

2023



SUSTAINABILITY REPORT

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Letter from the President of the Management Board

Dear Sir/Madam,

The year 2023 was an extremely difficult time for the construction industry in all respects - fewer orders on the market, growing competition, high inflation, high prices of materials and services, wage pressure, etc. All these factors had a direct impact on Unibep Group's results - with sales of around 2.4 billion, we recorded a net loss of around PLN 156 million. The financial results, economic situation and risks of pursuing business activities are described in detail in the Management Board's report for the previous year.

The market environment is changing dynamically everywhere, forcing all participants in the construction market in Poland and Europe to constantly review their activities. This also applies to the Unibep Group. We are aware that our difficulties also affect the relationships with investors, business partners, the financial environment and other stakeholders in our organisation. We analyse the situation on an ongoing basis and make decisions that are beneficial for our employees and the communities around us.



Firstly, our employees

At the end of 2023, we employed 1,778 people, which is approximately 8 per cent more than the previous year (1,266 men and 512 women). 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. As the Unibep Group, we are changing our business - developing infrastructure and energy-related construction, modifying our approach to residential, office and commercial construction and matching the capacity of the Unihouse Modular House Production Plant to the number of orders. All these activities have a direct impact on the personnel policy at the Unibep Group. We - like other general contractors operating in Poland - have had to face personnel shortages, significant turnover (19 per cent) and wage pressure. Therefore, our personnel policy at the organisation is aimed at ensuring staff with high competences, appropriate to the activity we engage in. That is why we are constantly conducting special recruitment processes. For employees, on the other hand, there is a continuous process of professional development, including individualised training cycles or one-to-one training.

One of Unibep Group's priorities is safety at the workplace. That is why we have strengthened the occupational health and safety service and are working every day to raise the occupational health and safety culture in the organisation. We monitor all incidents, including near misses. After each near miss, corrective actions are implemented to avoid a similar situation in the future. Despite an increase in the number of employees at the Unibep Group last year, we recorded a 35.29% decrease in the number of accidents as compared to the previous year. In the area of occupational health and safety, we do not accept compromise.

Secondly, a valid ESG strategy

2023 was the first year of implementation of the ESG strategy at the Unibep Group (the strategy was adopted by the company's supervisory board at the end of 2022). It is a signpost for the Group as a whole on how to achieve goals in three areas: Environmental, Social and Corporate Governance. The document develops objectives for each area, broken down into tasks for the period 2023-2025. We are aware that in the areas of social and corporate governance, the organisation - if only due to the fact that it has been a listed company since 2008 - is prepared for the changes that are associated with adapting our operations to international regulations, among other things. At the same time, we realise that the main challenge for the coming years is to manage the Unibep Group's environmental impact process, including managing energy consumption, and waste, among other things, but also minimising our environmental impact. It is incredibly important to gather all the information on this subject. This is where we have a lot of work to do.

This is why every investment we carry out - from its planning to completion and commissioning - is already reviewed in terms of its environmental impact. Creating, implementing and carrying out measures to reduce the environmental impact is the responsibility of each of our employees and associates. Apart from that, we continuously monitor environmental legislation, which allows us to comply with the requirements in this respect. We promote environmentally friendly attitudes within the organisation - in 2023, for the first time ever, we organised the Environmental Protection Week within the organisation.

In the case of the social area, we want to be a so-called good neighbour, cooperating and communicating with local communities wherever we operate. This applies both to business and to the activities of the Unibep Group's Unitalent Foundation, which is consistently growing each year.

In the case of the corporate governance area, particular attention is paid to risk management, which is implemented at the Unibep Group in relation to the strategic and operational objectives of the entire organisation, its individual companies, divisions and organisational processes. Risks are monitored on an ongoing basis.

The organisation has implemented the Unibep Group's Code of Conduct, which sets out the business standards and patterns of conduct applicable to all Unibep Group companies in relationships with business partners and internal relationships. It has been prepared to identify models of attitudes and rules of conduct for employees in their cooperation with each other, with 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.

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. The document is discussed at each meeting with newly recruited staff. Ethics in business is very important to us.

Thirdly, responsible and safe business

The market situation means that for the Unibep Group, 2023 was not a year of success, so we focused mainly on solving problems that arose both inside and outside the organisation, rather than participating in rankings or competitions. It is all the more gratifying that our activities in the social area have been recognised and rewarded by the President of Poland. On 23 November 2023, we received the main award in the 'Responsible Business' category at Łańcut Castle. In this way, the President rewards companies that contribute to the development of the national economy, adhere to the principles of responsible business, promote a positive image of Poland and are a role model for other companies. Importantly, the Unibep Group was

nominated for the award by the local government of the Podlaskie Voivodeship in recognition of our contribution to the economic, cultural, sports and social development of this region of Poland.

We are aware that there are many challenges ahead - both business-related and not directly related to business. Invariably, our aim is to achieve sustainable profitability for the company through the evolutionary development of the business and the streamlining of the company's operational processes, achieved in a sustainable manner with the highest standards of occupational safety. An action plan in various areas was adopted last year and it is being and will be consistently implemented. Given the dynamic changes around us, we act carefully and prudently every day - we want to be responsible to all stakeholders of the Unibep Group. At the same time, we want to thank them for the trust they have already placed in us.

I hope you will find this Sustainability Report for 2023 of interest.

Dariusz Blocher

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. The history of the company reaches back to 1950. Since 2008, the Company has been listed on the Warsaw Stock Exchange.

The Company's head office is located in Bielsk Podlaski. The company also has offices in Warsaw, Białystok, Łomża, Poznań, Katowice, Racibórz, Olsztyn and Lviv.

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.) - 3 April 2023, the merger of Unibep SA and Budrex Sp. z o.o. took place
- property development activity (Unidevelopment SA and Unidevelopment Group companies)
- modular construction in timber frame technology (Unihouse SA)

2-2, 2-6

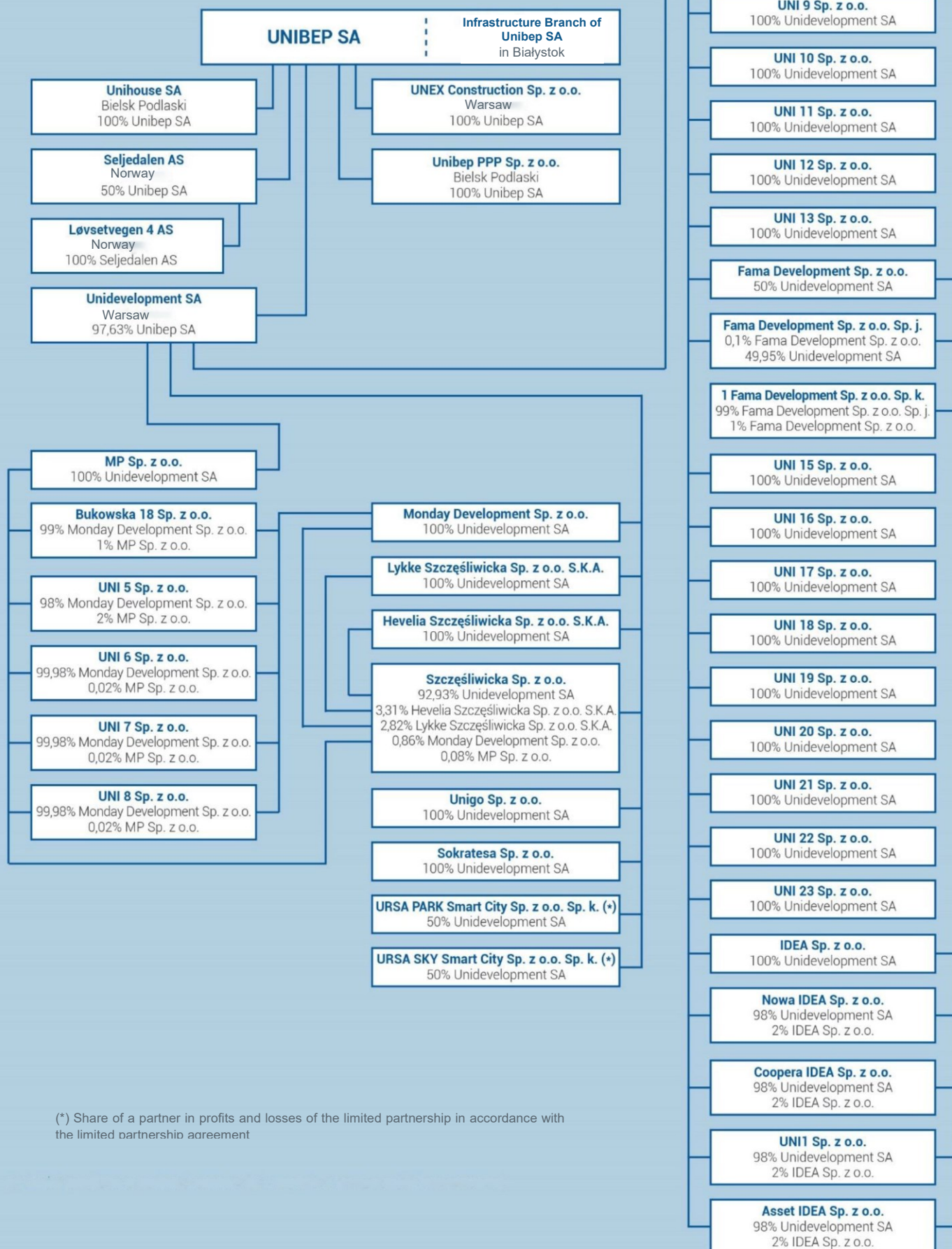
In 2023, the Company operated in six markets, serving private and institutional customers in Poland, Ukraine, Sweden, Norway, Denmark and Germany. Due to the political situation in the Republic of Belarus, a decision was taken to withdraw from the Belarusian market after fulfilling service obligations to existing business partners. The construction of the Polish embassy in Minsk is currently under way in that country - 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. We have now signed a conditional contract for the reconstruction of the Medyka - Szeginie border crossing.

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

- Unihouse SA
- Unidevelopment SA
- UNEX Constructions Sp. z o.o.

MODEL OF THE UNIBEP GROUP AS OF 31 DECEMBER 2023



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

- Seljedalen AS
- Unibep PPP Sp. z o.o.

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 - as of 31.12.2023	1,778
Total number of the organisation's locations	9

1.1.1. Operations of the Unibep Group

2-6

Over the years, the company has created a capital group. Today it comprises:

General contracting Unibep SA in Poland (Residential, office 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). It carries out projects across almost the entire country. For geopolitical reasons, the company suspended operations in the Belarusian market at the beginning of 2022, while we are not working in the Ukrainian market for reasons of warfare, but the representative office in Ukraine continues to operate there. In 2023, the Ukrainian services terminated the contract with Unibep SA for the expansion of the Medyka-Szeginie border crossing, which was signed in 2018. After re-tendering of the aforementioned investment, Unibep SA was selected to carry out the construction - a conditional contract was signed.

Energy and industrial construction Unibep SA (EIC) is a 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: these are water and steam gas-fired boiler plants, thermal waste treatment plants, cogeneration installations based on gas engines and gas turbines, hydrogen-fired boilers, modernisation of heat sources and heat accumulators. The Company's ambition is to be a significant investment developer 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 unit dealing with comprehensive execution of road works, including utilities and the 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 all over Poland. Currently,

the main markets are the Podlaskie, Warmińsko-Mazurskie and north-eastern areas of the Mazowieckie Voivodeship.

Unihouse SA 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 various investment projects, from multi-family and office buildings to schools, kindergartens, hotels and public buildings. The key markets are Germany and Norway, but the company has an investment in Denmark and it is investing in the Polish market, especially in the public buildings segment.

Unidevelopment SA is a developer with more than 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 also to support employees who want to help - who want to share their knowledge and experience. The Foundation also responds to current needs, such as supporting young talented Ukrainians who are currently staying in Poland.

