

Unibep Group Sustainability Report for 2021
Bielsk Podlaski, 07 April 2022



SUSTAINABILITY REPORT

2021



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Letter from the President of the Management Board

Dear Sir/Madam,

2021 was a difficult year. Not only did we continue to work under the pandemic, but we had to deal with a lack of availability of materials and services, soaring prices and changes in the labour market. However, despite these challenges, we have coped admirably - as evidenced by a record profit (PLN 47 million - an increase of approximately 27 per cent year-on-year) and record sales (PLN 1.7 billion - an increase of approximately 2 per cent year-on-year). Unfortunately, 2022 will be a time of great uncertainty, particularly related to Russia's aggression against Ukraine.

The business environment is changing dynamically, including geopolitics and a brutal war that is taking a big toll on economies around the world. Technical requirements and working conditions are changing, and that is why we have to react on an ongoing basis to ensure that the business run by the Unibep Group is resilient and agile in the face of market demands. Of course, the Russian invasion of Ukraine has made it difficult to predict what the next few months might bring. We constantly analyse the market situation and make decisions that serve the Unibep Group, the people we employ and the communities around us. At the same time, we support our neighbours who are living through the horrors of war, both in Poland - for example, by organising professional childcare for them - and abroad - by helping to organise shipments of food and other essentials for those still in need in Ukraine.



Larger, competent staff

It must not be forgotten that throughout 2021 we operated under COVID-19 pandemic conditions. Throughout this time, the Unibep Group had a Crisis Team in place to continuously analyse all information and manage the changes associated with the pandemic. We also ran a promotional campaign among the staff regarding coronavirus vaccination. We recorded cases of COVID-19 in our organisation, but thanks to our organisational efficiency, our sites - both at home and abroad - worked smoothly, while in the offices we introduced hybrid working appropriate to our needs, using modern IT tools, among other things.

At the end of 2021, the Unibep Group employed 1,616 people (about 8 per cent more than last year). The specific nature of our Group's business requires experienced staff with expertise. We conduct recruitment processes to source employees with unique, new competences from the market. We also invest in the process of professional development of our current employees, designing individualised training cycles or individual training for them. The Unibep Group never ceases to learn. We want our employees to develop their professional potential with benefit to themselves and the entire Unibep Group.

We focus on ecology

We are aware that the construction industry is facing major changes in the field of environmental protection. Therefore, in 2021, the Office of Sustainable Development and Environmental Protection was established within Unibep SA to coordinate all activities related to the development of pro-environmental attitudes among our employees, as well as the introduction of high standards on our investments projects and the improvement of processes to minimise the impact of our activities on the climate.

At the same time, I would like to emphasise that already today all works carried out on our construction sites are performed in compliance with legal requirements and internal environmental protection standards of the Unibep Group. We continuously monitor environmental legislation, which allows us to comply with the requirements in this respect.

In 2021, we intensified activities among employees to build awareness of ESG issues, including training sessions and meetings with external experts attended by employees and managers, including members of the Management Board.

We have also decided to enter a new business segment dealing with green construction, including the construction of incineration plants, co-generation, distributed district heating, commissioning, system cleaning, modernisation of industrial and energy plants. As a result, the power and industrial division was separated in the Company's organisational structure.

In 2021, an ESG Team was established in the Unibep Group, with representatives from all our companies responsible for environmental, social and corporate governance issues. The main tasks of the ESG Team for 2022 include the development of, among others, the UN Sustainable Development Goals, the 2021 Sustainable Development Report (ESG) for the Unibep Group and the Integrated Report, as well as the ESG Strategy of the Unibep Group. The Management Board of Unibep S.A., in accordance with the decision of the Supervisory Board, was obliged to adopt the ESG Strategy for the Company and the Unibep Group, to adopt targets for the reduction of greenhouse gas emissions for the Company in specific time perspectives.

Cooperation-oriented

The Unibep Group bases its operations on three values: knowledge, passion and trust. These values form the basis for transparent and fair business conducted in accordance with applicable laws and internal regulations. This is why the "Unibep Group Code of Conduct" has been prepared and introduced in our organisation. It is the starting point for the other regulations in the Group and coexists with them. It has been implemented to identify models of attitudes and rules of conduct for employees in their relations with each other, with business partners, shareholders, public institutions and local communities in the areas and markets where the Group Companies operate. The Code applies to all Unibep Group employees working under an employment contract or any other civil law relationship. All employees are required to read the document and comply with the rules contained therein.

We continue to pay attention to safety on construction sites, expanding our supervision departments in this area. As an active signatory to the Agreement for Construction Safety, we have worked to prepare all instructions aimed at improving a culture of safety.

As the Unibep Group, we are active in local communities, which is why we highly value cooperation with schools, universities and local governments. We are proud, for example, of the fact that the Unibep Group Foundation - Unitalent was the initiator of the Xylopolis project (a unique story about nature, people and their mutual respect, about a green and zero-emission city), which was the main theme of the Podlaskie Voivodeship's presentation at the EXPO 2020 World Exhibition in Dubai (opened on 1 October 2021), or of the constantly improving cooperation with technical universities all over the country.

As I wrote earlier, 2022 will be a year of great change, but also of turbulence in the market, mainly related to the war across our eastern border. I would like to stress that while Unibep Group may change in terms of business and organisation, one thing will remain constant and unchangeable: our work culture, atmosphere, respect and mutual cooperation. As an organisation, we passed a difficult test of responsibility, courage and trust in many crisis situations. I am sure that this will be the case this time, too.

I hope you will find this Sustainability Report for 2021 of interest.

Leszek Gołbiewski

President of the Management
Board of Unibep SA

1. The Unibep Group. Sustainable business

1.1. Our Group's potential

102-1, 102-3, 102-5, 102-6

Unibep S.A. is one of the largest construction companies in Poland, present on the market for over 70 years. Since 2008, the Company has been listed on the Warsaw Stock Exchange.

The Company's head office is located in Bielsk Podlaski. It also has offices in Warsaw, Białystok, Łomża, Minsk, Lviv, Poznań, Katowice.

Unibep Group's operations are based on five complementary segments:

- construction services including general contracting in Poland (GCP) and abroad (GCE - until 2021) (Unibep S.A.)
- infrastructure activity (Infrastructure Branch of Unibep S.A.) and infrastructure activity in the construction of bridges, viaducts and other engineering structures (Budrex Sp. z o.o.)
- property development activity (Unidevelopment S.A. and Unidevelopment Group companies)
- modular construction in timber frame technology (Unihouse S.A.)
- energy and industrial construction (Unibep S.A.).

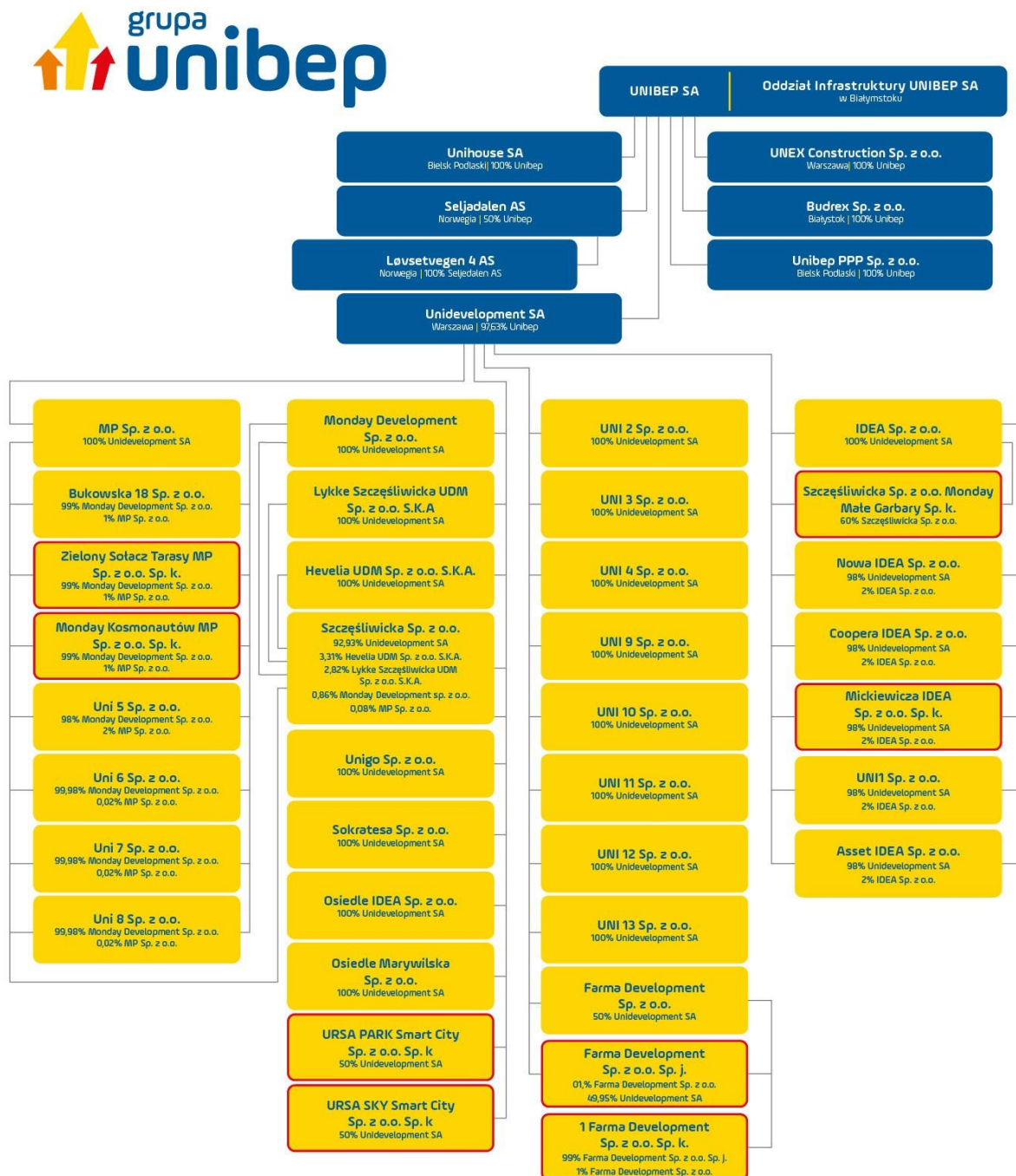
102-4-102-6

In 2021, the Company operated in six markets, serving private and institutional clients in Poland, Belarus, Ukraine, Sweden, Norway and Germany. Due to the political situation in the Republic of Belarus, as well as due to the outbreak of war in Ukraine, Unibep S.A. suspended its operations in these countries in February 2022. The decision was taken to withdraw from the Belarusian market after fulfilling service obligations to existing contractors. However, further cooperation and implementation of contracts in Ukraine depends on the development of the geopolitical situation in the region.

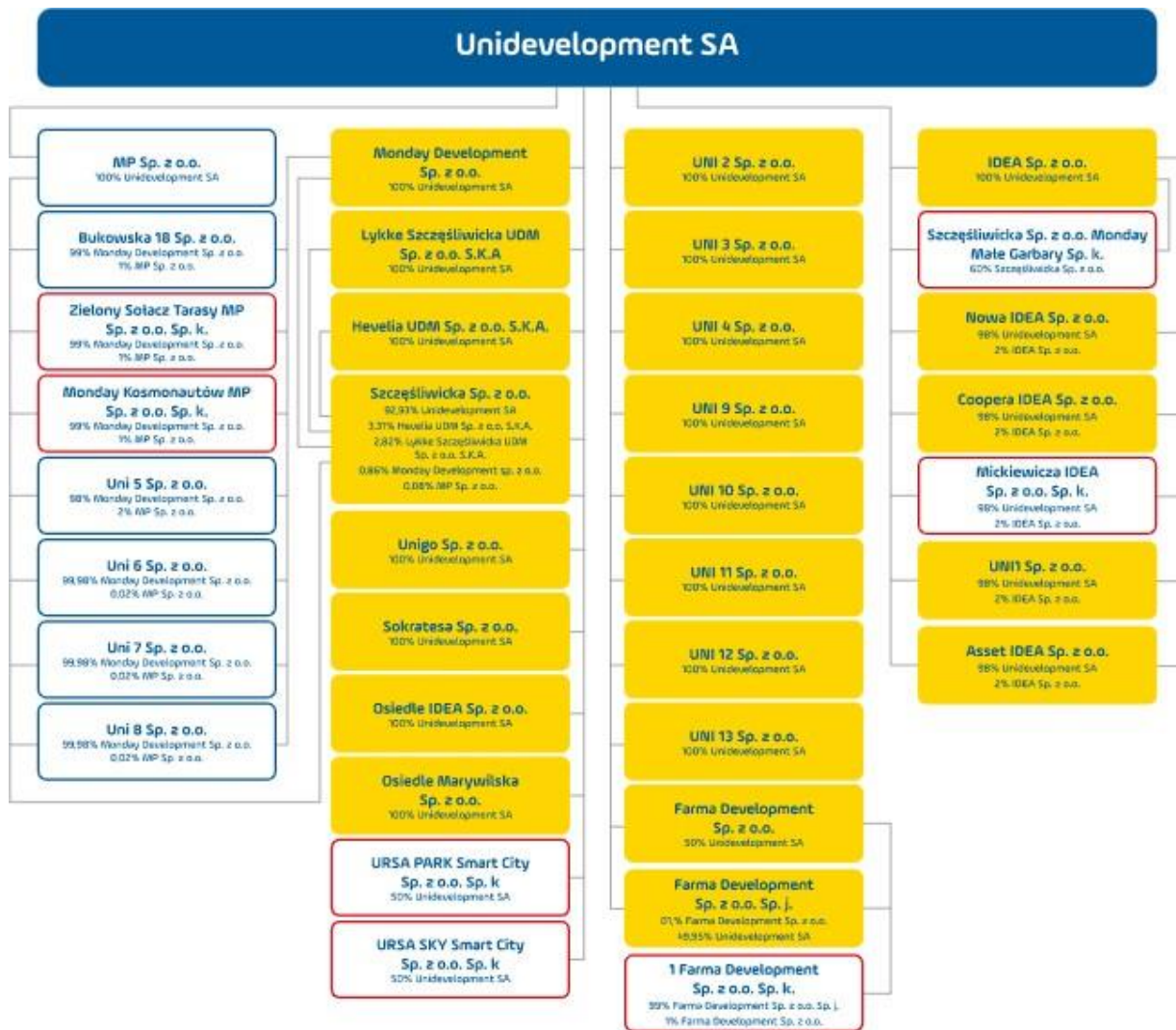
As at the date of publication of this Report, the Unibep Group consists of the Parent Company Unibep S.A. and six direct subsidiaries of Unibep S.A. These include:

- Unihouse S.A.
- UNEX Constructions Sp. z o.o.
- Unidevelopment S.A.
- Seljedalen AS
- Budrex Sp. z o.o.
- Unibep PPP Sp. z o.o.

The Unibep Group also comprises indirect subsidiaries in which Unidevelopment S.A. and Seljedalen AS hold shares.



