



2022



SUSTAINABILITY REPORT

Table of Contents

Letter from the President of the Management Board	3
1. The Unibep Group. Sustainable business.....	6
1.1. Our Group's potential.....	6
1.1.1. Operations of the Unibep Group	8
1.1.2. Cooperation with other organisations.....	12
1.1.3. Awards received	14
1.1.4. Our values	15
1.2. Corporate governance.....	15
1.2.1. Unibep Group Code of Conduct	17
1.2.2. Business ethics.....	18
1.2.3. Management of identified risks	19
1.2.4. Taxes	22
2. Sustainable construction	25
2.1. Prioritisation of investment in energy-efficient and sustainable construction	26
2.2. Supply chain	27
2.2.1. Raw materials and materials	28
2.2. Responsibility to customers	29
3. Sustainable operations	33
3.1. Unibep Group's impact on the environment	33
3.1.1. Compliance with regulations	35
3.1.2. Taxonomy	36
3.2. Energy.....	46
3.3. Water	48
3.4. Emissions	49
3.5. Waste	53
3.5.1. Waste Management Plan	54
3.6. Biodiversity.....	56
4. A sustainable workplace	60
4.1. Employment.....	60
4.2. Diversity as a value.....	63
4.3. Occupational health and safety	65
4.3. Training and education of employees	71
4.4. Equal opportunity.....	75
5. About the Report	77
GRI index	79

Letter from the President of the Management Board

Dear Sir/Madam,

The year 2022 was an exceptional and difficult time for the construction industry in every respect – the war in Ukraine, high inflation, limited availability of materials and services, soaring energy, fuel and material prices, wage pressure. All these circumstances had a very strong impact on the financial results of the Unibep Group – with sales of around PLN 2.26 billion, we made a net profit of around PLN 32 million.

The war in Ukraine and the geopolitical situation has brutally changed the market environment and the situation not only in the construction industry. We constantly analyse the 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 eastern neighbours who are experiencing the



horrors of war, whether by donating gifts and participating in various projects aimed at Ukrainians, or helping those in our country, such as co-participating in projects to create a post-war future in our eastern neighbour. We also support – where possible – those organisations that serve community development in those locations where we work.

Larger, competent staff

At the end of 2022, the Unibep Group employed 1,647 people (about 2 per cent more than last year). The specific nature of our Group's business requires experienced staff with expertise. For many years, the Unibep Group has been a continuously learning organisation. We want our employees to develop their professional potential with benefit to themselves and the entire Unibep Group. This is why we are conducting professional recruitment processes in order to recruit employees with unique, new competences from the market, especially as we are currently – as part of energy and industrial construction – implementing many projects in the field of energy. Modern technology is also changing the way we work on construction sites – e.g. the Copernican Revolution Lab, which is part of the Copernicus Science Centre in Warsaw, was a BIM-led project at every stage: from design, through construction work, to maintenance.

We also invest in the process of professional development of our current employees, designing individualised training cycles or individual training for them.

We focus on ecology

We are aware that the construction industry is facing major changes in the field of environmental protection. Therefore, in 2022, a team of specialists from the Unibep Group developed an ESG development strategy – a document that was approved by the Management Board and the Supervisory Board of Unibep SA. It is a signpost for the Group as a whole on how we will deliver in three areas: Environmental, Social and Corporate Governance. In the coming months, we want to acquaint our employees and everyone we work with, with the commitments we have made and the goals we have set ourselves for the next three years. We are also working on each of the commitments we described in the strategy.

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.

Cooperation-oriented

The Unibep Group bases its operations on three values: knowledge, passion and trust. It is the “Community of Principles and Objectives”, developed a dozen or so years ago and modified in 2022, that presents the palette of values we expect both inside and outside the organisation. We are convinced that 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. The Code applies to all Unibep Group employees working under an employment contract or any other civil law relationship. All employees – irrespective of their job title and position in the company – are required to read the document and comply with the principles contained therein. 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.

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

Firstly, efficiency

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, that for years we have been organising, together with the Faculty of

Architecture at the Białystok University of Technology, a nationwide competition for students "Wood in Architecture", and the Unibep Group's Unitalent Foundation is one of the organisers of one of the largest events in the Podlasie region, entitled "East Design Days", during which we discuss modern architecture, but also the future of cities and regions, in the company of specialists and young people. The Unibep Group works practically all over Poland, which is why we take many measures to cooperate effectively with various communities in different parts of the country – this applies to education as well as, for example, support for cultural events.

The year 2023 will not be an easy time – we all have to learn to operate effectively in an environment of constant turbulence, caused mainly by a full-scale war across our eastern border. We will be conjugating the word "effectively" in every way this year – because the risks we face every day are many, as you will read about in the Sustainability Report.

At the same time, I want to emphasise that right now, when the situation is so unstable, there are values in the Unibep Group that remain constant: our work culture, atmosphere, respect, trust and good cooperation. Finally, I would like to add that we have always – even in difficult, crisis times – been a responsible, courageous but also extremely prudent organisation.

I hope you will find this Sustainability Report for 2022 of interest.

Leszek Gołqbiecki

President of the Management Board of Unibep SA

1. The Unibep Group. Sustainable business

1.1. Our Group's potential

2-1, 2-2, 2-6

Unibep SA 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, Lviv, Poznań, Katowice and Racibórz.

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

- construction services including general contracting at home and abroad (Unibep SA)
- energy and industrial construction (Unibep SA)
- infrastructure activity (Infrastructure Branch of Unibep SA) and infrastructure activity in the construction of bridges, viaducts and other engineering structures (Budrex Sp. z o.o.) – as of 03.04.2023, the merger of Unibep SA and Budrex Sp. z o.o. has taken place
- property development activity (Unidevelopment SA and Unidevelopment Group companies)
- modular construction in timber frame technology (Unihouse SA)

2-2, 2-6

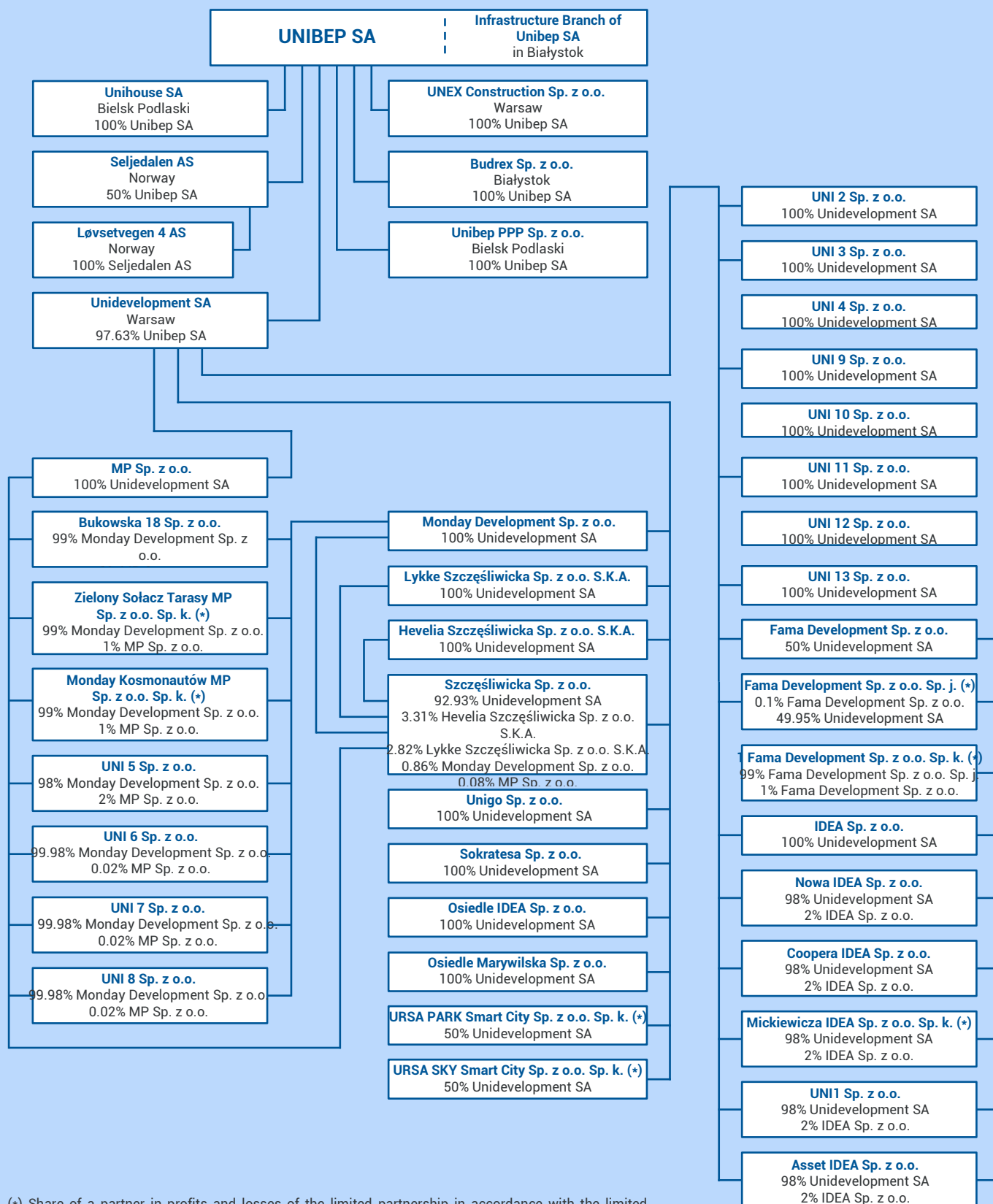
In 2022, the Company operated in five markets, serving private and institutional customers in Poland, Ukraine, Sweden, Norway and Germany. Due to the political situation in the Republic of Belarus, a decision was taken to withdraw from the Belarusian market after fulfilling service obligations to existing business partners. However, we will be completing the construction of the Polish embassy in Minsk – the investor is the state treasury.

Despite the war in Ukraine, the company's representative office continues to operate in the country; it is located in Lviv. The performance of contracts in Ukraine depends on geopolitical developments in the region.

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

- Unihouse SA
- UNEX Constructions Sp. z o.o.
- Unidevelopment SA
- Seljedalen AS
- Unibep PPP Sp. z o.o.

DIAGRAM OF THE UNIBEP GROUP AS OF 31 DECEMBER 2022



(*) Share of a partner in profits and losses of the limited partnership in accordance with the limited partnership agreement

The Unibep Group also comprises indirect subsidiaries in which Unidevelopment SA and Seljedalen AS hold shares. The detailed structure of the UNIBEP Group, including the structure of the Unidevelopment Group, is presented on page 7 of the report.

2-7

Total number of employees	1,647
Total number of the organisation's locations	8

1.1.1. Operations of the Unibep Group

2-6

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

- **General contracting Unibep SA in Poland (Residential and commercial construction)**, 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, retail and service buildings). For geopolitical reasons, the company suspended operations in the Belarusian market at the beginning of 2022. We are not working in the Ukrainian market for reasons of warfare, but the representative office in Ukraine continues to operate.
- **Energy and industrial construction Unibep SA (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 SA in the same segment is the implementation of so-called "turnkey" projects, with all the required technology. Unibep SA 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 activity segment 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 SA** 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. As of 3 April 2023, Budrex Sp. z o.o. is part of the Infrastructure Branch (the company was acquired in 2015 by Unibep SA) – this company was involved in the construction of bridges, viaducts and road culverts almost all over Poland.
- **Unihouse SA** 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 markets are Germany and Norway.

- **Unidevelopment SA** is a developer with 15 years of experience. It has an established position on the residential construction market in Warsaw, Poznań and Radom. In 2022, it started operations in the Tri-City. The company is a member of the Polish Association of Developer Companies and the Polish Green Building Council (PLGBC).
- **Unibep Group's Unitalent Foundation.** The foundation was established in 2017. Its main aim is to help young, talented, ambitious people to develop their talents – it is mainly about young people from secondary schools and universities. Internally, the aim is to support employees who want to help – who want to share their knowledge and experience. The Foundation is also responding to current needs, such as the aid resulting from the start of the war in Ukraine.