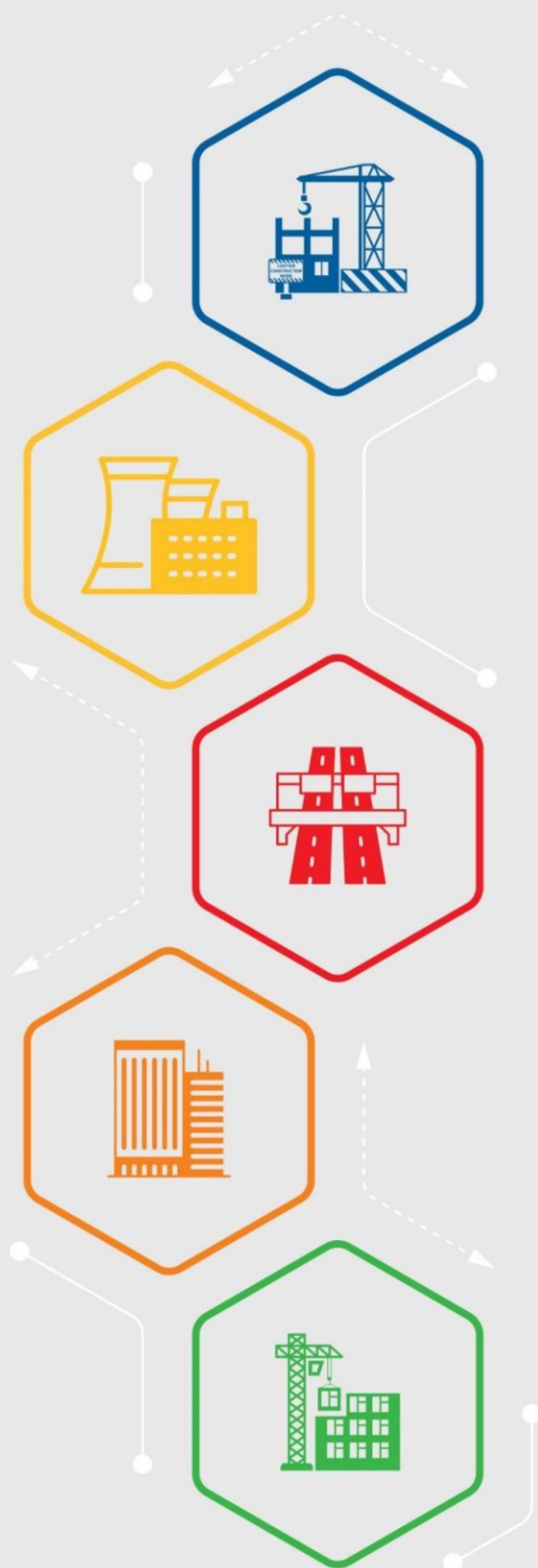
The activities of the Unibep Group's Unitalent Foundation in 2023 are, in particular:

- Partnership in the national project 'Best entrepreneurship classes' of the Business Centre Club Students' Forum. The event was attended by around 500 young people from all over the country who participated in the competition.
- Implementation of the project 'From Idea to Business' - the foundation, together with a group of experts, developed eight lesson plans for a new subject in secondary schools entitled 'Business and Management', and also produced a mini-series on the problems of young entrepreneurs. It organised a meeting on that subject. The event was attended by around 300 students, teachers of the aforementioned subject, and representatives of science and business. The lesson plans are available on the foundation's website - www.unitalentowani.pl and can be used by all teachers of the 'Business and Management' subject. Cooperation with, among others, the University of Białystok, the Marshal's Office of the Podlaskie Province, the Arhelan Foundation, the Pro Akademia Foundation of SWPS University, the "Empiria i Wiedza" Foundation and entrepreneurs.
- Implementation of the 'Business for a Million' project - a regional competition for secondary school students in the Podlaskie Province; this event is the result of cooperation with the Faculty of Management Engineering at the Białystok University of Technology.
- Collaboration on the international project "Splot UA Residency", which aimed to develop a concept for the post-war development of Ukraine in several social areas. The project involved dozens of young Ukrainians who, under the guidance of mentors from many European countries, developed projects on social development in their country after the end of hostilities. Cooperation with, among others, Science Now (the company responsible for the image of Poland at EXPO 2020 in Dubai), the American Embassy in Warsaw, the US Department of State, the University of Adelaide, the Fulbright Foundation, the Polish Economic Institute, the Academy of Fine Arts in Katowice.
- Co-organisation of East Design Days in Białystok - the largest event in north-eastern Poland in the scope of architecture and design, aimed mainly at young people and

students; cooperation with the Faculty of Architecture at the Białystok University of Technology, Resursa Podlaska and business representatives.

- Partnership in the National Festival of Amateur Theatres "Decha" - providing care for the awarded amateur actors
- Working on the Xylopolis project - the Centre for the Arts and Science of Wood, which will be built in the Białystok over the next few years. The Foundation is the originator of the idea of such a centre in the capital of the Podlaskie Voivodeship. In February 2023, the local government of the Podlaskie Province decided to set up the cultural institution Xylopolis to implement the project. According to plans, the centre will be opened in 2027.
- Mentoring talented young people
- Organising a special day of creativity and entrepreneurship for approximately 150 children and young people in Rydzewo, during the scout camp of the Bielsk Podlaski Scout Association.

UNIBEP GROUP SEGMENTS OF ACTIVITY



CONSTRUCTION Segment

Area: RESIDENTIAL, OFFICE & 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 area includes operations in Poland and the export of construction services.

CONSTRUCTION Segment

Area: POWER & INDUSTRIAL

Unibep S.A.

Unibep SA is developing a new business area, 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.

CONSTRUCTION Segment

Area: INFRASTRUCTURE

Unibep SA

Road and bridge construction in north-eastern Poland, realised by the Infrastructure Department of Unibep SA. In 2023, Budrex Sp. z o.o. was incorporated into the structures of Unibep SA.

REAL ESTATE DEVELOPMENT

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.

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 information on the management approach to financial matters, please refer to the adopted accounting policies described in detail in the consolidated Financial Statements for 2023 in Section 3.

201-1

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

Direct economic value in 2023	Data from the organisation in EUR thousand
A Total revenue (revenue from contracts with customers + other operating revenue + financial revenue)	2,460,908
Operating expenses (consumption of materials and energy + third-party services + other costs by type)	2,369,451
B Wages and salaries and employee benefits (wages and salaries + social security contributions)	256,765
B Payments to investors (dividend) (value of the dividend paid in 2022 for the previous year)	22,681
B Payments to the State (taxes) (income tax + taxes and duties)	14,955
B Social investments (donations and investments for the benefit of society)	431
RETAINED ECONOMIC VALUE (A-B)	- 203,375

The retained economic value of the Unibep Group for 2023 is PLN -203.375 million .

201-4

Total monetary value of financial assistance received by the organisation from the government during the reporting period, including:	Data from the organisation in PLN thousand)
tax relief and tax credits	-
subsidies	27.57
investment grants, research and development grants and others 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 due from the state on account of any activity	-
TOTAL:	27.57

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 2023, 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, and the Chief Inspector of Occupational Health and Safety.

The Polish Cluster of Construction Exporters is an initiative of entrepreneurs whose aim is to build and strengthen the cooperation of Polish construction companies on export markets as well as to internationalise the Polish construction sector. It presents on a global scale the capabilities of Polish companies in the field of development and modernisation of the construction industry based on state-of-the-art technologies, products, systems and professional engineering staff. The organisation cooperates with government institutions and the wider financial sector, interested in supporting the development of Polish construction companies in foreign markets.

Polski Klaster Budowlany (Polish Construction Cluster) brings together over 300 companies operating in the construction sector. Unibep 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 relationships 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 relationships 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 of companies in the infrastructure and construction sectors, which together represent more than 70 per cent of the potential of the general investment contracting market in our country. The Association actively participates in consultations on legal acts regulating economic activity in the areas of infrastructure and construction.

Polish Chamber of Power Industry and Environmental Protection (IGEOS) - Unibep SA has been a member of the Chamber since November 2023. It is a nationwide trade organisation of economic self-government. The Chamber is made up of companies, firms and institutions from the entire power sector: power plants, combined heat and power plants, power distribution companies, manufacturers of machinery and equipment for the power industry and environmental protection, companies providing design, assembly, construction, IT services, etc., energy trading companies, companies cooperating with the professional and industrial power sector, insurance companies and banks. The statutory goals of IGEOS are realised through, among others, cooperation with state administration authorities, the Sejm, the Senate, social and economic organisations, organisation of training, economic and organisational consultancy, cooperation and exchange of experience with domestic and foreign chambers of industry and commerce, as well as local government organisations, creation of a bank of economic, financial and other information necessary for the economic activity of the Chamber members, promotion of the products and services of the Chamber members.

Key initiatives in which the Unibep Group was involved in 2023:

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 Gotowy (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 a 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 2023, Unibep Group engaged in, among others:

Polish National Safety Week

The Safety Week took place on 15-19 May. This is the largest action of the Agreement for Safety in Construction, bringing together 17 of the largest Polish construction companies that are signatories of the Agreement for Safety in Construction (including Unibep SA). This was the 10th edition of the campaign. The campaign motto was: "To stop is to have power. I'm careful, I don't expose myself to risk".

Active during the Road Forum

On 17-19 September the 9th Warmian-Masurian Road Forum was held in Stare Sady near Mikotajki. This is an annual event of strategic importance for the road industry in Poland, organised with the support of the Provincial Roads Authority in Olsztyn. The theme of this year's forum was modern and safe road infrastructure and the decarbonisation of transport, a key element in the fight against climate change.

Important Ukraine Recovery Congress

The Common Future Ukraine Recovery Congress, held at the end of September at the Poznań International Fair grounds, was a significant event for the Unibep Group: we had a specially prepared stand there, and our experts - President of the Management Board Dariusz Blocher and Vice-President Leszek Gołąbiecki - shared their knowledge and experience during panel discussions accompanying the event. The representatives from Unihouse SA also attended the event.

Promoting multi-family buildings built using the modular technology

Unihouse SA at the BUDMA trade fair in Poznań - presence as an exhibitor and participation in the conference and panel "Wood as the building material of the future". The representatives of this company also took part in the "Polish Real Estate Summit 2023" in Zakopane - a meeting summarising the Polish real estate market.

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.

- **Presidential Award** On 23 November 2023, the 21st edition of the Presidential Economic Award Gala, which aims to support Polish entrepreneurs and honour the best ones, took place at the Castle in Łańcut. Out of the 21 nominees for the Award in 5 main categories, **Unibep SA won in the Responsible Business category**. The Presidential Economic Award is awarded once a year. In this way, the President honours companies that contribute to the development of the national economy, adhere to the principles of responsible business, promote a positive image of Poland and are a role model for other companies.
- On 13 October 2023, the 20th edition of the Golden 100 ranking took place. **The Unibep Group was ranked 5th among the largest companies in the Podlaskie region**. It also received a special award from the organisers of the Podlaskie Golden 100 - for its continuous development and for being one of the few large companies in the construction industry with a majority of Polish capital. The summary of the Podlaskie

Golden 100 ranking is one of the most important economic events in the north-eastern Poland region every year.

- **The Copernican Revolution Lab has been awarded the 2nd prize** in the nationwide 'Construction of the Year' competition in the 'Public Facilities' category. The general contractor for the project was Unibep SA. The gala ceremony took place on 19 September 2023 in the hall of the Dom Technika of the Polish Engineering Organisation (NOT) in Warsaw. The Copernican Revolution Lab is another element of the popular science and entertainment complex, currently comprising the Copernicus Main Building, Planetarium and Pavilion 512. It has an approx. 25-metre underground link to the Copernicus Science Centre. The headquarters of the Copernican Revolution Lab can host 600 people at a time. It has three floors above ground and one underground with a total area of approximately 6,000 m². It is a venue for interdisciplinary research and development work.
- At the "Diamonds of Infrastructure and Construction" competition gala in March, the award in the category **"Realisation of the Year - Residential, Office and Commercial Construction" was won by the Copernican Revolution Lab in Warsaw**. The facility built by Unibep was praised for its modern technological solutions and high quality workmanship. The award ceremony was the culmination of the annual "Polish Infrastructure and Construction" conference.
- **The Nikolsky shopping centre, located in Kharkiv, Ukraine**, has been honoured with the prestigious Central & Eastern European Real Estate Quality Awards (CEEQA). The project won the prize in the 'Sustainability' category. The Ukrainian company LLC Nikolsky, part of the Budhouse group, was responsible for the investment, while Unibep was the general contractor.
- **Unibep SA was among the companies awarded the CSR Silver Leaf by POLITYKA**. This award is given to companies that declare they will incorporate all the key solutions of the ISO 26000 standard in their daily operations. These companies often rely on local and global best management practices and apply international standards. In addition, ethical conduct and the highest standards of personnel management are an important part of their governance. They periodically report on the effects of their activities to stakeholders through, among others, non-financial or integrated reports prepared on the basis of international data disclosure standards.
- **The Unibep Group ranked 10th among construction companies and 87th among Poland's top 300 employers**. The ranking was published by Forbes. This is the third edition of the Poland's Best Employers 2023 - Best Employers in Poland 2023 ranking, which was created in cooperation between Forbes and Statista. "This is a guide to companies that give far more than they promise..." - wrote Paweł Zielewski, editor-in-chief of Forbes.
- **The "Builder's Laurel" for the Unitalent Foundation of the Unibep Group, the "Industry Personality 2022" certificate for Wojciech Jarmolowicz - president of the Unitalent Foundation**, at the same time spokesperson for the Unibep Group and head of the Communications Department. The Builder magazine's special awards gala took place on 16 March in Warsaw. The "Builder's Laurel" was awarded to the Foundation by the Builder's jury "in recognition of the Foundation's achievements in the implementation of the programme of supporting entrepreneurship and creativity of young people and for activating various communities around the Foundation's goals, as well as for the Foundation's involvement in current affairs, including, among others, supporting health care workers in the fight against the corona virus epidemic or helping refugees from Ukraine, and thus building a positive image of the industry and construction companies."

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 75 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

As at 31 December 2023, the Company's Management Board was composed of six members (as at the date of publication of the report, the Management Board was composed of five members). 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 2023 was as follows:

- Dariusz Blocher - President of the Management Board, also Managing Director of the Company
- Leszek Marek Gołqbiecki - President of the Management Board, at the same time acting as the Executive Director,
- 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.

- Przemysław Janiszewski - Member of the Management Board, acting as Director of Power and Industrial Construction

On 8 December 2023, Sławomir Kiszycki resigned from the position of vice-president of the management board and chief financial officer. With effect from 31 December 2023 Sławomir Kiszycki ceased to perform the above functions. His duties - as of 2 January 2024 - were taken over by Andrzej Sterczyński.