Shareholder's share in the company's profits and losses according to the articles of association



Shareholder's share in the company's profits and losses according to the articles of association"

102-7

Total number of employees	1,616
Total number of the organisation's locations	8
Net revenue	1,712,390,377.83
Capitalisation - long-term debt	Info below
Capitalisation - equity	361,227,530
Number of products and services supplied	n/a

Calculations for the capitalisation item - long-term debt:

Equity: 377,013,079
 Debt (*): 1,151,323,201
 Capitalisation: 361,227,530

Capitalisation/debt: 31.37%
 Capitalisation/equity: 95.81%

(*) Debt = Balance sheet total minus equity

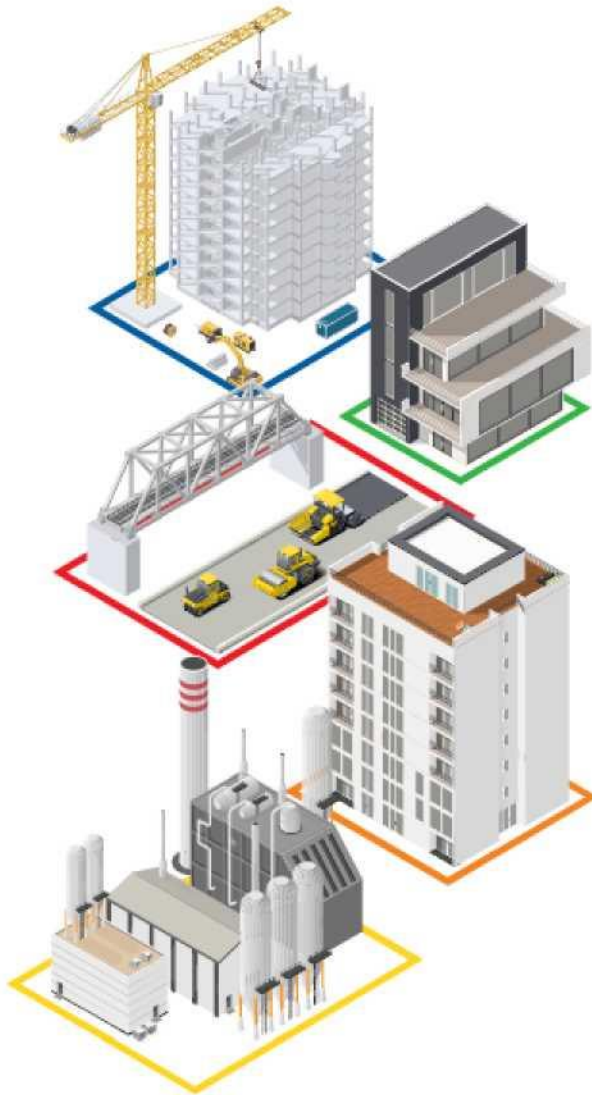
1.1.1. Activities of the Unibep Group

102-2

Over the years, the company has created a strong group of companies. Today it comprises:

- **General contracting Unibep S.A. in Poland (GCP)**, whose main pillar is residential construction. The company enjoys a strong position, particularly in the Warsaw market. The company also implements projects associated with commercial construction (hotels, office buildings, retail and service buildings).
- **General contracting Unibep S.A. abroad (GCE)** implementing commercial construction projects - so far in Belarus and Ukraine. For geopolitical reasons, the company suspended its operations in the above markets in early 2022, with a representative office in Ukraine continuing to operate. Currently, only General Contracting, which deals with residential and commercial construction in Poland and abroad, is distinguished in the Unibep S.A. structure.
- **Energy and industrial construction Unibep S.A. (EIC)** is a new segment focusing on implementing the tenets of the green economy and responding to the needs related to the necessity of transforming the Polish economy towards a zero- and low-carbon model. The main objective of Unibep S.A. is the implementation of so-called "turnkey" projects, with all the required technology. Unibep S.A. also focuses on selected issues in the field of power construction: water and steam gas-fired boiler plants, thermal waste treatment plants, cogeneration installations based on gas engines and based on gas turbines, hydrogen-fired boilers, modernisation of heat sources and heat accumulators. The company also has ambitions to be a leader in the industrial sector. In this business it focuses on: production plants (including technology), storage halls, waste incineration plants, sewage treatment plants, power plants, combined heat power plants and heating plants, technical buildings for industry and energy, engineering structures for technology and manufacturing, line facilities (pipelines, overpasses, conveyors), steel and reinforced concrete structures.
- **The Infrastructure Branch of Unibep S.A.** is a modern unit dealing with comprehensive execution of road works, including utilities and execution of engineering works. The branch has its own road and bridge laboratory and a modern equipment and transport base. It is the leader in road construction in north-eastern Poland.
- **Budrex Sp. z o.o., bridge construction** in north-eastern Poland. Since July 2015, Unibep S.A. has been a sole shareholder in Białystok-based Budrex Sp. z o.o., a highly specialised company that builds bridges, viaducts and road culverts in almost all of Poland.
- **Unidevelopment S.A.** is a developer with many years of experience and an established position in the residential construction market. It operates in Warsaw, Poznań, Radom and the Tri-City. The company also has experience in the development of commercial areas.
- **Unihouse S.A.** which is one of the largest European companies in the modular construction industry, successfully used in Europe. The company is a pioneer on the Polish market in the production of modern timber-frame modular buildings. These structures are used in many investment projects, from multi-family and office buildings to strip malls, hotels and public buildings. The key market is Norway.

Activity segments of Unibep Group



segment

Residential and commercial construction Unibep SA

General contracting is carried out by the Parent Company Unibep SA. The main pillar is residential construction. The company also implements projects associated with commercial construction (hotels, office buildings, retail and service buildings). The segment's operations are conducted in Poland (GC Poland), with construction projects also carried out in Belarus and Ukraine (GC Export).

segment

Modular construction Unihouse SA

Production of timber frame modules for the construction and assembly of multi-family and public buildings in Norwegian, Swedish, German and Polish markets. The projects are carried out by Unihouse SA, a pioneer in the production of modern sustainable timber frame modular buildings in the Polish market.

segment

Infrastructure Unibep SA, Budrex Sp. z o.o.

Road and bridge construction projects in north-eastern Poland, carried out by the Infrastructure Branch of Unibep SA and Budrex Sp. z o.o. (a highly specialised company building bridges, viaducts and road culverts in almost all of Poland).

segment

Property development activity Unidevelopment SA, special purpose vehicles

The activity is conducted through Unidevelopment SA. Currently projects are being carried out in Warsaw, Poznań, Radom, and soon also in the Tri-City.

segment

Energy and industrial construction Unibep SA

Unibep SA decided to develop a new business segment, which is a response to the needs related to the necessity of transforming the Polish economy towards a zero- and low-emission model, focusing on the tenets of green economy including, among others, the construction of incineration plants, co-generation, distributed district heating, commissioning, system cleaning.

Financial results

103-1 (201), 103-2 (201), 103-3 (201)

For all information on the management approach to financial matters, please refer to the adopted accounting policies described in detail in the Financial Statements for 2021 in Section 2.

201-1

Direct economic value generated (revenue) and distributed (operating expenses, wages and salaries, payments to investors and the State, social investment)

Direct economic value in 2021	Data from the organisation in PLN thousand
A Total revenue (revenue from contracts with customers + other operating revenue + financial revenue)	1,739,099
B Operating expenses (consumption of materials and energy + third-party services + other costs by type)	1,552,537
B Wages and salaries and employee benefits (wages and salaries + social security contributions)	207,977
B Payments to investors (dividend) (value of the dividend paid in 2021 for the previous year)	9,644
B Payments to the State (taxes) (income tax + taxes and duties)	19,339
B Social investments (donations and investments for the benefit of society)	476
RETAINED ECONOMIC VALUE (A-B)	- 50,873

The retained economic value of the Unibep Group for 2021 is **PLN -50,873 thousand**.

201-4

Total monetary value of financial assistance received by the organisation from the government during the reporting period, including:	Data from the organisation
tax relief and tax credits	-
subsidies	1,572,354
investment grants, research and development grants and other relevant types of grants	-
awards	-
periods exempt from the payment of royalties	-
financial assistance from public credit institutions	-
financial incentives	-
other financial benefits received or receivable from the State in respect of any activity	-
TOTAL:	1,572,354

The indicator takes into account subsidies from both the government budget and the European Union.

1.1.2. Cooperation with other organisations

102-13-102-12

For the Unibep Group, membership in organisations and associations is a forum for exchanging views and an opportunity to strengthen the company's position on the market. We build value for the community and our stakeholders in partnership with the organisations listed below.

In 2021, the Unibep Group or Group Companies belonged to the following organisations:

- **The Agreement for Construction Safety**, which brings together the largest general contractors working in Poland. Its members work together to improve work safety on construction sites in Poland. Unibep S.A. has been a member of the Agreement since 2015. The main objective of the organisation is to build a culture of safety among employees and associates of the Unibep Group and investors, as well as government and local government institutions. Thanks to its membership in the organisation, a Safety Week is organised every year featuring OHS training and a special promotional campaign, mainly for Unibep Group employees. Every year, tens of thousands of employees and several thousand subcontractors take part in Safety Week activities. The Agreement cooperates, among others, with the Social Insurance Institution (ZUS), the General Directorate for National Roads and Motorways, the Chief Inspector of Occupational Health and Safety.
- **The Polish Cluster of Construction Exporters** is an initiative of entrepreneurs whose aim is to build and strengthen the cooperation of Polish construction companies on export markets as well as to internationalise the Polish construction sector. It presents on a global scale the capabilities of Polish companies in the field of development and modernisation of the construction industry based on state-of-the-art technologies, products, systems and professional engineering staff. The organisation cooperates with government institutions and the wider financial sector, interested in supporting the development of Polish construction companies in foreign markets.
- **Polski Klaster Budowlany (Polish Construction Cluster)** brings together over 300 companies

operating in the construction sector. Unibep S.A. has been a member of the Cluster almost since its inception. Since 2015, Polski Klaster Budowlany has had the status of a National Key Cluster. The Cluster cooperates with entrepreneurs, universities, organisations and R&D centres. It is also a member of the Entrepreneurs Council at the Ombudsman for Small and Medium-Sized Enterprises. This allows cluster members to act as part of task forces and have a real impact on the situation of companies in the SME sector.

- **Business Centre Club** is one of the most important business associations in Poland, bringing together Polish entrepreneurs and employers committed to developing the Polish economy and supporting entrepreneurship. It is a prestigious business club for entrepreneurs and the country's largest statutory organisation of individual employers. Club members employ over 400,000 people. As a club for entrepreneurs, the BCC conducts active economic lobbying to defend the interests of Polish entrepreneurs, develop a free market economy and create good laws.
- **The Chamber of Commerce and Industry in Białystok** is one of the largest and most active organisations bringing together business entities in north-eastern Poland. Responsible for creating the economic development of the region, it plays a key role as a social partner and local government partner in discussions with representatives of the voivodeship and the region's major cities.
- **The Polish Association of Listed Companies** fosters the development of the Polish capital market by representing the interests of companies listed on the Warsaw Stock Exchange. As an expert organisation, it provides issuers with knowledge and advice on stock market regulation and their rights and obligations.
- **The Polish Association of Developers** is an organisation bringing together the largest Polish developers. By sharing theoretical knowledge and practical experience, the PAD builds partnership relations with entities creating the situation in the industry. The aim of the Association is to ensure favourable conditions for property development activity so that the growing housing needs of Poles can be properly satisfied. The PAD also ensures the safety of buyers by promoting the idea of the Code of Good Practices, which has been approved by the Office of Competition and Consumer Protection (UOKiK) and is binding in relations between member companies and flat buyers. Unidevelopment S.A. is a member of the PAD.
- **The Polish Association of Construction Industry Employers** is a nationwide organisation bringing together companies from the infrastructure and construction sectors that together employ over 50,000 people. The Association actively participates in consultations on legal acts regulating economic activity in the areas of infrastructure and construction.

Key initiatives in which the Unibep Group was involved in 2021:

- **The Polish Green Building Council** is an organisation whose mission is to improve the design, construction and use of buildings in Poland so that sustainable construction becomes the norm. Unidevelopment S.A. is a member of the PLGBC.
- **Stowarzyszenie Energooszczędny Dom Gotowy (SEDG)** is an association of companies interested in the development and popularisation of wood construction, energy efficiency and passive buildings in Poland. Unihouse S.A. is a member of SEDG and participates in initiatives organised by the association as part of its cooperation, including by sharing its experiences at industry conferences.
- **Boligprodusentene** is a Norwegian association of builders of residential units in Norway. Its activities focus on housing development issues in order to foster high quality and cost-effective housing production.

The Group companies are active members of many associations and organisations and take part in conferences, congresses and industry meetings. They organise events with and for employees and join in the promotion of modern, green and sustainable construction. In 2021, the Unibep Group was involved in projects such as the inauguration of the Xylopolis project and cooperation with the world-famous Polish painter Leon Tarasiewicz.

- Xylopolis is a vision of the city of the future, based on an organic symbiosis of nature and technology. This idea originated in the Unitalent Foundation of the Unibep Group. The proposal became one of the elements of the Polish pavilion at Expo 2020 in Dubai, which

was presented as part of the exhibition of the Podlaskie Voivodeship. Xylopolis featured a painting by Leon Tarasiewicz, painted on the premises of the Unihouse S.A. plant, a company producing multi-family buildings from timber frame modules. The work, depicting a forest and the play of light at different times, was created over two weeks and is the largest work the professor has ever painted on canvas.

- Participation of Unibep Group representatives in the most important congresses concerning the future of the broadly understood construction sector, e.g.: the 6th Construction Forum in Poland, CONSTRUCTION 4.0 - innovation as a way to success on the domestic and foreign markets, International PPP Forum 2021.
- co-organisation of the nationwide “Wood in Architecture” competition, promoting architecture using wood as a building material. The main organiser of the competition is the Faculty of Architecture at the Białystok University of Technology, and it is aimed at students and graduates of architecture faculties at all Polish universities. The aim of the competition is to promote wooden architecture and make modern and green construction fashionable.

1.1.3. Awards received

The Unibep Group has been successfully developing its business. Ambitious construction projects carried out in Poland and abroad make it a reliable and trustworthy business partner.

Unibep S.A. became **a Leader of Responsible Development** in the Podlaskie Voivodeship, being ranked 3rd among the largest companies in the region in the Podlasie Golden Hundred of Enterprises ranking organised by the “Kurier Poranny” daily. The Leader of Responsible Development award is granted to companies that ensure the profitability of their undertakings without losing sight of social issues and their employees, act responsibly in the area of environmental protection and comply with corporate governance.

The editors of the “Newsweek” weekly awarded **Unihouse S.A. with the Newsweek's Conscious Choice 2021 certificate in the “Quality at a reasonable price” category**. The certificates are a form of recognition for products, services and companies that contribute to improving the condition of the environment and foster increased consumer awareness. The jury recognised Unihouse S.A.'s modular construction, a future-oriented technology that is ideal for the implementation of diverse projects - from multi-family houses to hotels, office buildings or dormitories.

The **Porosły road junction near Białystok**, a project carried out by Unibep S.A.'s Infrastructure Branch, became the winner of the **“Construction Project of the Year 2019-2020 in the North-Eastern Region”** competition. The competition is organised by the Białystok branch of the Polish Association of Civil Engineers and Technicians, and the awarded project won in the category “Transport infrastructure facilities with a length of the main road from 5 km”.

Unibep S.A. and Unihouse S.A. received the **“Diamonds of Infrastructure and Construction”**. The statuettes are awarded by the Executive Club to companies and individuals who stand out from the industry and contribute to the development of the entire sector. Unibep S.A. became the Construction Company of the Year, while Unihouse S.A. was recognised for the implementation of green construction of the highest quality.

The Unibep Group was placed among the best Polish employers in the Wprost.pl national ranking. The Group was ranked 2nd among companies in the construction industry and 16th among the 50 best employers in Poland at the time of the pandemic.

Unibep S.A. received the TopBuilder 2021 statuette as the general contractor of the LivinnX building, a Cracow dormitory. TopBuilder is one of the most prestigious awards on the Polish construction market. It is awarded in recognition of merits that include using products of the highest quality; novelties and innovations, including proven material, technological and structural solutions; design, development, executive and advisory services; structures distinguished by good architectural qualities, timeless form, quality of materials used and interesting eco-friendly solutions. The recognised projects contribute to the quality of urban space.

Unibep S.A. was ranked 3rd among companies from the construction sector and 74th on the list of the **300 Poland's Best Employers 2021** in the "Forbes" monthly ranking. The list is compiled on the basis of factors that include the opinions of employees of individual companies.

The President of the Republic of Poland recognised the employees of the Unibep Group. Ten individuals received Crosses of Merit for their activity for the development of innovation in the Polish construction sector and medals for long service and conscientious performance of professional duties. The awardees were honoured by the Voivode of Podlasie during the traditional annual meeting summarising the Group's performance in 2020 and discussing plans for 2021.

1.1.4. Our values

102-16

One of Unibep Group's key competitive advantages is its organisational culture, shaped by generations of employees who have contributed to the development of our organisation for over 70 years. We are proud of our Podlasie roots and company history. For years we have operated under a code created by our employees. The "Unibep Group's Shared Principles and Objectives", adopted in 2017, builds the identity of our Group based on values that guide all employees. It is knowledge, passion and trust that allow us to implement further ambitious projects.

