human settlements safe, stable, sustainable and inclusive	<ul style="list-style-type: none"> ▪ support for local communities through, for example, the construction of a playground and sponsorship of local sports teams
Goal 13: 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 is committed to undertaking as many sustainable business activities as possible and to publishing non-financial (ESG) reports annually starting with the 2021 report in line with current best practices for the market.

The UNIMOT Group declares continuous development in the area of ESG aspects management by increasing the qualifications of the organisational unit responsible for ESG reporting, as well as expanding the scope of data disclosed in subsequent non-financial (ESG) reports. Accordingly, in 2022, the Sustainability and ESG Reporting Coordinator participated in training courses and numerous webinars to enhance the knowledge and skills of the sustainability

management area. At the same time, the scope of non-financial information disclosed in this ESG report has been increased.

1.7. MATERIALITY ASSESSMENT

GRI 3-1

In order to prepare for the report, a materiality study 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 study at 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 Board of Directors, senior management of the Group, employees, shareholders, media representatives and banks,
- individual interviews with representatives of each stakeholder group,
- analysis of the results obtained.

The results of the study identified 7 material stakeholder groups, as well as 20 material ESG issues relating to environmental, social and corporate governance issues. 15 material ESG risks were also identified. The data listed is discussed later in the report.

RELEVANT ESG ISSUES

GRI 3-2

The materiality study carried out identified 20 ESG issues in which 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,
- compliance with environmental regulations.

In the social responsibility 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 new issues compared to last year's issues include relationships with business partners and responsible marketing communications.

SIGNIFICANT ESG RISKS

The study identified 15 significant ESG risks from the Group's business area:

- the risk associated with the obligation to provide the National Indicative Target (NIT) and the National Reduction Target (NCR),
- the risk of not aligning operations with EU climate policy,
- the risk of reduced funding for fossil fuel activities,
- the risk of environmental pollution in the event of incidents or accidents,
- the risk of non-compliance with environmental legislation,
- the risk of losing key management personnel,
- the risk of not being able to attract qualified staff,
- the risk of occupational accidents (OSH),
- the risk of personal data leakage,
- the risk of cyber-attack,
- the risk of inadequate organisational structure,
- the internal regulation effectiveness risk,
- the risk of corruption and bribery,
- the reputational risk,
- the risk of discrimination and human rights violations.

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 our relations with stakeholders, we focus 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. During the process of examining the relevance of the UNIMOT Group's ESG issues, a re-mapping of stakeholders was carried out. 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 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 	presentation of interim results (online meetings, conferences, stock market reports, investor chats, website), ongoing direct and e-mail contact, social media channels

	infrastructure and participate in the capital market regulatory process	
Media	journalists and media representatives	Press conferences and briefings (including online), press releases, website, ongoing direct and email contact, social media channels
Regulators	institutions involved in the non-equity regulation process	reports, formal correspondence, meetings
Local communities	communities at UNIMOT Group 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 UNIMOT Group provides services in the framework of its activity.	website, mailing, meetings, contact with advisers, formal correspondence, social media channels

LOYALTY PROGRAMME UNIMOT CLUB+

Shareholders are one of the key stakeholders for the UNIMOT Group, for whom the UNIMOT Club+ 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, there is a one-off refund of the cost of refuelling at AVIA petrol 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: <https://www.unimotklubplus.pl/>.

In 2022, works were 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 Club+ 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.

More shareholders are joining the Club each month, demonstrating the considerable shareholder interest in this type of 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 accolades over the years thanks to its high standards of business and activity.

Award	Description
<p>CAPITAL MARKET HERO</p> 	<p>In May 2022, UNIMOT S.A. received the Hero of the Capital Market 2022 award for the best investor relations among companies listed on sWIG80. Companies, institutions and individuals who made the strongest contribution to the development of the Polish capital market and the improvement of its standards during the past year competed for the title of Hero of the Capital Market. The awards were granted during the WallStreet 26 conference organised by the Association of Individual Investors. In 2022, the title of Capital Market Hero was awarded in 17 categories.</p>
<p>FAMILY COMPANIES</p> 	<p>On 28 July 2022, Forbes magazine published a list of the 100 largest family businesses in Poland. UNIMOT was ranked ninth, a promotion of one place compared to last year's ranking.</p>
<p>ECONOMY AND ENTREPRENEURSHIP</p> 	<p>During a special Session of the City Council held in July 2022, the Mayor of the Zawadzkie Municipality presented awards to Adam Sikorski, Chairman of the Board of the UNIMOT company, in the category "Social activity, concern for people and safety" and an award to the UNIMOT S.A. company in the category "Economy and entrepreneurship". UNIMOT S.A. is registered in the town of Zawadzkie and is a significant tax payer there. In addition, it supports the local community by donating funds to the municipality every year, which are used, among other things, to build a playground for children and young people and to support local youth sports clubs.</p>
<p>TOP BRAND</p> 	<p>On 3 November 2022, Press magazine and PSMM Monitoring & More published the Top Brand report for the 15th time, in which the AVIA station chain in Poland was ranked 4th in the petrol station category. The survey was designed to identify the strongest brands in the media.</p>

LIST OF 500



On 24 November 2022, the Rzeczpospolita daily published the ranking of the largest Polish companies - the 500 List. The UNIMOT Group was ranked 58th in this ranking, which means a promotion of 39 places during the year.

MOUNTAIN ENTREPRENEUR



In December 2022, UNIMOT Energia i Gaz Sp. z o.o. was awarded the title of "Entrepreneur of the Mountain Lands" in the medium-sized enterprise category in the "Personality of the Mountain Lands" competition. This plebiscite recognises individuals, organisations and companies that, through their activities, contribute to the development of the mountain lands in the Żywiec, Podhale and Beskid areas.

LISTED COMPANY OF THE YEAR

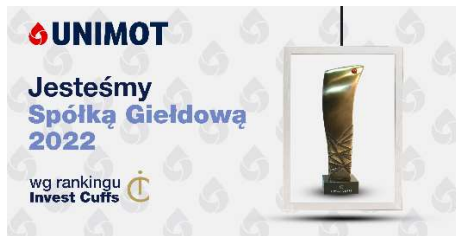


In March 2023, UNIMOT S.A. was once again recognised in the prestigious Stock Exchange Company of the Year ranking. The company took third place in the category "Competence of the management board". In this category, the activity of the management board was assessed in the area of communication with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

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 recognised 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.

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

GRI 2-28

Table 8. Summary of 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
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

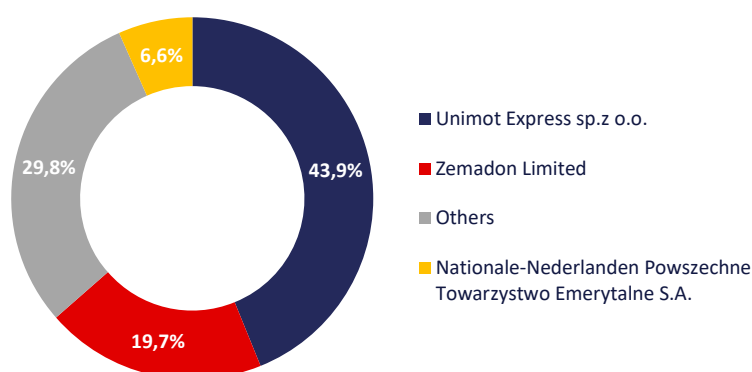
2.1. SHAREHOLDING STRUCTURE OF UNIMOT S.A.

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 2022 is presented in the chart below:

Shareholding structure in %



2.2. GOVERNANCE 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 activities and election of the company's authorities are determined by the Status 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.
- Rules of Procedure of the Supervisory Board adopted by resolution of the Supervisory Board No. 4/12/2017 year 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 Ordinary General Meeting of 3 June 2020.

- Bonus system for the Members of the UNIMOT S.A. Management Board adopted by resolution of the UNIMOT S.A. Supervisory Board. No. 2/11/2019 of 13 November 2019.

The documents listed 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 of 31 December 2022, 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 - EDBA 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 Chairman 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 coordinating 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 Member of the Management Board 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 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 Financial Affairs.

SUPERVISORY BOARD OF UNIMOT S.A.