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. On the other hand, on 20 February 2024, Przemysław Janiszewski resigned from the position of a Member of the Management Board of Unibep SA, Director of Power and Industrial Construction, with effect from 5 March 2024.

On 20 February 2024, the Supervisory Board of Unibep SA adopted a resolution to appoint Mr. Andrzej Sterczyński as the Member of the Management Board of Unibep SA, Chief Financial Officer, with effect from 1 March 2024.

As a result of the above changes, the composition of the Management Board of Unibep SA at the date of publication of the report was as follows:

- Dariusz Blocher - President of the Management Board, also Managing Director of the Company
- Leszek Marek Gołąbicki - President of the Management Board, at the same time acting as the Executive 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.
- Andrzej Sterczyński - Member of the Management Board, also acting as the Chief Financial Officer

On 29 March 2024, Krzysztof Mikołajczyk resigned from his position with effect from 23 April 2024.

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, among others, 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.

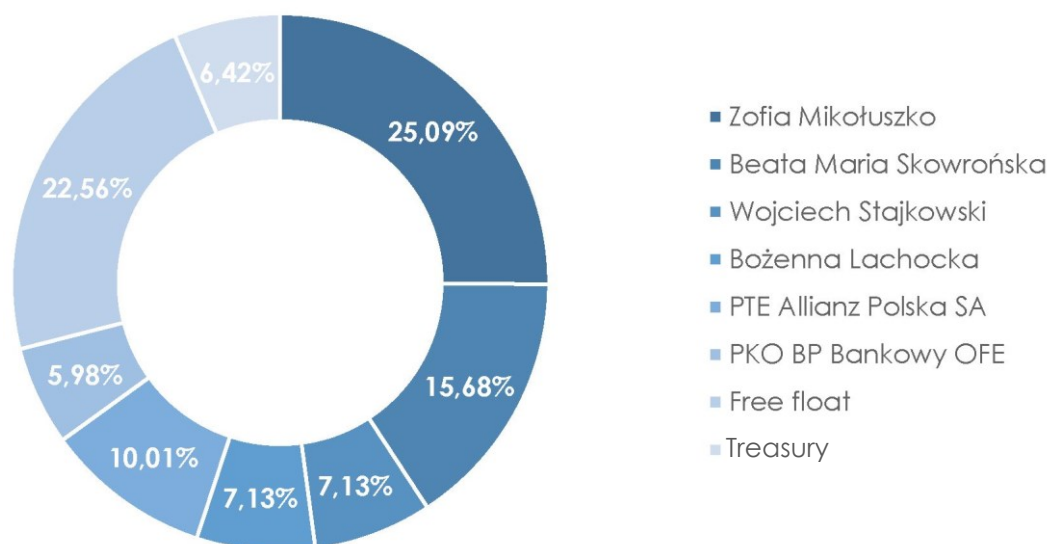
Within the Supervisory Board of Unibep SA there are two standing committees, which perform advisory and opinion-forming functions. The Audit Committee, whose responsibilities, among others, include supervising and monitoring the company's financial reporting process and internal audit programme, and 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 Member of the Management Board, the 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 appointed at the company, comprising representatives of Unibep Group companies responsible for environmental, social and corporate governance issues, as well as the realisation of activities resulting from the Sustainability Development Strategy. The status of the strategy implementation was discussed at the meetings of the Sustainability Committee on 24 May and 12 December 2023.

The shareholding structure of Unibep SA is included both in the report of the management board for 2023 in Section 7.4 "Information on shares and shareholding structure" and on the website www.unibep.pl under the "Investor Relations" tab.

Shareholding structure as at 31 December 2023:



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 relationships with business partners and internal relationships.

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 the basic principles for specific areas of ethical behaviour, the failure to apply them 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 relationships 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. 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 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
- Principles of conduct of business partners (on 4 April 2024, the Management Board of UNIBEP SA adopted an updated document "Principles of conduct of business partners")

On 4 April 2024, the Management Board of UNIBEP SA adopted the Conflict of Interest Management Policy in the UNIBEP Group, which defines the principles of preventing the occurrence of conflicts of interest; identifying cases that constitute or may constitute conflicts of interest; the principles of dealing with conflicts of interest and managing such conflicts in a manner consistent with the interest of the Company.

In 2023, 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.

Operational and financial risks are presented in the Report of the Management Report for 2023.

The analysis of the study of resilience of the implemented business model to climate change for UNIBEP CG was carried out in accordance with the recommendations of TCFD (Task Force for Climate-Related Financial Disclosures) in the context of two climate scenarios: a 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. No significant changes as compared to the previous year were identified in 2023. 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. 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 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 a 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 associated with gradual climate change; changes associated with the increase in the intensity of violent weather phenomena (intense	Increasing likelihood of electricity supply disruption during summer periods (violent weather events and strain on the power grid during periods of intense heat) Risk of flooding in business locations

precipitation, heat waves);
 rising sea and ocean levels;
 reduced availability of
 water resources

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, Unihouse SA and the Unidevelopment Tax Capital Group and the Monday Development Tax Capital Group, established within the Unibep Group, fulfil the obligation imposed by Article 27c 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 S.A.
<https://unibep.pl/relacje-inwestorskie/strategia-podatkowa.html>
- Unihouse SA
<https://unihouse.pl/o-unihouse/strategia-podatkowa.html>
- Unidevelopment Tax Capital Group
<https://unidevelopment.pl/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 an 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 2023, 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 2023, foreign tax establishments existed for:

Description		Value in PLN
Unihouse SA		
Norway	Tax base in 2023	1861,691.36
	Income tax for 2023	409,572.11
Sweden	Tax base in 2023	168,237.18
	Income tax for 2023	34,656.11
Germany	<i>as at the date of the report, decisions determining the tax base and the amount of corporate income tax due for 2023 have not yet been issued</i>	
	Local building tax for 2023	67,544.21
Unibep S.A.		
Ukraine	Tax base in 2023	28,254.56
	Income tax for 2023	4,974.28

Belarus	Tax base in 2023	2,522,788.90
	Income tax for 2023	383,213.80

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.

Amount of PIT for 2023 on remuneration of employees in each country	Value in PLN
Unihouse SA	
Norway	343,153.65
Sweden	613,055.58
Germany	1,423,026.54

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:

On 6 February 2023, the opening of a new building forming part of the Faculty of Electronics of the Military University of Technology took place. A state-of-the-art Radio Science and Teaching Centre has been built at Gen. Sylwester Kaliski Street in Warsaw. The building features, among others, a modern low-temperature underfloor heating system controlled centrally and locally in the rooms. In the same premises, the possibility of using a local heat pump system for heating and cooling was provided. In addition, a mechanical ventilation system with heat recovery was used in the entire building.

Last year, the construction of the campus of the Academy of Music in Bydgoszcz was underway. The facility was designed to a passive standard, with an emphasis on the use of renewable energy sources and maximum energy efficiency. In this respect it will be the most advanced facility of its kind in Poland. The thermal insulation on the walls of the Academy reached a thickness of 35 centimetres, while the roof uses 30 centimetres thick extruded polystyrene foam (XPS) - a modern material commonly used worldwide in the construction industry for thermal insulation. The architects and designers also ensured the use of green energy. 575 photovoltaic panels will be installed on several levels of the roof of the new building of the Academy of Music. The photovoltaic panels, with a total capacity of around 270 kWp, will cooperate with an energy storage facility with a minimum capacity of 560 kWh, allowing optimisation of electricity consumption during peak consumption and autoconsumption of 100 per cent of the energy produced. In addition, the BMS building automation system allows individual room temperature control, which significantly reduces the energy intensity of the building. The facility was also equipped with a so-called 'lower heat and cooling source' for the heat pump technology installation. Ground source heat pumps will cover 25 per cent of a building's peak heat demand. The remaining energy will be obtained from a compact hub fed from the district heating network.

Unibep SA realised photovoltaic farms, for example, in Kowalewo Pomorskie (four facilities of 1 MWp each), Szymany (two photovoltaic farms of 1 MWp) and Kania Góra (of 1 MWp), among others, and work was underway on a heat pump factory in Legnica.

In December 2023, we commissioned a new 3 MW biomass boiler plant in Hajnówka and converted the infrastructure of the existing coal-fired boiler plant. In this town, we designed and built the underground and internal gas installation in a modernised 2 x 0.55 MW oil-fired boiler plant, including the replacement of burners and the modernisation of the boiler automation system.

In 2023, we realised an energy storage facility in Siestrzeń - an installation that integrates a 38.4 kWp ultra-light photovoltaic installation with a multifunctional energy storage system based on dedicated inverters. Thanks to the application, the investor has improved the reliability of the

facility's power supply and electricity parameters, and significantly reduced the cost of purchasing electricity.

Examples of road and bridge projects:

In 2023, we started work on the modernisation of the Bielsk-Hajnowka road. This is an important road that leads from the centre of the country to the increasingly popular Białowieża Forest.

Last October, we signed a contract for the extension of national road No. 65 between Nowa Wieś Etcka and the voivodeship border and started designing the road.

On 11 March 2024, the Infrastructure Division of Unibep SA took over the site for the construction of the key section of the S19 Krynice - Białystok Zachód road. The contract for this section was concluded in May 2021 and it will be carried out by a consortium comprised of PORR SA from Warsaw and Unibep SA from Bielsk Podlaski. The task will also include the construction of 13 engineering structures, including two bridges - over the Supraśl river and the Biała river, as well as a railway viaduct over the Białystok - Etka railway line. In conservation areas, the priority of construction teams will be to ensure that wildlife is adequately protected.

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

Unihouse SA's execution of the Retirement Home in Kalbach was awarded the German prize for 'Sustainable Development Project 2023'. The German Institute for Service Quality, the ntv news channel and the DUP UNTERNEHMER-Magazine awarded the investor - Carestone Group GmbH - for implementing sustainability in an exemplary manner, using this project as an example.

In Norway, Unihouse SA carried out investments in modular technology known as "Signaturhagen" in Kongsberg, Norway. It consists of four buildings with a total of 48 flats.

In Poland, on the other hand, we realised the expansion of Primary School No. 3 in Pruszków using modular technology. The new school building was constructed from 50 prefabricated modules. As a result, the usable floor area of the facility increased by around 2,600 m², which allowed the design of modern classrooms, an enlarged common room, a larger staff room, a library and a canteen with kitchen facilities.

Last October, Unihouse SA signed a contract with the Municipality of Kamienna Góra. For this investor, the company will build a municipal building at P. Ściegiennego Street 10 in Kamienna Góra. The building will consist of three storeys above ground with 24 residential premises.

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

Sadyba Spot is a residential project under construction in Warsaw's Mokotów district. It will be comprised of 111 flats ranging from 34 m² to 116 m². The project includes 118 parking spaces in a two-level underground garage and 10 above-ground spaces. On the ground floor of the building, from the side of the Powsińska Street and Św. Bonifacego Street, there will be 8 commercial premises. Sadyba Spot is built in a convenient location providing easy access to the developed urban infrastructure. Right next to the investment there are bus stops and, in the future, there will be tram stops. The Sadyba Best Mall, educational facilities and clinics are also in the vicinity. The project is being developed in accordance with BREEAM certification requirements. As part of this scheme, it was assessed by independent experts and scored 'very good' at the design stage. Construction of the Sadyba Spot development will be completed in the first half of 2025.

The Kusocińskiego investment is the first project implemented by Unidevelopment SA in Gdańsk. A total of 132 modern flats are planned in the building with a diversified structure measuring

between 7 and 9 storeys. The architecture of the Kusocińskiego investment, with its light-coloured brick façade, refers to the best traditions of Polish modernism. Gdańsk Morena, the district in which the project is being carried out, is particularly valued for its convenient infrastructure and wide range of retail, educational and service facilities. The area of Kusocińskiego Street also provides an opportunity to experience nature. The new project will be built in close proximity to the Tri-City Landscape Park. The Kusocińskiego investment has been designed to fit in as much as possible with its surroundings and to meet BREEAM certification criteria. Construction is scheduled to be completed in the second quarter of 2025.

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.

At the same time, we are noticing a trend among both private and institutional investors to pay increasing attention to ecological and environmental requirements.

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. Currently, BEP in Poland is involved in several projects related to, among other things, the replacement of boilers with energy-saving and low-emission boilers, as well as realising, among others, photovoltaic farms, and building a heat pump factory.

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.

At Unibep SA's Infrastructure Division, the transition to renewable energy sources by connecting three photovoltaic systems to the grid was initiated in 2022 and continued in 2023.

They have been introduced in three locations: Lipowa Góra, Lewki and Łomża. All installations have a capacity of 25.07 kWp, which is the result of 46 panels of 0.545 kWp each. The principle is simple: 1 kWp of power yields approximately 1 MWh of energy. This not only means efficient use of sunlight, but also a reduction in CO₂ emissions and energy costs.

The goal of Unibep's Infrastructure Division is to gradually increase the share of renewable energy in production. Currently, photovoltaic installations provide 100% of the energy required to supply power to the office and production facilities. We are pursuing further development with plans to potentially install a 400 kWp plant. Such a step would cover as much as 72% of our annual energy demand. This is not only an investment in the future, but also a response to the growing demand for clean energy.

The Unibep's Infrastructure Division follows the commitments of its ESG strategy, which include environmental protection, care for the society and ethical management. Photovoltaic installations fit in with the spirit of this strategy, reducing the carbon footprint (scope 2) through micro-installations. Analyses and calculations indicate that this reduction may also include indirect emissions (scope 1) through alternative solutions such as direct combustion.