"The "Unibep Group's Shared Principles and Objectives" is a document that is publicly available at all Group offices, including to outsiders, via the website www.unibep.pl (CSR tab). Our newly hired employees are obliged to familiarise themselves with it during their first days at work by signing an undertaking to comply with the rules and procedures in force at the Unibep Group, including a declaration to respect human rights. We are building our future on common objectives, moving towards modernity while respecting tradition.

The "Shared Principles and Objectives" list the most important values for the Unibep Group:

- Knowledge
- Passion
- Trust

1.2. Corporate governance

102-5-102-18

The company has a four-member Management Board. Its members act in the interests of the company and are responsible for its activities. The Management Board manages the company, setting its strategic objectives and overseeing their implementation, while at the same time ensuring that the company operates efficiently and safely.

The composition of the Management Board of Unibep S.A. as at 31/12/2021 was as follows:

- Leszek Marek Gołbiewski - President of the Management Board, at the same time holding the position of the Managing Director of the Company,
- Sławomir Kiszycki - Vice-President of the Management Board, at the same time holding the position of the Financial Director,
- Krzysztof Mikołajczyk - Vice-President of the Management Board, at the same time holding the position of the Construction Director,
- Adam Poliński - Member of the Management Board, at the same time holding the position of the Director of the Infrastructure Branch.

The Supervisory Board exercises constant supervision over the company's activities. Its members act in the interests of the company, guided by the independence of their opinions and judgements. The tasks of the Supervisory Board of Unibep S.A. include issuing opinions on the company's strategy, supervising the work of the Management Board in achieving the set strategic objectives and

monitoring the results achieved by the company.

Within the Supervisory Board of Unibep S.A. there are two standing committees, which perform advisory and opinion-forming functions. The Audit Committee, whose responsibilities include supervising and monitoring the financial reporting process and the company's internal audit programme, and the Strategy Committee, which is responsible for setting strategic directions for the Unibep Group, organising strategy workshops and providing opinions and recommendations on planned investments and divestments having a significant impact on the company's assets.

The preparation of the Unibep Group's sustainability report is supervised by the Vice-President of the Management Board and Financial Director. The Management Board of Unibep S.A. has not formally divided tasks in the ESG area.

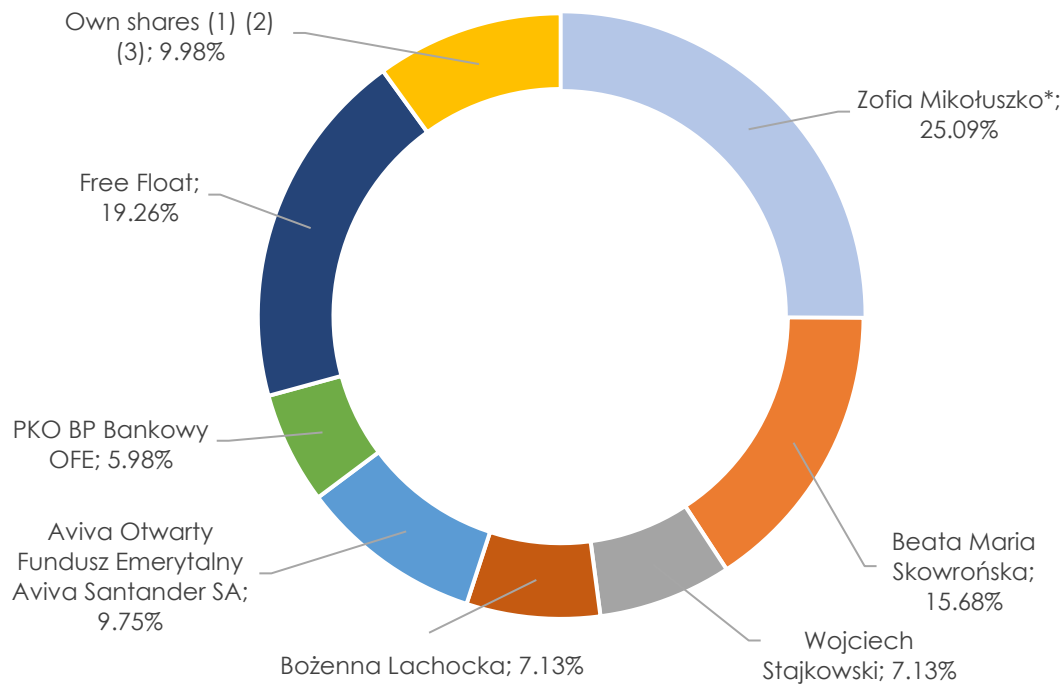
ESG issues are discussed among all members of the Supervisory Board. As of the date of publication of the Report, no ESG issues have been assigned to the standing committees operating at the Supervisory Board.

An ESG Team was established at the company, comprising representatives of Unibep Group companies responsible for environmental, social and corporate governance issues.

Shareholder structure

NAME AND SURNAME	NUMBER OF SHARES HELD	SHARE IN THE SHARE CAPITAL [%]	NOMINAL VALUE	NUMBER OF VOTES	SHARE IN THE TOTAL VOTING POWER [%]
Zofia Mikołuszko*	8,800,000	25.09	880,000	8,800,000	25.09
Beata Maria Skowrońska	5,500,000	15.68	550,000	5,500,000	15.68
Wojciech Stajkowski	2,500,000	7.13	250,000	2,500,000	7.13
Bożenna Lachocka	2,500,000	7.13	250,000	2,500,000	7.13
Aviva Otwarty Fundusz Emerytalny Aviva Santander SA	3,418,920	9.75	341,892	3,418,920	9.75
PKO BP Bankowy OFE	2,098,756	5.98	209,875.6	2,098,756	5.98
Free Float	6,752,958	19.26	675,295.8	6,752,958	19.26
Own shares	3,500,000	9.98	350,000	3,500,000	9.98
Total	35,070,634	100	3,507,063.4	35,070,634	100

* Mrs Zofia Mikołuszko remains in the joint marital property regime with Mr Jan Mikołuszko



The Company holds 3,500,000 own shares, of which:

- 1,000,000 own shares were purchased on 7 February 2017, as reported by the company in current report No. 10/2017,
- another 1,000,000 own shares were purchased on 29 May 2019, as reported by the company in current report No. 28/2019,
- 1,500,000 own shares were purchased by the company on 27 February 2020, as reported by the company in current report No. 7/2020.

1.2.1. Unibep Group Code of Conduct

102-16

The Code of Conduct sets business standards and best practices in relations with business partners and internal relations in force in all Unibep Group companies.

The Unibep Group bases its operations on three values: knowledge, passion and trust. These values form the basis for transparent and fair business conducted in accordance with applicable laws and internal regulations. The quality of activities carried out and goods manufactured is the result of cooperation in a spirit of tolerance, balance, honesty, respect for human rights and security. The Unibep Group Code of Conduct is the starting point for other regulations in the Group and coexists with them. All other internal Group policies take into account the principles contained in the Code. The Code sets out basic principles for specific areas of ethical behaviour, failure to apply which results in disciplinary consequences or even termination of employment.

The Code applies to all Unibep Group employees working under an employment contract or any other civil law relationship. All employees are required to read the document and comply with the rules contained therein.

The Unibep Group Code of Conduct has been developed to indicate models of attitudes and rules of conduct for employees in their relations with one another, business partners, shareholders, public institutions and local communities in the areas where the Group companies operate. It defines the principles and values followed by Unibep Group employees and sets out their basic powers and duties.

The Code defines basic principles and canons of behaviour in the following areas:

- Respect for the law and ethical values
- Human rights
- Equal treatment and prohibition of discrimination, harassment and workplace bullying
- Anti-corruption, anti-fraud activities
- Preventing money laundering
- Respecting the principles of fair competition
- Principles regarding conflicts of interest
- Gifts, souvenirs, entertainment and other gratuitous benefits
- Occupational health and safety
- Environmental commitments
- Reporting violations and irregularities.

1.2.2. Business ethics

[103-1 \(205\)](#), [103-2 \(205\)](#), [103-3 \(205\)](#), [205-2](#), [205-3](#)

Our Group employees are aware of the importance of business ethics and the need to observe them in a listed company. At the Unibep Group, we strive to ensure that all employees adopt the best models of behaviour. We believe that corruption and bribery are elements of a broader phenomenon related to values, ethics and integrity in business. Where people act on the basis of transparent and generally known ethical values, the threat is much lower. This is why regular staff training sessions are so important, during which existing procedures and internal instructions are refreshed and discussed.

In addition to the Code of Conduct, the Unibep Anti-Corruption and Anti-Fraud Procedure has been implemented which is part of the compliance management system in place and improves the security of operations of the Group companies.

By regulating the principles of conduct in the event of corrupt or fraudulent events that may occur in all areas of Unibep Group's operations, at all levels of management, we express our firm disapproval of such behaviour and all forms of corruption.

The Unibep Group Anti-Corruption and Anti-Fraud Procedure includes:

- the definition of formal and organisational conditions to ensure that activities are carried out in compliance with the law, internal regulations, industry rules and commitments made,
- the definition of rules of conduct to prevent and counteract corruption and fraud committed to the detriment of the company,
- the establishment of rules for reporting corruption and fraudulent activities,
- the definition of rules for dealing with reports,
- the implementation of effective corrective actions and efficient internal control mechanisms.

It is compulsory for all Unibep Group business managers and contract managers in Poland and abroad to familiarise themselves with the documents relating to anti-corruption procedures.

Compliance with the adopted anti-corruption regulations and monitoring of adverse events in the Group is handled by the Compliance Coordinator, who is appointed by the President of the Management Board of Unibep S.A. The Coordinator collects and handles reports of violations, ensuring anonymity for whistle-blowers, and conducts investigations and subsequently monitors and implements corrective actions. They organise systematic training and activities to raise employee awareness of fraud and corrupt behaviour. All members of Unibep Group's governing bodies, employees and business partners have been informed of the organisation's anti-corruption policies and procedures. In addition, all members of the governing bodies and management staff of the

Unibep Group have received anti-corruption training.

Unibep Group employees are required to avoid situations that may give rise to a conflict of interest that could affect their objectivity in the course of their activities and actions. The existence of conflicts of interest can lead to corruption or fraud in situations where an employee, by virtue of his or her position, may gain an advantage as a result of decisions made or influence the decisions of colleagues made in relation to the employee, persons close to the employee or a third party to which the employee has family, business or professional obligations. Anyone who has doubts about the possibility of a conflict of interest is obliged to refrain from taking any action related to the conflict situation, except for those that may expose the company to damage. A supervisor and/or the Compliance Coordinator should be informed immediately of the situation.

The Unibep Group has the following internal regulations covering the area of ethics:

- Unibep Group Code of Conduct
- Unibep Group Anti-Corruption and Anti-Fraud Procedure
- Rules of Conduct for Business Partners

In 2021, no cases of corruption were identified in the Unibep Group.

1.2.3. Management of identified risks

Risk management at the Unibep Group is implemented with reference to the strategic and operational objectives of the entire organisation, its individual companies, branches or organisational processes. The risk management process should be linked at each stage to the strategy, organisational culture and structure, internal processes, applicable policies, standards and procedures, as well as expectations and objectives. Risks are monitored on an ongoing basis.

As part of the risk management process, employees are informed and trained to act appropriately taking into account existing external and internal circumstances, as well as the types of risks affecting the ability to achieve the business objectives set.

Identified risks are assessed for their level of relevance to the achievement of the company's objectives or its individual areas. Risks are assessed in relation to the likelihood and consequences (severity) of their occurrence, on a five-point scale, taking into account the effectiveness of existing control mechanisms. To ensure comparability of the results obtained and risk priorities, identical risk assessment criteria are adopted for all areas of Unibep Group operations. Risk owners take the financial criterion into account wherever possible when assessing individual risks. Where it is agreed with the Audit and Internal Control Office that a financial criterion is not useful, other criteria are used that are best suited to the particular risks involved. Risk priority is defined as the product of probability and consequence and ranges from 1 (lowest priority risk) to 25 (highest priority risk). For the effective management of individual risk categories, three basic risk levels are distinguished: high (scoring 10 and above); medium (scoring 5 to 9) and low (scoring up to 4). The result of the risk assessment is a list of identified and assessed risks, including, among others, a description of the risk, identified control mechanisms to minimise individual risks and an assessment of the consequences and probability of the risks.

The risk management system is reviewed periodically. This ensures that the risks identified, the results of their assessment and the ways of responding to them remain relevant, in line with Unibep Group's internal policies and external requirements. A review of the risk management system is carried out by the Audit and Internal Control Office in the form of a workshop. The workshop is delivered in three stages among the management of key business areas, including risk owners. The first stage consists in updating and/or identifying and assessing the risks. The second stage consists in discussing the results of the first stage and analysing the risks at the level of Unibep S.A.'s board members, branch directors and subsidiary boards. The final, third stage consists in summarising the results of the review of the Unibep Group's risk management system with Unibep S.A.'s management and identifying strategic risks.

2. Sustainable construction

103-1 (203-1), 103-2 (203-1), 103-3 (203-1), 203-1

The Unibep Group considers both its direct and indirect impact on its surroundings. The Group is an employer, taxpayer, a sponsor, a benefactor, and a partner for contractors, and implements a number of projects that have a positive impact on infrastructure.

While implementing our housing projects, we build and provide additional infrastructure elements that are commonly used by our customers. These include pavements, access roads, playgrounds, sports fields, garden squares, recreation areas or insect houses.

Examples of general contracting and energy and industrial construction projects in Poland:

- Construction of the building of the Copernican Revolution Lab as part of the expansion of the Copernicus Science Centre in Warsaw.
- Construction of the building of the Polish Army Museum in Ossów in an open shell.
- Construction of the building of the Radio Science and Didactics Centre in Warsaw. The project is expected to be completed by the end of 2022.
- Construction of a hostel with associated infrastructure at Postępu Street in Warsaw. The 9-storey building will contain 280 residential units, 3 commercial premises, and 81 underground parking spaces.
- Adaptation of the heat source at Energetyka Cieszyńska to current environmental regulations through comprehensive installation of three oil/gas fired water boilers together with the required fuel oil management infrastructure, gas supply to the boilers and heat distribution from the new source. The project commenced in Q1 2022 and is expected to be completed in Q4 2022.

Examples of road and bridge projects:

In 2021, the extension of national road "63" on the Zambrów - Wygoda section was completed. Construction of two viaducts was completed: in Łochów (Jasiorówka) and in Topór in the Stoczek commune. The contract for all bridges on the S61 expressway was completed.

Due to the unstable situation on the border with Belarus, in December 2021, the Ministry of the Interior and Administration announced a tender to select companies that meet the government's criteria to the highest degree, in particular have experience in the construction of linear engineering structures, possess their own equipment and staff facilities. The consortium of Unibep S.A. and Budrex Sp. z o.o. was awarded the contract for the construction of two sections of the barrier with a total length of 80.7 km (section 3 - 36.70 km and section 4 - 43.97 km).

Examples of projects implemented by the Group's subsidiary, Unihouse S.A:

Construction of a four-unit building in modular timber technology, with a total usable floor area of 301.37 m². The building intended for single mothers is a project carried out as part of the Gdańsk Supported Housing Programme. The facility at Cienista Street will be adjacent to the building of the Gdańsk Integration and Family House, a project recognised in last year's edition of the "Project with Climate" competition organised by the Ministry of Climate and Environment on which Unihouse S.A worked as a general contractor.

Examples of projects implemented by companies forming part of the Unidevelopment Group:

Fama Jeżyce - a project implemented on a post-industrial site, previously inaccessible to the residents of Poznań. We are reintegrating this part of Jeżyce into the urban fabric. We built a new road leading to the Fama Jeżyce area: with pavements, greenery, new water and sewage networks and lighting. Further expansion of the street is planned. In the central part of the estate we have planned a public promenade with places to relax, atmospheric cafés and service points. Art and recreational areas will also be available. The residents of the district will be able to foster neighbourly relations here. Imaginatively designed greenery separates common areas from private gardens, giving the space an intimate feel. We pay particular attention to the design of green spaces.

2.1. Prioritisation of investment in energy-efficient and sustainable construction

[own indicator, 103-1, 103-2, 103-3](#)

We believe that our construction projects and the technologies we offer are the future of the industry. We want to construct and offer customers green, passive and zero-energy buildings that meet demanding standards in terms of energy consumption.