As of 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, supply, 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 also 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 Board of Directors of UNIMOT S.A. and from 2013 to 2015 he was President of the Board of Directors of PZL Sędziszów S.A. Since 2013, he has been a member of the Board of Directors 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 Marquesas.

Sp. z o.o., and in the following two years as Financial and Administrative Director at Wincanton Marqueset France S.A. in Paris.

She has served on the Boards of Directors 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).

He 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.

Ms 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, Ms 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 Board of Directors 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 Chair of Production Management. Since 2010 he has been the Head of the Chair 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 Subcommittee 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 biofuels 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.

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 related to ESG areas (Environment - environment, Social responsibility - society, Governance - corporate governance) are important elements of business activity. Therefore, in 2022, the ESG Strategy for the Group was adopted by resolution in the UNIMOT Group operating companies. The Boards of Directors of the individual Group companies are responsible for implementing the ESG Strategy. In 2022, efforts to systematise the management of the environmental, social and corporate governance areas continued.

At the beginning of 2023, amendments were introduced to the organisational bylaws of the Group's parent entity consisting, among other things, in renaming the Investor Relations department as the Investor Relations and ESG department. 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 conveyed 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 department of UNIMOT S.A., the Sustainability and ESG Reporting 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 area of sustainability management reports directly to the President of the UNIMOT S.A. Management Board. The Board of Directors monitors the actions taken in the ESG area on an ongoing basis and supervises the implementation of the ESG Strategy.

Within the framework of the published ESG Strategy, the UNIMOT Group has defined strategic objectives in all areas of sustainability, which 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. As part of the implementation of the above objective, a culture of sustainability was built in 2022 by, among other things, providing training on ESG issues to UNIMOT Group employees and collaborators.

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 both the Management Board of the Group's parent entity, the Supervisory Board and Management. 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, Group employees are involved in the implementation of the ESG strategy objectives. Responsibility for the ESG area and the implementation of the ESG strategy is located in the Investor Relations and ESG Department.

Senior management structures systematically monitor ESG-related issues. The Management Board of the parent entity in the UNIMOT Group periodically receives information on activities in the ESG area. The UNIMOT S.A.'s Management Board 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 Reporting Coordinator was also appointed, whose role is to monitor ESG aspects, including from a risk perspective.

Table 9. Methods of risk measurement

Level of risk	low	<ul style="list-style-type: none"> ▪ the materialisation of the risk will have little or no impact on operations ▪ irrelevant to strategic objectives ▪ insignificant impact in terms of shareholder interest
	medium	<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 have a very significant impact on 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 ▪ critical impact on operations ▪ relevant to strategic objectives ▪ critical to shareholder interests



Table 10. Summary of the most significant ESG risks

RISK	MITIGATING ACTIONS AND RISK MANAGEMENT TOOLS
<p>Risks related to the obligation to provide the National Indicative Target (NIT) and the National Reduction Target (NCR)</p> <p>The Group, while trading in liquid fuels and liquid biofuels, is obliged to ensure a minimum share of biocomponents and other renewable fuels in the total volume of liquid fuels and liquid biofuels sold, disposed of or otherwise consumed for its own use in a given year, in accordance with a specified NCW (National Indicative Target) factor. The Group is also obliged to ensure an appropriate level of NCR (National Reduction Target) relating to the reduction of lifecycle greenhouse gas emissions of fuels per unit of energy. There is a hypothetical risk of failing to meet the legally required biofuel levels, which could result in the Group being fined.</p> <p>RISK LEVEL: low</p>	<ul style="list-style-type: none"> ▪ Maintaining an appropriate fuel purchasing policy that takes into account the carbon performance and biocomponent content of the products purchased. ▪ Ongoing monitoring of the implementation of the NCW and NCR and the legislation that determines the manner and amount of the coefficients set. ▪ Joint settlement with other NCR entities. ▪ Monitoring and expanding the product range of biocomponents used for NCW and NCR. ▪ Establishing cooperation with new suppliers of bio-components.
<p>Risk of not aligning operations with EU climate policy</p> <p>The EU climate policy, followed by national economic policy, is geared towards the goal of reducing the carbon footprint of transport. This can be done by replacing conventional propulsion with internal combustion engines, alternative units powered by hydrogen, electricity, liquefied natural gas (LNG) and compressed natural gas (CNG). Consequently, in view of the long-term decline in demand for the products that dominate the UNIMOT Group's revenues today, this risk could potentially have the effect of reducing diesel sales levels, as well as increasing competition in the market and reducing margins. The reduction of diesel engines in transport will also entail the need for the Group to adapt in the long term to new market conditions, including the preparation of petrol stations for the sale of new types of fuel (e.g. electric vehicle charging stations, hydrogen refuelling capabilities, etc.). This will require incremental additional capital expenditure over the long term. The Group's exposure to this risk is lower than that of manufacturing companies in the industry, due to the absence of the highly capital-intensive expenditure required to replace these assets.</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, including the development of the AVIA Solar brand. ▪ Investing in biogas, LNG, CNG production technology.
<p>Risk of reduced funding for fossil fuel activities</p>	<ul style="list-style-type: none"> ▪ Monitor legislative changes and market practice.

The introduction of solutions provided for by the EU systematics (so-called taxonomy) will translate into difficulties in financing activities that do not qualify as sustainable in the sense of the systematics. In particular, it may mean difficulties in obtaining financing for activities for entities operating in areas related to fossil fuels, including hard coal, or reduced availability of financing from some financial institutions. At the same time, the consequence of the entry into force of these solutions will be the possibility of obtaining favourable financing conditions for investments in low-carbon areas of activity in which the UNIMOT Group is already present (e.g. photovoltaics) or those towards which it will move by modernising the managed fuel distribution and sales network towards low-carbon transport.

RISK LEVEL: high

Risk of environmental pollution in the event of incidents or accidents

The Group's activities in the area of storage, handling and transport of liquid and gaseous fuels involve the risk of leakage, emission, explosion or ignition. This may materialise as a result of fortuitous events such as an accident at a gas bottling plant, which is a high-explosion risk facility entered in the relevant governor's register, or as a result of a pipeline or gas installation leak. The risk of a leak, spill or explosion also applies to the terminal and storage facilities acquired as part of the Lotos Terminale S.A. acquisition. There is also a risk of leakage of petroleum substances during transport - both by road and by rail. Such incidents - if they occur - could lead to local environmental contamination and damage to biodiversity that is difficult to repair. In connection with the transaction for the acquisition of the Lotos Group's fuel terminals and bitumen production facilities, an increase in risk will result from an increase in the scale of operations and bitumen production activities.

RISK LEVEL: Medium

- Transparent ESG information policy and reporting.
- Gradual diversification of UNIMOT Group's activities towards RES (opportunity to obtain favourable financing conditions).
- Operating a coal trading business in a way that does not affect the assessment of the Group's ability to obtain bank financing.
- Ongoing contact with financial institutions regarding risks associated with potential funding reductions and taking corrective action.

- Implementation and strict adherence to procedures related to working with flammable substances.
- Preparation of documents identifying the hazard and determining the risk of explosion, as well as appropriate safety instructions.
- Suitable location of bottling plant in open space.
- Maintaining the good technical condition of equipment and technical infrastructure.
- Carry out regular reviews of the infrastructure.
- Monitoring and sensor system to minimise the risk of explosion.
- Implement appropriate staff training programmes and emergency response manuals.
- Employing experienced and properly trained staff (including drivers).
- In terms of transport, additionally: basing transport on our own 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.
- Working with specialist environmental and health consultancies to manage these risks.
- Possession of appropriate liability and property insurance, transferring part of the risk to insurers.

Risk of non-compliance with environmental regulations

The following dynamic changes in the regulatory environment, together with the rapid development of the

- In key areas, the UNIMOT Group is supported by experts from an external company specialising in environmental consultancy.

organisation (entry into new markets, initiation of new activities), may result in the risk of overlooking a legal change triggering specific obligations on the part of the UNIMOT Group, e.g. reporting.

RISK LEVEL: low

- Creation of the position of Sustainability and ESG Reporting Coordinator in 2022, one of whose roles is to comprehensively monitor the environmental issues of the organisation and thus eliminate the risk of incompleteness of the required data necessary for the environmental reporting process.