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.

The photovoltaic panels installed on the factory site of Unihouse SA in Bielsk Podlaski in 2021 provided 8.1% renewable energy to the total electricity consumption in 2023.

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

The Management Board of Unidevelopment SA has decided that the developer's new investments are implemented according to the guidelines of the prestigious BREEAM certification system. Schemes such as BREEAM have been widely used to assess commercial buildings for many years. They gave business customers the confidence, without having to analyse the technical parameters, to choose green facilities that meet their internal ecological requirements. In the case of residential investments, individual customers, who, after all, do not usually have specialist knowledge of construction, also gain confidence that they are choosing a building that meets the highest standards. Our aim is to raise customers' awareness that by choosing to live in a certified estate, they are betting on a property that is comfortable to live in, environmentally friendly, and already allows for measurable savings during use.

It is also worth mentioning that Unidevelopment SA was a partner in a project carried out by the University of Białystok aimed at protecting birds. Preliminary results from the tests performed on the campus of the University of Białystok confirm that the innovative UV-patterned film used there is effective in reducing the number of bird collisions with glass surfaces. This is the first time that the technology tested at a Białystok university has been used over such a large area - over 300 m² of the glass wall of the Faculty of Mathematics has been covered with it. The UV pattern used on the film, although imperceptible to humans, is visible to birds.

In pursuit of its ESG strategy, on 18-23 October 2023 the Unibep Group organised the Environmental Protection Week for the first time ever. The aim of the campaign was to raise awareness among employees about sustainability and environmental protection. More than 300 Unibep Group employees participated actively in the event.

2.2. Supply chain

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

A great deal depends on our subcontractors, which is why, prior to starting cooperation, contractors are subject to a pre-screening procedure and then entered into the Contractor Catalogue, which retrieves contractor information from state registers (e.g. GUS, KRS, Vies). Before a contract is signed, the contractor is additionally subject to a two-stage tax and

transaction verification, i.e. during the selection and then during the processing of a contract by an employee during the contracting stage and the preparing of an opinion by the Legal Team. By signing the contract, the contractor undertakes to comply with the Principles of Conduct for Contractors, which include aspects relating to the conduct of business and cooperation with the Unibep Capital Group taking into account, among other things, the principles of cooperation, ethics and environmental, health and safety requirements. At the same time, cooperation with contractors as part of ongoing contracts is assessed in terms of environmental protection, health and safety, among others. These assessments are one of the criteria taken into account when selecting a contractor for cooperation. In its ongoing contracts, Unibep is largely supported by companies with which it has developed framework agreements, standards based on trust and has had a good experience. As part of the implementation of the ESG strategy at Unibep CG, work is underway to identify the value chain among contractors. The target outcome of the work is to have an effective contractor qualification system.

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 selecting materials with a 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 2023, the Unibep Group did not keep statistics on the number of new suppliers that were verified for ESG.

2.2.1. Raw materials and materials

2-6, 3-3 (301-1)

Asphalt, concrete, cement, wood, plaster, aggregates, insulation materials, limestone powder and steel are important materials and raw materials used in Unibep Group companies. In 2023, further standardisations were made in the monitoring of the consumption of the Unibep Group's own materials and raw materials, and a product range, wool, was added. In future reporting periods, the Group plans to expand the scope of reported data on material and raw material consumption by other categories and to include our contractors in the reporting.

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.

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 promotes a modern environmental strategy and the practice of pollution-free 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 materials and raw 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	2023.	2022	2021
Asphalt	t	15,868	13,350	17,260
Cement	t	7,665	4,331	3,466
Plaster*	t	134	109	214
Aggregates	t	1,085,235	807,961	841,056
Steel*	t	20,712	21,729	20,462
Limestone powder	t	8,702	8,193	6,353
Mineral wool	t	2,281	-	-
Concrete	m ³	301,784	220,762	226,023
Expanded polystyrene (EPS)*	m ³	12,167	7,202	10,483
Amount of non-renewable materials and raw materials consumed	t	1,140,597	855,673	888,811
	m ³	313,951	227,964	236,506

*The figures for 2022/21 have been recalculated to ensure consistent classification of the various assortments in the material group.

<u>Renewable</u> materials / raw materials	Entity	2023 Weight	2022 Weight	2021 Weight
Wood	t	4,987	5,446	5,927
Amount of renewable materials and raw materials used	t	4,987	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.

2.3. 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 2023, it performed 12 tasks to ensure the proper functioning of the internal control system, including in the areas of procurement and contract execution, purchase of materials and services, and waste management at the Unihouse Modular House 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 2023 (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 2023, the Unibep Group did not record any non-compliance related to regulations and voluntary codes regarding marketing communications, including advertising, promotions and sponsorships.

On 4 April 2024, the Management Board of UNIBEP SA adopted the Principles of Sponsorship Policy in the Unibep Group. The policy sets out, among other things, the objectives of sponsorship activities:

- promoting (disseminating and enhancing) and increasing the prestige and value of the Unibep CG and Unibep brands: Unidevelopment and Unihouse, by increasing its awareness and reach,
- increasing Unibep CG's sales and achieving profitability, and promoting new activities and projects on its own or with collaborators,

- creating the image of the Unibep CG by transferring the positive associations from the sponsored entity to the Unibep CG,
- supporting promotional and commercial activities, including positioning and display of Unibep SA and its Subsidiaries' logos or other trademarks,
- communicating the message to the entities and communities that are important to the Unibep CG,
- building the Unibep CG's reputation, gaining public recognition and sympathy and improving the Unibep CG's media perception.

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 No. TG 2593 for Unihouse SA panels and modules. The approval covers the construction of Unihouse SA panels and modules and technical solutions in the wet rooms of buildings being constructed 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 and the environment (e.g. levels of formaldehyde emissions, leaching of heavy metals into service water from installations and fittings and into the ground via rainwater are verified), where limit values must not be exceeded.
2. European Technical Assessment ETA, which allows Unihouse SA to mark the structure of its products with the CE mark. The RISE Institute, which is the issuer of this assessment, checks all solutions from the point of view of construction, building physics and meeting fire resistance requirements, as well as the performance of the materials used in their manufacture and their compliance with the requirements of EU standards and the regulations of the implementing countries.
3. Certificate of Conformity of Unihouse SA products with the German DIN standards used in timber construction, issued by the Bundes-Gütegemeinschaft Montagebau und Fertighäuser e.V., and RAL-GZ 421 certificate confirming the high manufacturing quality of Unihouse SA products.

The Infrastructure Branch of Unibep SA maintains a factory production control certificate for its bitumen plants.

416-2

In 2023, 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 2023, no complaints were received regarding breaches of customer privacy.

More information in the document: Management Report on the Operations of the Unibep Group for 2023, 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 the 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 materials/raw materials/natural resources
- electricity consumption
- thermal energy consumption
- fuel consumption
- use of substances in construction products

- potential non-compliance with applicable regulations

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 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 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 the 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 2023, 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 was filed in the case, which was rejected by the authority, so the company is obliged to pay the penalty imposed.

3.1.2. Taxonomy

Introduction

In connection with the obligation resulting from Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, according to the contents of Commission Delegated Regulation (EU) 2021/2178, an assessment was carried out for the purposes of this report regarding:

- the proportion of taxonomy-eligible economic activity and taxonomy-non-eligible economic activity with regard to the EU non-financial Taxonomy for all six environmental objectives;
- the proportion of Taxonomy-aligned economic activity and non-Taxonomy-aligned economic activity with regard to EU non-financial Taxonomy for the two climate objectives, i.e. climate change mitigation and climate change adaptation (except for the so-called new activities that expanded the scope of activities included in the climate objectives under Regulation 2023/2485) in the total turnover and capital expenditure (CAPEX) of the Unibep Group.

An assessment of eligibility and alignment with the objectives indicated in the Taxonomy was not carried out for the Operating Expenditure (OpEx) indicator, for which a simplification of the calculation was used that provides for the possibility to waive the calculation of the numerator of this indicator when the Operating Expenditure indicator is irrelevant to 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 13.1 million in 2023, which corresponds to approx. 0.51% 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.

Relevant qualitative information is included in the addendum to the presented figures insofar as it relates to the aforementioned indicators for the financial year 2023.

With regard to the indicators related to the assessment of eligibility for the 4 environmental objectives and the so-called new climate activities, the Group does not have comparative data available for 2022.

With regard to the indicators relating to the assessment of activity Taxonomy alignment for the 2 climate objectives (with the exception of the so-called new climate activities), no modifications have been made to the calculation methodology adopted for the calculation of the relevant indicators in 2022.

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.

The Issuer did not carry out construction projects dedicated to climate change adaptation in 2023, nor did it incur capital expenditure related to projects dedicated to climate change adaptation. Thus, for both the turnover indicator and the capital expenditure indicator, it was considered that the criteria for a significant contribution to the climate change adaptation objective were not met. In addition (as indicated earlier), no assessment of alignment with the Taxonomy was carried out for the 4 environmental objectives and the so-called new climate objectives.

Thus, the aspect of double counting with regard to assessing the alignment of individual activities with more than one objective did not occur in 2023.

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

The Group companies have not issued bonds in 2023 to finance operations, capital expenditure or operating expenditure consistent with the Taxonomy. In 2023, 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).

Due to limited availability of data, additional performance indicators based on turnover, capital expenditure and operating expenditure, which would include equity investments accounted for in joint ventures in accordance with IFRS 11 or IAS 28, are not included as part of this Report.

Given the significant limitations of knowledge of the issues and criteria identified in the Taxonomy from the perspective of those involved in the supply chain, due to the impossibility to fully aggregate the data in the supply chain and the inability to obtain relevant documentation and confirmations, it was prudently considered that only in cases where the criteria dedicated to the relevant input and the DNSH criteria, respectively, were explicitly confirmed to be met, the activity would be considered Taxonomy-aligned. In the absence of evidence to support a criterion, a criterion was deemed not to be met regardless of the actual state of affairs.

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 2023, 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, office 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 2023 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 2023.

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

Turnover rate - percentage of taxonomy-compliant turnover				
	2023		2022	
	value of revenue (PLN million)	proportion of revenue (%)	value of revenue (PLN million)	proportion of revenue (%)
Taxonomy-aligned activity	103.8	4.27%	2.16	0.10%
Taxonomy-non-aligned activity	2,242.5	92.29%	1,981.4	87.74%
Taxonomy-non-eligible activity	83.5	3.44	274.7	12.16%
TOTAL	2,429.8	100%	2,258.3	100%

Type taxonomy-aligned activity				
	2023		2022	
	Net value (PLN million)	proportion of turnover (%)	value (PLN million)	proportion of turnover (%)
4.1. CCM Electricity production using photovoltaic technology	6.04	0.25%	1.02	0.05%
4.10. CCM Electricity storage	0.0	0.00%	0.25	0.01%
4.24. CCM Generation of heating/cooling from bioenergy	34.5	1.42%	0.89	0.04%
7.1 CCM Construction of new buildings	57.4	2.36%	0	0.00%
6.14 CCM Infrastructure for rail transport	5.8	0.24%	0	0.00%
TOTAL	103.8	4.27%	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

	2023		2022	
	capital expenditure (PLN million)	proportion of total capital expenditure (%)	capital expenditure (PLN million)	proportion of total capital expenditure (%)
Taxonomy-compliant activities	1.1	4.23%	0.75	1.57%
Taxonomy-non-compliant activities	24.6	93.54%	40.4	84.639%
Taxonomy-non-eligible activities	0.6	2.23%	6.6	13.80%
TOTAL	26.4	100%	47.8	100%

For the capital expenditure ratio: the denominator was capital expenditure at the Unibep Group in the total amount of approx. PLN 26.4 million for 2023 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 1.1 million. Taxonomy-eligible capital expenditure at the Unibep Group include the activities indicated below.

Type of activities

	2023		2022	
	net (PLN million)	share in Taxonomy-compliant capital expenditure(%)	net (PLN million)	share in Taxonomy-compliant capital expenditure(%)
6.5. CCM Transport by motorbikes, passenger cars and light commercial vehicles	0.00	0%	0.43	0.91%
7.6. CCM Installation, maintenance and repair of renewable energy technology systems	0.38	1.46%	0.21	0.45%
7.4. CCM Installation, maintenance and repair of electric vehicle charging stations in buildings (and in car parks at the buildings)	0.00	0%	0.07	0.14%

4.1. CCM Electricity production using photovoltaic technology	0.04	0.16%	0.01	<0.01%
4.10. CCM Electricity storage	0.00	0%	0.001	<0.01%
4.24. CCM Generation of heating/cooling from bioenergy	0.24	1.42%	0.01	<0.01%
6.14 CCM Infrastructure for rail transport	0.04	0.16%	0.00	0%
7.1 CCM Construction of new buildings	0.4	1.53%	0.00	0%
TOTAL	1.1	4.23%	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 2023 for the Unibep Group is 0, i.e. the same as in 2022.

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 our own transport,
- expenditure related to repairs, maintenance and renovations,
- expenses related to the operation and maintenance of offices, expenses related to the maintenance of logistical facilities.

The total value of operating expenditure was PLN 13.1 million in 2023.

Minimum safeguards

The company has assessed the compliance with the minimum safeguards.

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.

Below is a summary of the information on eligibility and alignment with all 6 objectives identified in the EU Taxonomy.