In 2021, Unibep S.A. completed the Warsaw SOHO project, which received a BREEAM certificate, indicating that the project was implemented using sustainable and green construction technology. At present, a project is being implemented at Iwicka Street, for which a BREEAM certificate will also be obtained.

In addition, an energy and industrial construction segment was established within Unibep S.A. to create a range of industrial-scale thermal modernisation services using the practical experience of all the Group's branches.

In 2020, Unihouse competed in the Kombohus framework competition for the construction of housing in Sweden. The competition was organised by Sveriges Allmännyttta, an association of municipal companies. Two companies from Sweden and one from abroad (Unihouse S.A.) qualified for the final round of the "Allmännyttans Kombohus" programme for the construction of standard residential buildings using modular technology for Swedish municipal companies. Three issues were evaluated as part of the competition: delivery time, carbon footprint and energy demand. Unihouse S.A. was ranked first in the delivery time and energy demand categories and second in the carbon footprint category. The programme will run from 2020 to 2026. Approximately 25,000 flats will be built throughout Sweden as part of the programme.

In 2021, photovoltaic panels were installed to power part of the modular house production plant and one of the office buildings. The timber-framed buildings offered by Unihouse S.A. are in line with the trend for sustainable and energy-efficient construction. Some of the buildings commissioned in 2021 were equipped with photovoltaic systems.

In the implementation of green construction projects, Unidevelopment S.A. sets itself the following goals:

- reducing waste,
- lowering monthly housing maintenance costs, thanks to low energy and water consumption,
- protecting the health of residents,
- increasing the market value of the property.

2.2. Supply chain

[308-1, 103-1, 103-2, 103-3](#)

A great deal depends on our subcontractors, so we choose them carefully, including by applying the environmental criteria described in the *Environmental Requirements* document. We have

already started discussions with the first key suppliers regarding the carbon footprint of their products.

Unihouse S.A. has instructions in place on the introduction of new materials. They point to the need to obtain all required declarations from suppliers, including environmental declarations, as well as to select materials with minimum impact on the environment, e.g. in terms of formaldehyde or VOC content.

We want to base our activities on proven and environmentally friendly materials. We are therefore in the process of conducting a survey of our suppliers, which will be used for further work on creating a sustainable supply chain. We are aware that building such a supply chain requires a great deal of effort and is fraught with risks, including dependence on the availability of materials and services, which affects unit prices, and the need to invest more effort in finding new solutions.

In 2021, the Unibep Group did not keep statistics on the number of new suppliers that were verified for environmental issues.

In the area of procurement, the Unibep Group faces risks that affect all construction companies, including rising prices and limited availability of materials and services.

2.2.1. Sustainable raw materials

103-1 (301-1), 103-2 (301-1), 103-3 (301-1)

The materials and raw materials used during construction works have a direct and indirect impact on the environment. The consumption of materials and raw materials represents a significant share of our organisation's overall carbon footprint. The consumption of materials and raw materials is therefore monitored, leading to an optimisation of their use and a reduction in the amount of waste produced.

Asphalt, concrete, cement, wood, plaster, aggregates, lime, paper and steel are important materials and raw materials used in Unibep Group companies.

In subsequent reporting periods, the Group plans to expand the scope of reported data on the consumption of materials and raw materials. This will be possible once the necessary analyses have been carried out, taking into account the diverse business profile of the Group's various entities.

Unihouse S.A. obtains its most important raw material, wood, mainly from certified crops. The use of wood, OSB and plasterboard is minimised by optimising the use of these materials already at the design stage. Residual materials are used for purposes such as the construction of smaller buildings.

Unihouse S.A. participates in the Cleaner Production Academy, which promotes a modern environmental strategy and the practice of pollution- and waste-free production. Thanks to cleaner production designs, we use wood, OSB and fibre cement boards that are too small to be incorporated into modules to make cat houses, hedgehog houses, bird feeders and nesting boxes. Thanks to cooperation with local schools, kindergartens, animal shelters, community social homes and forest districts, animals find shelter in these houses.

We place great emphasis on the correct segregation of waste and its subsequent recycling. Film, paper, cardboard, plasterboard and mineral wool are segregated and recovered from waste generated during plant operations. Waste generated on construction sites includes rubble, wood and steel.

Unihouse S.A.'s modular construction technology fits in perfectly with the trend towards energy-efficient and environmentally-friendly construction. Wood from planned forest management is a renewable and energy-efficient material. It acts as a climate regulator and its waste is a secondary raw material, especially for energy generation and CO₂ storage.

Being aware of the impact of the materials and raw materials used, we attach great importance to the proper development of our construction portfolio and to the optimisation not only of the project itself, but also of the issue of material suppliers and subcontractors, which is our plan for the coming years.

301-1

Non-renewable materials / raw materials	Weight [t]	Volume [m ³]
Asphalt	18,734	-
Concrete	420	202,479
Cement	3,489	-
Plaster	2,673	-
Aggregates	262,575	-
Paper	7	-
Steel	94	-
Limestone powder	6,353	-
Amount of non-renewable raw materials and materials consumed	294,344	202,479

Renewable materials / raw materials	Weight [t]	Volume [m ³]
Wood	-	2,021,314
Amount of renewable raw materials and materials consumed	-	2,021,314
Total amount of raw materials and materials consumed	294,344	2,223,793

Data on the consumption of materials and raw materials is based on accounting data recorded in Microsoft Dynamics AX 2012. The following principle is adopted: material purchased = material consumed. Based on their characteristics, the materials are classified into different material groups.

2.2. Responsibility to customers

103-1 (419), 103-2 (419), 103-3 (419)

Our main goal is customer satisfaction. We strive to achieve it while taking into account all applicable legal requirements regarding the products and services we provide.

Unibep S.A. has adopted the requirements of the international ISO standards as a set of best, available and recommended practices for doing business in various aspects of corporate social responsibility. The Group manages environmental issues, occupational safety, quality of construction works and manufactured construction products by applying the requirements of ISO 9001, 14001, 45001 and PN-EN 13108-21 standards within the organisation in the form of a consistent Integrated Management System that has been independently certified. The scope of certified activities is defined by individual certificates, which are available at www.unibep.pl

The functioning of Unibep's Integrated Management System is regularly analysed with regard to risks. All company processes are monitored, supervised and described in the form of internal procedures, which are made available to employees on the intranet. Instructions and orders referring to the

Integrated Management System meet the requirements of due diligence procedures. Our efforts are confirmed by the Integrated Management System Policy adopted by the Management Board of Unibep S.A., which indicates that employees should treat customers' needs, continuous development of employees' competences, effective management of occupational safety and environmental protection, compliance with applicable laws and ethical standards, as well as cooperation with the local environment as their priorities.

The staff of the Audit and Internal Control Office continuously verify the Integrated Management System by carrying out audits and internal controls according to annual plans. In 2021, they performed 13 tasks to ensure the proper functioning of the internal control system, including in the areas of contract execution, design and production of modular houses, property management, GDPR, occupational health and safety. The status of implementation of relevant recommendations formulated as a result of the above tasks is systematically monitored. The Integrated Management System is also subject to periodic reviews by top management. The results of these reviews are intended to confirm the adequacy and effectiveness of the organisational solutions adopted, as well as to provide a field for initiating continuous improvement in a dynamically changing external and internal environment. The efficacy of actions taken in this regard is confirmed by positive results of external audits as part of the supervision of the Integrated Management System exercised by DEKRA Certification, and Company Production Control implemented in the Infrastructure Branch by ITC.

419-1

A list of the Unibep Group's material legal proceedings is provided in the Management Report on the Group's activities for 2021 (Section 8.2 - Legal proceedings) and in the consolidated financial statements for 2021 (Section 6.35.1. - Contingent assets and liabilities).

103-1 (417), 103-2 (417), 103-3 (417)

Communication with employees and the external environment is a priority for us. We develop our communication channels in social media and participate in campaigns aimed at students and young engineers. We take care to label products correctly. The Unibep Group labels them as a service company. Only Unihouse S.A., as a producer of modules, marks its products only for logistical reasons, according to a methodology it has developed in order to avoid mistakes on the construction site.

In terms of communication at the Unibep Group, the following apply:

- a branding plan (a strategic document describing how to inform about our brands, how to prepare for conferences, congresses, etc.);
- the Visual Identity Manual (a set of graphics describing our brands);
- standardisation of the appearance of construction sites and rules on site branding;
- media monitoring, providing up-to-date information on the presence of the Group and its brands in the media;
- annual communication and marketing plans;
- regular monthly meetings of the Unibep Group's marketing team, which provide a forum for the exchange of information and experience on current activities.

The following risks were identified in the area of marketing:

- negative opinions appearing on the Internet (on social media, discussion forums, etc.);
- inability to communicate due to non-functioning IT infrastructure;
- the emergence of crisis situations having a negative impact on the Group's image;
- the impact of the current activities of the Group companies on the Group's image,
- poor quality of external or internal communication;
- negative information in the public space affecting the Group's financial performance;

417-3

In 2021, the Unibep Group did not record any non-compliance related to regulations and voluntary codes regarding marketing communications, including advertising, promotions and sponsorships.

[103-1 \(416\)](#), [103-2 \(416\)](#), [103-3 \(416\)](#), [416-1](#)

The Unibep Group's core business is the construction of residential and public buildings. This is an activity with particular responsibility for commissioned projects. Each country's law sets out specific requirements for the health and safety of people living in these buildings. The health and safety of customers who are the end users of the products we sell is a key concern for our Group.

Negligence in this area can result in very severe legal and financial consequences, in the worst case scenario leading to endangering human lives and putting the company out of business.

The Unibep Group manages the quality of its investment and construction projects in accordance with legal requirements. In the construction industry, in addition to trust between the investor and the contractor, ensuring safety and protecting the health of all stakeholders is extremely important.

The Unibep Group holds the following certificates:

1. SINTEF technical approval for Unihouse panels and modules. The approval covers all technical solutions used in components of structures constructed by Unihouse S.A. in Norway. SINTEF verifies them in terms of compliance with technical regulations, building physics, acoustics and fire protection. It also verifies the materials used with regard to their properties and potential impact on human health (e.g. formaldehyde emission levels are checked; products with excessive formaldehyde content cannot be used).
2. European Technical Assessment, ETA - allows using the CE mark on Unihouse S.A. products, including individual module panels. The RISE Institute, which issues this assessment, checks all solutions in terms their of design, structural physics and compliance with fire resistance requirements.
3. A Certificate of Conformity of Unihouse S.A. products with German standards, issued by Bundes-Gütegemeinschaft Montagebau und Fertighäuser e.V. and a RAL certificate attesting to the high quality of these products.
4. ISO 45001:2018 Occupational Health and Safety Management System Certificate
5. ISO 14001:2015 Environmental Management System Certificate
6. ISO 9001:2015 Quality Management System Certificate
7. Factory Production Control Certificate

In 2021, the Unibep Group did not record any non-compliances with regulations related to the impact of products and services on customer health and safety.

[103-1 \(418\)](#), [103-2 \(418\)](#), [103-3 \(418\)](#), [418-1](#)

Confidentiality of information at the Unibep Group is protected under a general system of protection of data constituting business secrets. The system is comprised of physical data protection measures, e.g. physical security at the office complex provided by an external company; limiting access to the building by unauthorised persons through a system of chip cards; CCTV; appropriate documentation flow; implementation of procedures ensuring the security of confidential data in the IT network (e.g. authorising access to copying and printing devices and printouts through proximity cards), and the security of data transferred via the Internet (e.g. network traffic control, ensuring computer security, locating servers in secure rooms, securing information through appropriate software).

The staff of the Audit and Internal Control Office continuously verify the control mechanisms in place for the security of data protection systems by carrying out audits and internal controls according to established annual plans.

The Company has adopted the Personal Data Protection Policy with accompanying procedures, which constitute a set of internal regulations aimed at ensuring proper processing of personal data, taking into account the obligations imposed by 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 with

regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC and Polish personal data protection regulations. The obligations set out in the Policy apply to all personal data processed by the company, whether in paper or electronic form. The Policy applies to all employees of the company. The Policy is subject to review by the Company's Data Protection Officer at the end of each calendar year or when legislation changes.

In 2021, no complaints were received regarding breaches of customer privacy.

More information in the document: Management Report on the Unibep Group's Activities for 2021, Section 8.1 - Description of risks and threats.

3. Sustainable use

3.1. The company's impact on the environment

The Unibep Group has developed its own methodology for determining and assessing all environmental impacts that may arise during the various stages of project implementation, including construction, pre-commissioning and commissioning.

The process of identifying environmental aspects consists of three key stages:

- analysis of the stages of construction, pre-commissioning and commissioning of the project, identification of all activities that may affect the environment;
- identification of the environmental aspects associated with the identified activities, identification of hazards (risks) and opportunities;
- environmental impact assessment.

The following environmental aspects are taken into account when carrying out work on the construction site and when identifying impacts on the natural environment:

- | | |
|--|---|
| <ul style="list-style-type: none"> ▪ interaction with the construction site environment/neighbourhood ▪ land occupation ▪ water consumption ▪ potential water contamination ▪ waste emissions ▪ potential soil contamination ▪ atmospheric emissions of gaseous pollutants ▪ thermal energy consumption ▪ fuel consumption ▪ use of substances in construction | <ul style="list-style-type: none"> ▪ products ▪ atmospheric emissions of particulate pollutants ▪ waste water generation ▪ noise generation ▪ damage to trees ▪ losses in animal populations ▪ vibration emission ▪ consumption of raw materials/materials/natural resources ▪ electricity consumption ▪ potential non-compliance with applicable regulations |
|--|---|

The method of identifying and assessing environmental aspects is described in detail in the procedure "Identification and assessment of environmental aspects".

The Unibep Group is aware that each of its activities has an impact on the environment, therefore we implement solutions and technologies to monitor and reduce our environmental impact. Waste segregation has been introduced in offices, production facilities and on construction sites. Thanks to electronic document circulation, we reduce the number of printed and duplicated paper documents. We use environmentally safe materials that are tested for aspects such as emissions of formaldehyde and volatile organic compounds or have the relevant EPD declaration, which is a guarantee of environmental care. By identifying and monitoring our activities, we know the real

impact of our products on the environment in terms of greenhouse gas emissions into the atmosphere, energy intensity of the production process, water consumption or waste production.

We involve employees in our environmental campaigns, believing that everyday habits and behaviours make a difference. With employees in mind, we run information campaigns on ecology, e.g. Eco-gestures, Eco. Me. We encourage people to segregate waste, including hazardous electro-waste and batteries, and give up single-use plastic packaging. We talk about ways to save water and energy and the importance of vegetation around us. We present ways to spend free time in an environmentally friendly way and encourage people to choose a bike instead of a car. We motivate and inspire to develop green habits, at work and beyond.

102-11

Environmental Action Plan

The nature protection activities planned by Unibep Group companies take into account national legal requirements in the area of environmental protection and the provisions of local law, including the provisions of environmental decisions specified for individual projects.

The principles for dealing with animate and inanimate nature elements are defined in the document "Environmental Action Plan". They result from the assessment of the environmental aspects made for a given construction project and oblige all Contractors to carry out the works in accordance with the provisions of the Plan, implementing measures to minimise the environmental impact.

Depending on the specific nature of the project, the Plan can be modified by adding or removing relevant environmental measures. Its final form is the result of cooperation between the environmental specialist and the site management, through which the types of environmental measures envisaged and possible to implement are determined.

3.1.1. Compliance with regulations

103-1 (307-1), 103-2 (307-1), 103-3 (307-1), 307-1

All works carried out on our construction sites are performed in accordance with legal requirements as well as internal requirements and environmental standards of the Unibep Group.

We continuously monitor environmental legislation, which allows us to comply with the requirements in this respect.

We operate on the basis of the Integrated Management System Policy, Procedure for Ensuring Compliance with Legal and Other Requirements and Health, Safety and Environmental Monitoring Procedure.

In accordance with the aforementioned regulations, we keep records and continuously verify the company's compliance with legal requirements, conduct environmental compliance reviews on construction sites and perform compliance assessments.

In 2021, Unibep S.A., Budrex Sp. z o.o. and Unihouse S.A. did not record any non-compliances with laws and regulations that would result in an administrative decision and incurring financial or non-financial penalties.

