

## Table of Content of the GRI Performance Indicators and Global Compact Principles

A table aimed at assisting readers in finding data on sustainable development and CSR in the Report.

The following table may help to find content concerning specific information or performance data required by the Global Reporting Initiative as well as resulting from Grupa LOTOS adopting and applying the ten fundamental Principles of the UN Global Compact.












### reporting application level indicators:

+ full     
 +/- partial     
 - none


Global Reporting Initiative Performance Indicator	Reporting Application Level	Chapter Of The Annual Report 2011	Comments	Un Global Compact Principles
<b>Strategy and Analysis</b>				
1.1. Statement from the most senior decision-maker of the organization.	<span style="color: green;">+</span>	Letter from the President of the Board [1]; Interview with the President of the Board [2]		
1.2. Description of key impacts, risks, and opportunities.	<span style="color: green;">+</span>	Key risks, opportunities and challenges in the context of sustainable development [1]		
<b>Organizational Profile</b>				
2.1. Name of the organization.	<span style="color: green;">+</span>	About us/ Business profile [1]		
2.2. Primary brands, products, and/or services.	<span style="color: green;">+</span>	About us/ Business profile [1]; Exploration and production (Upstream business) [2]; Operating segment [3]; Market activities [4]		
2.3. Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	<span style="color: green;">+</span>	About us/ Structure of the organization [1]		
2.4. Location of organization's headquarters.	<span style="color: green;">+</span>	About us/ Business profile [1]; Contact/ Media [2]		
2.5. Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	<span style="color: green;">+</span>	About us/ Business profile [1]		
2.6. Nature of ownership and legal form.	<span style="color: green;">+</span>	About us/ Shareholder structure [1]; Structure of the organization [2]		
2.7. Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	<span style="color: green;">+</span>	About us/ Business profile [1]; Market activities [2]		
2.8. Scale of the reporting organization.	<span style="color: green;">+</span>	About us/ Business profile [1]; Shareholder structure [2]; Key data 2011 [3]		
2.9. Significant changes during the reporting period regarding size, structure, or ownership.	<span style="color: green;">+</span>	About us/ Structure of the organization [1]		
2.10. Awards received in the reporting period.	<span style="color: green;">+</span>	Awards and distinctions [1]; Important events calendar 2011 [2]		

## Report Parameters


### Report Profile

3.1. Reporting period.		Integrated reporting [1]
3.2. Date of most recent previous report.		Integrated reporting [1]
3.3. Reporting cycle.		Integrated reporting [1]
3.4. Contact point for questions.		Contact/ CSR [1]
3.5. Process for defining report content, including: <ul style="list-style-type: none"> <li>Determining materiality;</li> <li>Prioritizing topics within the report; and</li> <li>Identifying stakeholders the organization expects to use the report.</li> </ul>		Integrated reporting [1]; Integrated reporting/ Scope and reach [2]
3.6. Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).		Integrated reporting/ Scope and reach [1]
3.7. State any specific limitations on the scope or boundary of the report.		Integrated reporting/ Scope and reach [1]
3.8. Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.		Integrated reporting/ Scope and reach [1]
3.9. Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.		Integrated reporting/ Scope and reach [1]
3.10. Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).		Integrated reporting/ Scope and reach [1]
3.11. Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.		Integrated reporting/ Scope and reach [1]

### GRI Content Index




3.12. Table identifying the location of the Standard Disclosures in the report.		Table of Content of the GRI Performance Indicators and Global Compact Principles
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### Assurance

3.13. Policy and current practice with regard to seeking external assurance for the report.		Integrated reporting [1]; Integrated reporting/ Audit and review [2]
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## Governance, Commitments, and Engagement

### Governance

4.1. Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.		Supervisory Board/ Supervisory Board powers [1]. Standing committees of the Supervisory Board [2]
4.2. Indicate whether the Chair of the highest governance body is also an executive officer.		Supervisory Board/ Avoidance of conflicts of interest [1]
4.3. For organizations that have a		Supervisory Board/

unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	-	Composition of the Supervisory Board [1], Independence status [2]
4.4. Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	+	Management approach/ Submission of recommendations [1]
4.5. Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	+	Supervisory Board/ Remuneration [1]; Board/ Remuneration [2]
4.6. Processes in place for the highest governance body to ensure conflicts of interest are avoided.	+	Supervisory Board/ Avoidance of conflicts of interest [1]; Board/ Avoidance of conflicts of interest [2]
4.7. Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	+	Supervisory Board/ Composition of the Supervisory Board [1]
4.8. Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	+	Mission, vision, values [1]
4.9. Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	+	Supervisory Board/ Commitment to sustainable development [1]
4.10. Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	+	Supervisory Board/ Commitment to sustainable development [1]
<b>Commitments To External Initiatives</b>		
4.11. Explanation of whether and how the precautionary approach or principle is addressed by the organization.	+	Risk management [1]
4.12. Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	+	Management approach/ Declarations [1]
4.13. Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: <ul style="list-style-type: none"> <li>• Has positions in governance bodies;</li> <li>• Participates in projects or committees;</li> <li>• Provides substantive funding beyond routine membership dues; or</li> <li>• Views membership as strategic.</li> </ul>	+	Stakeholders/ Membership in organizations [1]
<b>Stakeholder Engagement</b>		
4.14. List of stakeholder groups engaged by the organization.	+	Stakeholders/ Stakeholders' involvement [1]
4.15. Basis for identification and selection of stakeholders with	+	Stakeholders/ Stakeholders' involvement [1]

w hom to engage.

4.16. Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	+	Stakeholders/ Stakeholders' involvement [1]; Practices in relations w employees/ Employment relations[2]
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4.17. Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	+	Stakeholders/ Stakeholders' involvement [1]; Impact on the society/ Relationships with the local community [2] [3]
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## Management Approach

<b>Economy</b>	+	Letter from the Vice-President of the Board [1]
<b>Environment</b>	+	Environmental policy [1]; Mitigation of environmental impact [2]
<b>Labor Practices &amp; Decent Work</b>	+	Practices in relations w employees [1]; Practices in relations w employees/ Occupational health and safety [2]
<b>Human Rights</b>	+	Human Rights [1]
<b>Society</b>	+	Impact on the society [1]
<b>Product Responsibility</b>	+	Product responsibility [1]

## Performance Indicators

### Economic Performance Indicators

#### Economic performance

EC1. Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	+	Impact on the society [1]; Consolidated financial statements 2011/ Consolidated statement of comprehensive income [2]	Direct economic value generated and distributed, including revenues, operating costs, employee compensation and benefits, as well as payments to investors, have all been presented in the Consolidated statement of comprehensive income. In 2011, companies of the LOTOS Group paid to the State in taxes (including the corporate income tax, the goods and services tax, the excise duty, the fuel duty, the property tax) the total amount of: <ul style="list-style-type: none"> <li>• Grupa LOTOS (2011 - PLN 10,852,431 thousand, 2010 - PLN 9,425,916 thousand);</li> <li>• the LOTOS Group (2011 - PLN 11,324,650 thousand, 2010 - PLN 9,804,980 thousand).</li> </ul>
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EC2. Financial implications and other risks and opportunities for the organization's activities due to climate change.	+	Key risks, opportunities and challenges in the context fo sustainable development/ Managing the risk related to prices of carbon dioxide allow ances [1]. Risks related to operating activities [2]
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EC3. Coverage of the organization's defined benefit plan obligations.	+	Practices in relations w employees/ Employment [1]
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EC4. Significant financial assistance received from government.	+	Society/ Impact on the society [1]
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#### Market presence

EC5. Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	+	Impact on the society/ Market presence [1]
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EC6. Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	+	Impact on the society/ Market presence [1]	
EC7. Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	+	Impact on the society/ Market presence [1]	
<b>Indirect economic impacts</b>			
EC8. Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	+	Impact on the society/ Relationships with the local community [1]	
EC9. Understanding and describing significant indirect economic impacts, including the extent of impacts.	+	Impact on the society/ Indirect economic impacts [1]	
<b>Environmental Performance Indicators</b>			
<b>Materials</b>			
EN1. Materials used by weight or volume.	+	Mitigation of environmental impact/ Emissions [1]	8
EN2. Percentage of materials used that are recycled input materials.	-	Table of Content of the GRI Performance Indicators and Global Compact Principles	8
		Due to the nature of its activities, Grupa LOTOS can use recycled products only to a limited degree. All companies of the LOTOS Group which run production activities are obliged by law to funnel, through external recovery organizations, used materials to recycling. However, also in this case it is hardly possible for the recycled products to be reused. Therefore, this GRI Performance Indicator is not reported.	
<b>Energy</b>			
EN3. Direct energy consumption by primary energy source.	+	Mitigation of environmental impact/ Energy [1]	8
EN4. Indirect energy consumption by primary source.	+	Mitigation of environmental impact/ Energy [1]	8
EN5. Energy saved due to conservation and efficiency improvements.	-	Table of Content of the GRI Performance Indicators and Global Compact Principles	9
		Grupa LOTOS monitors production processes in the refinery with view to the optimization of energy use. However, we cannot provide any data which would illustrate the amount of saved energy owing to the actions taken by the Company.	
EN6. Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	+	Mitigation of environmental impact/ Energy [1]	9
EN7. Initiatives to reduce indirect energy consumption and reductions achieved.	+	Mitigation of environmental impact/ Energy [1]	8
<b>Water</b>			
EN8. Total water withdrawal by source.	+	Mitigation of environmental impact/ Water [1]	8
EN9. Water sources significantly affected by withdrawal of water.	+	Mitigation of environmental impact/ Water [1]	
EN10. Percentage and total volume of water recycled and reused.	+	Mitigation of environmental impact/ Water [1]	
<b>Biodiversity</b>			
EN11. Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	+	Mitigation of environmental impact/ Biodiversity [1]	8
EN12. Description of significant impacts of activities, products,	+	Mitigation of environmental impact/ Biodiversity [1]	8