Part of turnover/total turnover		
	Alignment with the taxonomy by objective (%)	Eligibility for the taxonomy by objective (%)
CCM - Climate Change Mitigation	4.27%	96.56%
CCA - Climate Change Adaptation	0.00%	96.56%
WTR - Water	0.00%	0.07%
CE - Circular Economy	0.00%	86.30%
PPC - Pollution Prevention and Control	0.00%	0.00%
BIO - Biodiversity	0.00%	0.00%

Part of capital expenditure / Total capital expenditure		
	Alignment with the taxonomy by objective (%)	Eligibility for the taxonomy by objective (%)
CCM - Climate Change Mitigation	4.23%	92.74%
CCA - Climate Change Adaptation	0.00%	92.74%
WTR - Water	0.00%	5.08%
CE - Circular Economy	0.00%	56.06%
PPC - Pollution Prevention and Control	0.00%	0.00%
BIO - Biodiversity	0.00%	0.00%

Part of operating expenditure/Total operating expenditure		
	Alignment with the taxonomy by objective (%)	Eligibility for the taxonomy by objective (%)
CCM - Climate Change Mitigation	0.00%	0.00%
CCA - Climate Change Adaptation	0.00%	0.00%
WTR - Water	0.00%	0.00%
CE - Circular Economy	0.00%	0.00%
PPC - Pollution Prevention and Control	0.00%	0.00%
BIO - Biodiversity	0.00%	0.00%

Performance table - turnover rate

2023.	Year			Criteria for significant contribution						Criteria for the DNSH principle ("do no significant harm") (h)									
	Business activity (1)	Code or codes (a) (2)	Turnover (in PLN thousand) (3)	Part of turnover, year 2023 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned activity (A.1.) or Taxonomy-eligible activity (A.2.) Turnover, year N-1 (18)	"Supporting activity" category (19)
Content		Currency	%	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITY																			
A.1. Environmentally sustainable activity (in line with the taxonomy)																			
Electricity production using photovoltaic technology	4.1 CCM	6,043.23	0.25%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0.25%		
Generation of heating/cooling from bioenergy	4.24 CCM	34,521.20	1.42%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	1.42%		
Infrastructure for rail transport	6.14 CCM	5,833.66	0.24%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0.24%		
Construction of new buildings	7.1 CCM	57,364.18	2.36%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	2.36%		
Turnover from environmentally sustainable activities (Taxonomy-compliant) (A.1)		103,762.28	4.27%	4.27%	0.0%	0.0%	0.0%	0.0%	0.0%	T	T	T	T	T	T	T	4.27%		
Including supporting		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	T	T	T	T	T	T	T	0.0%	E	
Including for transition		0	0%	0%						T	T	T	T	T	T	T	0.0%		T
A.2 Activity eligible for taxonomy but not environmentally sustainable (Taxonomy-non-aligned activity) (g)																			
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	<div style="border: 1px solid black; width: 100%; height: 100%; display: flex; align-items: center; justify-content: center;"> X </div>									
Distribution in heating/cooling systems	4.15 CCM/CCA	17,139.39	0.71%	EL	EL	N/EL	N/EL	N/EL	N/EL									0.71%	
Generation of heating/cooling from bioenergy	4.24 CCM/CCA	13,641.62	0.56%	EL	EL	N/EL	N/EL	N/EL	N/EL									0.56%	
Infrastructure for rail transport	6.14 CCM/CCA	6,652.45	0.27%	EL	EL	N/EL	N/EL	N/EL	N/EL									0.27%	
Renovation of existing buildings	7.2 CCM/CCA 3.2 CE	750.25	0.03%	EL	EL	N/EL	N/EL	EL	N/EL									0.03%	
Transport by motorbikes, passenger cars and light commercial vehicles	6.5 CCM/CCA	12.00	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL	0.00%									

Construction of new buildings	7.1 CCM/CCA 3.1 CE	1,882,392.15	77.47%	EL	EL	N/EL	N/EL	EL	N/EL	77.47%
Construction, extension and operation of sewage disposal and treatment systems	5.3 CCM/CCA 2.2 WTR	1,724.53	0.07%	EL	EL	EL	N/EL	N/EL	N/EL	0.07%
Infrastructure supporting road transport and public transport	6.15 CCM/CCA	163,887.58	6.74%	EL	EL	N/EL	N/EL	N/EL	N/EL	6.74%
Infrastructure supporting road transport and public transport / Road and highway maintenance	6.15 CCM/CCA, 3.4 CE	156,306.26	6.43%	EL	EL	N/EL	N/EL	EL	N/EL	6.43%
Turnover on account of taxonomy-eligible but environmentally unsustainable activities (Taxonomy-non-aligned activity) (A.2)		2,242,506.23	92.29%	92.29%	92.29%	0.07%	0.0%	83.93%	0.0%	92.29%
A. Turnover from taxonomy-eligible activity (A.1+A.2)		2,346,268.51	96.56%	96.56%	96.56%	0.07%	0.0%	83.93%	0.0%	96.56%
B. TAXONOMY-NON-ELIGIBLE ACTIVITY										
Turnover from taxonomy non-eligible activity		83,499.65	3.44%							
TOTAL		2,429,768.16	100%							

Performance table - capital expenditure ratio

2023.	Year			Criteria for significant contribution						Criteria for the DNSH principle ("do no significant harm") (h)							Proportion of Taxonomy-aligned activity (A.1.) or Taxonomy-eligible activity (A.2.) Capital expenditure, Year N-1 (18)	"Supporting activities" category (19)	"Transitional activity" category (20)												
	Business activities (1)	Code or codes (a) (2)	Capital expenditures (in PLN thousand) (3)	Percentage of capital expenditure, year 2023 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)				Minimum safeguards (17)											
Content		Currency	%	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T												
A. TAXONOMY-ELIGIBLE ACTIVITY																															
A.1. Environmentally sustainable activity (in line with the taxonomy)																															
Installation, maintenance and repair of renewable energy technology systems	7.6 CCM	384.00	1.46%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	1.46%														
Electricity production using photovoltaic technology	4.1 CCM	42.60	0.16%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0.16%														
Generation of heating/cooling from bioenergy	4.24 CCM	243.34	0.92%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0.92%														
Infrastructure for rail transport	6.14 CCM	41.12	0.16%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0.16%														
Construction of new buildings	7.1 CCM	404.36	1.53%	T	N	N/EL	N/EL	L	N/EL	T	T	T	T	T	T	T	1.53%														
Investment expenditures for environmentally sustainable activities (taxonomy-eligible) (A.1)		1,115.42	4.23%	4.23%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	4.23%														
Including supporting		0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	T	0.0%	E													
Including for transition		0	0%	0%						N	N	N	N	N	N	T	0.0%		T												
A.2 Activity eligible for taxonomy but not environmentally sustainable (Taxonomy-non-aligned activity) (g)																															
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	X							X														
Installation, maintenance and repair of equipment to improve energy efficiency	7.3 CCM/CCA	12.60	0.05%	EL	EL	N/EL	N/EL	N/EL	N/EL											0.05%			X								
Water supply	2.1 WTR	1,326.16	5.03%	N/EL	N/EL	EL	N/EL	N/EL	N/EL																	5.03%			X		
Transport by motorbikes, passenger cars and light commercial vehicles	6.5 CCM/CCA	7,517.21	28.51%	EL	EL	N/EL	N/EL	N/EL	N/EL																						

Distribution in heating/cooling systems	4.15 CCM/CCA	120.82	0.46%	EL	EL	N/EL	N/EL	N/EL	N/EL		0.46%	
Generation of heating/cooling from bioenergy	4.24 CCM/CCA	96.16	0.36%	EL	EL	N/EL	N/EL	N/EL	N/EL		0.36%	
Infrastructure for rail transport	6.14 CCM/CCA	46.89	0.18%	EL	EL	N/EL	N/EL	N/EL	N/EL		0.18%	
Renovation of existing buildings	7.2 CCM/CCA 3.2 CE	5.29	0.02%	EL	EL	N/EL	N/EL	EL	N/EL		0.02%	
Transport by motorbikes, passenger cars and light commercial vehicles	6.5 CCM/CCA	0.08	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL		0.00%	
Construction of new buildings	7.1 CCM/CCA 3.1 CE	13,268.93	50.32%	EL	EL	N/EL	N/EL	EL	N/EL		50.32%	
Construction, extension and operation of sewage disposal and treatment systems	5.3 CCM/CCA 2.2 WTR	12.16	0.05%	EL	EL	EL	N/EL	N/EL	N/EL		0.05%	
Infrastructure supporting road transport and public transport	6.15 CCM/CCA	1,155.24	4.38%	EL	EL	N/EL	N/EL	N/EL	N/EL		4.38%	
Infrastructure supporting road transport and public transport / Road and highway maintenance	6.15 CCM/CCA, 3.4 CE	1,101.80	4.18%	EL	EL	N/EL	N/EL	EL	N/EL		4.18%	
Capital expenditure for taxonomy-eligible environmentally unsustainable activity (Taxonomy-non-aligned activity) (A.2)		24,663.34	93.54%	88.51%	88.51%	5.08%	0.0%	54.52%	0.0%		93.54%	
A. Capital expenditure for taxonomy-eligible activity (A.1+A.2)		25,778.76	97.77%	92.74%	88.51%	5.08%	0.0%	54.52%	0.0%		97.77%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITY												
Capital expenditure for taxonomy non-eligible activity		588.59	2.23%									
TOTAL		26,367.34	100%									

Performance table - operating expenditure ratio

2023.	Year		Criteria for significant contribution						Criteria for the DNSH principle ("do no significant harm" (h))										Proportion of Taxonomy-aligned activity (A.1.) or Taxonomy-eligible activity (A.2.) Operating expenditure, year N-1 (18)	"Supporting activities" category (19)	"Transitional activity" category (20)
	Business activities (1)	Code or codes (a) (2)	Operating expenditure (in PLN thousand) (3)	Percentage of operating expenditure, year 2023 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)				
Content	Currency	%	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T; N; N/EL (b) (c)	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T		
A. TAXONOMY-ELIGIBLE ACTIVITY*																					
A.1. Environmentally sustainable activity (in line with the taxonomy)																					
Operating expenditure for environmentally sustainable activity (in line with the taxonomy) (A.1)	0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	L	N	N	N	N	N	T	0%				
Including supporting	0	0%	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	T	0%	E			
Including for transition	0	0%	0%							N	N	N	N	N	N	T	0%		T		
A.2 Activity eligible for taxonomy but not environmentally sustainable (Taxonomy-non-aligned activity) (g)																					
Operating expenditure from Taxonomy-eligible but environmentally unsustainable activity (Taxonomy-non-aligned activity) (A.2)	0	0%	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	X						0%	X				
A. Operating expenditure for taxonomy-eligible activity (A.1+A.2)	0	0%	0%	0%	0%	0%	0%	0%	0%							X					
B. TAXONOMY-NON-ELIGIBLE ACTIVITY																					
Operating expenditure for taxonomy-non-eligible activity	13,099.96	100%																			
TOTAL	13,099.96	100%																			

Turnover rate

Nuclear energy activities		
1.	The company conducts the research, develops, demonstrates and deploys, innovative electricity generating systems generating energy through nuclear processes with minimal waste from the fuel cycle, finances such activity or is exposed to it.	No
2.	The company builds and safely operates new nuclear facilities for the production of electricity or process heat, including for district heating or industrial processes such as hydrogen production, and upgrades them for safety, using the best available technology, finances these activities or has exposure to them.	No
3.	The company safely operates existing nuclear facilities generating electricity or process heat, including for district heating or industrial processes such as production of hydrogen from nuclear energy, and upgrades them for safety, finances these activities or has exposure to them.	No
Natural gas activities		
4.	The company builds or operates a system for the generation of electricity using gaseous fossil fuels, finances these activities or has exposure to them.	No
5.	The company builds, upgrades and operates a system for the combined generation of heat/cooling and electricity using gaseous fossil fuels, finances these activities or has exposure to them.	No
6.	The company builds, upgrades and operates thermal/cooling cogeneration systems using gaseous fossil fuels, finances these activities or has exposure to them.	No

Types of economic activity	Amount and share (information to be presented in monetary amounts and percentages)											
	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)							
	Amount	%	Amount	%	Amount †	%						
1.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.26 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator						0	0.0%	0	0.0%	0	0.0%
2.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.27 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator						0	0.0%	0	0.0%	0	0.0%

3.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.28 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
4.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.29 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
5.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.30 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
6.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.31 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
7.	Amount and share of other economic activity in line with the taxonomy, not listed in lines 1 to 6 above in the denominator of the applicable key performance indicator	103,762.28	4.27%	103,762.28	4.27%	0	0.0%
8.	Total applicable key performance indicator	103,762.28	4.27%	103,762.28	4.27%	0	0.0%

	Types of economic activity	Amount and share (information to be provided in monetary amounts and percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.26 of Annexes I and II of	0	0.0%	0	0.0%	0	0.0%

	Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator						
2.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.27 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
3.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.28 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
4.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.29 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
5.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.30 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
6.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.31 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
7.	Amount and share of other economic activities	103,762.28	4.27%	103,762.28	4.27%	0	0.0%

	following the systematic approach not listed in lines 1 to 6 above in the numerator of the applicable key performance indicator						
8.	Total amount and total share of economic activity in line with the taxonomy in the numerator of the applicable key performance indicator	103,762.28	4.27%	103,762.28	4.27%	0	0.0%