The activities of the Unibep Group's Unitalent Foundation in 2022 are, in particular:

- Helping Ukraine – creation of a kindergarten unit at one of the primary schools in Białystok; active support for food collections and other donations sent to Ukraine
- In April 2022, the foundation was one of the co-organisers of the project entitled "Best Entrepreneurship Classes", the final of which was held at the Kozminski University in Warsaw. This year, 161 teams, or around 500 people, entered the nationwide competition aimed at secondary school students.
- Co-organisation of one of the largest events in the Podlaskie Voivodeship – the 4th Edition of East Design Days, an event that brings together creative people in search of inspiration, knowledge and beauty. Last year's edition was held under the theme "Architecture of new times". During the two days, several hundred students attended the event, and guests included architect Czesław Bielecki, PhD; Arch. Przemysław Łukasik – Medusa Group – Bytom/Warsaw, Arch. Marta Sękułska-Wrońska – WXCA, Warsaw, Arch. Michał Czerwiński – WXCA, Warsaw
- Organisation of Meetings with Real Santa Claus in Bielsk Podlaski and Białystok – including an educational project in which most educational institutions in Bielsk Podlaski took part; in addition to the presentations, Christmas trees decorated by children and young people from individual institutions were erected in the centre of Bielsk Podlaski – all decorated with ecological ornaments
- Throughout the year, the Foundation has mentored: singer Maria Martyniuk, the artistically gifted Anna Mateuszuk (who, among others, painted a unique obstacle course in the park in Bielsk Podlaski), young artists from The Mask theatre, Orthodox youth who co-organised the exhibition "Colours of Orthodoxy" in Finland, participants in the art workshops of the Czeveo Theatre and finalists in the Anna German Song Festival.
- Working on the Xylopolis project – the Centre for the Arts and Science of Wood, which will be built in the Podlaskie Voivodeship over the next few years. The Foundation is the originator of the idea of such a centre in the capital of the Podlaskie Voivodeship. It is worth mentioning that the project is becoming more and more feasible – in February 2023, the Podlaskie Voivodeship Local Government decided to set up the Xylopolis Cultural Institution to implement the project.

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).

Segment: ENERGY AND INDUSTRIAL CONSTRUCTION

Unibep SA

Unibep SA develops 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. From 2023, the export services business (previously recognised within the residential and commercial construction segment) was transferred to the segment structures.

Segment: INFRASTRUCTURE

Unibep SA

Road and bridge construction in north-eastern Poland, carried out in 2022 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). Budrex Sp. z o.o. was incorporated into the structures of Unibep SA in 2023.

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 the Tri-City.

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.

Financial performance

3-3 (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 2022 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 2022	Data from the organisation in PLN thousand
A Total revenue (revenue from contracts with customers + other operating revenue + financial revenue)	2,279,012
B Operating expenses (consumption of materials and energy + third-party services + other costs by type)	1,916,755
B Wages and salaries and employee benefits (wages and salaries + social security contributions)	234,632
B Payments to investors (dividend) (value of the dividend paid in 2022 for the previous year)	29,970
B Payments to the State (taxes) (income tax + taxes and duties)	17,074
B Social investments (donations and investments for the benefit of society)	550
RETAINED ECONOMIC VALUE (A-B)	80,031

The retained economic value of the Unibep Group for 2022 is **PLN 80,031**.

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	41,814
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:	41,814

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

1.1.2. Cooperation with other organisations

2-28

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 2022, 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 SA 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.
- **Polish Construction Cluster** brings together over 300 companies operating in the construction sector. Unibep SA has been a member of the Cluster almost since its inception. Since 2015, the Polish Construction Cluster 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.
- **Infotech Cluster** – a Podlasie-based organisation bringing together representatives of new technologies, business, science and research communities and other organisations focused on technological solutions. It is one of the key players involved in creating the socio-economic development of Eastern Poland.
- **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 SA 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 2022:

- **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 SA is a member of the PGBC.
- **Stowarzyszenie Energooszczędny Dom Gołowy (SEDG)** is an association of companies interested in the development and popularisation of wood construction, energy efficiency and passive buildings in Poland. Unihouse SA 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 2022, Unibep Group engaged in, among others:

- participation of Unibep Group representatives in the most important congresses and meetings concerning the future of the broadly understood construction sector, e.g.: the Polish Construction Congress in Poznań, the Polish Infrastructure and Construction Congress; the Green Industry Summit conference, the PRES Polish Real Estate Summit conference, the "Innovative Construction in the Armed Forces" conference, the "Sustainable Construction – ESG" conference, the "Cities of Tomorrow" congress, the "Hotel Trends Poland & CEE" conference in Warsaw, the "Local Government Capital and Finance Forum" conference and the "Hotel Investment Trends 2022",
- 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.

The Soho 18 housing estate and the Porosły Junction with the awards in the “Construction of the Year 2021” competition. The award presentation took place on 20 September 2022 in Warsaw. At a special gala, organised by the Polish Association of Civil Engineers and Technicians, the best construction sites completed in 2021 were honoured. Both projects, entered in the competition by Unibep SA, were recognised by a panel of experts. Since the “Construction of the Year” competition is a multi-stage ranking of investments – construction must meet the highest standards of workmanship, quality and safety. This year, the jury also took environmental protection into account.

Unibep SA was recognised as the best company in the construction industry. The results of the 6th edition of the “Employer of Tomorrow” competition of the Polish Agency for Enterprise Development were presented on 9 June 2022 in Warsaw.

Unibep SA on the podium in the Forbes ranking: Best Employers in Poland. Unibep took 3rd place (scoring 75.30 points) in the second edition of the “Poland’s Best Employers 2022” ranking, in the Construction category. In the overall Poland’s Best Employers 2022 ranking, Unibep SA came 36th out of a total of 300 companies. The ranking is compiled by Forbes Magazine. According to the magazine’s editors: “(...) the ranking is a guide to companies that provide far more value than their competitors promise”.

Unibep SA was ranked 4th in the Podlaskie Voivodeship in the Forbes Ranking of the Most Valuable Polish Family Companies among companies with revenue of more than PLN 100 million.

According to the “Builder” monthly magazine, the Unibep Group has been recognised as the largest construction company in the Podlaskie Voivodeship in terms of revenue. The ranking of General Contractors is part of the “Build the Future” project carried out since 2019 by the “Builder” monthly magazine, PwC Polska and Dun & Bradstreet, the aim of which is to analyse the condition of the Polish construction industry, development perspectives and promotion of construction companies achieving spectacular success.

Unibep SA was recognised in the “Construction Company of the Year” category at the “Diamonds of Infrastructure and Construction” gala. Awards and recognitions granted as part of this competition demonstrate the value brought by infrastructure and construction to the development of Polish economy. The Competition Jury gave the following reasons for its decision to award the prize to Unibep SA: “We decided to give our award in the “Construction Company of the Year” category to a company that is one of the oldest construction firms on the Polish market. Of particular note is its extremely rapid development in recent years – the company has been constructing not only buildings, but roads as well, and is currently developing the construction of modern modular houses”.

Unibep SA was ranked 3rd among the region’s largest companies in the “Podlasie Golden Hundred of Enterprises” ranking organised by the “Kurier Poranny” daily. In the same ranking, Leszek Gołąbicki was awarded the title of Manager of the Year.

The Fama Jeżyce development project in Poznań implemented by Monday Development owned by Unidevelopment SA has received:

- The Audience Award of the 3rd Architectural Award of the Wielkopolskie Voivodeship
- The Title of the best Project in Poznań in the ranking of rynekpierwotny.pl.

1.1.4. Our values

2-23, 2-24

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, and modified in 2022, 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 (ESG 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

2-9, 2-10, 2-12, 2-13, 2-14, 2-17, 2-18, 2-22

The Company has a five-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 SA as at 31 December 2022 was as follows:

- Leszek Marek Gołąbicki – 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.

As of January 2023, Przemysław Wojciech Janiszewski joined the Management Board as a Member of the Management Board, also acting as the Energy and Industrial Construction Director.

The organisation and mode of work, as well as the principles of operation of the Management Board of UNIBEP SA are specified in the By-Laws of the Management Board, available on the UNIBEP SA's website under the "Investor Relations" tab.

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 SA include issuing opinions on the Company's strategic and financial plans, supervising the work of the Management Board in achieving the set strategic objectives and monitoring the results achieved by the Company. The composition of the Supervisory Board is posted on www.unibep.pl under the "Investor Relations/Corporate Governance" tab.

Within the Supervisory Board of Unibep SA there are two standing committees, which perform advisory and opinion-forming functions. The Audit Committee, whose responsibilities, among others, include supervising and monitoring the company's financial reporting process and internal audit programme, and the Sustainability Committee, which is responsible for providing opinions and recommendations to the Supervisory Board on planned investments and divestments having a significant impact on the Company's assets, including assisting, advising and cooperating with the Management Board on sustainability (ESG) issues. Responsibility for the ESG issues has been formally assigned to the Vice-President of the Management Board, Chief Financial Officer.

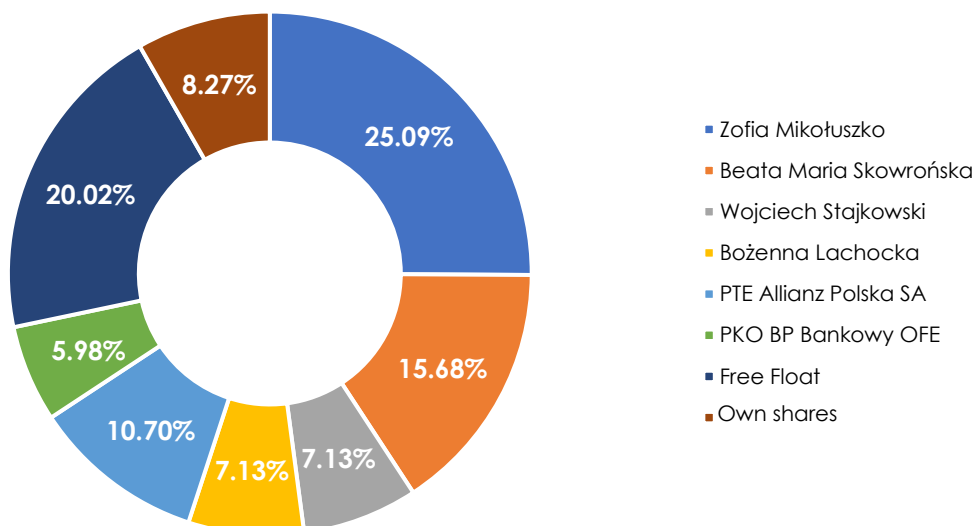
The organisation and mode of work, as well as the principles of operation of the Supervisory Board of UNIBEP SA are specified in the By-Laws of the Supervisory Board, available on the UNIBEP SA's website under the "Investor Relations" tab.

An ESG Team was established at the company, comprising representatives of Unibep Group companies responsible for environmental, social and corporate governance issues, as well as the development and implementation of the Sustainability Development Strategy.

On 15 December 2022, the Management Board adopted the Unibep Group's Sustainability Strategy. The Company's Supervisory Board, having received a positive opinion from the Sustainability Committee, approved the Unibep Group's Sustainability Strategy on 15 December 2022. Dedicated teams have been set up to deliver the objectives set out in the ESG Strategy, with ongoing oversight by the Steering Committee of the ESG strategy implementation project.

The ESG strategy is available on the UNIBEP SA's website under the "ESG" tab.

The shareholding structure of Unibep SA is included both in the report of the management board for 2022 in Section 7.4 "Information on shares and shareholder structure" report of the management board for 2022 and on the website www.unibep.pl under the "Investor Relations" tab.



1.2.1. Unibep Group Code of Conduct

2-23, 2-24

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

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 hired 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

2-15, 2-16, 2-23, 2-24, 3-3 (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 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 SA. 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 2022, no cases of corruption were identified in the Unibep Group.

1.2.3. Management of identified risks

201-2

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.

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 SA'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 SA's management and identifying strategic risks.

Operational and financial risks are presented in the Report of the Management Report for 2022.

In 2022, an analysis was carried out in the UNIBEP CG to examine the resilience of the implemented business model to climate change. The risk analysis was performed in accordance with the recommendations of the TCFD (Task Force for Climate-Related Financial Disclosures) in the context of two climate scenarios: warming of less than 2 degrees Celsius and warming of more than 2 degrees Celsius relative to pre-industrial temperatures.

The analysis highlighted transformational risks (technological, regulatory, market and reputational) and physical risks (abrupt and incremental). The assessment took into account assessments and comments on risks sent from individual risk owners. With a view to the near-term activity, the risks associated with climate change in general are identified in the medium category (due to the relatively minor current consequences). Risks associated with severe weather events in the short term were assessed as low, with the exception of supply chain risks, increases in transport costs (medium), while in the long term risks were assessed as high in a scenario where a 2°C global warming threshold is likely to be exceeded.

Summarising the review of climate risks, management assessed that, in the medium to long-term perspective, climate change and the resulting actions in the area of transition towards low carbon will be one of the key factors shaping the business environment in the construction industry.