SOCIAL RESSPONSIBILITY RISK

RISK

MITIGATING ACTIONS AND RISK MANAGEMENT TOOLS

Risk of losing key management personnel

The Group's market success depends to a large extent on the competence and experience of those in managerial roles. Qualified personnel are particularly important in the fuel industry, where experience and established business relationships allow the business to operate efficiently and effectively. The loss of key management personnel and the difficulty of replacing them quickly can reduce the efficiency of the business.

RISK LEVEL: Medium

- Build and maintain long-standing good relationships with key managers and employees.
- Analysing the market for employment and offering attractive terms of employment.
- Running a bonus scheme for board members.
- Team building and focus on substitutability within the team.
- Building a consistent and positive image of the Group.

Risk of not being able to attract qualified staff

The situation on the labour market related to unemployment, which has been low for several years, and the persistence of the so-called "employee market" affect the demand for qualified employees higher than the supply also in the industry in which the Group operates. This state of affairs may result in difficulty in attracting qualified people and, consequently, hinder the Group's growth.

RISK LEVEL: Medium

- Offering competitive working conditions and remuneration.
- Nurturing good relationships with employees.
- Developing an organisational culture focused on feedback and employee engagement.
- Provide development for staff in ongoing projects.

Occupational health and safety (OH&S) accident risks

The Group's employees and those working on behalf of companies cooperating with the Group, carrying out work related to the storage, handling and transport of liquid and gaseous fuels, as well as those carrying out the installation of photovoltaic (PV) panels, are exposed to the risk of occupational accidents. This risk can be increased by routine and by ignoring internal and external regulations. Moderate and severe occupational accidents resulting in loss of health or human life are an unacceptable risk in the UNIMOT Group - they may give rise to negative consequences for the Group in the area of liability for damages, as well as causing loss of reputation and trust on the part of contractors, investors or employees.

RISK LEVEL: Medium

- Ensuring safe working conditions.
- Control of the working environment.
- Training of employees in health and safety.
- Conduct training briefings before allowing employees to work in a specific position.
- Build awareness of risks, including by providing information on the occupational risk factors associated with specific jobs.
- Building the right habits among employees.

Risk of personal data leakage

As a result of the intentional or unintentional actions of employees or third parties, unauthorised disclosure or access to personal data processed by the UNIMOT Group

- Implement standardised procedures related to personal data processing processes, including procedures defining the handling of a personal data breach.

could potentially occur. As part of the operational processes, standardised procedures have been implemented in the Group to manage the risks associated with the potential occurrence of breaches in data processing processes, including data leakage.

RISK LEVEL: low

- 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.

Risk of cyber-attack

Cyber risk is no longer just a technological problem, the digitisation of more and more business processes, including the spread of remote forms of contact, together with the increase in threats from criminal groups and the use of attacks on IT systems by entities hostile to Poland in order to destabilise the socio-economic system, make companies exposed to an increasing risk of data destruction and theft or other similar threats.

RISK LEVEL: Medium

- Ensure security-optimised hardware solutions.
- Building awareness of users (employees), sensitisation to danger symptoms, formation of 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.
- Preparation for the implementation of ISO 27001.
- Monitoring of changes in legislation.
- Established acceptance path and internal regulations for the access granting process.
- Training on regulations to prevent money laundering and terrorist financing.

RISKS IN THE AREA OF CORPORATE GOVERNANCE

RISK

MITIGATING ACTIONS AND RISK MANAGEMENT TOOLS

Risk of inadequate organisational structure

The company operates as part of the Group, conducting business in various business segments. In connection with the acquisition of the assets of Lotos Terminale S.A. Group will commence operations in new business areas, which requires reorganisation and consolidation of existing and new activities. The adoption of an inappropriate organisational structure within the Group may result in delays in the implementation of business processes, limitations in internal and external communication, duplication of tasks performed or their implementation in isolation from business processes. An inappropriate organisation of the Group may also reduce the efficiency of operations or lengthen decision-making processes, which may hinder the Group's growth.

RISK LEVEL: Medium

- Involving experienced management and specialists in asset integration and process optimisation.
- Implement internal regulations and procedures to enable the Group to operate efficiently and effectively as an organisation.
- Process improvement and optimisation directed at achieving cost synergies and 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/regulatory areas.

Internal regulation effectiveness risk

- Implement internal regulations and procedures to enable the Group to operate

Due to the Group's growth and the numerous regulatory requirements associated with the Group's fuel and capital market activities, numerous internal procedures and regulations need to be implemented and applied to ensure consistent and effective management of the Group. Due to the dynamic development of the Group and 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. These situations may reduce the Group's operating efficiency and increase the legal risk of its business.

RISK LEVEL: Medium

- 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.
- The operation of Internal Audit in the Company, whose function is to detect and assess potential risks that may arise within the Company's operations and to examine and evaluate the adequacy, effectiveness and efficiency of the management control systems.
- 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.

Risk of corruption and bribery

Corruption and bribery are among the key ills of the modern economy, handicapping it, making it inefficient. At the level of the UNIMOT Group, it could lead, on the one hand, to decisions that are suboptimal from the point of view of the company's interests and, on the other, expose the company to reputational damage and painful sanctions.

RISK LEVEL: low

- Implement and apply the Anti-Corruption Programme, which provides the basis for establishing and supporting preventive and educational solutions to counter corrupt behaviour.
- Exercise of supervision by the Company's Management Board over the implementation of the Anti-Corruption Programme.

Reputational risk

If the risks described in this report materialise, the image of the Group and the Board Members may be damaged. A damaged reputation of the Board Members or key managers may translate into a loss of confidence in the Company, including from the local community, which may express opposition to the Group's activities in areas with environmental risks, among others. The loss of reputation may also affect the perception of the Group on the capital market and thus the share price. In particular, the following factors could affect the Company's image: infrastructure failure and environmental pollution, work accident, disclosure of company secrets imposition of a fine by a regulatory authority, communication of an unethical marketing message.

RISK LEVEL: Medium

- Managing identified risks in a continuous process.
- Adoption of a "Media Contact Policy" in the form of a Board resolution setting out the rules for external communication.
- Employing an experienced PR Manager to manage the external communications area.
- Use of professional media monitoring tools to control all publications and messages about the Company in real time.
- Building good relations with the media and the local community and investors.
- Quickly analysing the situation and responding and responding to articles.
- Training new employees on communication principles, including social media communication.
- Conducting an open dialogue with representatives of local communities.
- Transparent communication with customers.
- Careful selection of business partners with whom the Group is jointly responsible for the communication of the Group's brands.

Risk of discrimination and violation of human rights

Discrimination against anyone (employees, customers, etc.) on the basis of gender, age, origin, religion or belief is not only ethically unacceptable, it is also a violation of the rights enshrined in the Universal Declaration of Human Rights. From a corporate point of view, it can also lead to suboptimal choices that are dictated by factors other than merit. In turn, sub-optimal decisions, if only in terms of staffing, can affect business performance. Such effects are associated with both traditional discrimination and so-called *reversed discrimination*.

RISK LEVEL: low

- Procedures and long-standing business practice regarding employees, including their recruitment, make 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.
- The Code of Ethics prohibits any behaviour or attitude that expresses discrimination in the workplace.
- A procedure for reporting irregularities (also anonymously) has been adopted.

2.3.2 HUMAN RIGHTS

GRI 2-23, 3-3

Respect for human rights is one of the core responsibilities of the UNIMOT Group, which integrates human rights issues into its operational activities. UNIMOT Group monitors the risk of human rights violations on an ongoing basis, UNIMOT Group's activities are in line with the Universal Declaration of Human Rights, the International Labour Organisation 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 applicable laws.

The UNIMOT Group's commitment to respecting human rights is reflected in the Human Rights Policy in force. The document applies to all Group companies carrying out operational activities.

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.

2.3.3. CODE OF ETHICS

GRI 2-23, GRI 2-24

The set of ethical standards and good 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.

2.3.4. ANTI-CORRUPTION POLICY

GRI 2-26, 3-3, 205.3

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

The approach of the Group's parent entity 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.

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 where an anti-corruption programme has been implemented has been required to familiarise themselves with the programme.

2.3.5. INFRINGEMENT REPORTING MECHANISM

GRI 2-26

UNIMOT S.A. has a formalised mechanism for reporting violations. It has been implemented through the adoption for application by means of a Resolution of the UNIMOT S.A. Management Board. Procedure for reporting irregularities. In the other Group companies, the formalised mechanism was adopted in Q2 2022.