In 2020, a subsidiary of Unidevelopment S.A., implementing a project at 18 Bukowska Street in Poznań, cut down 25 trees on the project site, based on the decision of the Mayor of Poznań. The decision was not final due to the appeals filed. In connection with the felling of trees on the basis of a non-final decision, a fine of PLN 156,000 was imposed on the company implementing the project in 2021. An appeal has been lodged in the case and as at the date of this Report the appeal has not been resolved.

3.1.2. TCFD

Issues related to ESG areas, including environmental protection, are becoming increasingly important in the Unibep Group management process. A new organisational unit was created within the structures of Unibep S.A. - the Office of Sustainable Development and Environmental Protection, whose task is to initiate, implement and coordinate actions in ESG areas, in particular in the area of environmental and climate protection, in all Unibep Group companies.

In addition, an ESG Project Team has been established, comprised of leaders responsible for specific ESG topics (climate, society, corporate governance) from different Unibep Group companies. A member of the Management Board sits on the team's steering committee. The objective of the ESG Project Team is to develop a Sustainable Development Strategy for the entire Unibep Group.

The Group also continuously implements new environmental requirements and plans activities to develop the climate area in the companies. Calculation of the carbon footprint is being constantly developed. Since 2019, the Unibep Group has been calculating greenhouse gas (GHG) emissions in Scopes 1 and 2. For 2021, Scope 3 emissions were counted in the following categories: waste, water and effluents, key materials. The results are presented in this Report in section 3.4. Emissions.

As part of the 2022 incentive scheme for the members of the Management Boards of Unibep S.A. and Unidevelopment S.A., the adoption of the ESG Strategy and the adoption of greenhouse gas emission reduction targets for Unibep S.A. in three time horizons: until 2025, 2030 and 2050, in Scopes 1 and 2, were included in January 2022.

In 2021, efforts were stepped up to build awareness among employees of the importance of ESG issues, including environmental protection. Training sessions and meetings with external experts were conducted and attended by staff and managers, including members of the Management Board.

By mid-2022, the Unibep Group plans to complete the process of identifying climate risks and opportunities over time in accordance with the TCFD methodology. Nevertheless, the Group already identifies environmental risks, including climate risks, as part of its current risk management system.

The impact on the climate is assessed for each implemented project, as one of the identified environmental aspects.

The Group also recognises the business opportunities arising from climate change, hence modular timber construction is one of the areas of activity, and more recently also the energy and industrial construction segment.

The Unibep Group wants to engage intensively in the transformation towards a national zero- and low-carbon economy.

The Unibep Group continuously monitors key environmental aspects in the context of its operations, including water consumption, sewage disposal, electricity and heat consumption, fuel consumption, refrigerant losses, consumption of key raw materials and materials, quantities of waste generated and processed. Monitoring takes place in accordance with the procedures in force, including: Identification and evaluation of the environmental aspects and the environmental operational activities and their monitoring (from the design stage, through project preparation, implementation and closure). Quantitative and qualitative monitoring (environmental reviews, internal audits) of each activity is carried out.

The Group implements measures to reduce its negative impact on the environment.

3.1.3. Taxonomy

Introduction

Following the obligation under Regulation (EU) 2020/852 of the Parliament and of the Council of 18 June 2020, as set out in Commission Delegated Regulation (EU) 2021/2178, an analysis of the share of eligible and non-eligible business activities in the EU Taxonomy of environmentally sustainable activities in the total turnover, capital expenditure and operating expenditure of the Unibep Group has been carried out for the purposes of this Report and adequate qualitative information has been provided insofar as it relates to the above indicators for the financial year 2021. At the same time, the presented indicators refer to the taxonomy related to climate change mitigation and adaptation.

For the purposes of this Report, alignment with the taxonomy is not disclosed.

With regard to the indicators presented, the Group does not have comparative data for 2020. The Group has not yet developed or implemented the plan referred to in paragraph 1.1.2.2 of Annex 1 of Commission Delegated Regulation EU 2021/2178 of 6 July 2021, supplementing Regulation 2020/852 by specifying the content of the presentation of the information on environmentally sustainable business activities to be disclosed by companies subject to Article 19a or 29a of Directive 2013/34/EU and the method for fulfilling this disclosure obligation (Regulation 2178).

In the case of capital expenditure, the Group assessed whether and to what extent the assets would be used to carry out activities previously classified under the EU non-financial Taxonomy. In addition, the Group has also classified into the Taxonomy investments directly related to the description of the activities included in the Taxonomy - in particular activity 6.5. *Transport by motorbikes, passenger cars and light commercial vehicles.*

For operating expenditure, the Group assessed in particular whether and to what extent the operating expenditure directly relates to an activity or asset previously classified in the Taxonomy or to a process related to it.

In the case of items that could simultaneously be eligible for at least two activities, the Company avoided double counting of a given item (activity/sales, capital expenditure or operating expenditure, respectively) by excluding given items verified for the first time and classified in the numerator of a given indicator from further calculations.

At the same time, the Issuer explains that in view of the non-uniform interpretation of the Taxonomy regulations, the lack of guidelines and consistent practice including, in particular, with regard to the calculation of capital expenditure and operating expenditure for 2021, the presented results of the analysis may be subject to adjustments in subsequent reporting periods.

Turnover rate

The Group's core operating activities consist in the implementation of construction projects covering various sectors within the construction business (residential and commercial construction, road infrastructure, railway infrastructure and modular construction) as well as property development activity.

Turnover rate - percentage of taxonomy-eligible turnover		
	revenue (PLN million)	proportion of revenue (%)
Taxonomy-eligible activity	1,696.9	99.1%
Taxonomy-non-eligible activity	15.5	0.9%
TOTAL	1,712.4	100%

For the turnover rate:

- the denominator of the turnover rate was consolidated revenue from contracts with customers in 2021;
- revenue from the sale of products and provision of services related to the Unibep Group's activities included in the EU non-financial Taxonomy, amounted to PLN 1,696.9 million.

Unibep Group companies did not issue green bonds or debt securities to finance specific identified activities in line with the taxonomy.

Type of activity	value (PLN million)	share in capital expenditure included in the taxonomy (%)
5.3 Construction, extension and operation of sewage disposal and treatment systems	26.0	1.5%
6.15. Infrastructure supporting road transport and public transport	351.7	20.7%
6.14. Infrastructure for rail transport	16.2	1.0%
7.1. Construction of new buildings	1,303.0	76.8%
TOTAL	1,696.9	100%

For the purpose of calculating the turnover rate, only revenue from sales to external customers was included.

Capital expenditure ratio

Capital expenditure ratio - percentage of taxonomy-eligible capital expenditure		
	capital expenditure (PLN million)	proportion of total capital expenditure (%)
Taxonomy-eligible activity	36.6	96.6%
Taxonomy-non-eligible activity	1.3	3.4%
TOTAL	37.9	100%

For the capital expenditure ratio:

- the denominator was capital expenditure at the Unibep Group in the total amount of approximately PLN 37.9 million for 2021 calculated on the basis of IAS/IFRS provisions indicated in the Annex to Regulation 2178, in particular the following provisions:
 - IAS 16 Property, Plant and Equipment, paragraph 73(e)(i) and (iii);
 - IAS 38 Intangible Assets, paragraph 118(e)(i);
 - IFRS 16 Leases, paragraph 53(h).

For the purpose of the numerator analysis, capital expenditure related to activities included in the EU non-financial Taxonomy was identified in an amount equivalent to approximately PLN 36.6 million.

Taxonomy-eligible capital expenditure at the Unibep Group include the activities indicated below.

Type of activity	value (PLN million)	share in capital expenditure included in the taxonomy (%)
6.13. Infrastructure for personal mobility, cycling logistics	14.4	39.4%
6.5. Transport by motorbikes, passenger cars and light commercial vehicles	12.1	33.0%
7.7. Acquisition and ownership of buildings	5.9	16.0%
7.1. Construction of new buildings	3.6	9.8%
Total other	0.6	1.8%
TOTAL	36.6	100%

The Unibep Group did not adopt an investment plan for capital expenditure as referred to in paragraph 1.1.2 of Annex 1 to Regulation 2178. The Group companies did not issue green bonds or other securities to finance specific identified taxonomy-eligible capital expenditure.

During the reporting period there were no acquisitions of property, plant and equipment or intangible assets as a result of business combinations within the Group.

Operating expenditure ratio

Operating expenditure ratio - percentage of taxonomy-eligible operating expenditure		
	operating expenditure (PLN million)	proportion of total operating expenditure (%)
Taxonomy-eligible activity	8.3	78.7%
Taxonomy-non-eligible activity	2.2	21.3%
TOTAL	10.5	100%

For the operating expenditure ratio, an analysis of the components of operating expenditure as defined by the EU non-financial Taxonomy was carried out, resulting in a denominator value of PLN 10.5 million.

The value indicated above consists in particular of: i) expenditure related to maintenance of own transport, ii) expenditure related to repairs, maintenance and renovations, iii) expenditure related to operation and maintenance of offices, iv) expenditure related to maintenance of logistics facilities.

3.2. Energy

The Unibep Group's energy demand is mainly driven by:

- the functioning and operation of the Unihouse S.A. modular house production plant and the Bitumen Production Plant at the Infrastructure Branch of Unibep S.A,
- administrative activities,
- the use of company vehicles,
- the operation of machinery and equipment.

The Group implements measures to reduce energy consumption, which include:

- aiming to reduce electricity consumption during production processes,
- consistent implementation of the plant modernisation plan, which results in reducing the energy intensity of the machinery park,
- investments in renewable energy sources - photovoltaic panels were installed on two Unihouse S.A. buildings,
- successive replacement of lighting and installation of movement detectors,
- thermal modernisation of the Unihouse S.A. office building and the Unibep S.A. headquarters in Bielsk Podlaski,
- optimisation of material transport through a network of in-house Bitumen Production Plants,
- gradual replacement of vehicles and construction machinery with less energy- and emission-intensive ones,
- consistent building and raising of environmental awareness among Unibep Group employees through: emphasis and focus on saving space, time and resources, and thus reducing energy consumption (such savings were introduced through measures such as allowing office employees to work remotely),
- providing mass transport for employees,
- development of low-carbon and sustainable construction technologies,
- monitoring of indicators related to climate protection issues (e.g. water, electricity and heat consumption, wastewater generation, consumption of certain material groups, fuels (heating, technological and transport), measurement of air emissions from the Bitumen Production Plant).

Energy consumption is monitored in every project and every permanent location in all Unibep Group companies.

302-1

Energy consumption in the organisation in 2021

	Unit of measure	Consumption
Total non-renewable energy consumption (purchased and internally sourced) and types of fuel used		
LPG (propane-butane)	Litre	58,982
	(GJ)	1,395
Natural gas and coke-oven gas	m3	14,910
	(GJ)	272
ON (Diesel oil)	t	1,095
	(GJ)	47,083
PB (petrol)	Litre	367,907
	(GJ)	12,305
Light fuel oil	t	254
	(GJ)	10,903
Heavy fuel oil	t	1,025
	(GJ)	41,400
Wood and wood residues	t	50
	(GJ)	780
Total energy consumption	GJ	114,138

Data for the reported year	Unit of measure	Consumption
Total renewable energy consumption		
Geothermal energy	GWh	-
	(GJ)	-
Wind energy	GWh	-
	(GJ)	-
Photovoltaic energy	GWh	0.008
	(GJ)	29
Hydropower	GWh	-
	(GJ)	-
Energy from biomass combustion	GWh	-
	(GJ)	-
Biofuels	GWh	-
	(GJ)	-
Other source - specify (please enter below)	GWh	-
	(GJ)	-
Total energy consumption	GJ	29

Data for the reported year	Unit of measure	Consumption
Total consumption:		
Electricity	GWh	21
	(GJ)	76,905
Heat energy	GWh	16
	(GJ)	55,884
Energy for cooling	GWh	-
	(GJ)	-
Steam	GWh	-
	(GJ)	-
Total consumption	GJ	132,789

Total energy consumption within the organisation	GJ	246,956
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The Unibep Group did not sell energy in 2021.

The Unibep Group treats all purchased energy utilities as direct consumption. Electricity consumed by subcontractors is also treated as direct consumption, as the Group does not have mechanisms to split electricity consumed between subcontractors and other Group companies. The energy purchased by the Investor and consumed for the needs of projects is also considered as energy consumption in the whole organisation.

The Group does not have information in respect of electricity consumption in 2021 for Unihouse S.A.'s

overseas assemblies, however, by streamlining the monitoring process, this data will be available in future years.

302-3

Energy intensity

The energy efficiency ratio in 2021 is 104.32 GJ/million of revenue.

The following types of energy are taken into account in the calculation of energy intensity: fuel used for heating and technological purposes, fuel used for the fleet, purchased electricity, purchased heat energy.

3.3. Water

103-1 (303), 103-2 (303), 103-3 (303)

At the Unibep Group, we use water for business-related activities and for domestic use and potable supply. Where possible, we aim to connect to sewerage networks. We do not source water from surface waters, including sea waters.

The effluents we generate are domestic sewage discharged into the sewerage system or into holding tanks. We do not discharge effluents directly into the environment.

The consumption of water resources is highly dependent on the type of the project and the stage of its implementation, but we always try to identify and implement measures resulting in water savings.

We measure the effects of our water management measures and policies through continuous monitoring of the amount of water used and wastewater generated, as well as through wastewater testing. By streamlining the monitoring process, this data will be available in future years.

303-5

Water consumption

Total volume of water consumed [MI] in 2021	54,801.73
Volume of stored water [MI] in 2021	0.153

MI = Megalitres

The stated volume of stored water refers to the Unihouse S.A. plant.

The Unibep Group's water consumption data is provided in internal reports on environmental monitoring. It is recorded on the basis of meter readings or invoices received. The above does not apply to companies Monday Development Sp. z o.o. and Unidevelopment S.A., in which water consumption was estimated according to the formula for calculating water consumption in litres per person. The stated consumption does not apply to overseas assemblies carried out by Unihouse S.A.

3.4. Emissions

103-1 (305), 103-2 (305), 103-3 (305)

We are aware that our activities involve emissions of gases and dust into the atmosphere. Calculating emissions is a necessary step towards taking reduction measures, decarbonising and reducing the organisation's climate impact.

We are constantly developing the monitoring of greenhouse gas emissions related to our Group's activities. In 2021, we improved the data collection and aggregation process and identified all direct

(Scope 1) and indirect (Scope 2) emissions, in line with the GHG Protocol methodology. We measure emissions of pollutants into air from our Bitumen Production Plants. We also calculate other emissions of pollutants into air, which are reported to the National Centre for Emissions Management (KOBiZE).

Plans are afoot for 2022 to set greenhouse gas emission reduction targets for Unibep S.A. in three time horizons: until 2025, 2030 and 2050, for Scopes 1 and 2.

The base year is considered to be 2021. 2020 was not used due to criteria indicating the need for recalculation, i.e.: changes in the methodology used for the calculation and detection of calculation errors.

The source for the adopted global warming potential (GWP) indicators is AR6 - IPCC Sixth Assessment Report: Intergovernmental Panel on Climate Change (IPCC), "Climate Change 2021: The Physical Science Basis." 2021; GWPs: IPCC's Working Group I.

The calculation of the organisation's carbon footprint emissions is based on the methodology set out in The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard Revised Edition (GHG Protocol) and GHG Protocol Scope 2 Guidance.

Sources of emission factors were mainly publications by KOBiZE, the Energy Regulatory Office, DEFRA and factors published by electricity retailers.

Emissions are counted for all business across the organisation, except for overseas assemblies carried out by Unihouse S.A.