The identified climate risks are shown in the table below:

	Type of risk	Risk description
Technology	Risk of changing regulations and provisions regarding technical requirements for constructed buildings in connection with the implementation of Fit for 55	Rising construction costs of new properties due to implementation of restrictive requirements
	Risk of changing regulations and provisions regarding the requirements for the buildings used in connection with the implementation of Fit for 55	Introducing measures to impose direct obligations on organisations to reduce CO ₂ emissions
	Risk of changing regulations and provisions regarding the requirements for the buildings used in connection with the implementation of Fit for 55	Implementation of stringent energy and water consumption requirements for properties, which may entail upgrading our selected properties
Legal changes/legislation	Legal risks associated with liability for breach of obligations	Penalties for failure to meet obligations under climate change mitigation and adaptation regulations
	Risk of increased costs due to the introduction of tax, duty or other carbon charges	Imposition of additional levies on the organisation due to its climate impact (e.g. carbon tax, extension of the application of the EU ETS mechanism) Risk of budget overruns
	Risk of expanding information obligations for emissions reporting; reporting of sustainable operations	Threat of having to calculate and report the carbon footprint of buildings Increased reporting requirements on sustainable operations – analysis of compliance with the Taxonomy
	Risk of under-competent teams in the face of changes in our specialities in the context of climate challenges	Lack of sufficient know-how in Fit for 55 and other regulatory packages; Impact on the current period's income statement, e.g. through costs related to competence development in the

		area of organisational alignment and expected changes in the industry
Market	Debt financing risk; interest rate risk; availability of sustainable development finance	EU requirements for sustainable financing may increase the cost of debt capital
	Risk of gradual changes in the structure of electricity demand	Threat of rising energy prices as a result of a carbon-intensive electricity mix in Poland or elsewhere
	Risk of cooperation with suppliers	Threat of increased costs of raw materials, materials and services caused by cost-generating obligations imposed on suppliers
	Risk of changing customer/investor preferences	Customers' search for properties with only the highest environmental certifications and the least climate and environmental impact – impact on CF; Risk of reduced demand for “non-environmental” construction Costly or impossible to meet investor requirements for a low-carbon economy Failed investments in new technologies or products/materials
Reputation	Reputational risk related to lack of or insufficient commitment to reducing GHG emissions into the atmosphere	Reputational risk due to failure/breach of ESG commitments/declarations and breach of regulations Loss of investors involved in ESG, problem with staff retention and talent retention
Physical acute risks	Physical risks related to rapid climate change; changes related to increasing intensity of violent weather events (intense rainfall, heat waves)	Risk of breakdowns, physical losses and unplanned downtime related to violent weather events, e.g. flooding, related to repeated extreme heavy rainfall; Damage to construction sites (damage to construction materials, damage to production infrastructure) – possibility of delays in the execution of work on a given contract, operational costs related to mortaring/servicing/replacement of equipment and replacement of damaged materials Higher temperatures, which can affect the comfort of employees during project implementation Risk of flooding in locations next to the sea and rivers; additional risks related to the location of construction works (floodplains, etc.) Risk of loss of availability of key raw materials; supply chain risks, increased transport costs and distribution delays
Physical chronic risks	Physical risks related to gradual climate change;	Increasing likelihood of electricity supply disruption during summer

changes related to increasing intensity of violent weather events (intense rainfall, heat waves); rising sea and ocean levels; reduced availability of water resources	periods (violent weather events and strain on the power grid during periods of intense heat)
	Risk of flooding in business locations
	Changes in availability and prices of raw materials and construction materials due to supply chain water restrictions, flooding and increased transport costs
	Changes to construction work schedules due to increased frequency/intensity of violent weather events, intense rainfall and heat waves
	Risk of devaluation of the value of development projects located in areas of higher physical risk (concerns the UDV Group segment)
	The possibility that the viability of a particular development project may be reduced due to the classification of an area as a high risk area, e.g. floodplain
	Potential for impairment of assets included in the land bank
	Restrictions on site availability for further development projects

1.2.4. Taxes

3-3 (207), 207-1, 207-2, 207-3

Meeting tax obligations under current legislation and bearing the tax burden at the right amount, implemented as part of the tax strategy, are one of the fundamental tasks of the economic policy adopted by the Company and the Unibep Group.

Measures are actively taken to manage tax risks and ensure control over the Company's tax processes, including the ongoing identification of risks, the timely submission of tax returns containing correct data and the timely payment of tax liabilities.

Particularly important for safeguarding tax risks is to ensure appropriate cooperation rules, a proper division of competences and an architecture of control points in the cooperation between the relevant organisational units, including the accounting department, which is designated to carry out selected accounting and tax processes. The employees of the accounting department have the appropriate knowledge and competence to perform tasks for the Company and other Unibep Group companies.

Fulfilment of tax obligations is supported by the relevant substantive departments/cells and the tax team, in accordance with the applicable procedures.

The Company's long-term tax objective is to ensure that tax settlements comply with the current requirements under tax legislation with the least possible impact on the business operations of the Company as well as the Unibep Group, taking into account tax legislation

that changes at a very dynamic pace and the changing interpretation of legislation by tax authorities.

Unibep SA and the Unidevelopment Tax Capital Group and the Monday Development Tax Capital Group, established within the Unibep Group, fulfill the obligation imposed by Article 27 of the Corporate Income Tax Act to provide information on the tax strategy pursued. Relevant information on the implemented tax strategy for each year is made available on the website:

- Unibep SA
<https://unibep.pl/relacje-inwestorskie/strategia-podatkowa.html>
- Unidevelopment Tax Capital Group
<https://unidevelopment.pl/index.php/strategia-podatkowa>
- Monday Development Tax Capital Group
<https://www.mondaydevelopment.pl/strategia-podatkowa>

207-4

The majority of the Unibep Group's activities are conducted in the Republic of Poland, where the majority of the Group's companies have their registered offices, as a result of which they are subject to unlimited tax obligation in Poland. In carrying out these activities, the companies are pursuing the objectives of a tax strategy as described above, directed at meeting their tax obligations under current legislation and bearing their tax burdens at the right rate.

Information on the amount of income earned by the Group and the amount of corporate income tax payable are part of the financial statements made public by Unibep SA, Unidevelopment SA (separate) and the Unibep Group (consolidated).

The Unibep Group includes two companies based in Norway, established there for ongoing modular construction projects:

- Lovsetvegen 4AS
- Seljedalen AS

In 2022, however, these companies had no operational activities and no taxable income.

In connection with the execution of construction contracts abroad on behalf of unrelated contracting authorities, tax establishments are created, whose income is taxed in the countries concerned in accordance with the regulations of the country concerned and taking into account the applicable double taxation treaties. For 2022, foreign tax establishments existed for:

	Description	Value in PLN
Unihouse SA		
Norway	Tax base in 2022	259,716.40
	Income tax for 2022	57,137.82
Sweden	<i>as at the date of the report, decisions determining the tax base and the amount of corporate income tax due for 2022 have not yet been issued</i>	
Germany	<i>as at the date of the report, decisions determining the tax base and the amount of corporate income tax due for 2022 have not yet been issued</i>	
	Local building tax for 2022	346,069.17
Unibep SA		
Ukraine	Tax base in 2022	265,742.00

	Income tax for 2022	47,834.00
Belarus	Tax base in 2022	337,821.89
	Income tax for 2022	60,807.95

For projects in connection with which tax establishments are established, Unibep Group companies pay the personal income taxes and social and health insurance contributions due in the countries concerned on the salaries of employees working on these projects.

Amounts paid for 2022. PIT on employees' salaries in each country	Value in PLN
Unihouse SA	
Norway	3,574,217.11
Sweden	55,582.79
Germany	826,675.46

2. Sustainable construction

3-3 (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:

- Completion of the construction of the building of the Copernican Revolution Lab as part of the expansion of the Copernicus Science Centre in Warsaw.
- Completion of the construction of the building of the Radio Science and Didactics Centre in Warsaw.
- Commencement of the construction of the campus of the Academy of Music in Bydgoszcz. This is one of the most important projects for Bydgoszcz and the Kujawsko-Pomorskie Voivodeship.
- 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 was launched in the first quarter of 2022.
- Commencement of the construction of the heat pump factory in Legnica for Viessmann.

Examples of road and bridge projects:

- 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 SA 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). In 2022, the project was fully and successfully implemented.
- The section of the S61 expressway from the end of the Szczuczyn bypass to the Etk Południe junction, 23.3 km in length, was handed over for use.

Examples of projects implemented by the Group's subsidiary, Unihouse SA:

- Construction of three buildings using modular timber technology, consisting of 54 modules with a total area of 2,376 m², located in Kernen, Germany. The buildings meet the German energy standard KfW 40+ through a combination of renewable energy generation from PV panels, energy storage and efficient building technology to ensure airtightness and adequate thermal performance.

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

- **Fama Jeżyce** is a project in line with the idea of sustainable urban development. It is being built on land so far inaccessible to the residents of Poznań. The project is consistent with the remaining part of Jeżyce – a district distinguished by its rich infrastructure, large number of social initiatives and vibrant cultural life. Fama Jeżyce is important for the development of the neighbourhood – it is a multi-phase development where, in addition to flats, many communal open spaces will be created, positively influencing the comfort of everyday life. Among other things, the developer has designed green squares and inner courtyards with playgrounds for the youngest, as well as a promenade with places for rest and recreation. Such spaces will foster neighbourly integration and strengthen social ties.
- **Idea Housing Estate** – on a site located in the western part of Radom, where a radio station was once located, a multi-stage project – the Idea Housing Estate – has been under construction since 2016. Successive parts of this development are gradually turning the space there into a welcoming part of the city. The idea of Unidevelopment SA, which is developing the Idea Housing Estate project, is to combine residential, commercial and recreational functions. Such a comprehensive approach and the provision of multiple facilities for residents is consistent with the concept of 15-minute cities. Among other things, a public green area and a town square are planned. The project allows the potential of the area to be exploited in close proximity to the city centre, thus counterbalancing the urban sprawl on the city's outskirts.

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

3-3 (own indicator)

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

In 2022, Unibep SA completed the Copernican Revolution Lab, part of the Copernicus Science Centre in Warsaw. It is one of the most modern and at the same time one of the most innovative facilities built in Poland in terms of environmental impact. From the very beginning, i.e. from the concept competition stage, the project was carried out in BIM methodology. The Copernican Revolution Lab also benefits from a Building Management System (BMS). This programme graphically manages and supervises the technical installations in the areas of air handling units, the thermal centre, the chilled water centre and the utility meters. In addition, the BMS controls the operation of the lighting system and fan coil units. The automation of processes influences the comfort and safety of building users, as well as bringing financial benefits. Among the intelligent solutions used in the Copernican Revolution Lab, the automated management of room temperature and lights is worth mentioning.

The building benefits from a number of green and energy-efficient solutions. Among other things, it is equipped with a photovoltaic farm. In addition, the building is equipped with a chilled water unit that serves the chillers in the air handling units and the fan coil units in the rooms, and has a rainwater management system. The facility was awarded at the "Polish Infrastructure and Construction" Congress in March 2023.

An energy and industrial construction segment was established within Unibep SA at the end of 2021 to create a range of industrial-scale thermal modernisation services using the practical

experience of all the Group's branches. EIC is currently running several projects in Poland related to, among others, the replacement of boilers with energy-saving and low-emission boilers, as well as a heat pump factory for European giant Viessmann.

As part of the Unibep Group's sustainable development strategy, the Infrastructure Branch focuses on minimising the environmental impact of its operations, ensures the safety of its employees and customers and supports the development of local communities. The Branch follows proven environmental practices such as minimising emissions and reducing production waste by carrying out road projects with maximum reuse of materials on site, including processing them at the plant and returning them to the construction cycle. In addition, infrastructure investments are carried out taking into account animal crossings, safeguards for naturally occurring species in order to protect biodiversity at the construction sites.

In 2022, the Infrastructure Branch of Unibep SA began the transition to energy from renewable sources by connecting two photovoltaic systems to the grid – one at WMB in Lipowa Góra and the other at WMB in Lewki. Environmental surveys are carried out annually and dust extraction filters are replaced at all mineral-asphalt mixtures plants to minimise the negative effects of asphalt mix production.

Since 2022, the Research and Development Department of Unihouse performs the "Life Cycle Assessment" (LCA) analyses of manufactured buildings. This involves examining the carbon footprint and other environmental impacts of our buildings. Consideration is given primarily to the materials used in production and transport, but also to scenarios of use and the subsequent end of life of the building. The results will make it possible to compare solutions used, plan strategies and improve products in the future.

The photovoltaic panels installed on the factory site in 2021 provided 7.5% renewable energy to the total electricity consumption in 2022.

In the implementation of green construction projects, Unidevelopment SA sets itself the following goals:

- Environmental certification of development projects
- Use of renewable energy solutions, e.g. photovoltaics
- Implementing solutions in line with the idea of a circular economy, e.g. in the field of water management

2.2. Supply chain

2-6, 3-3 (308-1)

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 are in further discussions with key suppliers regarding the carbon footprint of their products.

Unihouse SA 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 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 2022, the Unibep Group did not keep statistics on the number of new suppliers that were verified for ESG.

As part of the implementation of the ESG strategy, a project team has been established whose objective is to:

- Build a policy of responsibility for impact on the environment by educating, setting standards based on sustainable development principles among internal as well as external stakeholders.
- Promoting lawful conduct based on ethics, anti-corruption and anti-money laundering, protecting human rights, caring for the environment.
- Improving the pre-qualification and assessment of counterparties in the supply chain.