and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.

EN13. Habitats protected or restored.	+	Mitigation of environmental impact/ Water [1], Biodiversity [2]	8
EN14. Strategies, current actions, and future plans for managing impacts on biodiversity.	+	Mitigation of environmental impact/ Water [1], Biodiversity [2]	8
EN15. Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	+	Mitigation of environmental impact/ Water [1]	8
<b>Emissions, effluents and waste</b>			
EN16. Total direct and indirect greenhouse gas emissions by weight.	+	Mitigation of environmental impact/ Emissions [1]	8
EN17. Other relevant indirect greenhouse gas emissions by weight.	-	Table of Content of the GRI Performance Indicators and Global Compact Principles	Grupa LOTOS cannot provide any data relating to the amount of indirect emissions of greenhouse gases. However, the Company is planning to gather such data in future.
EN18. Initiatives to reduce greenhouse gas emissions and reductions achieved.	+	Mitigation of environmental impact/ Emissions [1]	8
EN19. Emissions of ozone-depleting substances by weight.	+	Mitigation of environmental impact/ Emissions[1]	8
EN20. NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions by type and weight.	+	Mitigation of environmental impact/ Emissions [1]	8
EN21. Total water discharge by quality and destination.	+	Mitigation of environmental impact/ Water [1]	8
EN22. Total weight of waste by type and disposal method.	+	Mitigation of environmental impact/ Waste [1]	8
EN23. Total number and volume of significant spills.	+	Mitigation of environmental impact/ Water [1]	8
EN24. Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	+	Mitigation of environmental impact/ Waste[1]	8
EN25. Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	+	Mitigation of environmental impact/ Water [1]	8
<b>Products and services</b>			
EN26. Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	+	Mitigation of environmental impact/ Spending on environmental protection [1], Products and services [2]	7, 8, 9
EN27. Percentage of products sold and their packaging materials that are reclaimed by category.	+	Mitigation of environmental impact/ Products and services [1]	8
<b>Compliance</b>			
EN28. Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	+	Mitigation of environmental impact/ Waste [1]	8
<b>Transport</b>			
EN29. Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	+	Mitigation of environmental impact/ Energy [1], Transport [2]	8
<b>Overall</b>			

EN30. Total environmental protection expenditures and investments by type.	+	Mitigation of environmental impact/ Spending on environmental protection [1]	8
<b>Labor Practices and Decent Work</b>			
<b>Employment</b>			
LA1. Total workforce by employment type, employment contract, and region.	+	Practices in relations w with employees/ Employment [1]	6
LA2. Total number and rate of employee turnover by age group, gender, and region.	+	Practices in relations w with employees/ Employment [1]	6
LA3. Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	+	Practices in relations w with employees/ Employment [1]	6
<b>Labor/management relations</b>			
LA4. Percentage of employees covered by collective bargaining agreements.	+	Practices in relations w with employees/ Employment relations [1]	3
LA5. Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	+	Practices in relations w with employees/ Employment relations [1]	3
<b>Occupational health and safety</b>			
LA6. Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	+	Practices in relations w with employees/ Occupational health and safety [1]; Human rights/ Freedom of association and collective bargaining [2]	6
LA7. Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	+	Practices in relations w with employees/ Occupational health and safety [1]	6
LA8. Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	+	Practices in relations w with employees/ Occupational health and safety [1]; Impact on the society [2]	6
LA9. Health and safety topics covered in formal agreements with trade unions.	+	Practices in relations w with employees/ Occupational health and safety [1]	3
<b>Training and education</b>			
LA10. Average hours of training per year per employee by employee category.	+	Practices in relations w with employees/ Training and education [1]	6
LA11. Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	+	Practices in relations w with employees/ Training and education [1]	6
LA12. Percentage of employees receiving regular performance and career development reviews.	+	Practices in relations w with employees/ Training and education [1]	6
<b>Diversity and equal opportunity</b>			
LA13. Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	+	Practices in relations w with employees/ Diversity and equality of opportunities [1]; Supervisory Board/ Composition of the Supervisory Board [2]; Board/ Composition [3]	6
<b>Diversity and equal opportunity</b>			
LA14. Ratio of basic salary of men to women by employee category.	+	Practices in relations w with employees/ Diversity and equality of opportunities [1]	6
<b>Investment and procurement practices</b>			
HR1. Percentage and total number of significant investment agreements that include human rights clauses or that have	+	Human rights/ Investment and procurement practices [1]	1, 2