	Types of economic activity	Amount and share (information to be provided in monetary amounts and percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.26 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
2.	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.27 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
3.	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.28 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%

4.	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.29 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
5.	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.30 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
6.	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.31 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
7.	Amount and proportion of other taxonomy-eligible economic activity not aligned with the taxonomy, not listed in lines 1 to 6 above in the denominator of the applicable key performance indicator	2,346,268.51	96.56%	2,242,506.23	92.29%	2,346,268.51	96.56%
8.	Total amount and total proportion of taxonomy-eligible economic activity not aligned with the taxonomy in the denominator of the applicable key performance indicator	2,346,268.51	96.56%	2,242,506.23	92.29%	2,346,268.51	96.56%

Types of economic activity		Amount (PLN thousand)	%
1.	Amount and proportion of the economic activity referred to in line 1 of template 1, which is taxonomy-non-eligible activity according to section 4.26 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
2.	Amount and proportion of the economic activity referred to in line 2 of template 1, which is taxonomy-non-eligible activity according to section 4.27 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
3.	Amount and proportion of the economic activity referred to in line 3 of template 1, which is taxonomy-non-eligible activity according to section 4.28 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
4.	Amount and proportion of the economic activity referred to in line 4 of template 1, which is taxonomy-non-eligible activity according to section 4.29 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
5.	Amount and proportion of the economic activity referred to in line 5 of template 1, which is taxonomy-non-eligible activity according to section 4.30 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
6.	Amount and proportion of the economic activity referred to in line 6 of template 1, which is taxonomy-non-eligible activity according to section 4.31 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
7.	Amount and proportion of other taxonomy non-eligible economic activity, not mentioned in lines 1 to 6 above, in the denominator having the applicable key performance indicator	83,499.65	3.44%
8.	Total amount and total proportion of taxonomy non-eligible economic activity, in the denominator having the applicable key performance indicator	83,499.65	3.44%

Capital expenditure ratio

Nuclear energy activities		
1.	The company conducts the research, develops, demonstrates and deploys, innovative electricity generating systems generating energy through nuclear processes with minimal waste from the fuel cycle, finances such activity or is exposed to it.	No
2.	The company builds and safely operates new nuclear facilities for the production of electricity or process heat, including for district heating or industrial processes such as hydrogen production, and upgrades them for safety, using the best available technology, finances these activities or has exposure to them.	No

3.	The company safely operates existing nuclear facilities generating electricity or process heat, including for district heating or industrial processes such as production of hydrogen from nuclear energy, and upgrades them for safety, finances these activities or has exposure to them.	No
Natural gas activities		
4.	The company builds or operates a system for the generation of electricity using gaseous fossil fuels, finances these activities or has exposure to them.	No
5.	The company builds, upgrades and operates a system for the combined generation of heat/cooling and electricity using gaseous fossil fuels, finances these activities or has exposure to them.	No
6.	The company builds, upgrades and operates thermal/cooling cogeneration systems using gaseous fossil fuels, finances these activities or has exposure to them.	No

Types of economic activity	Amount and share (information to be presented in monetary amounts and percentages)					
	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
	Amount	%	Amount	%	Amount	%
1. Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.26 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
2. Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.27 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
3. Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.28 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
4. Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.29 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%

5.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.30 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
6.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.31 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
7.	Amount and share of other economic activity in line with the taxonomy, not listed in lines 1 to 6 above in the denominator of the applicable key performance indicator	1,115.42	4.23%	1,115.42	4.23%	0	0.0%
8.	Total applicable key performance indicator	1,115.42	4.23%	1,115.42	4.23%	0	0.0%

Types of economic activity	Amount and share (information to be provided in monetary amounts and percentages)						
	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		
	Amount	%	Amount	%	Amount	%	
1.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.26 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
2.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.27 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
3.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.28 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the	0	0.0%	0	0.0%	0	0.0%

	numerator of the applicable key performance indicator						
4.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.29 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
5.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.30 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
6.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.31 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
7.	Amount and share of other economic activities following the systematic approach not listed in lines 1 to 6 above in the numerator of the applicable key performance indicator	1,115.42	4.23%	1,115.42	4.23%	0	0.0%
8.	Total amount and total share of economic activity in line with the taxonomy in the numerator of the applicable key performance indicator	1,115.42	4.23%	1,115.42	4.23%	0	0.0%

Types of economic activity	Amount and share (information to be provided in monetary amounts and percentages)						
	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		
	Amount	%	Amount	%	Amount	%	
1. Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.26 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the	0	0.0%	0	0.0%	0	0.0%	

	applicable key performance indicator						
	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in						
2.	Section 4.27 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in						
3.	Section 4.28 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in						
4.	Section 4.29 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in						
5.	Section 4.30 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in						
6.	Section 4.31 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the	0	0.0%	0	0.0%	0	0.0%

	applicable key performance indicator						
7.	Amount and proportion of other taxonomy-eligible economic activity not aligned with the taxonomy, not listed in lines 1 to 6 above in the denominator of the applicable key performance indicator	23,337.18	88.51%	22,221.76	84.28%	23,337.18	88.51%
8.	Total amount and total proportion of taxonomy-eligible economic activity not aligned with the taxonomy in the denominator of the applicable key performance indicator	23,337.18	88.51%	22,221.76	84.28%	23,337.18	88.51%

Types of economic activity		Amount (PLN thousand)	%
1.	Amount and proportion of the economic activity referred to in line 1 of template 1, which is taxonomy-non-eligible activity according to section 4.26 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
2.	Amount and proportion of the economic activity referred to in line 2 of template 1, which is taxonomy-non-eligible activity according to section 4.27 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
3.	Amount and proportion of the economic activity referred to in line 3 of template 1, which is taxonomy-non-eligible activity according to section 4.28 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
4.	Amount and proportion of the economic activity referred to in line 4 of template 1, which is taxonomy-non-eligible activity according to section 4.29 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
5.	Amount and proportion of the economic activity referred to in line 5 of template 1, which is taxonomy-non-eligible activity according to section 4.30 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
6.	Amount and proportion of the economic activity referred to in line 6 of template 1, which is taxonomy-non-eligible activity according to section 4.31 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%

7.	Amount and proportion of other taxonomy non-eligible economic activity, not mentioned in lines 1 to 6 above, in the denominator having the applicable key performance indicator	588.59	2.23%
8.	Total amount and total proportion of taxonomy non-eligible economic activity, in the denominator having the applicable key performance indicator	588.59	2.23%

Operating expenditure ratio

Nuclear energy activities

1.	The company conducts the research, develops, demonstrates and deploys, innovative electricity generating systems generating energy through nuclear processes with minimal waste from the fuel cycle, finances such activity or is exposed to it.	No
2.	The company builds and safely operates new nuclear facilities for the production of electricity or process heat, including for district heating or industrial processes such as hydrogen production, and upgrades them for safety, using the best available technology, finances these activities or has exposure to them.	No
3.	The company safely operates existing nuclear facilities generating electricity or process heat, including for district heating or industrial processes such as production of hydrogen from nuclear energy, and upgrades them for safety, finances these activities or has exposure to them.	No

Natural gas activities

4.	The company builds or operates a system for the generation of electricity using gaseous fossil fuels, finances these activities or has exposure to them.	No
5.	The company builds, upgrades and operates a system for the combined generation of heat/cooling and electricity using gaseous fossil fuels, finances these activities or has exposure to them.	No
6.	The company builds, upgrades and operates thermal/cooling cogeneration systems using gaseous fossil fuels, finances these activities or has exposure to them.	No

Types of economic activity	Amount and share (information to be presented in monetary amounts and percentages)					
	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
	Amount	%	Amount	%	Amount	%
1. Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.26 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
2. Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.27 of Annexes I and II of Delegated Regulation (EU)	0	0.0%	0	0.0%	0	0.0%

	2021/2139 in the denominator of the applicable key performance indicator						
3.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.28 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
4.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.29 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
5.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.30 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
6.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.31 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
7.	Amount and share of other economic activity in line with the taxonomy, not listed in lines 1 to 6 above in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
8.	Total applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%

		Amount and share (information to be provided in monetary amounts and percentages)					
Types of economic activity		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and percentage of economic activity in line with the taxonomy referred to in	0	0.0%	0	0.0%	0	0.0%

	Section 4.26 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator						
2.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.27 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
3.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.28 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
4.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.29 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
5.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.30 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
6.	Amount and percentage of economic activity in line with the taxonomy referred to in Section 4.31 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
7.	Amount and share of other economic activities following the systematic approach not listed in lines 1 to 6 above in the numerator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
8.	Total amount and total share of economic activity in line with the taxonomy in the numerator	0	0.0%	0	0.0%	0	0.0%

of the applicable key performance indicator

Types of economic activity	Amount and share (information to be provided in monetary amounts and percentages)					
	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
	Amount	%	Amount	%	Amount	%
1. Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.26 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
2. Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.27 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
3. Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.28 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
4. Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.29 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
5. Amount and proportion of taxonomy-eligible	0	0.0%	0	0.0%	0	0.0%

	economic activity not aligned with the taxonomy referred to in Section 4.30 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator						
6.	Amount and proportion of taxonomy-eligible economic activity not aligned with the taxonomy referred to in Section 4.31 of Annexes I and II of Delegated Regulation (UE) 2021/2139 in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
7.	Amount and proportion of other taxonomy-eligible economic activity not aligned with the taxonomy, not listed in lines 1 to 6 above in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%
8.	Total amount and total proportion of taxonomy-eligible economic activity not aligned with the taxonomy in the denominator of the applicable key performance indicator	0	0.0%	0	0.0%	0	0.0%

Types of economic activity		Amount (PLN thousand)	%
1.	Amount and proportion of the economic activity referred to in line 1 of template 1, which is taxonomy-non-eligible activity according to section 4.26 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
2.	Amount and proportion of the economic activity referred to in line 2 of template 1, which is taxonomy-non-eligible activity according to section 4.27 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
3.	Amount and proportion of the economic activity referred to in line 1 of template 1, which is taxonomy-non-eligible activity according to section 4.28 of Annexes I and II of Delegated	0	0.0%

	Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator		
4.	Amount and proportion of the economic activity referred to in line 4 of template 1, which is taxonomy-non-eligible activity according to section 4.29 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
5.	Amount and proportion of the economic activity referred to in line 5 of template 1, which is taxonomy-non-eligible activity according to section 4.30 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
6.	Amount and proportion of the economic activity referred to in line 6 of template 1, which is taxonomy-non-eligible activity according to section 4.31 of Annexes I and II of Delegated Regulation (EU) 2021/2139 in the denominator having the applicable key performance indicator	0	0.0%
7.	Amount and proportion of other taxonomy non-eligible economic activity, not mentioned in lines 1 to 6 above, in the denominator having the applicable key performance indicator	13,099.96	100%
8.	Total amount and total proportion of taxonomy non-eligible economic activity, in the denominator having the applicable key performance indicator	13,099.96	100%

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 process to monitor energy consumption at each project and fixed location across all the companies of the Unibep Group. It is still working on implementing a system to identify energy-sensitive areas on an ongoing basis.

It is important to note that the diversity of the Group's order portfolio, as well as the construction process itself, which is of varying duration (averaging two years), makes comparisons of energy demand and energy intensity on an annual basis sometimes unreliable.

The Group undertakes measures aiming at a reduction of 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. It is hoped that these measures will translate into a lower overall energy consumption compared to previous years.

Examples of measures to reduce energy consumption, for example, through:

- an informed choice of electricity suppliers (preferring those with a lower carbon footprint),
- continuing the energy efficiency plan at the Unihouse plant (e.g. switching off individual machines and equipment during process downtime, upgrading the compressed air system to eliminate leaks),
- consistent modernisation of the factory to reduce the energy intensity of the machinery),
- compliance with energy consumption standards on construction sites,
- investments in renewable energy sources,
- successive replacement of luminaires with LED luminaires and installation of motion detectors,
- 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 on saving space, time and resources, and consequently energy consumption (training, the Environmental Protection Week campaign at the Unibep Group),
- providing mass transport for employees,
- monitoring energy intensity indicators; conducting energy audits; extending the analysis in the scope of improving energy efficiency and reducing energy consumption for fixed locations and the construction area.

The Group's fuel mix changed in 2023, with a year-on-year increase in fuel consumption in buildings and facilities of 17%, which was significantly influenced by the nature and timing of the investments made. Many of these required the use of fuels for heating and to ensure proper technological parameters during the autumn and winter. In addition to this, the increase is largely due to an increase in the scale of operations, including the operating activities of the energy and industrial sector. In the scope of vehicle transport, there was a similar level of fuel consumption as compared to the previous year.

In 2023, an increase of 63% in the amount of energy generated in the Group from RES as compared to the previous year has been recorded. As before, the amount of energy from RES will gradually increase in the following years with investments in new green energy generation projects.

In 2023, there has been a significant increase in thermal energy demand (82%) and an increase in electricity demand (8%). The indicated increase was directly linked to the increase in Group revenues, which was due to increased production and thus higher energy demand. As with fuels, many of the investments required the use of energy for heating and to ensure proper process parameters during the autumn and winter season. The scale was significantly greater than in previous years. In addition, the Group uses more office space and employs more staff, which also has an impact on the result.

In 2023, the Unibep Group partly used the electricity supplies with guarantees of origin and/or certificates confirming the origin of energy from renewable sources.

The Unibep Group did not sell energy in 2023.