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. Raw materials and materials

2-6, 3-3 (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 and measures are taken to optimise their use and reduce the amount of waste produced.

Asphalt, concrete, cement, wood, plaster, aggregates, insulation materials, limestone powder and steel are important materials and raw materials used in Unibep Group companies. In 2022, there was standardisation and standardisation in monitoring the consumption of the Unibep Group's own materials and raw materials. In future reporting periods, the Group plans to expand the scope of reported data on material and raw material consumption and to include our contractors in the reporting. The Unibep Group aims to maximise the use of raw materials and materials, including raw materials from waste processing.

Unihouse SA 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 SA 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.

Unihouse SA'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.

We are aware that the basic materials and raw materials used by Unibep SA are products of industries that have a significant impact on the climate (concrete, asphalt and fuel production,

cement, steel production). Managing these resources efficiently and maximising their reuse wherever possible is the direction we have taken. In the context of our Group's operations, we plan and conduct our activities in such a way as to use raw materials and materials optimally in the first place. A great deal of emphasis is placed on the correct process of separating waste that has not been prevented and recycling it afterwards.

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

<u>Non-renewable</u> materials / raw materials	Unit	2022	2021
Asphalt	t	13,350	17,260
Cement	t	4,331	3,466
Plaster	t	4,687	2,673
Aggregates	t	807,961	841,056
Steel	t	34,731	30,540
Limestone powder	t	8,193	6,353
Concrete	m ³	220,762	226,023
Expanded polystyrene (EPS)	m ³	2,432	4,938
Amount of non-renewable raw materials and materials consumed	t	878,699	907,275
	m ³	223,194	230,961

<u>Non-renewable</u> materials / raw materials	Unit	2022 Weight	2021 Weight
Wood	t	5,446	5,927
Amount of non-renewable raw materials and materials consumed	t	5,446	5,927

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. The figures for 2021 have been recalculated to ensure consistent classification of the various assortments in the material group.

2.2. Responsibility to customers

2-25, 2-26, 3-3 (419)

Customer satisfaction is our primary objective. We strive to achieve it while taking into account all applicable legal requirements regarding the products and services we provide.

Unibep SA 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 SA, 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 2022, they performed 14 tasks to ensure the proper functioning of the internal control system, including in the areas of contract execution, guarantee service, health and safety and maintenance at the Unihouse Factory. 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.

2-27, 419-1

A list of the Unibep Group's material legal proceedings is provided in the Management Report on the Group's activities for 2022 (Section 8.2 – Legal proceedings) and in the consolidated financial statements for 2022 (Section 6.35.1. – Contingent assets and liabilities).

2-25, 2-26, 3-3 (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 SA, 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 our brands should be communicated, how we should communicate to the external market and what and with what tools we communicate internally, 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 2022, the Unibep Group did not record any non-compliance related to regulations and voluntary codes regarding marketing communications, including advertising, promotions and sponsorships.

2-27, 3-3 (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:

Unibep SA and Unihouse SA hold:

1. ISO 45001:2018 Occupational Health and Safety Management System Certificate
2. ISO 14001:2015 Environmental Management System Certificate
3. ISO 9001:2015 Quality Management System Certificate

In addition, UNIHOUSE SA holds:

1. SINTEF technical approval for Unihouse panels and modules. The approval covers all technical solutions used in components of structures constructed by Unihouse SA 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 Unihouse SA to mark its products with the CE mark. The RISE Institute, which issues this assessment, checks all solutions in terms of design, structural physics and compliance with fire resistance requirements.
3. A Certificate of Conformity of Unihouse SA 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.

The Infrastructure Branch of UNIBEP SA maintains a factory production control certificate for its bitumen plants. In 2022, the Unibep Group did not record any non-compliances with regulations related to the impact of products and services on customer health and safety.

3-3 (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).

One of the objectives of UNIBEP CG's adopted ESG strategy is to respect privacy and confidentiality of information. A dedicated project team has been set up to work on solutions to improve the Group's information security system.

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 2022, no complaints were received regarding breaches of customer privacy.

More information in the document: Management Report on the Operations of the Unibep Group for 2022, Section 8.1 – Description of risks and hazards.

3. Sustainable operations

3.1. Unibep Group's impact on the environment

3-1, 3-2, 3-3

Each of our projects from the planning stage to completion and handover of the project for use is reviewed in terms of its environmental impact. The project supervisor, together with a dedicated environmental specialist, identifies and manages the environmental risks and opportunities that may arise during the course of the works throughout the life of the project. Creating, implementing and carrying out measures to reduce environmental impact is the responsibility of each of our employees and associates.

IDENTIFICATION

Identification and assessment of environmental aspects

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:

- interaction with the construction site environment/neighbourhood
- land occupation
- water consumption
- potential water contamination
- waste emissions
- potential soil contamination
- atmospheric emissions of gaseous pollutants
- 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
- thermal energy consumption
- fuel consumption
- use of substances in construction products

- potential non-compliance with applicable regulations

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

2-23, 2-24

PLANNING

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.

OPERATION

Our operations around the identified environmental aspects are based on the standards and procedures in place to ensure that UNIBEP Group's operations are carried out in a way that guarantees environmental safety and compliance with the adopted policy and relevant legal and other requirements.

Examples of measures we are taking to reduce the environmental impact of construction implementation:

- we protect elements of nature of natural value, trees and shrubs, and only cut them down in accordance with the terms of the felling permit after an ornithologist has verified the absence of bird habitats,
- we provide protection against leaks of hazardous substances – we use methods that eliminate the danger at source (environmental first aid kits, drip trays, oil separators, two-coat tanks, etc.),
- we protect the site and the surrounding area from dust and wind erosion by, among others, hardening the main functional parts of the construction site, limiting vehicle speeds, using geotextiles on fences, mechanical compaction or seeding the area with fast-growing vegetation,
- we comply with internal regulations on waste management supervision, aiming to reduce waste generation as much as possible by reusing materials within a given investment or the entire Unibep Group, and ultimately segregating waste fractions that can be returned to circulation,
- we train employees and co-workers on various environmental issues during the course of investment works, increasing their competence and awareness of the subject

MONITORING AND IMPROVEMENT

The Unibep Group's organisational structure includes a separate Environmental Protection Office, one of the key tasks of which is to closely monitor the proper functioning of environmental protection processes in all Group companies. Environmental specialists review ongoing projects in order to co-create the conditions with the site supervisor to have the least possible impact on the environment during the execution of works. We have implemented for use a tool/application to record and manage identified environmental observations. It will allow us to obtain information on the level of environmental culture on our construction sites on an ongoing and structured basis, observe trends and take timely corrective and improvement activities.

In addition to this, on a daily basis they analyse a range of information obtained from outside and inside the organisation. Environmental data monitoring in the Group is characterised by a centralised approach, namely:

- individual reporting units report data at unit level,
- The EP Office verifies them, compiles them, then carries out analysis and calculations, resulting in the environmental performance of the Unibep Group.

By monitoring the quantities monitored at set intervals to check compliance with requirements and to track changes, it allows us to take action to reduce our environmental and climate impact.

3.1.1. Compliance with regulations

2-27, 3-3 (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 2022, Unibep SA, Budrex Sp. z o.o. and Unihouse SA 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 SA, implementing a project at 18 Bukowska Street in Poznań, cut down 25 trees on the project site, based on the decision of the President of the City 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. Taxonomy

Introduction

Following the obligation under Parliament and Council Regulation (EU) 2020/852 of 18 June 2020, as set out in Commission Delegated Regulation (EU) 2021/2178, for the purpose of this Report, an analysis was carried out of the share of business activities that are compliant and those that are not compliant with the EU Taxonomy of Environmentally Sustainable Activities in the Unibep Group's total turnover, capital expenditure and operating expenditure. Relevant qualitative information is included in the addendum insofar as it relates to the aforementioned indicators for the financial year 2022. At the same time, the presented indicators refer to the taxonomy related to climate change mitigation and adaptation.

For the purposes of this Report, compliance with the systematic in the value chain to increase the scope and certainty of the aggregated data obtained for the Taxonomy is not disclosed. Business compliance disclosures relate to turnover ratios and capital expenditure. On the other hand, with regard to the operating expenditure indicator, a simplification of the calculation was used providing for the possibility to waive the calculation of the numerator of this indicator in situations where the operating expenditure indicator is irrelevant from the point of view of the business model. The Company believes that the simplification of the calculation of the operating expenditure indicator is justified for the Unibep Group's business model. In particular, the total value of identified operating expenses as defined by the Taxonomy (the denominator of the indicator) has been calculated at approx. PLN 13.9 million in 2022, which corresponds to approx. 0.6% of the total costs associated with operating activities, understood as the sum of the costs of products, goods and materials sold, selling costs and management costs.

With regard to the indicators presented, the Group does not have comparative data for 2021 to the extent that an assessment of compliance with the Taxonomy is referred to.

The Unibep 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).

The company avoided double counting of an item (for the purposes of activity/sales, capital expenditure or operating expenditure, respectively) in such a way that an item verified for the first time and classified in the calculation of a given indicator was excluded from further calculations.

At the same time, the aspect of double counting for individual activities did not occur due to the aforementioned lack of activities characterised by a significant contribution to the climate change adaptation objective. None of the activities were therefore assessed against more than one objective.

No economic activities consistent with the Taxonomy have been identified and isolated for own consumption.

The Group companies have not issued bonds in 2022 to finance operations, capital expenditure or operating expenditure consistent with the Taxonomy.

In 2022, there were no acquisitions of property, plant and equipment, investment property or intangible assets as a result of a merger of entities outside the Unibep Group.

For the purpose of calculating key indicators, no disaggregation of data was introduced – all indicators were calculated on a consolidated level for the entire Group.

The Group's activities are not related to the construction of infrastructure dedicated to the production of electricity from natural gas or nuclear power, respectively. The above means that the Unibep Group's activities do not qualify for the activities indicated in Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards public disclosure of specific information in relation to those economic activities). With this in mind, a simplification of presentation has been adopted by departing from the presentation of the tables included in Annex III to the aforementioned Regulation.

Additional performance indicators based on turnover, capital expenditure and operating expenditure, which include equity investments accounted for in joint ventures in accordance with IFRS 11 or IAS 28, are not disclosed as part of this Report.

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 2022, 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, energy and industrial construction, road infrastructure, railway infrastructure and modular construction) as well as property development activity. The basis for the turnover rate (denominator) is the consolidated revenue of the Unibep Group in 2022 as disclosed under the "Revenue from customer contracts" item in the consolidated financial statements.

Only revenue from sales that comply with the Taxonomy and therefore meet the criteria for the so-called significant impact for the mitigation target and at the same time meet all the criteria for the DNSH rules dedicated to the activity could be assigned to the numerator. Revenue has been recognised in accordance with International Accounting Standard (IAS) 1.82(a) adopted by Commission Regulation (EC) No 1126/2008 and is shown in the consolidated financial statements of the Unibep Group for 2022.

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

Turnover rate – percentage of Taxonomy-compliant turnover		
	revenue (PLN million)	proportion of revenue (%)
Taxonomy-compliant activities	2.16	0.10%
Taxonomy-non-compliant activities	1,981.4	87.74%
Taxonomy-non-eligible activities	274.7	12.16%
TOTAL	2,258.3	100%

Type of activities	value (PLN million)	share of turnover (%)
4.1. Electricity production using photovoltaic technology	1.02	0.05%
4.10. Electricity storage	0.25	0.01%
4.24. Generation of heat/cool from bioenergy	0.89	0.04%
TOTAL	2.16	0.10%

Capital expenditure ratio

The basis (denominator) of the capital expenditure ratio (CapEx) is capital expenditure, i.e. increases in items of property, plant and equipment, investment property, intangible assets and rights to use assets disclosed in the consolidated financial statements.

Only that part of CapEx that relates to Taxonomy-compliant activities calculated on the basis of the proportion of Taxonomy-compliant and non-compliant activities in turnover could be attributed to the numerator and, irrespective of this category of activities, capital expenditure relating to purchases of Taxonomy-compliant goods and services could be included in the numerator, with the additional criterion of having implemented the solution within 18 months required for this category of project.

The basis for calculating this ratio is capital expenditure, which includes expenditure accounted for on the basis of:

- IAS 16 Property, Plant and Equipment, paragraph 73(E)(i) and (iii);
- IAS 38 Intangible Assets, paragraph 118(E)(i);
- IAS 40 Investment Property, paragraph 76(A) and (b) (for the fair value model);
- IAS 40 Investment Property, paragraph 79(D)(i) and (ii) (for the cost model);
- MSR 41 Agriculture, paragraph 50(B) and (e);
- IFRS 16 Leases, paragraph 53(H).

