



REPORT

ON
NON-FINANCIAL INFORMATION

2023

**MIRBUD
CAPITAL GROUP**

25 April 2024



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General information

ESRS 2 General disclosures

BP-1 General basis for preparation of sustainability statements

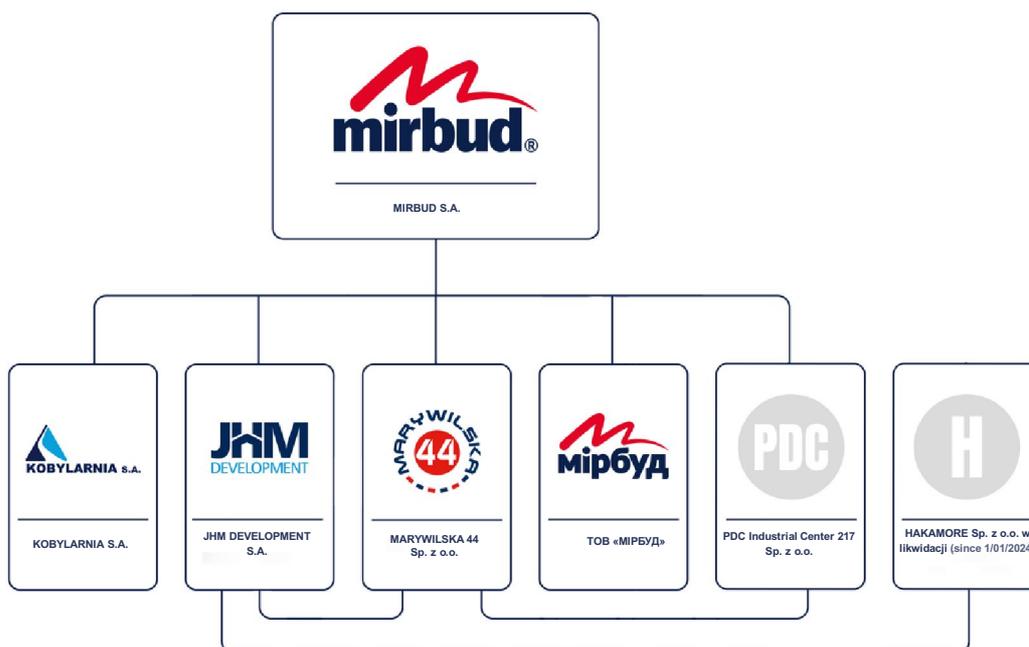
The report has been prepared in accordance with Article 49b of the Accounting Act of 29 September 1994 for MIRBUD S.A. and in accordance with Article 55 (2b) to (2c) for the MIRBUD Capital Group. The report also makes disclosures in accordance with the provisions of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment. This report has been prepared on the basis of the ESRS standards (introduced by Commission Delegated Regulation (EU) 2023/2772), but does not maintain full compliance with the ESRS standards, which will be mandatory for the MIRBUD Group beginning in the 2024 financial year.

The information, data, metrics and statements contained in the report refer to the parent, MIRBUD S.A., and the MIRBUD Capital Group, unless otherwise indicated.

The report includes sustainability information on MIRBUD S.A. and the MIRBUD Capital Group for the period from 1 January 2023 to 31 December 2023. The scope of consolidation in this report is the same as for the 2023 consolidated financial statements.

As at 31 December 2023, the Group comprised seven companies:

- ▶ **MIRBUD S.A.** - parent
- ▶ **KOBYLARNIA S.A.**
- ▶ **JHM DEVELOPMENT S.A.**
- ▶ **MARYWILSKA 44 Sp. z o.o.**
- ▶ **MIRBUD Ukraine**
- ▶ **PDC IC 217 sp. z o.o.**
- ▶ **HAKAMORE Sp. z o.o.**



This report applies to the upstream and downstream value chain when describing the MIRBUD Capital Group value chain and in relation to ESRS S2 - Employees in the value chain, ESRS S3 - Affected communities and ESRS S4 - Consumers and end-users.

The Group has not used the possibility to omit specific information relating to intellectual property, know-how or innovation results.

BP-2 Disclosures in relation to specific circumstances

The Group has not deviated from the medium and long-term time horizons set out in ESRS 1 Section 6.4.

The indicators in the report do not include value chain data estimated using indirect sources. None of the quantitative indicators and cash amounts are subject to a high level of measurement uncertainty.

In the 2023 report, there have been changes in the preparation and presentation of sustainability information compared to previous years' statements, which is a move away from preparing the report based on the GRI - Global Reporting Initiative standard. The statement uses the EU ESRS - European Sustainability Reporting Standard.

This report has not been subject to third-party verification.