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.

Notification proceedings are conducted by the organisational unit responsible for the compliance function. Each notification is investigated and the aforementioned organisational unit keeps a register of notifications and investigations.

In 2022, there was no reported case of any breach.

2.3.6. CYBER SECURITY AND PERSONAL DATA PROTECTION

CYBER SECURITY AND DATA PROTECTION

The nature of UNIMOT Group's activities makes information security a priority. The Group takes care of the security of the information it processes, bearing in mind the welfare of the organisation and of its business partners including, in particular, customers and suppliers. Of vital importance to the Group is the confidentiality, availability and integrity of the data processed. The Group strives to improve its processes and tools taking into account security requirements based on the ISO 27001 standard, applicable legal requirements and good security practices. The Group has an IT systems security, business continuity and security incident management system in place. On an ongoing basis, implemented safeguards are tested in the Group companies and the applied security requirements are monitored.

One of the many activities that are undertaken in the UNIMOT Group is to ensure a high level of infrastructure and data security. The Group's companies use innovative IT tools, with the best technologies tailored by a team of specialists with many years of experience in the above area. The organisation applies technical security measures that are periodically checked by internal auditors, external penetration testers and security analysts.

In 2022, a number of cyber security measures have been undertaken in the Group including:

- an extensive security audit of the UNIMOT Group was carried out, covering areas such as social engineering, WAN and LAN security,
- corrective actions were taken and implemented to reduce and eliminate vulnerabilities that emerged after the security audit,
- Security Awareness training was provided to all Group employees, covering key and latest information from the world of cyber threats,
- greater information security was achieved, as well as reliability and scalability of the technical infrastructure, thanks to the migration of the server infrastructure to the UNIMOT Group's professional Data Centre,
- additional hardware and software security have been introduced, security and authentication policies and procedures have been implemented, and print authorisation has been activated, all of which increase the security of resources and thus reduce the risk to the print infrastructure and data.

In the years to come, the UNIMOT Group will gradually improve the level of data security by, among other things, carrying out:

- security awareness training for employees,
- extensive security audits,
- dual authentication (authentication) .

PERSONAL DATA POLICY

Personal data in the UNIMOT Group is processed in accordance with the applicable legal status, 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 the repeal of Directive 95/46/EC (General Data Protection Regulation) and the Act of 10 May 2018 on the protection of personal data. Security and data protection issues are regulated in detail through the Security Policy and other internal documents. The purpose of the policy is to set out the principles and define the procedures applicable to employees and collaborators when processing personal data in all processes administered by 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 2022, no complaint of privacy breach and data loss was identified.

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 central to the UNIMOT Group and is 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.

2.4.1. HUMAN CAPITAL MANAGEMENT

In 2021, a recruitment and hiring policy was introduced at the parent entity, UNIMOT S.A., which defines the transparent principles followed by the company in attracting the best candidates. The implementation of the above policy in UNIMOT Paliwa Sp. z o.o. and UNIMOT Energia i Gaz Sp. z o.o. is planned for 2023. The UNIMOT Group ensures that the processes carried out have a single defined standard and recruits for the benefit of the other subsidiaries that determine the need for employees.

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 moment the needs are identified until the candidate is selected and an offer is made.

The Group gives priority to internal recruitment, which is beneficial for employee motivation and development within the Group. 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 further improve and develop.

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.

For the UNIMOT Group, building processes to support development and knowledge sharing is key.

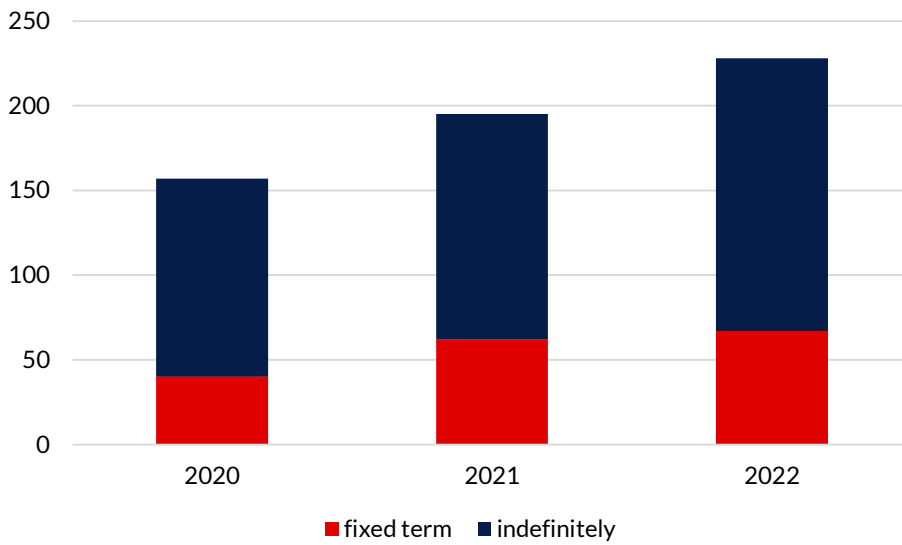
2.4.2. STRUCTURE OF EMPLOYMENT

GRI 2-7, 405-1

A total of 270 employees worked for the UNIMOT Group at the end of 2022. 228 people were employed on employment contracts, of which 49.6% were women and 50.4% were men. Compared to 2021, the number of employees increased by 17% and the ratio of female to male employees in the UNIMOT Group changed slightly, still hovering around 50%.

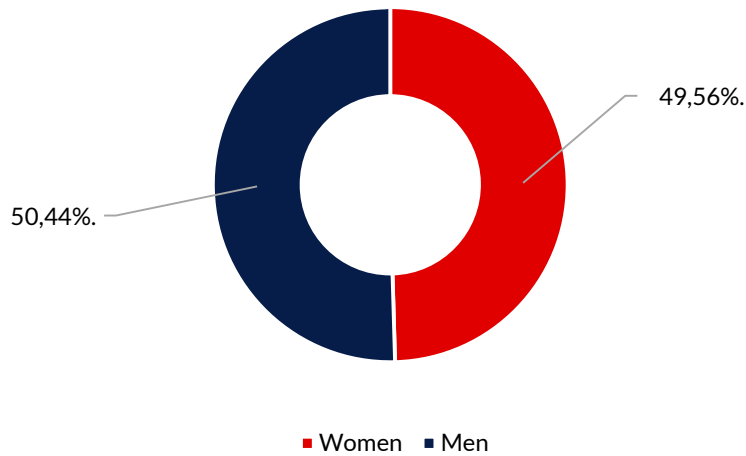
The UNIMOT Group's employment structure distinguishes between the levels of senior and middle management and other employees. At the end of 2022, among those classified as senior management, the percentage of women was 56%.

Number of temporary and permanent employees



Employment structure by gender

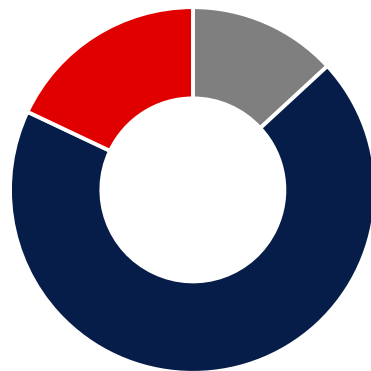
Percentage of women and men employed in the UNIMOT Group in 2022



Employment structure by age

As of 31 December 2022, in the UNIMOT Group, 69% of all employees were in the 30-50 age group. Those under 30 years of age accounted for 13% and those over 50 years of age for 18% of all employees.

Percentage of age groups in the UNIMOT Group in 2022



- employment- employee under 30 years of age
- employment- employee 31 - 50 years of age
- employment- employee aged 51 and over

In the Group companies, the basic form of employment is employment contracts, including contracts of indefinite duration, which account for 71% of total contracts. The remaining 29% are fixed-term contracts.

GRI 401-1

The number of new contract employees during the reporting period was 81. The change in the number of employees in 2022 compared to the previous year was due to the Group's business needs and the development of the individual business areas.

At the end of 2022, 51% of all Group employees were employed by UNIMOT S.A., while the remainder, or 49% of employees, were employed by the other Group companies (of which 3% were employees employed by companies based abroad).