305-1

Direct greenhouse gas emissions (Scope 1)

	in metric tonnes of CO ₂ equivalent
Gross direct greenhouse gas emissions (Scope 1)	15,502
Greenhouse gases included in the calculation	
	in metric tonnes of CO ₂ equivalent
CO ₂	8,572
CH ₄	190
N ₂ O	6,784
HFC	0
PFC	0
SF ₆	0
NF ₃	0
TOTAL	15,546
Biogenic CO ₂ emissions (e.g. from biomass combustion)	in metric tonnes of CO ₂ equivalent
Wood and wood residues	45

305-2

Indirect greenhouse gas emissions (Scope 2)

	in metric tonnes of CO ₂ equivalent
Gross indirect greenhouse gas emissions (Scope 2) calculated using the location-based method	9,598

	in metric tonnes of CO ₂ equivalent
Gross indirect greenhouse gas emissions (Scope 2) calculated using the market-based method (only for electricity consumption at permanent establishments; excluding projects)	1,384

Gross indirect greenhouse gas emissions by gas	in metric tonnes of CO ₂ equivalent
CO ₂	3,301
CH ₄	447
N ₂ O	5,850
HFC	0
PFC	0
SF ₆	0
NF ₃	0
TOTAL	9,598

305-3

Other indirect greenhouse gas emissions (Scope 3)

	in metric tonnes of CO ₂ equivalent
Gross other indirect greenhouse gas emissions (Scope 3)	172,575

Other indirect greenhouse gas emissions (Scope 3) include the following categories:

- 1) water consumption
- 2) sewage disposal
- 3) waste management
- 4) consumption of key materials: *asphalt, concrete, cement, wood, plaster, aggregates, lime, paper, steel.*

305-4

The GHG emission intensity factor is 14.68 t CO₂e - the factor includes GHG emissions: CO₂, CH₄, N₂O, i.e. all Scope 1 and 2 emissions.

305-7

Nitrogen oxides, sulphur oxides, and other significant air emissions

	Budrex Sp. z o.o.	Unihouse S.A.	Bitumen Production Plant	Unibep S.A. (excluding the Bitumen Production Plant)
Air emissions	Weight [kg]			
nitrogen oxides (NO _x)	27.24	0.05	6.04	0.15
sulphur oxides (SO _x)	0.22	0.01	3.60	0.30
persistent organic pollutants (POPs)	-	-	-	-
volatile organic compounds (VOC):	2263.32	1.05	-	185.02
hazardous air pollutants (HAP)	-	-	-	-
particulate matter (PM)	-	1.04	-	-
fuel combustion dusts	0.27	-	4.01	0.10
Amount of air emissions	2,291.05	2.14	13.65	158.57

3.5. Waste

[306-1](#), [306-2](#), [306-3](#)

The amount of waste generated by the Unibep Group depends largely on the number of projects carried out. Waste is mainly generated during the construction process, e.g. during demolition and renovation work.

In order to reduce the amount of waste generated as much as possible and gradually move towards a circular economy model, in the coming years we plan to:

1. Use on a larger scale sustainable construction materials and raw materials, e.g. regionally sourced, with appropriate environmental certification;
2. Promote the use of recycled or renewable materials for our operations;
3. Extend the life of buildings and materials by making them recyclable and reusable;
4. Continuously reduce the amount of waste generated.

The waste management process on construction sites is planned during the preparation of the Safety and Health Protection Plan (S&HP), which includes the "Waste Management Plan".

The Unibep Group entities manage the waste they generate, entrusting its storage, processing and transport to companies with the relevant permits.

Irrespective of the contractual regulations between an entity from the Unibep Group and the Contractor with respect to fees for waste disposal and the provision of containers for waste collection, the following waste management rules apply on the project site:

- segregation of municipal waste and regular emptying of containers,
- segregation of construction waste into basic fractions such as rubble, wood, insulation materials, iron and steel, soil,
- separate collection of hazardous waste in labelled and sealed containers.

The number and type of containers during construction is variable and depends on the scope of the works being carried out.

In addition, prior to the commencement of the works, the Contractor is obliged to specify in the Safe

Working Instructions the type and quantity of hazardous waste to be generated and to indicate the method of waste management in accordance with the assumptions of the "Waste Management Plan" and appropriate to the scope of its works.

3.5.1. Waste Management Plan

A "Waste Management Plan" is prepared for each project. It defines the principles of waste management - it describes, among other things, the practices for handling hazardous and municipal waste, indicates the necessity of current removal from the construction site of waste generated as a result of works carried out by the Contractor, prohibits storing waste outside the construction site and obliges to ensure the shortest possible distance between the place of waste generation and waste sorting and recycling plants.

We aim to minimise the amount of waste generated at each stage of the project and to reduce the amount of landfill waste. Unibep Group companies are aware of the negative impact on the environment and human health, therefore they continuously work on reducing the negative effects of waste generation.

The Group constantly monitors the volumes of waste generated and the level of waste segregation at all permanent locations and construction sites. Hazardous waste is subject to special monitoring. Environmental Services and internal auditors carry out periodic environmental reviews. External audits and inspections are also performed in the companies. The guidelines for minimum waste segregation levels for Unihouse S.A.'s construction sites and plant are being successively increased.

306-1

The Unibep Group entities generate waste as part of their construction work. Only at Unihouse S.A. was most of the waste (1,807 t) generated at the plant, with a negligible amount of waste generated at construction sites (12.47 t).

Unibep S.A. and Budrex Sp. z o.o. generate waste as a result of the provision of services and/or activities in the field of line facilities, erection of residential and commercial buildings and others.

The waste generated at the Unihouse S.A. plant is mainly plasterboard, wood offcuts, chipboard and mixed construction waste. In contrast, waste generated during construction work is mainly soil, debris, wood, concrete rubble and mixed construction waste.

The company carries out environmental monitoring, which includes controlling the amount of waste generated. The degree of waste segregation at Unihouse S.A. is very high at 78%, while at Unibep S.A.'s residential and commercial construction sites it is 40%.

Hazardous waste is also generated, i.e. packaging containing residues of hazardous substances and mineral engine, gear and lubricating oils. All activities related to waste management, including hazardous waste, are carried out on the basis of applicable legislation and internal standards.

306-2

The main products used to produce modular houses are wood, plasterboard and mineral wool. To minimise waste from these products, we use waste wood to create shelters on the plant premises. Wood is also used to make feeders, kennels, cat, hedgehog and insect houses, which we donate to public and other institutions. Our plant boiler room is fired by wood in the form of offcuts. Waste from plasterboard and mineral wool is collected by companies professionally engaged in the recovery of these products. We separate paper, cardboard and plastic waste and pass it on to recycling organisations.

Waste management on site is governed by the "Waste Management Plan". Much of the waste generated on site is recyclable. For example, crushed concrete can be used as aggregate, removed reclaimed asphalt pavement can be reused as a bituminous mixture. Removed soil is reused on the

construction site.

We are trying to achieve the highest possible level of waste segregation. On all residential and commercial construction sites in 2021, the level was 40%. We want it to reach 50% in 2022. In some of our projects, the level of segregation was above 80%.

All waste is forwarded to specialist companies which are verified for their waste management permits.

Paper and cardboard packaging and plastic from the Unihouse S.A. plant is handed over to companies that recycle such packaging. These companies issue documents confirming recycling.

Waste record sheets are used for official reporting. The level of segregation of construction waste generated by each business by construction site is also calculated on their basis.

The data collected on an ongoing basis makes it possible to monitor the amount of waste generated, calculate the level of waste segregated (e.g. wood, soil) and carry out actions to minimise the amount of waste.

306-3

The total weight of waste generated by **Budrex Sp. z o.o.** in 2021 was **69 tonnes**.

Breakdown of the weight of waste generated according to its composition		[t]
17 09 04 - mixed construction waste		44.24
17 02 01 - wood		17.84
17 01 03 - other ceramic waste		2.50
other non-hazardous waste		1.94
hazardous waste		2.44

The total weight of waste generated by **Unibep S.A.** in 2021 was **68,535 tonnes**.

Breakdown of the weight of waste generated according to its composition		[t]
17 05 04 - soil, including stones		52,977.00
17 09 04 - mixed construction waste		8,960.49
17 01 01 - concrete waste and concrete rubble		2,517.51
17 03 02 - bituminous mixtures other than those mentioned in 17 03 01		1,949.19
17 02 01 - wood		1,007.37
17 01 07 - mixtures of concrete, bricks, tiles and ceramics		404.79
17 01 02 - brick rubble		347.56
17 06 04 - insulation materials other than those mentioned in 17 06 01 and 17 06 03		101.07
other non-hazardous waste		253.21
hazardous waste		16.54

The total weight of waste generated by **Unihouse S.A.** in 2021 was **1,819 tonnes**.

Breakdown of the weight of waste generated according to its composition		[t]
17 06 04 - insulation materials		19.592
17 02 03 - plastic		0.59

15 01 01 - paper and cardboard packaging	61.44
07 02 13 - plastic waste	6.6
17 08 02 - gypsum-based construction materials	723,082
17 04 05 - iron and steel	18.824
17 04 02 - aluminium	0.047
15 01 03 - wooden packaging	75.799
15 01 02 - plastic packaging	85.732
03 01 05 - sawdust, shavings, cuttings, wood, particle board and veneer	420.763
17 09 04 - mixed construction waste	405.775
13 02 05* - mineral engine, gear and lubricating oils	0.267
15 01 10* - packaging containing residues of hazardous substances	0.94

3.6. Biodiversity

103-1 (304), 103-2 (304), 103-3 (304)

As part of the implementation of the Unibep Group's environmental strategy, ways and rules of conduct have been defined for four key areas:

- | | |
|-------------------------------|-----------------|
| 1. soil and water environment | 3. biodiversity |
| 2. air | 4. climate |

The principles we follow as a general contractor in order to limit our impact on the natural environment during the organisation of construction sites, temporary facilities and technological routes include, but are not limited to:

- we limit the area allocated for the construction site and temporary facilities to the necessary minimum,
- we organise the construction site outside the following areas: protected areas, bird nesting areas, river valleys and wetlands. We try to locate them in developed and anthropogenically transformed areas, away from residential developments if possible,
- we mark out storage yards and access roads away from tree crowns,
- we transport building materials primarily using existing transport routes,
- we seal the surface of parking areas for machinery and transport vehicles,
- we prepare the construction site and temporary facilities for unforeseen emergencies and provide them with the necessary equipment in case of contamination,
- we take care to restore the site to its pre-construction condition,
- we reuse humus, namely the top, fertile layer of soil.

Examples of procedures and principles for handling trees for adaptation:

- for mature, valuable specimens, a Tree Protection Zone is defined and marked, an area equal to at least the crown projection,
- we do not store chemical or construction materials or waste within Tree Protection Zones,
- we use tree trunk guards in the form of boarding, straw matting or jute guards,
- in summer, we protect the root systems from drying out during earthworks.

Examples of procedures and rules of conduct for tree and shrub felling and compensatory planting:

- we carry out tree felling, compensatory planting and replanting in accordance with the decision on environmental conditions or the decision authorising tree or shrub felling,
- we cut down the greenery interfering with the project only where it is necessary, outside the

- nesting season, which lasts from 1 March to 15 October,
- for compensatory planting, we use correctly produced tree nursery stock - properly formed, with a developed crown and straight trunk and a proportionate root ball.

Examples of procedures and rules of conduct for animal protection:

- if protected animal species are identified, we relocate them from the construction site,
- we regularly inspect excavations and ditches to check that no small animals have entered the construction site. If they are found, they are caught and relocated from the construction site,
- we carry out dredging and silting works in riverbeds so that they do not interfere with the spawning and migration periods of fish,
- we protect amphibian habitats with herpetological fences.

The rules introduced in the four areas (land and water environment, air, biodiversity and climate) make up the Environmental Protection Standards, the observance of which ensures that construction work and ancillary processes are carried out in an environmentally sound manner.

The Environmental Protection Standards apply to all employees of the Unibep Group and the Contractors involved in the implementation of the project and other stakeholders.

The Unibep Group cares for sustainable development and environmental protection, also engaging in numerous pro-environmental initiatives and activities, the most important of which include forest cleaning, tree planting and bird feeding campaigns; educational events for the residents of the projects; the Cleaner Production Academy, where insect hotels, feeders, nesting boxes, hedgehog houses, etc. are built and put up.

Every construction site has an environmental first aid kit to deal with potential chemical spills. Contractors are required to report all environmental failures and take corrective and preventive action.

304-2

Our day-to-day activities can have direct and indirect impacts on the environment, including biodiversity. Potentially the greatest impact occurs during construction works and constitutes a direct impact, resulting primarily from the transformation of existing habitat conditions for the purposes of building foundation or construction of associated infrastructure. We have identified the most important consequences of construction activity, which include:

- temporary or permanent degradation of natural habitats, transformation of existing habitat conditions resulting from the construction of access roads, storage yards, temporary facilities, buildings and infrastructure;
- removal of biologically active areas including flora and natural habitats and animal habitats in connection with the appearance of the planned building;
- land transformation, including soils and relief, affecting the ground and related natural components (the impact is reversible, and restoration of near-natural landscape values occurs e.g. as a result of subsequent demolition);
- transformations of current habitat conditions may create barriers for migrating animals, limit their living conditions, affecting the animal population both directly (e.g. injuries, fatalities of birds, bats, reptiles) as well as indirectly, e.g. by causing changes in the distribution and behaviour of local populations in comparison to the existing state (barrier effect);
- removal of the vegetation layer and impact on the ground and related natural components (the process is reversible, restoration of near-natural landscape values occurs e.g. as a result of subsequent humus management);
- dust emissions associated with the removal of topsoil and soil, dependent on the degree of moisture in the ground; wind and water erosion;
- emissions during the storage of soil masses until they are transported away from the project site, dependent on weather conditions and the degree of humidity of the soil;
- emissions to air resulting from the operation of construction machinery and equipment during demolition (e.g. asbestos dust);
- noise resulting from the operation of construction machinery and equipment (particularly

- onerous during nighttime);
- emissions from fuel combustion in machinery (SO₂, NO_x, CO₂), especially when machinery is concentrated in one place, e.g. during loading;
- emissions from vehicle traffic on site access roads (dust), particularly if the access roads are field or forest roads;
- risk of damage to vegetation, including crowns, trunks or roots of trees or shrubs;
- waste generation;
- noise and vibration resulting from the operation of construction machinery and equipment during demolition;
- transformation of watercourses and reservoirs, distortion of water flow conditions;
- discharge of water drained from excavations.

Contamination (introduction of substances that do not occur naturally in the habitat)

Environmental pollution may occur following an accident, e.g. fire, explosion, chemical contamination.

Direct pollution of surface water may occur, for example, as a result of: siltation of water during construction; leaching of hazardous compounds from materials used in construction; discharge of large quantities of suspended solids from construction sites into surface water; leakage of petroleum products from machinery and transport vehicles into water.

Uncontrolled leakage of fuel and operating fluids from machinery and equipment (direct release into the environment) or leakage during the use of chemicals (e.g. adhesives, paints) carries the risk of deterioration of soil and water quality.

4. A sustainable workplace

4.1. Employment

103-1 (401), 103-2 (401), 103-3 (401)

In order for the company to achieve its business goals efficiently, it should employ personnel in sufficient numbers and with the right professional qualifications to suit its needs and the tasks assigned. Such employment policy minimises the risk of any negative consequences from external regulatory bodies.

The number of employees as of 2021 was 1,616, including 402 women and 1,214 men. Employees are a key resource for us, enabling us to shape and develop our organisation. We are committed to creating a friendly workplace in collaboration together with our teams of dedicated employees.

A very important aspect in the creation of employment policy is the development of standards which make it possible to retain employees with the desired competences, knowledge and experience in the organisation over the long term. The departure of each employee from the company results in additional financial expenses related to the recruitment and investment in the professional preparation of new staff and the introduction of organisational changes due to staff gaps arising from unplanned departures.

Our Group constantly develops in terms of its production profile. Our personnel policy is aimed at ensuring staff with high competences, appropriate to the activity we engage in. The specific nature of the Group's business requires experienced staff possessing expertise. We conduct many recruitment processes, including for the purpose of attracting employees with unique, new competences from the market. We also invest in the process of professional development of our current employees, designing individualised training cycles or individual training for them.

The Unibep Group constantly expands its geographical scope of operations. We implement construction projects in new locations in Poland and enter new foreign markets, such as Germany. In order to be able to operate efficiently in new territories, we employ local staff or people who

declare their willingness to be seconded to new markets.

The Unibep Group never ceases to learn. We place great emphasis on employee education through training and professional courses. We ensure the "replaceability" of staff and exchange of experience and competences between employees. To this end, a mentoring programme and other training programmes for employees have been implemented.

The financial aspect plays a significant role in conducting an effective employment policy. Periodic reviews and ad hoc remuneration adjustments are carried out in the Group. Their purpose is to align the level of remuneration for individual positions with the Group's remuneration structure, and to bring it in line with the current market situation.