Capital expenditure ratio – percentage of Taxonomy-compliant capital expenditure		
	capital expenditure (PLN million)	proportion of total capital expenditure (%)
Taxonomy-compliant activities	0.75	1.57%
Taxonomy-non-compliant activities	40.4	84.639%
Taxonomy-non-eligible activities	6.6	13.80%
TOTAL	47.8	100%

For the capital expenditure ratio:

the denominator was capital expenditure at the Unibep Group in the total amount of approx. PLN 47.8 million for 2022 calculated on the basis of IAS/IFRS provisions indicated in the Annex to

Regulation 2178. For the purpose of the numerator analysis, capital expenditure related to the Taxonomy-compliant activities was identified in the amount equivalent to approx. PLN 0.75 million.

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

Type of activities	value (PLN million)	share in Taxonomy-compliant capital expenditure(%)
6.5. Transport by motorbikes, passenger cars and light commercial vehicles	0.43	0.91%
7.6. Installation, maintenance and repair of renewable energy technology systems	0.21	0.45%
7.4. Installation, maintenance and repair of electric vehicle charging stations in buildings (and in car parks at the buildings)	0.07	0.14%
4.1. Electricity production using photovoltaic technology	0.01	< 0.01%
4.10. Electricity storage	0.001	< 0.01%
4.24. Generation of heat/cool from bioenergy	0.01	< 0.01%
TOTAL	0.75	1.57%

Operating expenditure ratio

As explained, the Issuer made use of a simplification in the calculation of the operating expenditure ratio by assigning a value of 0 to the numerator. With the above in mind, the operating expenditure ratio for 2022 for the Unibep Group is 0.

The basis (denominator) of the operating expenditure ratio (OpEx) is the cost of operating and maintaining the Group's assets, i.e.:

- expenditure related to maintenance of own transport,
 - expenditure related to repairs, maintenance and renovations,
 - expenditure related to operation and maintenance of offices,
- expenditure related to maintenance of logistics facilities.

The total value of operating expenditure was PLN 13.9 million in 2022.

Minimum safeguards

The company has assessed the fulfilment of the minimum safeguards based on the EU Platform report published in October 2022. According to the requirements outlined in the above-mentioned report, failure to meet the minimum safeguards is considered to be the occurrence of at least one of two conditions within the four categories: human rights, corruption, taxation, fair competition. The analysis carried out showed that the UNIBEP Group's activities comply with the non-financial Taxonomy, thus fulfilling to a basic degree the minimum safeguards referred

to in Article 18 of the EU Non-Financial Taxonomy Regulation. The Unibep Group is committed to exercising due diligence in the responsible conduct of its business activities, which is reflected in the relevant policies, regulations and procedures, as well as in its internal system of universal values. Information on internal regulations and standards of conduct in the Unibep Group, including the degree to which they are detailed and formalised, is presented in dedicated sections of this Report.

Performance table – turnover rate

Business activities (1)	Code or Codes (2)	Turnover (absolute value) (3) [PLN thousand]	Proportion of turnover (4) [%]	Significant Contribution Criteria						Do No Significant Harm Criteria						Minimum safeguards (17) [Y/N]	Percentage of Taxonomy-compliant turnover, year N-1 (18) [%]	Percentage of Taxonomy-compliant turnover, year N-1 (19) [%]	Category (supporting activities) (20) [E]	Category (transition activities) (21) [T]
				Climate change mitigation (5) [%]	Climate change adaptation (6) [%]	Water and marine resources (7) [%]	Circular economy (8) [%]	Pollution (9) [%]	Biodiversity and ecosystems (10) [%]	Climate change mitigation (11) [Y/N]	Climate change adaptation (12) [Y/N]	Water and marine resources (13) [Y/N]	Circular economy (14) [Y/N]	Pollution (15) [Y/N]	Biodiversity and ecosystems (16) [Y/N]					
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Types of environmentally sustainable activities (Taxonomy-compliant)																				
4.1. Electricity production using photovoltaic technology	42.22	1,020.7	0.05%	100%	0%	n/a	n/a	n/a	n/a	n/a	Y	n/a	Y	n/a	Y	Y	0.05%			
4.10. Electricity storage	42.22	248.2	0.01%	100%	0%	n/a	n/a	n/a	n/a	n/a	Y	Y	Y	n/a	Y	Y	0.01%			
4.24. Generation of heat/cool from bioenergy	42.99	890.8	0.04%	100%	0%	n/a	n/a	n/a	n/a	n/a	Y	Y	n/a	Y	Y	Y	0.04%			
Turnover from environmentally sustainable activities (Taxonomy-compliant) (A.1)	n/a	2,160	0.10%	100%	0%	n/a	n/a	n/a	n/a	n/a							0.10%	0%	0%	0%

A.2 Activities eligible for Taxonomy but not environmentally sustainable (Taxonomy-non-compliant)			
4.15 Distribution in heating/cooling systems	42.99	26,454	1.17%
6.13 Infrastructure for personal mobility, cycling logistics	42.11	2,223	0.10%
6.14 Infrastructure for rail transport	42.12	6,963	0.31%
6.15 Supporting infrastructure for low-emission road and public transport	42.12	292,268	12.94%
7.1 Construction of new buildings	41.2	1,649,484	73.041%
7.2 Renovation of existing buildings	41.2	4,026	0.18%
Turnover from Taxonomy-eligible but environmentally unsustainable activities (Taxonomy-non-compliant activities) (A.2)	n/a	1,981,417	87.74%
Total (A.1+A.2)	n/a	1,983,576	87.83%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES			
Turnover from Taxonomy-non-eligible activities (B)	n/a	274,736	12.17%
Total (A+B)	n/a	2,258,312	100%

Performance table – capital expenditure ratio

Business activities (1)	Code or Codes (2)	Capital expenditure (absolute value) (3) [PLN thousand]	Percentage of capital expenditure(4) [%]	Significant Contribution Criteria						Do No Significant Harm Criteria						Minimum safeguards (17) [Y/N]	Percentage of Taxonomy-compliant capital expenditure, Year N (18) [%]	Percentage of Taxonomy-compliant capital expenditure, Year N-1 (19) [%]	Category (supporting activities) (20) [E]	Category (transition activities) (21) [T]
				Climate change mitigation (5) [%]	Climate change adaptation (6) [%]	Water and marine resources (7) [%]	Circular economy (8) [%]	Pollution (9) [%]	Biodiversity and ecosystems (10) [%]	Climate change mitigation (11) [Y/N]	Climate change adaptation (12) [Y/N]	Water and marine resources (13) [Y/N]	Circular economy (14) [Y/N]	Pollution (15) [Y/N]	Biodiversity and ecosystems (16) [Y/N]					
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Types of environmentally sustainable activities (Taxonomy-compliant)																				
6.5. Transport by motorbikes, passenger cars and light commercial vehicles	49.3	436	0.91%	100%	0%	n/a	n/a	n/a	n/a	n/a	Y	n/a	Y	Y	N	Y	0.91%			
7.6. Installation, maintenance and repair of renewable energy technology systems	43.2	216	0.45%	100%	0%	n/a	n/a	n/a	n/a	n/a	Y	n/a	n/a	n/a	n/a	Y	0.45%			
7.4. Installation, maintenance and repair of electric vehicle charging stations in buildings (and in car parks at the buildings)	43.2	66	0.14%	100%	0%	n/a	n/a	n/a	n/a	n/a	Y	n/a	n/a	n/a	n/a	Y	0.14%			
4.1. Electricity production using photovoltaic technology	42.22	17	< 0.01%	100%	0%	n/a	n/a	n/a	n/a	n/a	Y	n/a	Y	n/a	Y	Y	< 0.01%			
4.10. Electricity storage	42.22	3	< 0.01%	100%	0%	n/a	n/a	n/a	n/a	n/a	Y	Y	Y	n/a	Y	Y	< 0.01%			
4.24. Generation of heat/cool from bioenergy	42.99	14	< 0.01%	100%	0%	n/a	n/a	n/a	n/a	n/a	Y	Y	n/a	Y	Y	Y	< 0.01%			
Capital expenditure from environmentally sustainable activities (Taxonomy-compliant) (A.1)	n/a	750	1.57%	100%	0%	n/a	n/a	n/a	n/a	n/a							1.57%	0%	0%	
A.2 Activities eligible for Taxonomy but not environmentally sustainable (Taxonomy-non-compliant)																				

6.5 Transport by motorbikes, passenger cars and light commercial vehicles	49.3	9,549	19.98%
7.3. Installation, maintenance and repair of energy efficiency equipment – Individual renovation measures involving the installation, maintenance or repair of energy efficiency equipment.	42	900	1.88%
4.15 Distribution in heating/cooling systems	42.99	400	0.84%
6.13 Infrastructure for personal mobility, cycling logistics	42.11	34	0.07%
6.14 Infrastructure for rail transport	42.12	106	0.22%
6.15 Supporting infrastructure for low-emission road and public transport	42.12	4,424	9.26%
7.1 Construction of new buildings	41.2	24,973	52.25%
7.2 Renovation of existing buildings	41.2	61	0.13%
Capital expenditure from Taxonomy-eligible but environmentally unsustainable activities (Taxonomy-non-compliant activities) (A.2)	n/a	40,447	84.63%
Total (A.1+A.2)	n/a	41,198	86.20%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES			
Capital expenditure from Taxonomy-non-eligible activities (B)	n/a	6,594	13.80%
Total (A+B)	n/a	47,792	100%

Performance table – operating expenditure ratio

Business activities (1)	Code or Codes (2)	Operating expenditure in absolute terms (3) [PLN thousand]	Percentage of operating expenditure (4) [%]	Significant Contribution Criteria						Do No Significant Harm Criteria						Minimum safeguards (17) [Y/N]	Percentage of Taxonomy-compliant operating expenditure, Year N (18) [%]	Percentage of Taxonomy-compliant operating expenditure, Year N-1 (19) [%]	Category (supporting activities) (20) [E]	Category (transition activities) (21) [T]
				Climate change mitigation (5) [%]	Climate change adaptation (6) [%]	Water and marine resources (7) [%]	Circular economy (8) [%]	Pollution (9) [%]	Biodiversity and ecosystems (10) [%]	Climate change mitigation (11) [Y/N]	Climate change adaptation (12) [Y/N]	Water and marine resources (13) [Y/N]	Circular economy (14) [Y/N]	Pollution (15) [Y/N]	Biodiversity and ecosystems (16) [Y/N]					
A. TAXONOMY-ELIGIBLE ACTIVITIES*																				
A.1. Types of environmentally sustainable activities (Taxonomy-compliant)																				
Operating expenditure from environmentally sustainable activities (Taxonomy-compliant) (A.1)	n/a	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
A.2 Activities eligible for Taxonomy but not environmentally sustainable (Taxonomy-non-compliant)																				
Operating expenditure from Taxonomy-eligible but environmentally unsustainable activities (Taxonomy-non-compliant activities) (A.2)	n/a	0	0																	
Total (A.1+A.2)	n/a	0	0																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES*																				
Operating expenditure from Taxonomy-non-eligible activities (B)	n/a	13,928	100%																	
Total (A+B)	n/a	13,928	100%																	

* As explained in the qualitative information framework, the calculation of the numerator of the operating expenditure ratio was waived due to the fact that, in the Issuer's opinion, operating expenditure is not a category relevant to the Unibep Group's business model.

3.2. Energy

3-3

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

- the functioning and operation of the Unihouse SA modular house production plant and the Bitumen Production Plant at the Infrastructure Branch of Unibep SA,
- the operation of machinery and equipment when carrying out construction work,
- administrative activities,
- the use of company vehicles.

The Unibep Group has implemented an energy management system to monitor energy consumption at each project and fixed location across all the companies of the Unibep Group. It is also working on implementing a process to identify energy-sensitive areas on an ongoing basis. A number of measures are planned to reduce the consumption of electricity and heat and from the combustion of fuels, thereby leading to a reduction in the organisation's carbon footprint in line with the adopted sustainable development strategy. Established project teams are working on the implementation of the above activities.

However, the Group is already implementing measures to reduce energy consumption by, among others:

- implementing an energy efficiency plan at the Unihouse plant (e.g. switching off individual machines and equipment during downtime, consistent modernisation of the plant to reduce the energy intensity of the machinery park),
- implementing energy consumption standards on construction sites,
- investments in renewable, energy sources,
- successive replacement of lighting and installation of movement detectors,
- thermal modernisation of the Unihouse SA office building and the Unibep SA headquarters in Bielsk Podlaski,
- optimisation of material transport thanks to a network of in-house bitumen 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,
- monitoring energy intensity indicators; conducting energy audits.

In 2022, the Unibep Group saw an increase of 15% in total energy consumption compared to 2021. The indicated increase in 2022 was directly linked to a significant increase in the Group's revenue (by approx. PLN 540 million), due to increased production and thus higher energy demand.