The decrease in the number of employees in the Group's parent entity compared to 2021 was due to the transfer, as of 1 August 2022, of 80 employees 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 2022 was 18.9%, up by 4.0 p.p. compared to 2021. The employee turnover rate in Poland in 2022 was 21%.

2.4.3. REMUNERATION SYSTEM

GRI 2-19

In UNIMOT S.A. and UNIMOT Paliwa Sp. z o.o., the remuneration system operates on the basis of the Employee Remuneration Regulations. In other companies, the remuneration system is regulated each time in individually signed employment contracts.

Once a year, the Group organises an increase process, whereby 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 Report of the Management Report on the activities of the UNIMOT Group and UNIMOT S.A. for 2022 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 2022, the jubilee award was paid to 5 employees.

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 employee 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 the improvement of employees' professional qualifications, which describe in detail the principles for improving employees' qualifications. 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 its employees.

The regulations apply to employees of UNIMOT S.A.. In 2023, it is planned to implement the document in the remaining Group companies. At the same time, making it easier for employees to improve their qualifications increases the efficiency of the processes implemented in the organisation.

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

In 2022, employees had the opportunity to participate in the Manager Academy development programme aimed at those currently managing a team, as well as employees who will be prepared for this role. Thirty-six employees participated in the programme, with two employees promoted after completing the programme.

The Manager Academy is a project that provides participants with practical knowledge on how to not only be a good manager, but also how to collaborate and communicate effectively with other teams. The Manager Academy is a programme aimed at middle management. Its aim is to improve skills and share best practices in team management.

The main idea behind the programme is 'knowledge multiplies when you share it' and highlights the importance of sharing knowledge to inspire others.

In addition, the UNIMOT Group employees in 2022 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 skills,
- interpersonal training,
- corporate training organised by the Association of Stock Exchange Issuers and Stock Exchanges,
- energy training,
- training for the renewal of professional qualifications.

In August 2022, the Policy for Improving Language Skills at UNIMOT S.A. was adopted. In 2023, it is planned to implement the document in the remaining Group companies. Facilitating employees to improve their language skills increases efficiency in achieving business objectives, including sales. By the end of 2022, 6 employees had benefited from language learning subsidies.

GRI 404-1

The average number of training hours per employee during the reporting period was 3.4 hours.

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

- the UNIMOT Group's organisational structure,
- the 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.

2.4.5. EMPLOYEE MOTIVATION AND BENEFITS

GRI 401-2

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

- development offer offered 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 the ESG strategy on social responsibility for 2023, the UNIMOT Group has planned the following activities:

- first aid training to acquire theoretical knowledge and practical skills in first aid,
- the implementation of the well-being programme "#UNIMOTwFormie", which will aim to enable employees to meet the needs that affect their well-being. As part of the programme, activities promoting healthy lifestyles are planned,
- employee volunteering, the aim of which will be to build local partnerships between UNIMOT Group and NGOs and public and social institutions,
- the launch of the Leadership Academy programme, which aims to develop the competencies of senior management,
- continuing activities focused on building employee awareness of cyber security,

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 tremendous 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 younger 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 2022, the Group launched a paid "Absolvent" **Internship** Programme. Internships enable the younger generation to get to know the complex organisation of the UNIMOT Group and allow the Group to fish out talent for the future. The year 2022 demonstrated the effectiveness of the Group's offer. After completing their internship, several graduates were hired 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 the Czestochowa University of Technology in attracting the best candidates through, among other things, participation in the Job Fair.

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. and UNIMOT Paliwa Sp. z o.o. there is an employee who performs the tasks of the occupational health and safety service. In the other companies, compliance with health and safety rules is subject to management supervision. Some companies/business areas have separate contracts with an external company to handle their fulfilment of OSH obligations. The companies operate in accordance with the guidelines and laws on health and safety (Labour Code and Health and Safety at Work rules and regulations arising therefrom) and in 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 the suspicion of a risk to 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 UNIMOT Group companies' workplaces,
- seek 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, awareness of 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,
- seek 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 2022, as part of the implementation of the UNIMOT Group's ESG Strategy on health and safety issues, it consisted, among other things, in developing and implementing for use two procedures governing the health and safety area.

The first of these is the Accident Procedure, which is designed to streamline the procedure for establishing the circumstances and causes of accidents at work, accidents on the way to/from work, near misses, to ensure that accidents are properly reported and that accident documentation is properly prepared, and to indicate the procedure for reporting, establishing the circumstances and causes of accidents at work, on the way to/from work, near misses and how accident documentation is prepared.

While the second one, the Training Procedure, ensures a proper process for the organisation and conduct of health and safety training, the introduction of rules for the conduct of health and safety training and the introduction of uniform training curricula and applicable forms related to this training, describing how training is documented.

As part of the implementation of the UNIMOT Group's ESG Strategy commitments, personalised health and safety training continued with a particular focus on safety issues.

EMPLOYEE HEALTH AND SAFETY TRAINING

GRI 403-5

Employees are subject to compulsory health and safety training. 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.

Table 11. Basic health and safety data

GRI 403-9, 403-10

	2020	2021	2022
Employee accidents			
Light accidents	0	2	0
Serious accidents	0	0	0
Fatal accidents	0	0	0
Group accidents	0	0	0
Total number of accidents	0	2	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	0	116	0
Accident severity rate (number of days of incapacity per accident)	0	58	-
Number of cases of occupational diseases identified during the period	0	0	0

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 2022, 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 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.

In 2022, 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 upper-tier establishment (UTE) 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.

3. ENVIRONMENTAL ISSUES

In its business activities, the UNIMOT Group is also guided by the principles of sustainable development in the area of environmental protection. Therefore, the Group's 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 actions 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 UNIMOT Group's development and environmental responsibility, the Group aims to reduce the negative impact of its activities on the environment by, among other things, reducing the amount of waste generated, limiting the consumption of electricity and heat, reducing the volume of greenhouse gases emitted and building environmental awareness among its employees.

3.1. ENVIRONMENTAL MANAGEMENT

The UNIMOT Group companies with operational activities have an Environmental Policy in force 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.

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. Within the Group's structures, in the Investor Relations and ESG Department, the position of Sustainability and ESG Reporting Coordinator has been created, one of whose responsibilities is to coordinate and cooperate with other organisational units in the Group with regard to the fulfilment of and compliance with environmental regulations, to supervise the completeness of environmental activities and to analyse the environmental risks of business activities in the Group, together with an assessment of their impact on key business decisions on the environment and sustainable development.

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

In 2022, the UNIMOT Group's operations and environment were reviewed through the prism of possible interactions with the environment. On this basis, a list of significant environmental aspects was developed. At the same time, the Group manages these aspects in such a way as to minimise the organisation's negative impact on the environment.

Within the framework of the implementation of the ESG Strategy in the environmental area in 2022, the process of managing environmental issues has been improved, inter alia by introducing for application in UNIMOT Group operating companies operating in the domestic market the Guidelines for the Management of Environmental Issues in the UNIMOT Group. The purpose of the guidelines is to set out the framework and principles of UNIMOT Group's operational activities in terms of managing environmental issues, to define the principles of cooperation between the organisational unit for investor relations and ESG and the persons in the companies/business areas responsible for environmental issues, to define the principles of conduct in the area of waste management, packaging waste and products, waste electrical and electronic equipment, gaseous and particulate emissions into the air, water and sewage management.

GRI 304-2

The operational activities of the Group companies do not significantly affect biodiversity and areas of natural value. No operations are conducted 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) working towards offering green energy

The UNIMOT Group is diversifying its business activities by becoming heavily involved in the renewable energy market. That is why UNIMOT Energia i Gaz Sp. z o.o. and Tradea Sp. z o.o. have created an offer for companies called "Green Energy", thanks to which entrepreneurs have the opportunity to purchase electricity from renewable sources.

Under the brand name AVIA Solar, the Group provides sales and comprehensive services for photovoltaic installations for business customers. The Group offers photovoltaic panels of its own manufacture and American thin-film photovoltaic cells. The first delivery of photovoltaic panels from the US market took place in 2022.

In 2022, the Group designed and constructed a photovoltaic installation at the Silesian Stadium in Chorzów.