[302-1, 302-3](#)

Energy consumption in the organisation

	Unit of measure	2021	2022	2023	Vary 2023 vs 2022 %
Total fuel energy consumption					
LPG (propane-butane)	(GJ)	1,460	1,032	914	-11%
Natural gas and coke-oven gas	(GJ)	358	345	592	72%
ON (Diesel oil)	(GJ)	47,161	45,790*	56,773	24%
PB (petrol)	(GJ)	12,305	16,281*	15,816	-3%
Light fuel oil	(GJ)	10,903	4,884	3,712	-24%
Heavy fuel oil	(GJ)	41,400	65,419	78,051	19%
Total energy consumption	GJ	113,587	133,751	155,857	17%
Consumption intensity (total energy consumption / revenue from sales)	GJ/PLN thousand	0.065	0.059	0.063	7%

Data for the reported year	Unit of measure	2021	2022	2023	Vary 2023 vs 2022 %
Total renewable energy consumption					
Photovoltaic energy	(GJ)	29	209	470	125%
Energy from biomass combustion	(GJ)	780	975	858	-12%
Energy from solar collectors	(GJ)	-	-	605	-
Total energy consumption	GJ	809	1,184	1,933	63%

Data for the reported year	Unit of measure	2021	2022	2023	Vary 2023 vs 2022 %
Total non-renewable energy consumption					
Electricity	(GJ)	34,241	40,736	44,172	8%
Heat energy	(GJ)	11,127	11,162	20,289	82%
Total energy consumption	GJ	45,368	51,898	64,461	24%
Consumption intensity (total energy consumption / revenue from sales)	GJ/PLN thousand	0.026	0.023	0.026	14%

Data for the reported year	Unit of measure	2021	2022	2023	Vary 2023 vs 2022 %
Total energy consumption within the organisation	GJ	159,735	186,833	222,251	19%
Consumption intensity (total energy consumption / revenue from sales)	GJ/PLN thousand	0.092	0.083	0.090	9%

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

The Unibep Group's fuel and energy 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, it was estimated taking into account the energy consumption per person.

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 water, including sea water.

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.

As with energy, the variability of the Group's order portfolio, as well as the construction process, which averages two years, makes comparison of water demand on an annual basis sometimes unreliable. In 2023, there were a greater number of projects that required the use of water to ensure the correct technological regime, such as performing leakage tests on installations, which had a significant impact on water consumption. In addition to this, we have identified other sources of water (mains water and well water) than those previously considered, i.e. water supply by barrels. The increase in water consumption is also influenced by the higher number of employees and collaborators working for and on behalf of the Unibep Group and using this resource. The increase in water consumption is due to the development of activities in the energy and industrial sector (more than 3-fold increase in consumption y/y).

As part of the ESG strategy, a working group has been set up to optimise water consumption as a result of the activities of the Unibep Group. In connection with the work, the need to improve the collection of water consumption data has been identified, so that by analysing the data by purpose and source, solutions to reduce consumption can be introduced. A larger data collection regime contributes to an increase in reported water consumption.

No significant environmental contamination incidents related to hazardous substance spills have been identified in 2023. 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 [m ³] in 2021	55,649
Total volume of water consumed [m ³] in 2022	64,198
Total volume of water consumed [m ³] in 2023	90,785

Despite an overall increase in the Group's water consumption, taking into account fixed locations, there was an 8% decrease in water consumption between 2022 and 2023, which is due to, among others, the solutions used to reduce water consumption in offices, such as aerators.

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 the air from our Mineral-Asphalt Mixtures Plants. We also calculate other emissions of pollutants into the air, which are reported to the National Centre for Emissions Management (KOBiZE). Knowing one's own emissions is a necessary step towards taking action to reduce and decarbonise the organisation and its climate impact in line with the Unibep Group ESG Strategy adopted by the Management Board.

Limits and scope of reported greenhouse gas emissions

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

We are constantly developing the monitoring of greenhouse gas emissions related to our Group's activities. In 2023, 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 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. Another reason for the difference in greenhouse gas emissions between 2021, 2022 and 2023 is the increase in the scale of the work being carried out and the resulting greater throughput. Other reasons were given earlier in the report.

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

Direct greenhouse gas emissions (Scope 1)

Gross direct greenhouse gas emissions (Scope 1) expressed in metric tonnes of CO ₂ equivalent in 2023			
	UNIBEP GROUP, including:	Unibep S.A.	Unihouse SA
Emissions from stationary combustion	7,161	7,146	15
Emissions from mobile combustion	3,779	3,448	332
Biogenic CO ₂ emissions	2	-	2
TOTAL	10,943	10,594	349

Gross direct greenhouse gas emissions (Scope 1) expressed in metric tonnes of CO ₂ equivalent 2023 vs 2022	UNIBEP GROUP			Difference (%) 2023 vs 2022
	2021	2022	2023	
	8,360	9,546*	10,943	15%

	UNIBEP GROUP			Difference (%) 2023 vs 2022
	2021	2022	2023	
Scope 1 emissions per total revenue expressed in Mg CO ₂ e/PLN million	4.81	4.22	4.45	5%

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 2023			
	UNIBEP GROUP, including:	Unibep S.A.	Unihouse SA
Emissions resulting from electricity consumption	8,039	7,442	596
Emissions resulting from heat consumption	1,012	843	170
TOTAL	9,051	8,285	766

	UNIBEP GROUP			Difference (%) 2023 vs 2022
	2021	2022	2023	
Gross direct greenhouse gas emissions (Scope 2) expressed in metric tonnes of CO ₂ equivalent 2023 vs 2022	7,595	8,695	9,051	4%

	UNIBEP GROUP			Difference (%) 2023 vs 2022
	2021	2022	2023	
Scope 2 emissions per total revenue expressed in Mg CO ₂ e/PLN million	4.37	3.82	3.68	-4%

Market-based method

Gross indirect greenhouse gas emissions (Scope 2) expressed in metric tonnes of CO ₂ equivalent in 2023			
	UNIBEP GROUP, including:	Unibep SA	Unihouse SA
Emissions resulting from electricity consumption	5,472	4,881	591
Emissions resulting from heat consumption	2,039	1,698	342
TOTAL	7,511	6,579	932

	UNIBEP GROUP			
	2021	2022	2023	Difference (%) 2023 vs 2022
Gross direct greenhouse gas emissions (Scope 2) expressed in metric tonnes of CO ₂ equivalent 2023 vs 2022	6,985	7,933	7,511	-5%

	UNIBEP GROUP			
	2021	2022	2023	Difference (%) 2023 vs 2022
Scope 2 emissions per total revenue expressed in Mg CO ₂ e/PLN million	4.02	3.48	3.05	-12.3%

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 (Scope 1 and 2) expressed in metric tonnes of CO ₂ equivalent 2023.	
	UNIBEP GROUP
Total emissions (Scopes 1 and 2) - Location-based method	19,994
Scopes 1 and 2 emissions per total revenue expressed in Mg CO ₂ e/PLN million	8.12
Total emissions (Scopes 1 and 2) - Market-based method	18,454
Scopes 1 and 2 emissions per total revenue expressed in Mg CO ₂ e/PLN million	7.50

[305-3](#)

Other indirect greenhouse gas emissions (Scope 3)

	2021	2022	2023
Gross other indirect greenhouse gas emissions (Scope 3) expressed in metric tonnes of CO ₂ equivalent	172,202	180,342	212,719

In 2023, 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, insulation,
- Transport of key materials,
- Waste generated,
- Transport of waste,
- Electricity and heat transmission losses

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	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
AIR EMISSIONS - WEIGHT (Mg)												
Nitrogen oxides (NO_x)	0.002724	0.01911	-	0.05	0.06	0.07	6.04	7.23	8.2	0.15	0.22	0.24
Sulphur oxides (SO_x)	0.00022	0.00019	-	0.01	0.1	0.02	3.6	4.84	3.89	0.3	1.3	0.24
Volatile organic compounds (VOC):	2.26332	0.56843	-	1.05	3.21	3.1	-	-	1.2	4.9	8.7	9.5
Particulate matter (PM)	-	-	-	0.97	0.51	0.67	-	-	-	-	-	-
Fuel combustion dusts	0.00027	0.00024	-	0.08	0.09	0.06	4.01	3.58	4.54	0.1	-	0.006
Amount of air emissions	2.29105	0.58797	-	2.16	3.88	3.92	13.65	16.65	17.83	5.45	10.22	9.99

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.

We have made significant progress in the area of circularity, agreed an action plan and set targets for achieving a Closed Circuit Economy within the Group. 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 sustainable construction materials and raw materials on a larger scale, 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. Permanently reduce the amount of waste generated and its management in the landfill.

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 ensures 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.

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. (until April 2023) generate waste as a result of the provision of services and/or activities for linear facilities, the erection of residential, office and commercial structures 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 approx. 70%, while at Unibep SA's residential, office and commercial construction sites it is around 50%, with segregation levels above 80% on some of the projects we have implemented.

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, and 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.

As we wrote earlier, waste management on site is regulated by the 'Waste Management Plan'. Much of the waste generated on site is recyclable and we aim to manage it in this way. 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, while in 2023: 7,086.65 Mg, of which 3,000 Mg outside installations, which is an increase of 265%.

Amount of waste transferred for re-use by individuals in 2022: 93,842 Mg, while in 2023: 334,849 Mg, which is an increase of 357%.

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

	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
	15 01 03		17 01 01		17 01 07		17 02 01		17 05 04		17 05 06	
BUDREX	-	-	40	-	-	-	-	-	7,161.8	7,275.58	-	-
UNIBEP_GWK	-	-	-	-	-	557.7	5.9	34.63	-	3.2	-	-
UNIBEP_BEP	-	-	-	-	-	-	-	-	-	-	-	-
UNIBEP_INF	0.09	-	4,172	2,563.5	-	-	-	15	66,420	162,593.8	16,000	161,780
UNIHOUSE	41.9	15.74	-	-	-	-	-	10	-	-	-	-
TOTAL	41.99	15.74	4,212.0	2,563.5	-	557.7	5.9	59.6	73,581.8	169,872.6	16,000	161,780

Waste record sheets are used for the purposes of preparation of the required 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 2022 was **16,769 tonnes**.

The total weight of waste generated by **Budrex Sp. z o.o.** in 2023 was **7,771 tonnes** (until April 2023).

Breakdown of the weight of waste generated according to its composition	2021 [t]	2022 [t]	2023 [t]
17 05 04 – Soil, including stones, other than those mentioned in 17 05 03	-	16,258	7,276
17 09 04 - Mixed construction waste	44	3	-
17 01 01 - concrete waste and concrete rubble from demolition and repair	-	258	463
17 01 02 - brick rubble	-	-	32
17 03 02 - Bituminous mixtures other than those mentioned in 17 03 01	-	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	-	-

At **Unibep SA**, the total weight of waste generated in 2022 was **99,609 tonnes**, of which 78,588 Mg was soil, earth and excavated material.

At **Unibep SA**, the total weight of waste generated in 2023 was **465,439 tonnes**, of which 430,852 Mg was soil, earth and excavated material.

Breakdown of the weight of waste generated according to its composition	2021 [t]	2022 [t]	2023 [t]
17 05 04 - soil, including stones	52,977	76,988	269,072
17 05 06 - dredging spoil other than those mentioned in 17 05 05	-	1,600	161,780
17 09 04 - mixed construction waste	8,960	9,011	9,509
17 01 01 - concrete waste and concrete rubble	2,518	5,919	10,604
17 03 02 - bituminous mixtures other than those mentioned in 17 03 01	1,949	3,154	9,585
17 02 01 - wood	1,007	742	1,425
17 01 07 - mixtures of concrete, bricks, tiles and ceramics	405	685	2,092
17 01 02 - brick rubble	348	927	588
17 06 04 - insulation materials other than those mentioned in 17 06 01 and 17 06 03	101	242	281
other non-hazardous waste	253	332	469
hazardous waste	16.54	8.55	34.35

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

The total weight of waste generated by **Unihouse SA** in 2023 was **1,766 tonnes**.

Breakdown of the weight of waste generated according to its composition	2021 [t]	2022 [t]	2023 [t]
17 06 04 - insulation materials	20	15	12
17 02 03 - plastic	1	-	19
15 01 01 - paper and cardboard packaging	61	37	33
07 02 13 - plastic waste	7	5	7
17 08 02 - gypsum-based construction materials	723	262	353
17 04 05 - iron and steel	19	11	14
15 01 03 - wooden packaging	76	42	41
15 01 02 - plastic packaging	86	53	36
03 01 05 - sawdust, shavings, cuttings, wood, particle board and veneer	421	200	312
17 09 04 - mixed construction waste	406	334	595
17 01 01 - concrete waste and concrete rubble	-	-	13
other non-hazardous waste	-	-	330
hazardous waste	1	1	0.45

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,
- we use plants of native species for compensatory planting.

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 the 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 the 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 at the Unibep Group as at the end of 2023 was 1,778 employees, including 512 women and 1,266 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 that 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 carry out construction in new locations in Poland. 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 in all Group companies,
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 2023.