It is important to note that the Group's ongoing energy efficiency measures have been effective, as the Group's energy intensity in relation to revenue decreased in 2022 compared to 2021, from 0.092 GJ/PLN thousand to 0.081 GJ/PLN thousand, an improvement by 11%.

In 2022, there is an increase in the amount of energy generated in the Unibep Group from RES by 620% compared to the previous year, while we are aware that the amount of RES in our overall energy mix is negligible. The amount of energy from RES will gradually increase in the following years with investments in new green energy generation projects.

302-1, 302-3

Energy consumption in the organisation

	Unit of measure	2021	2022	Difference %
Total fuel energy consumption				
LPG (propane-butane)	(GJ)	1,460	1,032	-29%
Natural gas and coke-oven gas	(GJ)	358	345	-4%
ON (Diesel oil)	(GJ)	47,161	44,129	-6%
PB (petrol)	(GJ)	12,305	15,354	25%
Light fuel oil	(GJ)	10,903	4,884	-55%
Heavy fuel oil	(GJ)	41,400	65,419	58%
Total energy consumption	GJ	113,587	131,163	15%
Consumption intensity (total energy consumption / revenue from sales)	GJ/PLN thousand	0.065	0.058	-12%

Data for the reported year	Unit of measure	2021	2022	Difference %
Total renewable energy consumption				
Photovoltaic energy	(GJ)	29	209	620%
Energy from biomass combustion	(GJ)	780	975	25%
Total energy consumption	GJ	809	1,184	46%

Data for the reported year	Unit of measure	2021	2022	Difference %
Total non-renewable energy consumption				
Electric power	(GJ)	34,241	40,736	19%
Heat energy	(GJ)	11,127	11,162	3%
Total energy consumption	GJ	45,368	51,898	14%
Consumption intensity (total energy consumption / revenue from sales)	GJ/PLN thousand	0.026	0.023	-13%

Data for the reported year	Unit of measure	2021	2022	Difference %
Total energy consumption within the organisation	GJ	159,735	184,036	15%
Consumption intensity (total energy consumption / revenue from sales)	GJ/PLN thousand	0.092	0.081	-11%

The Unibep Group did not sell energy in 2022.

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.

In 2022, the Unibep Group has not entered into electricity supply contracts with guarantees of origin and/or certificates confirming the origin of energy from renewable sources.

Renewable energy was generated directly from the organisation's operations.

3.3. Water

3-3 (303-1)

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

The waste water we generate is domestic sewage discharged into the sewerage system or into septic tanks. We do not discharge waste water 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. As a general rule, the impact of the implemented projects on the soil and water environment is minor and limited to the project site.

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

The increase in water consumption in the Unibep Group is mainly due to the increase in production and the water leak incident at the Unihouse SA factory.

No significant environmental contamination incidents related to hazardous substance spills have been identified in 2022. To safeguard the project site, each site follows accepted standards for handling waste, including hazardous waste, fuels and other hazardous materials, and each site is equipped with a sorbent in case of a hazardous substance spillage, and staff are familiar with how to deal with emergencies.

303-5

Water consumption

Total volume of water consumed [m³] in 2021	55,649
Total volume of water consumed [m³] in 2022	64,198

The Unibep Group's water consumption data is provided in internal reports on environmental monitoring. It is recorded on the basis of meter readings and invoices received and, where this is not possible, water consumption was estimated according to the formula for calculating water consumption in litres per person.

3.4. Emissions

3-3 (305)

We are aware that our activities involve emissions of gases and dust into the atmosphere. We measure emissions of pollutants into air from our Mineral-Asphalt Mixtures Plants. We also calculate other emissions of pollutants into air, which are reported to the National Centre for Emissions Management (KOBiZE). The knowledge of own emissions is a necessary step towards taking reduction measures, decarbonising and reducing the organisation's climate impact.

The year 2022 was a very intense year, not only in terms of diagnosing where we are in terms of our organisation's carbon footprint, but also in terms of identifying where we need to go in terms of reducing greenhouse gas emissions. This is reflected in the organisation's commitment to reduce greenhouse gas emissions in the Unibep Group value chain and its ambition to:

- 1.1.1 Reduction of greenhouse gas emissions (Scopes 1 and 2) --> emission reduction by 38% in 2030 compared to 2021.
- 1.1.2 Reduction of emissions in the value chain (Scopes 1, 2 and 3) and achievement of net zero emissions by 2050 at the latest.

The targets were defined in a manner consistent with the internationally recognised methodology of the *Science Based Targets Initiative*. As of the date of the Report, the targets have not been validated. The Group is in the process of developing action plans related to climate impact management and designed to lead our organisation to achieve our ambitions and set reduction targets.

Limits and scope of reported greenhouse gas emissions

The emission from operations is counted for all businesses across the Unibep Group according to operational and financial controls.

We are constantly developing the monitoring of greenhouse gas emissions related to our Group's activities. In 2022, we have continued to improve the data collection and aggregation process and identified all direct (Scope 1) and indirect (Scope 2) emissions and some Scope 3 indirect emissions, in line with the GHG Protocol methodology.

Developing the accounting system for Scope 3 emissions and defining baseline information for emissions across the value chain is one of our most important commitments for the coming years.

Methodology

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).

Scope 2, i.e. indirect emissions arising from the use of purchased electricity and heat, was calculated using two methods: location-based (indicators showing national average emissions) and market-based (supplier-specific emissions). An emission factor of 0 kg CO₂e/kWh was assumed for RES energy.

The source for the adopted global warming potential (GWP) indicators is AR5, The Fifth Assessment Report of the IPCC. Sources of emission factors were mainly publications by KOBIZE, the Energy Regulatory Authority, DEFRA, the Ministry of Climate and Environment and fuel structure factors published by energy retailers.

The calculations involved seven greenhouse gases: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, which were also expressed as CO equivalent (CO₂e)₂. Biogenic CO₂ emissions have been expressed outside the ranges as recommended by the Kyoto Protocol.

The base year is considered to be 2021.

Significant changes

The improvement of the tools for monitoring the information needed to estimate the organisation's carbon footprint and the increased awareness of employees on the subject have resulted in a higher proportion of data acquired in the year and no significant exclusions from the calculation. The primary reason for the difference in greenhouse gas emissions between 2021 and 2022 is the increase in the scale of the work being carried out and the resulting greater throughput.

[305-1](#), [305-4](#)

Direct greenhouse gas emissions (Scope 1)

Gross indirect greenhouse gas emissions (Scope 1) expressed in metric tonnes of CO ₂ equivalent in 2022				
	UNIBEP GROUP, including:	Unibep SA	Budrex Sp. z o.o.	Unihouse SA
Emissions from stationary combustion	5,409	5,344	64	0.6
Emissions from mobile combustion	3,954	2,643	1,040	179
Biogenic CO ₂ emissions	2.5	-	-	2.5
TOTAL	9,366	7,987	1,104	182

Gross direct greenhouse gas emissions (Scope 1) expressed in metric tonnes of CO ₂ equivalent 2022 vs 2021	UNIBEP GROUP		
	2021	2022	Difference (%)

	8,313	9,366	13%
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Scope 1 emissions per total revenue expressed in Mg CO ₂ e/PLN million	UNIBEP GROUP		
	2021	2022	Difference (%)
	4.78	4.11	-14%

Scope 1 includes emissions from the combustion of fuels, fuels consumed across the Unibep Group from heating, technological processes and those used in construction vehicles and machinery are included.

[305-2, 305-4](#)

Indirect greenhouse gas emissions (Scope 2)

Location-based method

Gross indirect greenhouse gas emissions (Scope 2) expressed in metric tonnes of CO ₂ equivalent in 2022				
	UNIBEP GROUP, including:	Unibep SA	Budrex Sp. z o.o.	Unihouse SA
Emissions resulting from electricity consumption	8,159	7,244	87	696
Emissions resulting from heat consumption	536	306	27	196
TOTAL	8,695	7,550	114	892

Gross direct greenhouse gas emissions (Scope 2) expressed in metric tonnes of CO ₂ equivalent 2022 vs 2021	UNIBEP GROUP		
	2021	2022	Difference (%)
	7,595	8,695	14%

Scope 2 emissions per total revenue expressed in Mg CO ₂ e/PLN million	UNIBEP GROUP		
	2021	2022	Difference (%)
	4.37	3.82	-13%

Market-based method

Gross indirect greenhouse gas emissions (Scope 2) expressed in metric tonnes of CO ₂ equivalent in 2022				
	UNIBEP GROUP, including:	Unibep SA	Budrex Sp. z o.o.	Unihouse SA
Emissions resulting from electricity consumption	6,781	5,971	80	617
Emissions resulting from heat consumption	1,152	659	59	421
TOTAL	7,933	6,630	139	1,038

	UNIBEP GROUP		
	2021	2022	Difference (%)
	Gross direct greenhouse gas emissions (Scope 2) expressed in metric tonnes of CO ₂ equivalent 2022 vs 2021	6,985	7,933

	UNIBEP GROUP		
	2021	2022	Difference (%)
	Scope 2 emissions per total revenue expressed in Mg CO ₂ e/PLN million	4.016	3.481

Scope 2 takes into account emissions from the electricity and heat consumption within the Group's operations.

[305-1](#), [305-2](#), [305-4](#)

Direct and indirect greenhouse gas emissions (Scopes 1 and 2)

Gross direct and indirect greenhouse gas emissions (Scopes 1 and 2) expressed in metric tonnes of CO ₂ equivalent in 2022	
	UNIBEP GROUP
Total emissions (Scopes 1 and 2) – Location-based method	18,061
Scopes 1 and 2 emissions per total revenue expressed in Mg CO ₂ e/PLN million	7.925
Total emissions (Scopes 1 and 2) – Market-based method	17,298
Scopes 1 and 2 emissions per total revenue expressed in Mg CO ₂ e/PLN million	7.590

[305-3](#)

Other indirect greenhouse gas emissions (Scope 3)

	2021	2022
	Gross other indirect greenhouse gas emissions (Scope 3) expressed in metric tonnes of CO ₂ equivalent	137,255

In 2022, the carbon footprint calculations for Scope 3 were expanded to include additional items. We currently include the following categories:

- Water consumption,
- Waste water discharge,
- Consumption of key materials: road asphalt, concrete, cement, plaster, aggregates, steel, lime, wood, paper,
- Transport of key materials,
- Waste generated,
- Transport of waste.

The aforementioned categories relate to the organisation's own direct activities.

305-7

Nitrogen oxides, sulphur oxides, and other significant air emissions

	Budrex Sp. z o.o.		Unihouse SA		Bitumen Production Plants		Unibep SA (excluding the Bitumen Production Plant)	
	2021	2022	2021	2022	2021	2022	2021	2022
AIR EMISSIONS – WEIGHT (Mg)								
Nitrogen oxides /NOx/	0.002724	0.01911	0.05	0.06	6.04	7.23	0.15	0.22
Sulphur oxides (SOx)	0.00022	0.00019	0.01	0.1	3.6	4.84	0.3	1.3
Volatile organic compounds (VOC):	2.26332	0.56843	1.05	3.21	-	-	4.9	8.7
Particulate matter (PM)	-	-	0.97	0.51	-	-	-	-
Fuel combustion dusts	0.00027	0.00024	0.08	0.09	4.01	3.58	0.1	
Amount of air emissions	2.29105	0.58797	2.16	3.88	13.65	16.65	5.45	10.22

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 entities of the Unibep Group manage the waste they produce, entrusting its storage, processing and transport to companies with the relevant permits, on the basis of waste transfer sheets issued in the BDO system, or it is handed over for reuse to individuals or organisational units that are not entrepreneurs on the basis of a declaration

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 each project and reduce the amount of waste dumped at landfills. 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 SA'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 SA was most of the waste generated at the plant, with a negligible amount of waste generated at construction sites.

Unibep SA 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 SA 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 SA is very high at 65%, while at Unibep SA's residential and commercial construction sites it is 35%, with some of our projects having a segregation level of over 80%.

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, 306-4

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.

Amount of in-house recovered and reused waste in 2022: 2,669.6 Mg

Types and quantities of waste (tonnes) that were transferred for recovery to individuals or non-business organisational units in 2022:

	15 01 03	17 01 01	17 02 01	17 05 04	17 05 06
BUDREX	-	40.00	-	7,161.80	-
UNIBEP_GWK	-	-	5.89	-	-
UNIBEP_BEP	-	-	-	-	-
UNIBEP_INF	0.09	4,172.00	-	66,420.00	16,000.00
UNIHOUSE	41.85	-	-	-	-
TOTAL	41.94	4,212.00	5.89	73,581.80	16,000.00

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**.

The total weight of waste generated by **Budrex Sp. z o.o.** in 2022 was **16,769 tonnes**.