The total capacity of solar PV installations sold is 9.9 MW, including 2.9 MW in 2022. In contrast, the total capacity of completed PV installations is 7.4 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 provides for the possibility of manufacturing photovoltaic panels using cells as large as M12. AVIA Solar photovoltaic panels are sold in the most popular wattages in their segments, i.e. from 350 Wp to over 450 Wp.

The photovoltaic panels, which are manufactured at the PZL Sędziszów factory, are based on monocrystalline silicon technology that has been proven for decades. They are manufactured using the highest quality raw materials from well-known global brands, which is crucial to achieving high efficiency and lifetime of PV panels. They are distinguished from competing solutions by their high quality - laboratory tests and examinations are carried out on the production line, the results of which are then verified and assigned individually to each PV panel. This allows for full quality control at every stage of production, as well as in after-sales service. Each photovoltaic panel also has an individual QR code, which gives the product traceability throughout its life cycle on the market, right up to recycling. For the sake of the environment, the modules are sent to customers in ecological packaging. The UNIMOT Group does not rule out further expansion of the production line.



The UNIMOT Group is successively equipping its own petrol stations with independent energy sources. Accordingly, in 2022, photovoltaic installations were set up at 5 petrol stations. In total, the capacity of the new installations at AVIA stations, the installation of which is the responsibility of the Group's AVIA Solar brand, exceeds 100 kWp. New photovoltaic installations were fitted to AVIA petrol stations in Zakopane, Gorzków, Puławy, Chełmek and Jastrzębie Zdrój. The AVIA station in Gorzów Wielkopolski is also powered by energy from the sun. All 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.

As part of the pilot measures, electric vehicle charging points will be set up at five petrol stations. A new deadline for this has been set for the second half of 2023.

The UNIMOT Group is exploring Small Modular Reactor (SMR) technology. To this end, UNIMOT S.A. has signed a cooperation agreement with NuScale Power (supplier of the patented, innovative and advanced NuScale Power Module nuclear power solution). Under this agreement, NuScale will support UNIMOT S.A. in exploring the possibility of applying NuScale's SMR technology as a solution for modernising existing coal-fired power plants, and more broadly, exploring the possibility of implementing new nuclear technologies in Poland. The UNIMOT Group is interested in promoting this technology and its aim is to seek potential private sector customers for NuScale, particularly those with high energy consumption and CHP. The Group will not have an investment role here, it is only aiming to connect these entities. In this way, the UNIMOT Group can play a role in Poland's energy transition.

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 decision - a building permit.

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 meet renewable energy targets, including the widespread use of bio-components and biofuels 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 gradually expanded the segment of so-called environmentally friendly blue fuels, i.e. LPG gas with significantly lower CO₂ emissions than traditional fossil fuels, so that to this day low-emission fuels account for a significant share of the range.

c) 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 a significant climate risk, which is described in detail in the chapter "ESG risk management" as a risk of not aligning its business with EU climate policy.

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 within 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. The organisation's fuels are used by a fleet of vehicles used to transport goods as well as for business purposes. 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	2020	2021	2022	Y/Y change
Fuels used in transport					
Petrol	MWh	320,4	668,0	887,7	+32,9%
LPG	MWh	54,1	116,4	21,5	-81,6
Diesel	MWh	3 895,9	4 645,1	5 781,9	+24,5%
Total fuels consumed in transport	MWh	4 270,5	5 429,5	6 691,0	+23,2%
Fuels consumed in buildings and installations					
Natural gas	MWh	6,8	91,9	178,2	+94,0%
LPG	MWh	529,8	16 419,4	10 172,3	-37,4%
Heating oil	MWh	13,9	52,6	57,8	+9,8%
Total fuels consumed in buildings and installations	MWh	550,6	16 563,9	10 408,3	-36,5%
Energy generated					
Electricity generated from RES	MWh	0,5	4,2	36,3	+764,3%
Purchased energy					
Electricity	MWh	528,4	1 074,8	1 953,6	+81,8%
Thermal energy	MWh	47,1	55,4	47,1	-15,0%
Total energy purchased	MWh	575,5	1 130,2	2 000,7	+77,0%
Total energy consumption from all sources	MWh	5 347,4	22 960,1	19 136,4	-16,7%

*The data for 2020 and 2021 in the section on purchased energy has been corrected with regard to the data presented in the 2021 ESG Report. The reason for the correction was the incorrect assumption of annual energy consumption in one of UNIMOT Group's office premises. The correction has translated into the data in the following tables.

Table 13. Energy from renewable and non-renewable sources

	Unit	2020	2021	2022	Y/Y change
Energy from all renewable sources (from fuel and purchased energy)	MWh	285,7	540,3	948,3	+75,5%
Percentage of energy from renewable sources	%	5,3	2,4	5,0	+2,6pp
Energy from all non-renewable sources (from fuels and purchased energy)	MWh	5 069,6	22 419,7	18 188,1	-18,9%
Percentage of energy from non-renewable sources	%	94,7	97,6	95,0	-2,6pp
Total energy from all sources	MWh	5 355,4	22 960,1	19 136,4	-16,7%

Table 14. Electricity intensity indicators in the UNIMOT Group

	Unit	2020	2021	2022	Y/Y change
Renewable energy for PLN 1M of revenue	MWh/PLN 1 million	0,06	0,07	0,07	0
Energy from non-renewable sources for PLN 1M of revenue	MWh/PLN 1 million	0,05	0,07	0,08	+14,3%
Energy from all sources for PLN 1M of revenue	MWh/PLN 1 million	0,11	0,13	0,15	+15,38%

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

In 2022, total energy consumption from all sources in the UNIMOT Group was 19,136.4 MWh, while in 2021 it was 22,960.1 MWh. Of this, 35.0 per cent of energy was accounted for by energy contained in fuels used in transport. A significant share of the fuels used in transport is diesel.

The decrease in fuel consumption compared to the previous year is mainly due to a reduction in fuel consumption for heating purposes and a reduction in the amount of electricity purchased.

Approximately 35.0% of the total energy used from all sources is energy from fuels used in transport, most of which came from diesel consumption and the remainder from petrol.

In 2022, the energy used by the UNIMOT Group came primarily from non-renewable sources. Renewable sources accounted for 5.0%. In 2022, energy generated from renewable sources increased by almost nine times compared to the previous year. This was due to the successive equipping of AVIA stations with photovoltaic installations.

The energy generated came from a photovoltaic installation installed at seven AVIA (CODO) petrol stations and a bottling plant in Zawadzkie.

In 2022, the basic electricity intensity index was 0.15. There was a slight increase of 5.5 pp in the index compared to 2021. The change is due to an increase in the scale of the AVIA petrol station business.

3.4. GREENHOUSE GAS EMISSIONS

At the UNIMOT Group, an important aspect of environmental impact is greenhouse gas emissions. Therefore, one of our objectives is to strive to reduce greenhouse gas emissions at Scope 1 and Scope 2.

The estimated environmental impact of the Group's operations in terms of greenhouse gas emissions for 2022 was determined according to the GHG Protocol methodology. The analysis covered the parent entity and all subsidiaries according to operational and financial control. Only domestic operations were included in the study.

The scope of emissions reported includes: Scope 1 (direct emissions) and Scope 2 (indirect emissions). Scope 1 includes emissions from fuel combustion in mobile sources, stationary sources and, for the first time, emissions from refrigerants included in 2022. Scope 2, on the other hand, consists of emissions from electricity and heat purchased by the Group for its own properties or those it supervises. In 2022, the processes that generate greenhouse gases were re-inventoried. As a result of this process, emissions from leased offices were classified as Scope 3 in Category 8 - Assets taken on lease. The process update also covered the years 2020 to 2021. As a result, GHG emissions were recalculated for Scope 1 and Scope 2 for the years 2020 to 2021.

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.

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.

In 2022, greenhouse gas emissions were recalculated. The location of emissions in the individual Scope changed. The Group decided to categorise emissions from leased office premises in Scope 3 - Category 8 Assets taken on lease. Accordingly, in 2022, a selected category from Scope 3 was included in the calculation of GHG emissions for the first time. In the following year, it is planned to take steps towards calculating Scope 3 GHG emissions for a wider group of categories.