401-1

Recruitment of new employees and turnover		2023.		
Total number of new employees by gender and age	Women	Men	Total	
under 30	55	64	119	
between 30 and 50	73	128	201	
over 50 years	3	39	42	
TOTAL	131	231	362	
Employment rate	26%	18%	20%	
Number of employees	512	1,266	1,778	

Recruitment of new employees and turnover		2023.		
Total number of employee resignations by gender and age	Women	Men	Total	
under 30	25	54	79	
between 30 and 50	58	158	216	
over 50 years	3	41	44	
TOTAL	86	41	44	
Turnover rate	17%	20%	19%	
Total number of employees	512	1,266	1,778	

In 2023, **employment** at Unibep SA **increased by 8%** compared to the previous year. The Group employed 512 women, which makes up for 28.8% of the total workforce. This is an increase compared to the last year, where the female employment rate represented 27% 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. 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, private health care ("Medical Packages");
- benefits resulting from the provisions of the Corporate Collective Labour Agreement of Unibep or Remuneration Regulations of Unihouse for temporarily seconded employees (these include: meal allowance, 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 of Unibep or Remuneration Regulations of Unihouse 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	2023.		
	Women	Men	Total
Number of employees who were entitled to parental leave from 01.01.2023 to 31.12.2023	38	65	103
Number of employees who took parental leave between 01.01.2023 and 31.12.2023	33	10	43
Number of employees who returned to work after taking parental leave from 01.01.2023 to 31.12.2023	10	10	20
Number of employees who returned to work after parental leave between 01.01.2023 and 31.12.2023, and were employed for a minimum of 12 months	23	1	24
Number of employees who returned to work after parental leave in the previous reporting year (2022)	23	1	24
Return to work rate	30.30%	100%	
Employment retention rate	100%	-	100%

2-7

The rate includes full-time and part-time employees. Total number of employees by type of contract and gender	2023.		
	Women	Men	Total
Employment contract type			
fixed-term contract	151	303	454
unspecified period	361	963	1,324
Total of all employees	512	1,266	1,778

Total number of employees by region		2023.		
Region	Women	Men	Total	
Poland	509	1,174	1,683	
Scandinavia	0	14	14	
Germany	2	65	67	
Ukraine and Belarus	1	13	14	
TOTAL	512	1,266	1,778	

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 divided by target country or geographical area. The Belarusian and Ukrainian markets are taken together.

Total number of employees by employment type and gender		UNIBEP GROUP		
	Women	Men	Total	
full-time	501	1,256	1,757	
part-time	11	10	21	
TOTAL	512	1,266	1,778	

2-30

	2023
Percentage of employees covered by collective bargaining agreements	68.56%

2-8

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

	Contract of mandate	B2B	Employee lease	Total
Unibep Group	45	26		71

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 is currently developing a formalised diversity policy in the form of a single document, but certain rules of conduct in this respect have been developed over the years, including the previously mentioned rules of conduct entitled "Unity of Principles and Objectives", which each newly recruited employee of the Company must review.

Due to the location of the Company's registered office in Podlasie, which is considered to be a melting pot of nationalities, cultures and communities, employees and members of the Company's bodies come from different backgrounds and cultures, represent different ways of thinking and points of view and have different life and professional experiences. There are age differences among the Company's employees and governing bodies.

At the Unibep Group, in addition to employees who are between thirty and fifty years of age, who make up the largest age group at over 64%, people over the age of fifty constitute approx. 18% of the Company's employees. Over 18% of employees are under the age of thirty. The Unibep Group employs both women and men in middle and senior management positions, as well as in specialist positions. Women in the UNIBEP Group account for approx. 40% of the total number of white-collar positions.

The Unibep Group skilfully exploits 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 and Remuneration Regulations. 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 explains that the compositions of the Management Board and Supervisory Board of the Group Companies are diversified in terms of education, age, and professional experience. The construction industry is a specific industry and in selecting management staff, the Group Companies are 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 33% of members of the Supervisory Boards. Women account for 9.09% 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.

On 4 April 2024, the Management Board of UNIBEP SA adopted an application for the Anti-Harassment and Anti-Discrimination Procedure in the Unibep Group. The procedure aims to formalise the measures taken to ensure the protection of employees from bullying, discrimination, sexual harassment in the workplace or in relation to work, and, if a negative event occurs, it specifies the intervention actions taken and the consequences for perpetrators.

No cases of discrimination were recorded in the Unibep Group in 2023.

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 that 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 the 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 that performs advisory and opinion-making functions. It consists of eight members. A separate OHS Committee is established for the Infrastructure Branch. The OHS Committee meets once a quarter, and the outcome of its work is the minutes that 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,
- 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, currently eighteen 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 2023, 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. Updates to occupational risk assessments have been carried out in 2023, primarily in the area of exposure to eye injury with foreign particles. 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. Through the implementation of an electronic health and safety reporting system, the effectiveness of recommendations, communication and supervisory accountability for designated scopes has been improved and safety levels have been raised during construction work. 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, 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 via an electronic reporting system. On the basis of the information obtained, the OHS Office sends an alert with information about the incident by e-mail to all subordinate investments. Alerts are displayed in a prominent, publicly accessible place on the site for the information of all employees, subcontractors and visitors. The OHS and Environment Protection Office collects data and maintains a register of near misses. A total of 78 near misses were reported in the Unibep Group in 2023.

In accordance with generally accepted and applicable OHS legislation, an employee has the right not to perform tasks that 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 provided with protective equipment such as: helmets with a chin strap, clothing with appropriate visibility features, required PPE including work shoes. 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 OHS 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 a President, OHS Director, Construction Manager, Contract Manager, SIP specialist, company doctor and blue-collar 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 health and safety representative from the OHS Office. 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 2023

Training courses	Companies/Branches				Unibep Group Total
	Unibep SA	Unihouse SA	Budrex Sp. z o.o.	Unidevelopment SA and Monday Development Sp. z o.o.	
Initial training					
General initial training	311	295	0	12	618
Periodic training					
Persons in charge of employees	211	14	7	12	244
Admin. and office staff	100	20	0	25	145
Manual workers	184	215	45	-	444
Total	495	249	52	37	833

403-6

The Unibep Group employees are covered by preventive 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 2023, employees underwent the following types of examinations:

Examination s:	Unibep SA	Unihouse SA	Infrastructure Branch of Unibep SA	Budrex Sp. z o.o.	Unidevelopment SA	Monday Development Sp. z o.o.	Unibep Group Total
Initial	267	130	113	-	9	0	519
Periodic	362	149	78	1	4	2	596
Follow-up	57	50	10	1	6	-	124
Targeted	13	3	2	2	-	0	20
Total	699	332	203	4	19	2	1,259

The Unibep Group subsidises the purchase of glasses or contact lenses for vision correction by employees working at a screen monitor, if the results of the ophthalmological examination, carried out as part of the preventive examinations, show the need for such glasses or lenses during working hours. The amount of subsidy is a maximum of PLN 500 (gross) and is granted once every three years.

This does not apply if the doctor responsible for preventive 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 2023, 79 employees received a subsidy for the purchase of corrective glasses or contact lenses 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 2023, there were 7 accidents at work and 3 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 2023 (h)	2,975,997
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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	7
Total accident rate (total accidents per 1 million man-hours worked)	2.35

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)	7,642,563
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Number of fatal accidents at work	0
Number of serious accidents at work	1
Number of all accidents	14
Total accident rate (total accidents per 1 million man-hours worked)	1.96

An analysis of accidents at work is carried out at Unibep Group companies. The analysis carried out for 2023 showed:

At Unibep SA:

- a significant decrease in the number of accidents compared to the previous year by 70%, with a 24.39% increase in employment;
- the accident frequency rate was 11.65, and decreased by 56.85% compared to the previous year;
- the accident severity rate was 29.00, and decreased by 61.67% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 48, and decreased by 89.36% compared to the previous year.

At Unihouse SA:

- the number of accidents at work dropped by one accident compared to the previous year;
- the accident frequency rate was 8.40, and decreased by 16.47% compared to the previous year;
- the accident severity rate was 118.25, and increased by 8.09% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 473, and decreased by 13.53% compared to the previous year.

At the Unibep Group:

- a 35.29% decrease in the number of accidents compared to the previous year, with a 6.53% increase in employment;
- the accident frequency rate was 3.94, and decreased by 67.35% compared to the previous year;
- the accident severity rate was 74.43, and increased by 18.92% compared to the previous year;
- the number of days of incapacity to work due to accidents at work was 521, and decreased by 51.03% compared to the previous year.

403-10

In 2023, 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.

4.4. Training and education of employees

3-3 (404)

The dynamic and constant changes that affect every aspect of the companies active in the market, such as changes to the legal system and work systems, rapid technological development, and development of new businesses 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 Recruitment and Staff Development Department effectively manages the development of employees in their respective positions and provides them with the necessary knowledge. Through training, conferences, development programmes to improve competences and provide new skills, employees become more effective, committed to their tasks, satisfied with their job and feel that they are an important part of the organisation

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. These include: adaptation training for newly recruited employees and for those going to work abroad; technical training, among others provided by suppliers; and training in the scope of the law, IT, accounting, human resources and soft skills and others based on the needs of individual businesses.

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 2023 can be divided, into:

- **Specialist training** - intended for employees of specialised departments, e.g. accounting, legal, technical office 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 scope of electric installation and 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 are also learning German.
- **At the Unibep Group, Reserve Staff are appointed every year.** This employee development programme has become a permanent part of the company's tradition, and 2023 also saw a group of 24 outstanding individuals invited to participate in a prestigious training programme to develop managerial competences. Participants in the programme were also 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 receive knowledge and specific advice, not only on their assigned tasks, but also on shaping their career path and personal development towards taking up future management positions in the Unibep Group.

In 2023, the third 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. Training in the use of the following programmes was organised this year: MS Excel, Power BI, 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 MS Excel basic training courses were organised. Most of the meetings were conducted online. All were delivered by a certified in-house trainer. A total of 82 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, every year, in consultation with management, the training needs of employees are collected and training plans are prepared. 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, updating knowledge due to changing legislation, interpersonal communication, IT, 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 organisation members to the information that is crucial for proper adaptation in the working environment.

In order for newly recruited employees to get to know the organisation even better, the Recruitment and Staff Development Department organises 'Unipowitanie' training. The onboarding training is conducted by the CEO of Unibep SA, as well as managers or employees from various departments of the Unibep Group. Newly recruited employees are given information about what the presented departments deal with and to what extent they can be useful to them in their work.

In terms of staff training and education, the potential for the 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		1,778
Average number of training hours per employee		14.1
Number of women		512
Average number of training hours per woman		19.1
Number of men		1,266
Average number of training hours per man		12.1

Breakdown by structure	TOTAL	women	men
White-collar workers	1,254	512	742
Blue-collar workers	524	0	524
Total	1,778	512	1,266

Average number of training hours (1 hour = 60 minutes) by gender and category of employees in 2023:

Breakdown by structure	TOTAL - the number of hours per person
White-collar workers	18.4
Blue-collar workers	3.9

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 and into building a competitive advantage in the market, and enables us to develop the potential of our employees. In 2023, the implementation of our original development programmes continued:

- **Leader's Academy** - a series of in-house managerial 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
- **Technical Thursdays** - a series of in-house training courses dedicated to engineering staff on environmental standards, technical topics implemented on construction sites, new technologies or occupational health and safety. In 2023, 11 training courses were delivered in which 679 employees took part.

In 2023, a new employee support formula 'EAP 24' (Employee Assistance Program) was introduced, consisting of:

psychological support services of educational and psycho-educational nature, including psychological counselling,
 management support services
 online education and psychoeducation

Counselling and psychological support is provided through individual counselling, while constant communication about the company's EAP programme and psycho-educational activities ensure that awareness is raised in the scope of taking care of the mental well-being and a friendly workplace.

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. 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.

4.5. 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	0%	36%	36%
over 50	9%	55%	64%
TOTAL	9%	91%	100%
Senior management	Women	Men	TOTAL
under 30	0%	0%	0%
between 30 and 50	16%	54%	70%
over 50	3%	27%	30%
TOTAL	19%	81%	100%
Middle management	Women	Men	TOTAL
under 30	1%	1%	2%
between 30 and 50	20%	66%	86%
over 50	1%	11%	12%
TOTAL	22%	78%	100%
Coordinators	Women	Men	TOTAL
under 30	3%	8%	12%
between 30 and 50	26%	53%	78%
over 50	1%	9%	10%
TOTAL	30%	70%	100%
Specialists	Women	Men	TOTAL
under 30	18%	17%	35%
between 30 and 50	35%	21%	56%
over 50	3%	6%	9%

TOTAL	56%	44%	100%
Blue-collar workers	Women	Men	TOTAL
under 30	0%	11%	11%
between 30 and 50	0%	53%	53%
over 50	0%	36%	36%
TOTAL	0%	100%	100%

202-1, 405-2

Ratio of standard entry level wage compared to minimum wage	Women	Men	Total average
	111%	115%	114%

The 11% 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.

This Report covers disclosures for the period from 1 January to 31 December 2023. 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 2023.

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.

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),
- Maintaining confidentiality in relationships with customers. Data loss prevention measures,
- Energy consumption and ways to reduce energy consumption.
- Employee health and safety,
- Employment with the company: new and local employees, salaries, turnover, benefits,
- Standard entry level wage (compared to minimum wage),
- Diversity and equal opportunities in access to jobs, equal pay for men and women,
- Reducing potential instances of discrimination.

If you have any questions about the content of this 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	104-105	
	GRI 2-5	External verification of the report	104-105	
	GRI 2-6	Business profile, value chain and business relationships	6-8, 8-10, 31-32	
	GRI 2-7	Employees	8, 90	
	GRI 2-8	Persons providing work for the organisation who are not employees of the organisation	90	
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