The Unibep Group has internal bylaws governing the organisation of work and remuneration principles. These include:

1. Corporate Collective Labour Agreement in Unibep S.A,
2. Work regulations in all other Group companies,
3. Remuneration regulations in all other Group companies,
4. Regulations of the Company Social Benefits Fund,
5. Procedure for preventive medical examinations,
6. Procedure for the rules on the allocation, use and settlement of costs of company cars,
7. Procedure for the rules on the allocation of personal protective equipment, work clothing and footwear and personal hygiene products.

401-1

Recruitment of new employees and turnover		2021		
Total number of new employees broken down by gender and age	women	men	total	
under 30	50	82	132	
between 30 and 50	50	95	145	
over 50	4	35	39	
TOTAL	104	212	316	
Employment rate	26%	17%	20%	
Number of employees	402	1214	1616	

Recruitment of new employees and turnover		2021		
Total number of employee departures by gender and age	women	men	total	
under 30	29	184	213	
between 30 and 50	23	62	85	
over 50	5	22	27	
TOTAL	57	268	325	
Turnover rate	14%	22%	20%	

Total number of employees	402	1214	1616
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In 2021, **employment** at Unibep S.A. **increased by 8%** compared to the previous year. The company employed 258 women, nearly 30% of the total workforce. This is an increase compared to the last year, where the female employment rate (207) represented 26% of the total workforce.

401-2

We are responsible for our employees and are particularly concerned about their health and safety in the workplace. They have the opportunity to enjoy additional privileges and benefits. The additional benefits offered by the Group may vary from company to company.

All Unibep Group employees are covered by the benefits scheme. The extent of fringe benefits is not differentiated according to the employee's working hours or period of employment.

At the Unibep Group, employees enjoy the following packages and additional privileges:

- benefits resulting from the provisions of the Company Social Benefits Fund. Only employees of Monday Development are not covered by the Company Social Benefits Fund;
- private health care ("Medical Packages");
- benefits resulting from the provisions of the Corporate Collective Labour Agreement for temporarily seconded employees (these include separation allowances, accommodation in workers' hostels or in private flats rented by the company, lump sum for accommodation, reimbursement of actual travel costs from the place of residence to the place of temporary secondment and back);
- benefits listed in the Corporate Collective Labour Agreement available to employees who are not temporarily seconded (these include: reimbursement of travel costs or providing free transport, providing accommodation in workers' hotels or in private flats rented by the company, granting the right to cash equivalent in lieu of accommodation);
- granting the use of company cars, including for private purposes, on principles stipulated in the "Rules on the allocation, use and settlement of costs of company cars at the Unibep Group" internal procedure;
- financing training, courses improving professional qualifications of employees.

The Company Social Benefits Fund includes:

1. Social benefits paid in cash,
2. Holiday subsidies for employees and family members,
3. Subsidies for accommodation, meals and treatment of employees in sanatoriums or health resorts,
4. Holiday subsidies for employees' children,
5. Subsidised participation in the "sports card" programme,
6. Subsidised purchase of orthopaedic, rehabilitation and ophthalmic equipment.

401-3

Parental leave	2021		
	women	men	total
Number of employees who were entitled to parental leave from 1/01/2021 to 31/12/2021	42	87	129
Number of employees who took parental leave between 1/01/2021 and 31/12/2021	37	-	37
Number of employees who returned to work after taking parental leave from 1/01/2021 to 31/12/2021	22	-	22
Number of employees who returned to work after parental leave			

between 1/01/2021 and 31/12/2021, and were employed for a minimum of 12 months	11	1	12
Number of employees who returned to work after parental leave in the previous reporting year (2020)	12	1	13
Return to work rate	59.5%	0	59.5%
Employment retention rate	91.7%	100%	92.3%

102-8

The rate includes full-time and part-time employees.

Total number of employees by contract type and gender		2021		
Employment contract type:	women	men	total	
fixed-term contract	87	147	234	
permanent contract	315	1,067	1,382	
Total of all employees	402	1214	1616	

Total number of employees by region		2021		
Region	women	men	total	
Poland	402	1,104	1,506	
Norway	-	67	67	
Germany	-	35	35	
Sweden	-	3	3	
Belarus and Ukraine	-	5	5	
TOTAL:	402	1,214	1,616	

The term "region" as used in the above list is defined as the area where a project is implemented. The main division involves distinguishing between domestic and export work. In addition, all export markets are subdivided by target country. The Belarusian and Ukrainian markets are taken together.

Unibep Group

Total number of employees by type of employment and gender	women	men	total	
full-time	397	1,206	1,603	
part-time	5	8	13	
TOTAL	402	1,214	1,616	

102-41

		2021
Percentage of employees covered by collective bargaining agreements		53%

4.2. Diversity as a value

103-1 (406), 103-2 (406), 103-3 (406), 406-1

The headquarters of Unibep S.A. is located in Bielsk Podlaski, a small town in the Podlaskie Voivodeship. Cultural and religious diversity is a value here, not a drawback. Every newly recruited employee of the company signs a statement that they have read the information on equal treatment in employment. Any discrimination in employment, whether direct or indirect, in particular on grounds of sex, age, disability, race, religion, nationality, political beliefs, trade union membership, ethnic origin, belief, sexual orientation, being employed on a fixed-term contract or a permanent contract, or on a full-time or part-time basis, is unacceptable.

The Company has not developed a uniform diversity policy document. Nevertheless, certain rules of conduct have been developed over the years in this respect, contained in the Unibep Group Code of Conduct. It is compulsory for every new employee of the company to review the Code.

The location of the company's headquarters in Podlasie, which is considered to be a melting pot of nationalities, cultures and societies, means that the employees and members of the company's supervisory bodies are people from different backgrounds and cultures, representing different ways of thinking and points of view and having different life and professional experiences. There are age differences among the employees and members of the company's supervisory bodies.

In addition to employees between the ages of thirty and fifty, who make up the largest age group, the company also employs people over fifty and under thirty. Both women and men work in various positions.

The Unibep Group seeks to skilfully exploit diversity in the labour market, believing that actions promoting diversity build a creative, cooperative and complementary team.

The Group places great emphasis on the policy of equal treatment and diversity management, especially in the area of recruiting, evaluating of performance, training, promoting, and remunerating. The activities carried out in the area of diversity include, among others, inclusion of its principles in internal documents, such as organisational culture or the Corporate Collective Labour Agreement. An important part of adhering to the diversity principles is creating the right atmosphere at work so that employees feel valued and respected, and believe that they can develop and fully realise their professional potential.

The company's management and supervisory bodies are staffed by people of different ages, educational backgrounds and professional experience. As regards management and supervisory bodies, the company declares that the composition of the Management Board and Supervisory Board of the Company is diversified, in terms of education, age, and professional experience. The construction industry is a specific industry and in selecting management staff, the company is guided primarily by objective criteria, including the competencies necessary to properly perform management functions, knowledge, experience or characteristics desirable in the construction industry and in individual areas of management, in accordance with the specific nature of the positions of the individual members of the Company's Management Board. Women account for 14.3% of members of the Supervisory Board. There is no gender diversity on the Company's Management Board.

To structure the practices followed, the Unibep Group Code of Conduct was established in March 2020. The document is a set of the most desirable behaviours of employees towards customers, external partners and associates. The Code sets out basic principles for dealing with corruption, workplace bullying and general business cooperation.

No cases of discrimination were recorded in the Unibep Group in 2021.

4.3. Occupational health and safety

403-1

Shaping safe working conditions is our priority, and we carry out activities that require us to be particularly attentive to safety rules.

The Unibep Group has an employee health and safety management system which is based on the standard "ISO 45001 – Occupational health and safety management systems. Requirements and guidelines for application". This standard was issued in 2018 by the International Organisation for Standardisation. The standard specifies requirements relating to the occupational health and safety (i.e. OHS) management system. Its scope encompasses both a practical approach that translates into the safety of people and the company, as well as guidelines for its application so that OSH activities can be continuously monitored and optimised.

The employee health and safety management system was implemented at the Unibep Group in response to legal requirements. It covers all employees and all offices, factories and construction sites in each of Unibep Group companies.

The OHS Department, in cooperation with the Legal Department, monitors on an ongoing basis changes in occupational health and safety legislation and maintains their list that is made available to all employees on the intranet. Information on each change (to procedures, internal orders, key OHS documents) is posted on the Group's intranet on the MY Unibep portal and distributed by email to all employees.

Unibep S.A. has an OHS Committee which performs advisory and opinion-making functions. It consists of six members. The OHS Committee meets once a quarter, and the outcome of its work is the minutes which cover:

- a review of working conditions,
- a periodic assessment of the state of occupational health and safety,
- an opinion on the measures taken by the employer to prevent occupational accidents, near misses,
- means of protection against the COVID 19 pandemic,
- formulation of proposals for improving working conditions,
- cooperation with the employer in the fulfilment of its OHS responsibilities,
- standards of the Agreement for Construction Safety.

Following the transfer of an organised part of the enterprise in the form of Unihouse Branch Unibep S.A. in Bielsk Podlaski to Unihouse S.A., an in-house OHS Committee consisting of nine members was established at Unihouse S.A. in 2019.

Since 2015, Unibep S.A. has been party to the Agreement for Construction Safety. It is an initiative of fourteen general contractors aimed at improving safety on Polish construction sites. Its purpose is to implement actions aimed at introducing systemic solutions in the field of occupational health and safety, such as common model documents, templates for confirming professional qualifications of construction workers or periodic training. The Agreement promotes a culture of safety, raises awareness of risks of working on a construction site and, consequently, contributes to the elimination of the risk.

403-2

The Unibep Group conducts surveys, inspections and audits to identify and assess work-related risks. Their results are used to evaluate and continuously improve the system for managing employees'

health and safety. The inspection process consists of the following activities:

- **Environmental studies at work stations** - result, among other things, from current legislation and are related, for example, to the exposure of employees to crystalline silica - the respirable fraction generated during work. In 2021, the necessary measurements of the working environment were made and the results of the assessment of occupational exposure to harmful factors were used to carry out an update of the occupational risk assessment of work stations.
- **Occupational risk assessment** - carried out annually by an inventory and update on all positions in Unibep Group companies. Occupational risk sheets are publicly available to all employees and are posted on the intranet under the OHS tab. In 2020, an inventory and update of the occupational risk assessment was carried out, expanding it to include the biological hazard posed by Covid-19. In 2021, new risk assessment sheets were added in line with newly created jobs, particularly in the energy and industrial construction division.
- **Inspections** - are carried out systematically by the OHS Service, the OHS Coordinator, the Construction Management and the Subcontractor Management. Thanks to the implementation of the OHS system on the domestic market, cooperation between Unibep S.A. and Subcontractors has been strengthened and the level of safety during construction works has been increased. Deficiencies and risks revealed during internal inspections were addressed with verbal and written recommendations, in the form of a protocol or an entry in the OHS logbook. The Construction Management and Subcontractors are obliged to implement the recommendations within the applicable time limit. Employees who performed work contrary to OHS regulations and rules underwent additional OHS training with an entry in the list, whereas subcontractors that did not follow Unibep S.A.'s recommendations, endangering the health and lives of employees, were given an OHS notice.
- **Internal audits** - are conducted in a planned and systematic manner. Among many issues, they also include OHS objectives and occupational health and safety management processes. The results of the internal audits are taken into account as input data in the conformity assessment process, which allows the OHS management system to be continuously improved and developed at the company's branches. Corrective action sheets following internal audits, together with audit reports, are also reviewed at Unibep S.A. management meetings.
- **Reporting of near misses** - all employees are required to keep their supervisors informed of any hazards they notice in the workplace. Supervisors report hazards, accidents and near misses to the Health, Safety and Environment Office, which sends an email alert with information about the incident to all subordinate project sites. Alerts are displayed in a prominent, publicly accessible place on the site for the information of all employees, subcontractors and visitors. The Health, Safety and Environment Office collects data and maintains a register of near misses.

In accordance with generally accepted and applicable OHS legislation, an employee has the right not to perform tasks which they believe may result in an accident, injury or damage to their health or the health of those around them.

Before starting work, each employee is familiarised with the risk assessment sheet for the job and is provided with protective equipment such as helmets, vests, work clothing and footwear. This ensures that employees are protected from possible near misses. Furthermore, each accident is described according to Unibep's work standard. After each near miss, corrective actions are implemented to avoid a similar situation in the future.

403-3

Occupational health and safety at the Unibep Group is supervised by the Occupational Health and Safety Office. This unit is responsible for identifying and eliminating hazards and minimising occupational safety risks. Six people work in the Office. In addition to the manager, these are specialists and OHS inspectors.

The Occupational Health and Safety Office works on the basis of developed working standards: monitoring (occupational health and safety visits), accidents, training. The documents prepared are

made available to employees on the intranet, and information is sent to all contract managers, site managers, management, and the Management Board.

403-4

The Unibep Group has an OHS Committee consisting of the Chairman, the OHS Manager, a social labour inspector and manual workers. Meetings in this configuration are held quarterly.

403-5

The Unibep Group has prepared OHS training programmes and job position training. Records of initial and periodic OHS training are also kept.

Initial OHS training is provided by the OHS Service (general training) and the immediate supervisor on the job (job position training). Periodic training is outsourced to external companies or carried out in-house. Specialised training (e.g. first aid) is provided by specialised training centres.

Before entering the construction site, subcontractors submit a statement on current OHS training of their employees, and present the originals of these certificates for inspection. In addition, the OHS Services or the OHS Coordinator at Unibep S.A. conduct OHS training when introducing the Subcontractor to the construction site. An induction training register is established on each site.

Initial (general) OHS training

The first initial (general) training consists in familiarising the new employee with the general principles of occupational health and safety. It is conducted by a representative of the OHS Services or an OHS specialist from the Unibep Group. OHS training sheets and statements of awareness of occupational risks and instructions are kept in employees' personnel files.

Periodic OHS training

Periodic OHS training for employees is repeated regularly during their employment at the Unibep Group. Under current legislation, the first periodic training, depending on the position held, is conducted within six or twelve months of employment. This means that:

- Employers and persons in charge of employees must undergo their first periodic training no later than 6 months after starting work in a given position.
- Manual workers, technical staff and engineers, designers and machine and technical equipment design engineers, process engineers and production managers, OHS Service employees and others performing occupational health and safety tasks, administrative and office staff, persons whose work involves exposure to hazardous factors or responsibility for occupational health and safety must undergo their first periodic training within a maximum of 12 months of starting work in a given position.

Certificates of periodic OHS training are kept in employees' personnel files.

Summary of OHS training in 2021

COMPANIES/BRANCHES							Total Unibep Group
Unibep S.A.	Unihouse S.A.	Infrastructure Branch of Unibep	Budrex Sp. z o.o.	Unidevelopment S.A. and Monday Development Sp. z o.o.			
Initial training							
General initial training	176	351	64	14	22	627	

Periodic training						
Persons in charge of employees	155	27	0	0	0	249
Admin. and office staff	35	24	6	0	13	136
Manual workers	92	195	0	0	-	439
Total	282	246	6	0	13	547

403-6

The Unibep Group employees are covered by medical care.

Subcontractors submit a statement on current medical examinations of their employees before they enter the construction site, and present the originals of the certificates for inspection.

In 2021, employees underwent the following types of examinations:

Examinations:	Unibep Branch	Infrastructure Branch	Budrex Sp. z o.o.	Unihouse S.A.	Unidevelopment S.A.	Monday Development Sp. z o.o.	Total Unibep Group
Initial	222	64	14	205	22	8	535
Periodic	16	10	1	69	4	1	101
Follow-up	21	16	3	54	3	1	98
Targeted	13	2	0	5	3	0	23
Total	272	92	18	333	32	10	757

The Unibep Group refunds the purchase of corrective glasses to employees working at a screen monitor for at least 4 hours a day, if the results of ophthalmological examinations conducted as part of preventive examinations indicate the need for such glasses during their work. The refund is a maximum of PLN 500 (gross) and is granted once every three years.

This does not apply if the doctor responsible for health care, based on the results of the ophthalmological examinations, determines that it is necessary to provide the employee with new glasses before the expiry of the aforementioned deadline.