Table 15. Greenhouse gas emissions in the UNIMOT Group

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

	Unit	2020	2021	2022	Y/Y change
SCOPE 1					
Emissions from mobile combustion fuels	Mg CO _{2e}	1 131,6	1 426,8	1 770,00	+19,4%
Emissions from stationary combustion fuels	Mg CO _{2e}	125,7	2 047,0	1 301,78	-57,2%
Emissions from refrigerants	Mg CO _{2e}	n.a.	n.a.	2,30	-
Total GHG Scope 1 emissions	Mg CO _{2e}	1 257,3	3 478,0	3 074,1	-13,0%
Scope 1 issues for PLN 1M of revenue	Mg CO _{2e} / PLN 1 million	0,3	0,4	0,2	-100,0%
SCOPE 2 LOCATION-BASED					

Emissions from purchased electricity	Mg CO _{2e}	326,7	750,2	1 318,7	+43,1%
Scope 2 location-based issues for PLN 1M of revenue	Mg CO _{2e} PLN 1 million	0,1	0,1	0,1	-
SCOPE 2 MARKET-BASED					
Scope 2 market-based emissions	Mg CO _{2e}	173,4	445,7	797,2	+44,1%
Scope 2 market-based issues for PLN 1M of revenue	Mg CO _{2e} PLN 1 million	0,1	0,1	0,1	-
SCOPE 3					
GHG Scope 3 emissions	Mg CO _{2e}	44,6	76,9	124,4	+38,2%
Scope 3 issues for PLN 1M of revenue	Mg CO _{2e} PLN 1 million	0,01	0,01	0,01	-
SCOPE 1 + 2 LOCATION-BASED + SCOPE 3					
Total GHG emissions Scope 1 + 2 location-based + Scope 3	Mg CO _{2e}	1 628,6	4 300,9	4 517,1	+4,8%
Scope 1+2 location-based + Scope 3 issues for PLN 1M of revenue	Mg CO _{2e} PLN 1 million	0,3	0,5	0,3	-66,7%
SCOPE 1 + 2 MARKET-BASED					
Total GHG emissions Scope 1 + 2 market-based + Scope 3	Mg CO _{2e}	1 475,3	3 956,4	3 995,7	-0,02%
Scope 1+2 market-based + Scope 3 issues for PLN 1M of revenue	Mg CO _{2e} PLN 1 million	0,3	0,5	0,3	-66,7%

The overall analyses were performed taking into account the Scope 2 market-based. In 2022, 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 and buildings and facilities. They accounted for 76.9% of the greenhouse gas emissions identified in Scope 1, Scope 2 and Scope 3. The volume of greenhouse gas emissions in 2022 increased slightly from the previous year due to an increase in the amount of fuel used in the vehicles used by the Group and an increase in fuel consumption for heating purposes. 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. In 2022, for the first time, Scope 3 emissions located in category 8 were included in the carbon footprint calculation as emissions from Assets taken on lease. In this case, emissions from the Group's leased office space were included.

In Scope 2, the increase in greenhouse gas emissions in 2022 compared to 2021 is due to the commissioning of additional AVIA petrol stations in the reporting year.

The difference between Scope 2 emissions calculated using the market-based method versus the location-based method is 39.5%.

The UNIMOT Group is working to reduce greenhouse gas emissions to the extent possible. It is planned to offset the impact of emissions through greenhouse gas offsets.

A review of the Group's contracts with electricity suppliers was carried out in 2022. The aim of the review was to increase renewable electricity purchases. Where justified, contracts were amended. There are also plans to expand the existing photovoltaic plant generating energy for one AVIA petrol station (CODO) and to install photovoltaic plants at further petrol stations.

3.5. WATER CONSUMPTION AND SEWAGE DISPOSAL

Water in the UNIMOT Group is used for hygiene and sanitary purposes as well as for drinking. It is sourced from external suppliers. There is one groundwater intake at the Group's installations, while there are no surface water intakes. Social and domestic wastewater is discharged into the sanitary sewer system or into septic tanks. The UNIMOT Group generates industrial wastewater from car wash areas at some AVIA (CODO) petrol stations. The wastewater generated is discharged into the sewerage facilities of another entity. The conditions for the discharge of industrial wastewater are regulated in the form of water rights permits for the specific use of water, i.e. for the discharge of industrial wastewater containing substances particularly harmful to the environment.

Rainwater or snowmelt from the sites of the Group companies, depending on the technical possibilities, is discharged into the stormwater drainage system, the ground or waters. In the first case, the principles of water discharge are regulated in civil-legal contracts. In the second case, waters are discharged in accordance with the terms and obligations of the water rights permits granted.

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

Table 16. Water consumption and wastewater discharged at the UNIMOT Group

	Unit	2020	2021	2022	Y/Y change
Water consumption	m ³	1 534,9	7 215,6	10 771,21	+370,1%
Water consumption per PLN 1M of revenue	m ³ / PLN 1 million	0,32	0,88	0,80	+175%
Waste water discharged into the municipal network	m ³	1 534,9	7 215,6	14 767,2	+370,1%
Waste water discharged per PLN 1M of revenue	m ³ / PLN 1 million	0,32	0,88	1,10	+175,0%

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

The significant increase in water consumption and municipal wastewater discharge compared to the previous year was due to the fact that the number of AVIA petrol stations in the country is increasing, which has translated into increased water demand and increased wastewater generation. The number of AVIA stations in 2022 compared to 2021 increased by 46%. 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

Within the UNIMOT Group companies, waste from business activities is generated at the gas bottling plant in the Zawadzkie municipality and at the AVIA petrol stations. The Group, in accordance with the commitment of the Environmental Policy, strives for effective waste management in all areas of activity.

In the UNIMOT Group, waste is transferred for disposal only to entities with valid waste management decisions. The UNIMOT Group participates in the national BDO system and complies with all obligations arising therefrom on an ongoing basis. Given the volume and type of waste generated, none of the Group companies is required to have a decision regulating waste management. On an annual basis, the Group generated a total of more than 1 tonne of non-hazardous and hazardous waste.

In addition, municipal waste is also generated in the Group. The handling of this is governed by locally applicable 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		2020	2021	2022	Y/Y change
Hazardous waste	Mg		0	0	0,386	100%
Hazardous waste for PLN 1M of revenue	Mg/1 PLN	million	-	-	0,00003	-
Non-hazardous waste	Mg		0,093	0,085	0,678	697%
Non-hazardous waste per PLN 1M of revenue	Mg/1 PLN	million	0,00002	0,00001	0,00005	0,05%

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

The increase in the volume of non-hazardous and hazardous waste generated at the Group's facilities in 2022 compared to 2021 is due to the commissioning of additional AVIA petrol stations in the reporting year.

3.7. OTHER ENVIRONMENTAL ISSUES

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

In line with the declarations contained in the ESG Strategy, as far as possible, the UNIMOT Group commits its suppliers to comply with environmental regulations by inserting appropriate clauses in commercial contracts. In 2022, a 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 strategy adopted is to support and improve the lives of local communities and young talents. The objective is pursued, among other things, 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 support in the form of various financial forms.

For many years, the UNIMOT Group has supported sporting and cultural activities and has been involved in social campaigns. The most important sporting initiatives, of which the UNIMOT and AVIA brands are partners, include:

- Association Speedway Fan Club Częstochowa,
- Efektowni Sports Club in Stalowa Wola,
- Kolejarz-Jura Częstochowa cycling club,
- Lions Club AVIA Częstochowa,

In 2022, the UNIMOT Group provided support to the Speedway Fan Club Częstochowa Association, which runs the speedway club: Lwy AVIA Częstochowa, as well as the Kolejarz-Jura Częstochowa cycling club and the Efektownia Sports Club in Stalowa Wola. Details of the cooperation are described in the chapter "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. 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 14.4 thousand at the end of 2022. 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 operate. The Group aims to build local partnerships for development and mutual cooperation.

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 through, among other things, a chain of petrol stations.

The group engages in activities for the benefit of the local community by promoting sports activities and education. Amongst other activities, it sponsors the cycling clubs Kolejarz-Jura Częstochowa, Lwy AVIA Częstochowa and Klub Sportowy Efektowni. The first two clubs bring together young people practising speedway (cycle speedway). The discipline involves riders racing from a common start 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. In 2022, more than PLN 34 000 has been allocated for this purpose.

The Efektowni Sports Club, on the other hand, is dedicated to supporting the development and popularisation of tennis. The aim of the club is, among other things, to disseminate physical culture and promote this sport. In 2022, more than PLN 5 000 was allocated for this purpose.