undergone human rights screening.				
HR2. Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	+	Human rights/ Investment and procurement practices [1]		1, 2, 3, 4, 5, 6
HR3. Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	+	Human rights/ Investment and procurement practices [1]		1, 2, 3, 4, 5, 6
<b>Non-discrimination</b>				
HR4. Total number of incidents of discrimination and actions taken.	+	Human rights/ Non-discrimination [1]		6
<b>Freedom of association and collective bargaining</b>				
HR5. Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	+	Human rights/ Freedom of association and collective bargaining [1]		3
<b>Child labor</b>				
HR6. Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	-	Table of Content of the GRI Performance Indicators and Global Compact Principles	Grupa LOTOS advocates the worldwide abolition of child labor. The Company does not report this GRI Performance Indicator because it is not involved in any such activity. In 2011, like in previous years, in the LOTOS Group there were no operations deemed as involving significant risk for incidents of child labor.	5
<b>Forced and compulsory labor</b>				
HR7. Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	-	Table of Content of the GRI Performance Indicators and Global Compact Principles	Grupa LOTOS advocates the elimination of all forms of forced or compulsory labor. The Company does not report this GRI Performance Indicator because it is not involved in any such activity. In 2011, like in previous years, in the LOTOS Group there were no incidents of forced or compulsory labor.	4
<b>Security practices</b>				
HR8. Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	+	Human rights/ Investment and procurement practices [1]		1, 2
<b>Indigenous rights</b>				
HR9. Total number of incidents of violations involving rights of indigenous people and actions taken.	-	Table of Content of the GRI Performance Indicators and Global Compact Principles	Grupa LOTOS advocates and observes human rights. The Company does not report this GRI Performance Indicator because the problem of violations of rights of indigenous people does not apply to it.	1, 2
<b>Community</b>				
SO1. Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	+	Impact on the society/ Relationships with the local community [1]		
<b>Corruption</b>				
SO2. Percentage and total number of business units analyzed for risks related to corruption.	+	Impact on the society/ Counteracting abuse [1]		10
SO3. Percentage of employees trained in organization's anti-corruption policies and procedures.	+	Impact on the society/ Counteracting abuse [1]		10
SO4. Actions taken in response	+	Impact on the society/		10



to incidents of corruption.	-	Counteracting abuse <a href="#">[1]</a>	
<b>Public policy</b>			
SO5. Public policy positions and participation in public policy development and lobbying.	+	Impact on the society/ Participation in government policies <a href="#">[1]</a> ; Interview with the President of the Board <a href="#">[2]</a>	10
SO6. Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	+	Impact on the society/ Participation in government policies <a href="#">[1]</a>	10
<b>Anti-competitive behavior</b>			
SO7. Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	+	Impact on the society/ Anti-competitive behaviour <a href="#">[1]</a>	10
<b>Compliance</b>			
SO8. Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	+	Impact on the society/ Anti-competitive behaviour <a href="#">[1]</a>	
<b>Customer health and safety</b>			
PR1. Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	+	Product responsibility/ Customer health and safety <a href="#">[1]</a>	
PR2. Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	+	Product responsibility/ Customer health and safety <a href="#">[1]</a>	1
<b>Product and service labelling</b>			
PR3. Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	+	Product responsibility/Product and service labelling <a href="#">[1]</a>	10
PR4. Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	+	Product responsibility/Product and service labelling <a href="#">[1]</a>	
PR5. Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	+	Product responsibility/Product and service labelling <a href="#">[1]</a>	
<b>Marketing communications</b>			
PR6. Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	+	Product responsibility/ Marketing communication <a href="#">[1]</a>	
PR7. Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	+	Product responsibility/ Marketing communication <a href="#">[1]</a>	
<b>Customer privacy</b>			
PR8. Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	+	Product responsibility/ Legal and regulatory compliance <a href="#">[1]</a>	
<b>Compliance</b>			
PR9. Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products	+	Product responsibility/ Legal and regulatory compliance <a href="#">[1]</a>	