Breakdown of the weight of waste generated according to its composition	2021	2022
	[t]	[t]
17 05 04 – Soil, including stones, other than those mentioned in 17 05 03	x	16,258
17 09 04 – Mixed construction waste	44	3
17 01 01 – concrete waste and concrete rubble from demolition and repair	x	258
17 03 02 – Bituminous mixtures other than those mentioned in 17 03 01	x	183
17 02 01 – Wood	18	19
17 01 03 – Other ceramic waste	3	0
other non-hazardous waste	2	48
hazardous waste	2.44	0

The total weight of waste generated by **Unibep SA** in 2022 was **99,609 tonnes**.

Breakdown of the weight of waste generated according to its composition	2021 [t]	2022 [t]
17 05 04 – soil, including stones	52,977	76,988
17 05 06 – dredging spoil other than those mentioned in 17 05 05	x	1,600
17 09 04 – mixed construction waste	8,960	9,011
17 01 01 – concrete waste and concrete rubble	2,518	5,919
17 03 02 – bituminous mixtures other than those mentioned in 17 03 01	1,949	3,154
17 02 01 – wood	1,007	742
17 01 07 – mixtures of concrete, bricks, tiles and ceramics	405	685
17 01 02 – brick rubble	348	927
17 06 04 - insulation materials other than those mentioned in 17 06 01 and 17 06 03	101	242
other non-hazardous waste	253	332
hazardous waste	16.54	8.55

The total weight of waste generated by **Unihouse SA** in 2022 was **960 tonnes**.

Breakdown of the weight of waste generated according to its composition	2021 [t]	2022 [t]
17 06 04 – insulation materials	20	15
17 02 03 – plastic	1	0
15 01 01 – paper and cardboard packaging	61	37
07 02 13 – plastic waste	7	5
17 08 02 – gypsum-based construction materials	723	262
17 04 05 – iron and steel	19	11
15 01 03 – wooden packaging	76	42
15 01 02 – plastic packaging	86	53
03 01 05 – sawdust, shavings, cuttings, wood, particle board and veneer	421	200
17 09 04 – mixed construction waste	406	334
hazardous waste	1	1

3.6. Biodiversity

3-3 (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:

- soil and water environment
- air
- biodiversity
- 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 incidents 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 night-time);
- 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

2-30, 3-3 (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 at the end of 2022 was 1,647, including 440 women and 1,207 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 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 by-laws governing the organisation of work and remuneration principles. These are:

1. Corporate Collective Labour Agreement in Unibep SA,
2. Work regulations applicable 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.

2-19, 2-20

The remuneration policy and management incentive scheme are presented in the Management Report on the Operations of the UNIBEP Group in 2022.

401-1

Recruitment of new employees and turnover		2022		
Total number of new employees broken down by gender and age	Women	Men	Total	
under 30	39	86	125	
between 30 and 50	66	152	218	
over 50	3	41	44	
TOTAL	108	279	387	
Employment rate	25%	23%	23%	
Number of employees	440	1,207	1,647	

Recruitment of new employees and turnover		2022		
Total number of employee departures by gender and age	Women	Men	Total	
under 30	24	66	90	
between 30 and 50	39	143	182	
over 50	4	55	59	
TOTAL	67	264	331	
Turnover rate	15%	22%	20%	
Total number of employees	440	1,207	1,647	

In 2022, **employment** at Unibep SA **increased by 2%** compared to the previous year. The company employed 440 women, nearly 27% of the total workforce. This is an increase compared to the last year, where the female employment rate (207) represented 25% of the total workforce.

2-30, 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	2022		
	Women	Men	Total
Number of employees who were entitled to parental leave from 01.01.2022 to 31.12.2022	37	-	37
Number of employees who took parental leave between 01.01.2022 and 31.12.2022	37	1	38
Number of employees who returned to work after taking parental leave from 01.01.2022 to 31.12.2022	23	1	24
Number of employees who returned to work after parental leave between 01.01.2022 and 31.12.2022, and were employed for a minimum of 12 months	21	0	21
Number of employees who returned to work after parental leave in the previous reporting year (2021)	24	0	24
Return to work rate	62%	100%	
Employment retention rate	87.5%	-	87.5%

2-7

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

Total number of employees by contract type and gender	2022		
	Women	Men	Total
Employment contract type			

fixed-term contract	119	302	421
unspecified period	321	905	1,226
Total of all employees	440	1,207	1,647

Total number of employees by region		2022	
Region	Women	Men	Total
Poland	440	1,147	1,587
Norway		16	16
Germany		43	43
Sweden		1	1
TOTAL	440	1,207	1,647

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.

Total number of employees by type of employment and gender	UNIBEP GROUP		
	Women	Men	Total
full-time	437	1,200	1,637
part-time	3	7	10
TOTAL	440	1,207	1,647

2-30

	2021
Percentage of employees covered by collective bargaining agreements	61.85%

2-8

Persons providing work for the organisation who are not employees of the organisation

	Contract of mandate	B2B	Employee lease	Total
Unibep Group	14	13	0	27

4.2. Diversity as a value

2-23, 2-24, 3-3 (406), 406-1

The headquarters of Unibep SA 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 30 and 50, who make up the largest age group, the company also employs people over 50 and under 30. 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.

As regards management and supervisory bodies, the company declares that the compositions of the Management Board and Supervisory Board of the Group are 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 supervisory bodies. Women account for 21% of members of the Supervisory Boards. Women account for 8% of members of the 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 2022.

4.3. Occupational health and safety

403-1

Creating safe working conditions is our priority, as our activities 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 Office, 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 and distributed by e-mail to all employees.

Unibep SA has an OHS Committee which performs advisory and opinion-making functions. It consists of seven 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 SA in Bielsk Podlaski to Unihouse SA, an in-house OHS Committee consisting of eight members was established at Unihouse SA in 2019.

Since 2015, Unibep SA has been party to the Agreement for Construction Safety. It is an initiative of general contractors, sixteen signatories and the companies affiliated to the Agreement 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 workstations** – result, among others, from current legislation and are related, for example, to the exposure of employee to noise, mechanical vibrations or dust. In 2022, 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 2022, updates to the occupational risk assessments were carried out, extending them to include risks associated with moving around and working outdoors in open areas (animal/viper attack – bite, sting) and contact with biological agents such as viruses, bacteria, fungi, parasites, moulds (contracting viral, bacterial, fungal diseases). New risk assessment sheets were also 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 Construction Management, the Contract Management, the Market Directors and the Subcontractor Management. Thanks to the implementation of the OHS system on the domestic market, cooperation between Unibep SA 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 SA'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 SA 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 OHS Office, which sends an e-mail 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. A total of 74 near misses were reported in the Unibep Group in 2022.

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 OHS Office. This unit is responsible for identifying and eliminating hazards and minimising occupational safety risks. Six people work in the central office. In addition to the manager, these are specialists and OHS inspectors.

The OHS Office works on the basis of developed working standards: monitoring (OHS visits), accidents, training. The documents prepared are made available to employees on the internal 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 President, the OHS Manager, the Construction Manager, the SIP employee, the company doctor 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 medical examinations and OHS training of their employees, and present the originals of these certificates for inspection. In addition, the supervisory employees, the OHS Service employees or the OHS Coordinator at Unibep SA conduct OHS training when introducing the Subcontractor to the construction site. An induction training register is kept 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 Service or the 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 2022

	Companies/Branches					
	Unibep SA	Unihouse SA	Infrastructure Branch of Unibep SA	Budrex Sp. z o.o.	Unidevelopment SA and Monday Development Sp. z o.o.	Total Unibep Group
Initial training						
General initial training	235	289	42	16	11	593
Periodic training						
Persons in charge of employees	219	49	2	30	4	304
Admin. and office staff	55	46	16	-	2	119
Manual workers	87	32	62	46	-	227
Total	361	127	80	76	6	650

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 2022, employees underwent the following types of examinations:

Examinations:	Unibep SA	Unihouse SA	Infrastructure Branch of Unibep SA	Budrex Sp. z o.o.	Unidevelopment SA	Monday Development Sp. z o.o.	Total Unibep Group
Initial	362	85	28	130	12	2	619
Periodic	121	34	15	174	7	1	352
Follow-up	28	15	8	32	5	-	88

Targeted	12	2	1	4	-	1	20
Total	523	136	52	340	24	4	1,079

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.

In 2022, 73 employees were reimbursed for the purchase of corrective glasses for working at a screen monitor.

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

In 2022, there were 17 accidents at work and 4 accidents on the way to/from work among full-time employees at Unibep Group. These included injuries, fractures, lacerations, sprains, cuts, burns and muscle tearing.

Indicators for full-time employees of the organisation:

Total time worked by all employees (full-time and part-time) in 2022 (h)	1,570,416
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Name of business unit	Type of occupational injury
Unibep Group	fractures, lacerations, sprains, cuts, burns and muscle tearing
Number of fatal accidents at work	0
Number of serious accidents at work	0
Number of all accidents at work	17
Total accident rate (total accidents per 1 million man-hours worked)	10.82

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)	5,238,991
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Number of fatal accidents at work	1
Number of serious accidents at work	2
Number of all accidents	17
Total accident rate (total accidents per 1 million man-hours worked)	3.24

An analysis of accidents at work is carried out at Unibep Group companies. The analysis carried out for 2022 showed:

At Unibep SA (excluding the Infrastructure Branch):

- a 133% increase in the number of accidents compared to the previous year, with a 15.16% increase in employment;
- the accident frequency rate was 9.50, and increased by 102.99% compared to the previous year;
- the accident severity rate was 56.00, and increased by 82.65% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 392, and increased by 326.09% compared to the previous year.

At the Infrastructure Branch of Unibep SA:

- a 40% decrease in the number of accidents compared to the previous year, with a 8% increase in employment;
- the accident frequency rate was 12.4, and decreased by 44.14% compared to the previous year;
- the accident severity rate was 19.7, and decreased by 50.5% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 59, and decreased by 70.35% compared to the previous year.

At Unihouse SA:

- the number of accidents decreased by two [5 accidents] compared to the previous year;
- the accident frequency rate was 10.06, and decreased by 10.92% compared to the previous year;
- the accident severity rate was 109.4, and increased by 130.7% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 547, and increased by 64.76% compared to the previous year.

At Budrex Sp. z o.o.:

- the number of accidents is the same as last year;
- the accident frequency rate was 19.4, and increased by 6.59% compared to the previous year;
- the accident severity rate was 33, and decreased by 23.26% compared to the previous year;

- the number of days of incapacity to work due to accidents at work was 66, and decreased by 23.26% compared to the previous year.

At the Unibep Group:

- the number of accidents did not change compared to the previous year;
- the accident frequency rate was 10.19, and decreased by 1.36% compared to the previous year;
- the accident severity rate was 62.59, and increased by 50.1% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 1,064, and increased by 50.1% compared to the previous year.

403-10

In 2022, 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

3-3 (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 2022 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 2022 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.

In 2022, the second edition of the “Toolkit” training series was implemented. The programme is aimed at all Group employees interested in developing their competence in the use of MS Office 365 tools to help them in their daily work. This year, 12 meetings were organised on, among others, the use of programmes: MS Excel, MS Power Point, MS Sharepoint and OneDrive. Compared to the previous edition, where a large part of the training was on basic competences, in 2023 there was a marked increase in the interest of employees in advanced levels of acquired competences. Fewer basic MS Excel training courses were organised, with

advanced levels and Power BI being more popular. Most of the meetings were conducted online. All were delivered by a certified in-house trainer. A total of 134 people attended the meetings. The Toolkit is a programme designed to translate into increased work efficiency, facilitate communication within teams and increase engagement.

One of Unibep Group's priorities is to develop its employees. Therefore, training plans are prepared every year in consultation with management. In 2022, the starting point for the needs diagnosis was the completed Periodic Evaluation. The plans drawn up are reviewed on an ongoing basis by the employees of the Recruitment and Staff Development Department. Our company is aware of the need to continuously improve the competencies of our employees in order to meet dynamic market changes and achieve our business goals. The training plans developed are in line with the Unibep Group's development strategy, mission and vision. The plan covers a variety of areas, such as training related to technical professional skills, management, interpersonal communication, problem solving, project management or the development of soft skills such as leadership or teamwork.

The Recruitment and Staff Development Department team plays a key role in the training planning process. They are responsible for monitoring, evaluating and reviewing the effectiveness of training, checking that it is in line with organisational objectives and possibly making changes where necessary. With their knowledge and experience, they are able to adapt training plans to meet the changing needs of our employees and the dynamic business environment. Automation processes – including satisfaction surveys for development programmes and reporting on plan implementation – are playing an increasingly important role in managing employee development.

The Recruitment and Staff Development Department continues to improve processes related to the management of the employee experience, especially at such a crucial time as entry into the organisation. Each new employee receives a welcome pack to facilitate the induction process. In connection with the development of the ESG strategy, employees also receive promotional material on environmental attitudes. An important part of an employee's induction is a meeting with the HR Business Partner, who introduces the new team members to the information that is crucial for proper adaptation in the working environment.