At the end of 2019, the UNIMOT Group entered into a partnership with the Zawadzkie municipality, where UNIMOT S.A. is registered. As part of this, the UNIMOT Group donated PLN 100,000 to the municipality, which was used to build a modern and safe children's playground in the town centre in 2021. The funds also supported two local youth sports clubs: Nidan Karate Club and the Autonomous Handball Section. In 2022, PLN 102,000 was allocated to the Zawadzkie Municipality for the construction of the third stage of the municipal playground, including the retrofitting of equipment such as Skate Park, Pumptrack, and the development of design documentation for the creation of a recreational area for seniors in the vicinity of the building of the Welfare Centre in Zawadzkie.

Another measure to benefit the local community is to support volunteer fire brigade units. In 2022, the aid consists in supporting the purchase of a quad unit, which will increase the ability to carry out rescue and firefighting operations (Voluntary Fire Brigade in Rększowice). The amount of PLN 5,000 was earmarked for this purpose in 2022.

The Group also supports the Great Orchestra of Christmas Charity campaign every year by donating money for the purchase of fuel - in 2022 this amounted to PLN 1,824.87.

In addition, the UNMIOT Group also supports the ongoing activities of social organisations and institutions. Funds amounting to PLN 70.7 thousand were allocated for this purpose in 2022.

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

In addition to the above activities, the UNIMOT Group made donations in the form of fuel supplies and funds to the amount of PLN 7.2 million for humanitarian aid in 2022. 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 second ESG report of the UNIMOT Group. It covers the period from 1 January 2022 to 31 December 2022. 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 "Group" or UNIMOT Group in this report refers to 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., Operator Klastra Energii Sp. z o.o., UNIMOT Ukraine LLC, UNIMOT Asia LLC, UNIMOT Energy LLC, 3 Seas Energy LLC, UNIMOT Investments Sp. z o.o., UNIMOT T1 Sp. z o.o., UNIMOT B1 Sp. z o.o., UNIMOT S.A. (UNIMOT LTD). Due to the lack of operations in the reporting year, data from the last six companies was not included in the quantitative data.

The data presented in the report refers 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 is based on the international reporting standard GRI Standards. It is the Group's intention to expand the catalogue of indicators in subsequent years. The report has not been externally verified.

The report also refers to international guidelines and objectives relevant to UNIMOT Group, i.e. the European Commission's Guidelines for Reporting Non-Financial Information: Supplement on Reporting Climate-related Information (2019/C 209/01), the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures), the guidelines indicated in the document "Guidelines for ESG Reporting. Guide for Listed Companies for the WSE", as well as the Sustainable Development Goals (SDGs) identified as strategic for the UNIMOT Group.

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DIFFERENCES AND CHANGES FROM THE PREVIOUS REPORT

GRI 2-4

The previous report was published on 28 June 2022 and no adjustments were made to the report after this date. In this report, a recalculation has been made to the fuel, energy and greenhouse gas emissions data for 2020 and 2021. The recalculation consisted of deducting the data for leased office space in terms of greenhouse gas emissions. Emissions from the aforementioned space have been included in Scope 3 in the Assets taken on lease category. The report also revised the data for 2020 and 2021 for electricity and heat consumption for one of the leased office spaces. As a result of the materiality study of ESG issues, the map of ESG risks and stakeholders of the UNIMOT Group was updated.

This report is based on the international Global Reporting Initiative Standard (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	Notes
GRI 2: Core indicators			
2-1	Organisation data	6,8,9,13,16,17	
2-2	Entities covered by ESG reporting in the organisation	6,16,70	
2-3	Reporting cycle and contact details	70	
2-4	Corrections to information	70	
2-5	External verification	70	
2-6	Business types, value chain and other business relationships	6,7,17,19	
2-7	Employees	53	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	37,42	
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	42	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	41,42	
2-14	The role of the highest governing body in sustainability reporting	41,42	
2-15	Conflict of interest		The indicator was not reported.
2-16	Communication of critical issues	21	
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	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. 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	20,36,50	b. ii - no data available
2-24	Implementation of policy commitments	20,50	
2-25	Mitigation processes		The indicator was not reported.
2-26	Mechanisms for seeking advice and raising concerns	21,51	
2-27	Compliance with laws and regulations	68	
2-28	Membership of organisations	35	
2-29	Approach to stakeholder engagement	31,42	
2-30	Collective agreements		During the reporting period, there were collective agreements in the Group.
GRI 3: Relevant issues			
3-1	Process of defining relevant issues	30	
3-2	List of relevant issues	30	
E: Environmental area			
Relevant issue: Climate change and greenhouse gas emissions			
3-3	Management of relevant issues	61	
GRI 302: Fuel and energy			
302-1	Energy consumption within the organisation	63	
302-3	Energy intensity	63	
GRI 304: Biodiversity			
304-2	Significant impact of activities, products and services on biodiversity	60	Indicator reported in part.
GRI: 305 Emissions to air			
305-1	Direct GHG emissions (Scope 1)	65	c. Emissions are not reported by type of greenhouse gas.
305-2	Indirect GHG emissions (Scope 2)	65	c. Emissions are not reported by type of greenhouse gas.
305-3	Indirect GHG emissions (Scope 3)	65	c. Emissions are not reported by type of greenhouse gas. Indicator partially reported. Cat 8
305-4	Greenhouse gas intensity	65	c. Emissions are not reported by type of greenhouse gas.
Relevant issues: Waste			
3-3	Management of relevant issues	67	
GRI 306: Waste			
306-1	Generation of waste and significant waste-related impacts	68	a. II Only waste from operations in the UNIMOT Group is reported.
306-2	Management of significant waste-related impacts	68	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	68	

Relevant issue: Compliance with environmental regulations			
3-3	Management of relevant issues	68	
307-1	Non-compliance with environmental laws and regulations	68	
Water and waste water			
GRI 303: Water and waste water			
303-1	Interaction with water as a shared resource	67	
303-3	Water intake	67	
303-4	Sewage disposal	67	
Social and labour area			
Relevant issue: Human and workers' rights			
3-3	Management of relevant issues	50,53	
GRI 401: Employment			
401-1	Recruitment of new staff and staff turnover	55	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	57	
GRI 404: Training and education			
404-1	Average number of training hours per employee	56	
404-2	Programmes to support the development and improvement of employee skills	56	
Relevant issue: Health and safety at work			
3-3	Management of relevant issues	58	
GRI 403: Occupational health and safety			
403-1	Occupational health and safety management system	58	
403-2	Hazard identification, risk assessment and incident investigation	58	Indicator reported in part.
403-3	Occupational medicine	58,59	
403-5	Training of employees in health and safety at work	59	
403-9	Accidents at the workplace	59	
403-10	Occupational diseases	59	
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	21	
GRI 417: Marketing and labelling			
417-3	Cases of non-compliance concerning marketing communication	21	
G. Management area			
Relevant issue: Anti-Corruption			
3-3	Management of relevant issues	51	
GRI 205: Anti-corruption			
205-3	Confirmed cases of corruption and action taken	51	

COMPLIANCE WITH TCFD RECOMMENDATIONS

TCFD recommendation	Chapter number
Corporate governance	
Description of management and board oversight of climate change risks and opportunities	3.2.
Description of the role of management and the board in identifying, assessing and managing climate change risks and opportunities	3.2.
Strategy	
Description of the climate change risks and opportunities that the organisation has identified in the short, medium and long term	2.3.1., 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.
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	UNIMOT Group has created, adopted and is implementing an ESG Strategy and is calculating the carbon footprint. The organisation's strategy for climate change under 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 GPW MARKET RECOMMENDATIONS

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

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 Whistleblowing 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	There are no collective agreements in the Group.
S-S1 Health and safety at work	2.4.7.
S-P5 Human rights policy	2.3.2.
S-P6 Human rights due diligence procedures	2.3.2.

5.3. GLOSSARY OF INDUSTRY TERMS

Concept	Description
Biofuels	Fuel that is derived from the processing of biomass - products of living organisms, e.g. plants, animals, micro-organisms.
Blending of biofuels	Physical blending of fossil fuels with biocomponents 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 (NCR)	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 (biocomponents/biofuels).
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 reserve 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.