403-7

The company has no data on the prevention and mitigation of occupational phenomena and events affecting the health and safety of employees.

403-8

All Unibep Group employees are covered by the occupational safety management system.

403-9

There were 17 minor accidents at work among full-time employees at Unibep Group in 2021. These included injuries, lacerations, sprains, dislocations and fractures of the upper and lower limbs.

Indicators for full-time employees of the organisation:

Total time worked by all employees (full-time and part-time) in 2021 (h)	2,854,474
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Name of business unit	Type of occupational injury
Unibep Group	Lacerations, sprains, dislocations and fractures of the upper and lower limbs
Number of fatal accidents at work	0
Number of serious accidents at work	0
Number of all accidents	17
Total accident rate	1.191

Indicators for other employees whose work or workplace is controlled by the organisation.

Total time worked by employees whose work or workplace is controlled by the organisation (h)	45,509,511
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Number of fatal accidents at work	0
Number of serious accidents at work	1
Number of all accidents	11
Total accident rate	0.048

An analysis of accidents at work is carried out at Unibep Group companies. The analysis carried out for 2021 showed:

At Unibep S.A.:

- a 25% decrease in the number of accidents compared to the previous year, with a 9.21% increase in employment;
- the accident frequency rate was 4.69, and decreased by 31.33% compared to the previous year;
- the accident severity rate was 30.67, and significantly decreased by as much as 70.44% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 92, and decreased by 77.83% compared to the previous year.

At the Infrastructure Branch of Unibep S.A.:

- a 150% increase in the number of accidents compared to the previous year, with a 7.14% increase in employment;
- the accident frequency rate was 22.22, and increased by 133.40% compared to the previous year;
- the accident severity rate was 39.8, and increased by 4.74% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 199, and increased by 161.84% compared to the previous year.

At Unihouse S.A.:

- a 16.67% increase in the number of accidents compared to the previous year with a 2.63% increase in employment;
- the accident frequency rate was 11.95, and increased by 13.70% compared to the previous year;
- the accident severity rate was 47.43, and decreased by 35.47% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 332, and decreased by 24.72% compared to the previous year.

At Budrex Sp. z o.o.:

- a 100% increase in the number of accidents compared to the previous year, with a 5.17% decrease in employment;
- the accident frequency rate was 18.18, and increased by 100% compared to the previous year;
- the accident severity rate was 43, and increased by 100% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 86, and increased by 100% compared to the previous year.

403-10

In 2021, there were no fatal accidents caused by work-related ill health, either among the Unibep Group employees or those whose work or workplace was controlled by the organisation (subcontractors). There were also no recorded cases of work-related ill health.

4.3. Training and education of employees

103-1 (404), 103-2 (404), 103-3 (404)

Dynamic and continuous changes that affect companies in every area of its operations, e.g. changes in the legal system, work systems, rapid technological development, require effective management of employee development programmes. We want our employees to develop their professional potential with benefit to themselves and the entire Unibep Group. By creating training plans, the HR Department effectively manages the development of employees in their respective positions and provides them with the necessary knowledge. Thanks to training and development programmes that improve competences and provide new skills, employees become more effective, more committed to their tasks, and derive job satisfaction.

The following procedures are applied when organising and implementing training and education activities at the Unibep Group:

- Professional development of the Unibep Group's employees - the procedure provides employees with opportunities to maintain and improve professional qualifications necessary to perform work effectively at their positions and enables them to acquire such professional qualifications that are necessary for their target positions resulting from the planned career path at the Group.
- Regulations for improving qualifications and operation of the training system for the Unibep Group employees - sets out the principles and conditions for improving professional qualifications and operation of the training system for the Unibep Group employees. They provide opportunities for employees to continuously improve their professional skills, increasing the quality of work in the organisation.

- Periodic evaluation of employees - provides the company's management with information about the level of employees' qualifications. Its purpose is to give employees feedback on their work. The information obtained is used to plan personnel policies, including employee development, job transfers and planning of development activities.

The employee competence development plan is implemented through:

- External training, provided by specialised external companies.
- Internal training, delivered by company employees as part of the Unibep Group Knowledge Academy, which supports the flow of knowledge within the organisation. This includes: adaptation training for newly recruited employees and for those going to work in Norway; technical training, among others, provided by suppliers; and legal, IT, accounting, HR and soft skills training.

Other forms of support for employee development include: co-financing of extramural studies (first and second degree), postgraduate studies, employees taking exams for professional licences; participation in thematic conferences, webinars or e-learning training on the GDPR.

The Unibep Group employees develop new skills through training. Depending on the competences developed, training provided in 2021 can be divided, into:

- **Specialist training** - intended for employees of specialised departments, e.g. accounting, legal or HR. Such training focuses on providing up-to-date knowledge to enable specific groups of employees to meet their business objectives effectively. This group also includes courses that allow employees to become certified in the use of specialised construction equipment.
- **Interpersonal training** - thanks to which it is possible to increase the effectiveness of teams and the ability to build relationships with external stakeholders. This is so-called "soft" training aimed at developing psychosocial competences.
- **IT training** - developed in connection with the dynamic computerisation of the company, concerns the use of computer programs that improve the conduct and management of construction contracts. In addition to tools for estimating, scheduling or reporting, digital tools for construction and internal communication tools disseminated under the "Toolkit" programme are an important topic of these training courses.
- **Language courses** - designed for staff in managerial and specialist positions who interact with stakeholders from different countries as part of their duties. The vast majority of language courses are English language courses. In addition, employees also learn Russian and Norwegian. They also have the opportunity to use **the eTutor Platform** for learning English.

At the Unibep Group, Reserve Staff is appointed every year. This employee development programme has become a permanent part of the company's tradition, and 2021 also saw a group of 23 outstanding individuals invited to participate in a prestigious training programme to develop managerial competences. Participants in the programme were enrolled into a mentoring programme. A **mentoring programme** is a form of effective training of an employee by a mentor, a more experienced person. It consists in mentoring during the development of competences and the implementation of the trainee's professional path. The employees participating in the mentoring gained knowledge and received specific advice, not only on their assigned tasks, but also on shaping their professional path and personal development.

As part of the Toolkit programme, a series of online training sessions were conducted in 2021 to familiarise employees with the functions of MS Office 365. Employees could benefit from nine types of training courses, including MS Excel spreadsheet, MS Power BI basics of data visualisation and business analytics or MS Teams communication. 21 meetings were organised, all prepared and conducted by an employee of the Recruitment and Staff Development Department. 742 people were trained (one person could participate in multiple training courses).

The HR Department continuously monitors the implementation of training plans from a financial point of view. An additional element enabling the monitoring of the quality of the training provided is the "Training Evaluation Survey" conducted after each completed training course. Training effectiveness is also monitored through a "Training Effectiveness Evaluation Form" which is completed by the

employee and their line manager.

In 2021, the onboarding process for new employees was implemented and improved in the Group. Training on organisational culture, benefits and other organisational information was attended by manual and non-manual workers. This training helps them to acclimatise more quickly to their new workplace.

In 2021, an information booklet was additionally introduced as part of onboarding for manual workers. People hired for non-manual positions receive such a booklet by email a few days before starting work. The booklets contain basic organisational information useful in the first days of work.

In terms of staff training and education, the potential for risk of inappropriate profiling of training and development has been identified. In order to manage this risk correctly, control activities have been defined and are implemented by:

- identification of training needs included in the training plan/budget;
- verification of the implementation of training plans on a quarterly basis;
- retention agreements;
- needs assessment as part of periodic evaluation.

404-1

Average hours of training per year per employee

Total number of employees	1,616		
Average number of training hours per employee	22		
Number of women	402		
Average number of training hours per woman	35		
Number of men	1,214		
Average number of training hours per man	18		
Breakdown by structure	TOTAL	women	men
White-collar workers	1,019	401	618
Blue-collar workers	597	1	596
Average number of training hours (1 hour = 60 minutes) by gender and category of employees in 2021:			
Breakdown by structure	TOTAL	women	men
White-collar workers	32	35	29
Blue-collar workers	6	1	6

404-2

Employee development is supported through a system of internal training and subsidised education and courses provided by external institutions. A team of competent employees is the basis for the effective operation of the Unibep Group. With the aim of developing and acquiring new skills to help employees achieve their goals in a changing work environment, two proprietary training programmes were delivered in 2021:

404-3

Periodic evaluation at the Unibep Group is carried out once every 2 years and was not performed in

2021.

4.4. Equal opportunities

[103-1 \(405\)](#), [103-2 \(405\)](#), [103-3 \(405\)](#)

The aspect of diversity and equal opportunities is very important in the Unibep Group's operation in the labour market. Activities that promote diversity help us create a creative workplace and build effective teams that complement each other. An important part of the implementation of the diversity principles is creating the right atmosphere at work so that employees feel valued and respected, with the opportunity to develop and fully realise their professional potential.

The Unibep Group has documents in place that address and guarantee respect for diversity and equal opportunities. These include:

1. Unibep Corporate Collective Labour Agreement
2. Work regulations in all other Group companies
3. Unibep Group Code of Conduct

The Company has not developed a uniform diversity policy document.

[405-1](#)

Diversity of staff and management bodies

Management Board	TOTAL	women	men
under 30	0%	0%	0%
between 30 and 50	58%	8%	50%
over 50	42%	0%	42%
TOTAL			
senior management	TOTAL	women	men
under 30	0%	0%	0%
between 30 and 50	73%	23%	50%
over 50	27%	2%	25%
TOTAL	100%	25%	75%
middle management	TOTAL	women	men
under 30	7%	2%	4%
between 30 and 50	9%	1%	8%
over 50	84%	15%	69%
TOTAL	100%	19%	81%
coordinators	TOTAL	women	men
under 30	27%	6%	20%
between 30 and 50	64%	17%	48%
over 50	9%	0%	9%
TOTAL	100%	23%	77%
specialists	TOTAL	women	men
under 30	34%	19%	15%
between 30 and 50	57%	35%	23%

over 50	9%	2%	6%
TOTAL	100%	56%	44%
blue-collar workers	TOTAL	women	men
under 30	15%	0%	15%
between 30 and 50	53%	0%	53%
over 50	32%	0%	32%
TOTAL	100%	0%	100%

202-1

Ratio of standard entry level wage compared to minimum wage	Women	Men	Total average
Podlasie market	110%	120%	115%
Mazovian market	138%	157%	147%

5. About the Report

[102-46](#), [102-47](#), [102-48](#), [102-49](#), [102-50](#), [102-51](#), [102-52](#), [102-54](#), [102-56](#)

The Unibep Group wants to operate in a responsible and sustainable manner. For several years now, we have been preparing sustainability reports that describe our environmental, economic and social performance.

Reports are published on an annual basis, the previous ESG report was published on 20 April 2021. No information presented in last year's report has been identified as requiring corrections or additional clarification.

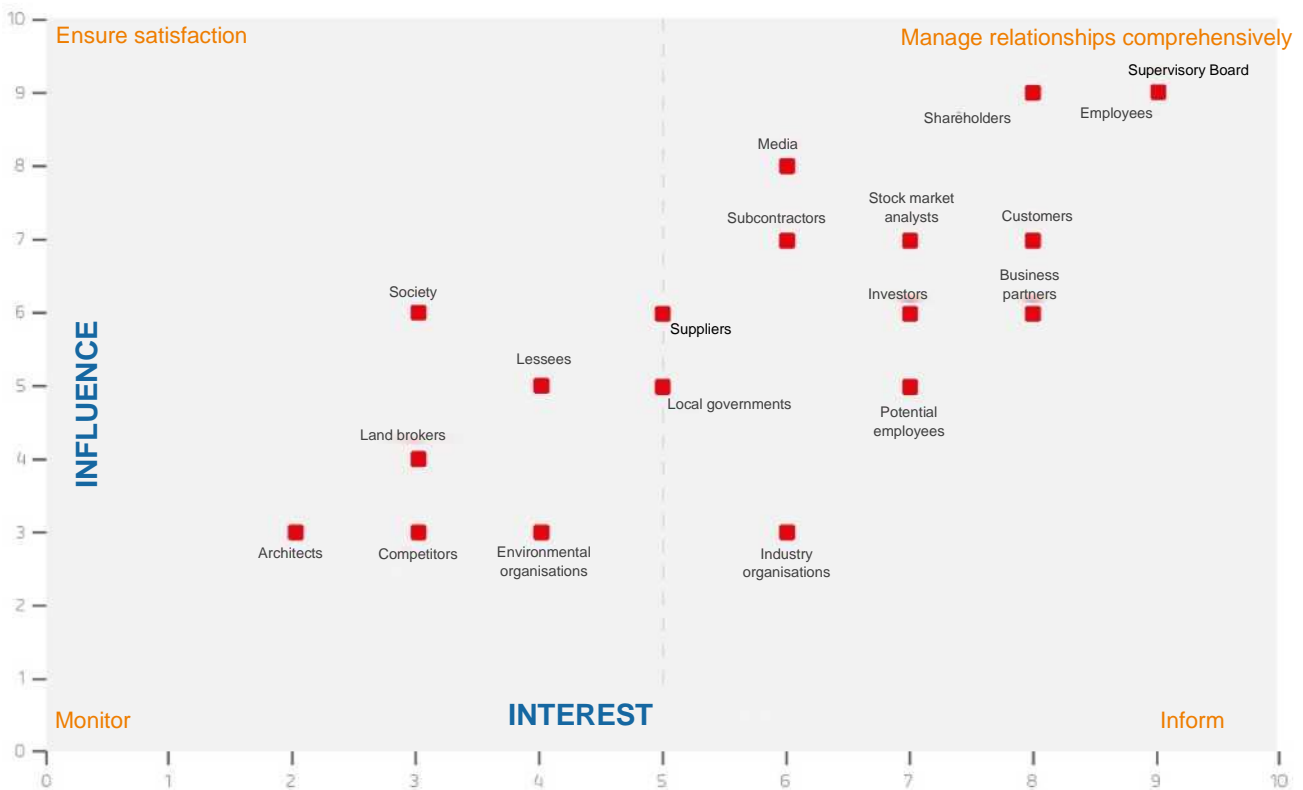
This Report covers disclosures for the period from 1 January to 31 December 2021. The Report has been prepared in accordance with the GRI Standard in the Core option, which is a recognised international standard for non-financial reporting. We have also taken into account the TCFD (Task Force on Climate-related Financial Disclosures) guidelines for reporting climate-related non-financial information and the European Public Real Estate Association guidelines (EPRA Sustainability Best Practices Recommendations Guidelines) relevant to the real estate sector.

The Report also includes Taxonomy disclosures effective in 2022.

Top management was involved in the selection and verification of the data, which guarantees its reliability. The Report has not been subject to a voluntary external audit. Nevertheless, Unibep S.A. intends to have its sustainability reports externally verified in the future.

We analyse the map of our stakeholders who influence us and whom we influence. The key stakeholder groups for the company were identified through a stakeholder mapping process, which resulted in the Unibep Group stakeholder matrix.

Unibep Group stakeholder matrix



Stakeholder-related aspects that are important to Unibep Group include:

- clear and transparent communication,
- including stakeholders' views in decision-making processes,
- ethical business principles,
- relations with employees,
- environmental impact.

For the purpose of defining the scope of this Report, a stakeholder survey was conducted in the form of a questionnaire.

After superimposing the external stakeholders' perspective on the company's perspective (internal stakeholders), a materiality analysis was performed and issues were selected for discussion in the Report. Translating this into GRI nomenclature, the Report treats the following topics as relevant:

Economic area:

- Financial performance (revenue, costs).
- Preventing non-compliance with laws and regulations (including those relating to the supply and use of products and services).
- Sound marketing communications, ethical marketing and sales.

Environmental area:

- The raw materials and materials used by the company and their recycling and reuse.
- Waste minimisation and recycling.
- Energy consumption and ways to reduce energy consumption.
- Water consumption and ways to reduce water consumption.
- Prioritisation of investment in energy-efficient and sustainable construction.

Employee area:

- Health and safety of employees.
- Training and education of employees, supporting career development.
- Diversity and equal opportunities in access to jobs, equal pay for men and women.
- Reducing potential instances of discrimination.

Social area:

- The company's contribution to the provision of services to the community, infrastructure development, local market development.

If you have any questions about the content of the Report, please do not hesitate to contact us:

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