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		1,647
Average number of training hours per employee		12.43
Number of women		440
Average number of training hours per woman		14.41
Number of men		1,207
Average number of training hours per man		11.69

Breakdown by structure	TOTAL	women	men
White-collar workers	1,112	440	672
Blue-collar workers	535	0	535
Total	1,647	440	1,207

Average number of training hours (1 hour = 60 minutes) by gender and category of employees in 2022:

Breakdown by structure	TOTAL – the number of hours per person
White-collar workers	16.47
Blue-collar workers	4.22

404-2

Employee development is part of the Unibep Group's strategy, mission and vision, which is why employee training is such an important area. Investing in the development of employees' skills has long-term benefits for both them and the Unibep Group. The increase in qualifications translates into business efficiency, this into building a competitive advantage in the market and enables us to develop the potential of our employees. In 2022, the following proprietary development programmes were implemented:

- Leader's Academy – a series of in-house soft skills training courses dedicated to newly promoted managers
- Interpersonal Competence Centre – open training in soft skills such as communication, goal setting, assertiveness or feedback
- Technical Thursdays – monthly meetings in an online format aimed at building awareness among construction staff on how to avoid the most common construction mistakes

404-3

In order to meet employees' needs for feedback, the Unibep Group has had a system of Periodic Evaluation in place for many years, carried out in accordance with the procedures in force once every 2 years. Based on the decisions of the Management Boards, a Company-wide Periodic Evaluation was carried out from October 2022. This is the sixth time the project has been implemented – the last evaluation took place in 2020. The main objective of the Periodic Evaluation is to diagnose the key competences of employees and to create a comfortable space to give feedback to all those covered. Conducting periodic evaluations on a regular basis helps employees to build a realistic picture of their careers and to plan them further. It forms an important part of building the HR Policy. A key stage in the process is to conduct a **Development Interview**, which is attended by Employees, their Supervisors and representatives from the Recruitment and Staff Development Department. It is during the meeting that feedback is given on the cooperation to date and plans and expectations for the future. In addition, the employees of the Recruitment and Staff Development Department have the opportunity to learn more about the specifics of the work and to diagnose their needs and problems.

A total of 928 employees took part in the Periodic Evaluation process in 2022. This represents 99% of all employees classified to participate in the process. Over 130 more people were included in the current assessment than in the previous edition.

4.4. Equal opportunity

3-3 (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 are:

1. Unibep Collective Bargaining Agreement
2. Work regulations applicable 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	Women	Men	TOTAL
under 30	0%	0%	0%
between 30 and 50	8%	42%	50%
over 50	0%	50%	50%
TOTAL	8%	92%	100%
Senior management	Women	Men	TOTAL
under 30	0%	0%	0%
between 30 and 50	25%	51%	75%
over 50	4%	21%	25%
TOTAL	28%	72%	100%
Middle management	Women	Men	TOTAL
under 30	1%	2%	3%
between 30 and 50	16%	69%	85%
over 50	1%	11%	12%
TOTAL	19%	81%	100%
Coordinators	Women	Men	TOTAL
under 30	6%	16%	22%
between 30 and 50	16%	54%	70%
over 50	0%	8%	8%
TOTAL	22%	78%	100%
Specialists	Women	Men	TOTAL
under 30	19%	14%	33%
between 30 and 50	40%	19%	59%

over 50	3%	5%	8%
TOTAL	62%	38%	100%
Blue-collar workers	Women	Men	TOTAL
under 30	0%	12%	12%
between 30 and 50	0%	54%	54%
over 50	0%	34%	34%
TOTAL	0%	100%	100%

202-1, 405-2

Ratio of standard entry level wage compared to minimum wage	Women	Men	Total average
Podlasie market	150%	148%	149%
Mazovian market	112%	111%	111%

The 10% of employees with the lowest salaries in the UNIBEP Group were considered as the lowest level employees.

5. About the Report

2-3, 2-5, 2-29, 3-1, 3-2

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 Sustainability 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 2022. The Report was prepared on the basis of the GRI Standard. 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 property 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 SA 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



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 the most relevant:

- Financial performance (revenue, costs).
- Activities undertaken by the company to eliminate cases of corruption
- Preventing non-compliance with laws and regulations (including those relating to the supply and use of products and services).
- Prioritisation of investment in energy-efficient and sustainable construction
- The raw materials and materials used by the company and their recycling and reuse.
- Energy and water consumption and ways to reduce energy and water consumption.
- Health and safety of employees.

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

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GRI index

GRI Standard / Other source	Disclosure	Indicator name	Location	
GENERAL DISCLOSURES				
GRI 2 General disclosures 2021	GRI 2-1	Basic information about the organisation	6	
	GRI 2-2	Units included in sustainability reporting	6-8	
	GRI 2-3	Report information	78-79	
	GRI 2-5	External verification of the report	78-79	
	GRI 2-6	Business profile, value chain and business relationships	6-8, 8-9, 27-28, 28-29	
	GRI 2-7	Employees	8, 64	
	GRI 2-8	Persons providing work for the organisation who are not employees of the organisation	64	
	GRI 2-9	Structure of the managing and supervising bodies	15-17	
	GRI 2-10	Rules for the appointment of managers and supervisors	15-17	
	GRI 2-12	Overseeing the management of ESG issues and strategy	15-17	
	GRI 2-13	Management of ESG issues	15-17	
	GRI 2-14	Involvement of the managing body in the ESG reporting process	15-17	
	GRI 2-15	Conflict of interest	18-19	
	GRI 2-16	Reporting violations	18-19	
	GRI 2-17	Competences of the managing and supervising bodies	15-17	
	GRI 2-18	Evaluation of the performance of the managing and supervising bodies	15-17	
	GRI 2-19/2-20	Remuneration policy	62	
	GRI 2-22	ESG Strategy	15-17	
	GRI 2-23	Policy on engagement in managing the ESG issues	15, 17-18, 18-19, 35-36, 65-66	
	GRI 2-24	Application of policies on engagement in managing the ESG issues	15, 17-18, 18-19, 35-36, 65-66	
	GRI 2-25	Negative impact removal processes – scope for community-based compensation measures	30, 31	
	GRI 2-26	Reporting irregularities	30, 31	
	GRI 2-27	Compliance with regulations	31, 31-32, 36-37	
	GRI 2-28	Membership in associations and organisations	12-14	
	GRI 2-29	Engagement and communication with stakeholders	78-79	
	GRI 2-30	Collective Labour Agreement	61-62, 62-63, 64	
	GRI 3. Relevant topics 2021	GRI 3-1	Process for identifying relevant topics	34-35, 78-79
		GRI 3-2	List of relevant topics	34-35, 78-79
	SPECIFIC DISCLOSURES ON MATERIAL TOPICS			
	Economic topics			
Reporting aspect: Financial performance				
GRI 201. Economic performance 2016	GRI 3-3	Management of relevant topics	11	
	GRI 201-1	Direct economic value generated (revenue) and distributed (operating expenses, wages and salaries, payments to investors and the State, social investment)	11	
	GRI 201-2	Financial implications and other risks and opportunities for the organisation's operations arising from climate change	19-22	
	GRI 201-4	Financial assistance received from government (relief, subsidies, grants, awards)	11	
Reporting aspect: Market presence				
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	8-10	

GRI 201. Market presence 2016	GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	77
Reporting aspect: Indirect economic impact			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	25-26
GRI 201. Indirect economic impact 2016	GRI 203-1	Development and impact of investments on infrastructure and services	25-26
Reporting aspect: Anti-corruption activities			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	18-19
GRI 205. Anti-corruption activities 2016	GRI 205-2	Communication and training about anti-corruption policies and procedures	18-19
	GRI 205-3	Confirmed incidents of corruption and actions taken	18-19
Reporting aspect: Taxes			
GRI 3: Relevant topics 2021	GRI 3-3	Management of relevant topics	23
	GRI 207-1	Approach to taxation	23
	GRI 207-2	Fiscal management, control and risk management	23
	GRI 207-3	Stakeholder engagement and management of concerns on tax issues	23
GRI 207. Taxes 2019	GRI 207-4	Country by country reporting	23-24
Environmental topics			
Reporting aspect: Materials/Raw materials			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	28-29
GRI 301. Materials 2016	GRI 301-1	Materials and raw materials used for production and packaging by weight or volume	28-29, 29-30
Reporting aspect: Energy			
GRI 103. Relevant topics 2021	GRI 3-3	Management of relevant topics	47-48
GRI 302. Energy 2016	GRI 302-1	Energy consumption within the organisation – from renewable and non-renewable sources	48-49
	GRI 302-3	Energy intensity	48-49
Reporting aspect: Water and waste water			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	49-50
GRI 303. Water and waste water 2018	GRI 303-1	Interaction with water as a shared resource	49-50
	GRI 303-5	Water consumption	49-50, 50
Reporting aspect: Biodiversity			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	58-60
GRI 304. Biodiversity	GRI 304-2	Significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	59-60
Reporting aspect: Emissions			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	50-51
GRI 305. Emissions 2016	GRI 305-1	Direct greenhouse gas emissions (Scope 1)	51-52, 53
	GRI 305-2	Indirect greenhouse gas emissions (Scope 2)	52-53, 53
	GRI 305-3	Other indirect greenhouse gas emissions (Scope 3)	53
	GRI 305-4	Greenhouse gas emissions intensity	51-52, 52-53, 53
	GRI 305-7	Nitrogen oxides, sulphur oxides, and other significant air emissions	54
Reporting aspect: Waste			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	55-57
GRI 306. Waste 2020	GRI 306-1	Waste generation and significant waste-related impacts	54-55, 55-56
	GRI 306-2	Management of significant waste-related impacts	54-55, 56

	GRI 306-3	Waste generated	54-55, 57-58
	GRI 306-4	Waste not destined for disposal	56
	Reporting aspect: Environmental compliance		
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	36-37
GRI 307. Environmental compliance	GRI 307-1	Amount of significant fines and total number of non-financial sanctions for non-compliance with environmental laws and regulations	36-37
	Reporting aspect: Evaluation of suppliers in terms of meeting environmental criteria		
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	27-28
GRI 308. Supplier environmental assessment	GRI 308-1	Percentage of new suppliers that were screened using environmental criteria	27-28
	Reporting aspect: Prioritisation of investment in energy-efficient and sustainable construction		
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	26-27
	own indicator	Prioritisation of investment in energy-efficient and sustainable construction	26-27
	Social topics		
	Reporting aspect: Employment		
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	61-63
GRI 401. Employment 2016	GRI 401-1	Total number and rates of new employee hires and employee turnover	62
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	62-63
	GRI 401-3	Return to work and employment retention rates after maternity/paternity leave by gender	63
	Reporting aspect: Occupational health and safety		
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	66-72
GRI 403. Occupational health and safety 2018	GRI 403-1	Occupational health and safety management system	66-67
	GRI 403-2	Hazard identification, risk assessment, and incident investigation	67-68
	GRI 403-3	Occupational health services	68
	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	68
	GRI 403-5	Worker training on occupational health and safety	68-69
	GRI 403-6	Health promotion programmes for employees	69-70
	GRI 403-7	Prevention and mitigation of impacts on health and safety in the workplace	70
	GRI 403-8	Employees covered by the occupational health and safety management system	70
	GRI 403-9	Work-related injuries	70-72
	GRI 403-10	Work-related health problems	72
	Reporting aspect: Training and education		
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	72-76
GRI 404. Training and education 2016	GRI 404-1	Average hours of training per year per employee	75
	GRI 404-2	Management skills development and lifelong learning programmes that support the continued employability of employees and facilitate the management of career endings	75-76
	GRI 404-3	Percentage of employees receiving regular performance and career development reviews	76
	Reporting aspect: Diversity and equal opportunities		
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	76-77
GRI 405. Diversity and equal opportunities 2016	GRI 405-1	Composition of governance bodies and employees by gender, age	77
	GRI 405-2	Ratio of basic salary and remuneration of women to men	77

Reporting aspect: Non-discrimination			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	65-66
GRI 406. Non-discrimination 2016	GRI 406-1	Total number of incidents of discrimination (discriminatory incidents) and corrective actions taken	65-66
Reporting aspect: Customer health and safety			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	31-32
GRI 416. Customer health and safety 2016	GRI 416-1	Impact of products and services on customer health and safety	31-32
	GRI 416-2	Incidents of non-compliance with regulations concerning the impact of products and services on customer health and safety	32
Reporting aspect: Marketing and labelling			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	31
GRI 417. Marketing and labelling 2016	GRI 417-2	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling	31
	GRI 417-3	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship	31
Reporting aspect: Customer privacy			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	32-33
GRI 418. Customer privacy	GRI 418-1	Total number of substantiated complaints concerning breaches of customer privacy and losses of customer data	32-33
Reporting aspect: Socio-economic compliance			
GRI 3. Relevant topics 2021	GRI 3-3	Management of relevant topics	30
GRI 419. Socio-economic compliance	GRI 419-1	Amount of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	30, 31



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