GOV-1 The role of the administrative, management and supervisory bodies

As at 31 December 2023, there were five members on the Supervisory Board: four men and one woman. The Supervisory Board consisted of:

- ▶ **Radosław Niewiadomski** - Deputy Chairman of the Supervisory Board

Mr. Radosław Niewiadomski has a university degree in economy - he graduated from the University of Łódź, Faculty of Economics and Sociology, majoring in Economics and Organisation of Industry, with the degree of Master of Economics. He has over 30 years of experience in finance and banking and has

completed numerous courses and training in the area. He gained and perfected his professional experience as, among others, the Director or Deputy Director of Branches of Pekao S.A. and Kredyt Bank S.A., as well as the Inspector in the Finance Department of the Łowicz Powiat Starosty. Currently, Mr. Radosław Niewiadomski is a member of the Supervisory Board of a subsidiary, JHM DEVELOPMENT.

▶ **Agnieszka Maria Bujnowska** - Secretary of the Supervisory Board

Ms. **Agnieszka Bujnowska** graduated from the Faculty of Management of the University of Łódź, specialisation: accounting, financial analysis of enterprises; she also passed the exam for supervisory board members in State-owned companies - Minister of Treasury Diploma No. 2262/2007. In addition, she has completed certified training in areas which include: MAR implementation; CSRD and ESRS: the European Sustainability Reporting Standards system, Reporting of ESG issues under the new legislation; Financial confidential information. Ms. Agnieszka Bujnowska worked from 1990 to 2000 at the independent public health care management unit (SP ZOZ), No. 4 Clinical Hospital of the Medical University of Łódź. Subsequently, since 2006, she has served on numerous supervisory boards of municipal and public companies, including: Ośrodek Sportu i Rekreacji sp. z o.o. with its registered office in Skierniewice, Miejski Zakład Komunikacji w Skierniewicach sp. z o.o. From 2010 to the present, Ms. Agnieszka Bujnowska has sat on supervisory boards of the following companies: KOBYLARNIA S.A., JHM DEVELOPMENT S.A. and Marywilska 44 Sp. z o.o. Ms. Agnieszka Bujnowska has been serving as Secretary of the Supervisory Board of MIRBUD S.A. continuously since 2006.

▶ **Bartosz Wilczak** - member of the Supervisory Board

Mr. Bartosz Wilczak holds a university degree. He completed his MBA at Collegium Humanum Warsaw Management University, postgraduate studies at the Andrzej Frycz Modrzewski Kraków University (faculty: Human Resources Management), Postgraduate Management Studies at the University of Silesia in Katowice (specialisation: Enterprise Management) and a Master's degree at the University of Silesia in Katowice (major: political science). Mr. Bartosz Wilczak has many years of professional experience in project coordination and management. He has also served as the President of the Management Board of DL Invest Group Venture Capital Sp. z o.o., GPW Inżynieria Sp. z o.o. and Fitwell Sp. z o.o. He is currently the project manager for the project titled "Understanding Silesia" of the Katowice-based Pokolenie association.

▶ **Stanisław Lipiec** - Member of the Supervisory Board

Mr. Stanisław Lipiec graduated from the Post-secondary Survey and Road School in Lublin with specialisation in roads and bridges for motor vehicles. In the following years Mr. Stanisław Lipiec graduated from the University of Economics and Humanities in Skierniewice at the Faculty of Sociology and Management (specialisation: entrepreneurship and management), and next from the K. Pułaski University of Technology and Humanities in Radom (Faculty of Economics, specialisation: economics).

Mr. Stanisław Lipiec worked as Head of the Road and Transport Authority of the Skierniewice City Council, and earlier also as Supervision Inspector of the Żoliborz District Council in Warsaw, as well as Head of the Road Section in Skierniewice. As of 11 February 2024, Mr. Stanisław Lipiec's mandate as a member of the Board expired due to his death.

▶ **Jacek Tucharz** - Member of the Supervisory Board

Mr. Jacek Tucharz holds a higher education degree. Graduate of the Warsaw School of Economics (SGH). Holds a securities broker license No. 1047. Between 1993 and 1996, employed at the Brokerage Office of Powszechny Bank Kredytowy S.A. as a specialist and then as a securities broker. Between 1996 and 2002 employed at Trinity Management sp. z o.o. (NFI Programme) as Head of Investments. Between 2002 and 2005, Head of the Leading Companies Department at PZU NFI Management sp. z o.o. Between November 2007 and December 2012, President of Auto – Centrum Puławska sp. z o.o. Between 2013 and 2014, Vice-President of the Management Board of Energosynergia Technologie sp. z o.o. Between 2019 and 2020, Member of the Management Board of Herkules S.A. (a company listed on the Warsaw Stock Exchange). Since 2019, Member of the Management Board of Grovert Investments sp. z o.o. Between 2009 and 2022, an independent member of the Supervisory Boards in

public companies, including: Forte S.A., Seco-Warwick S.A., Compremum S.A., Herkules S.A., MLP S.A., and Pelion S.A.

The following changes took place in the composition of the Supervisory Board in 2023:

- ▶ as of 30 September 2023, Mr. Artur Sociński resigned from the Supervisory Board;
- ▶ on 18 October 2023, the Extraordinary General Meeting of Shareholders of MIRBUD S.A. adopted resolution No. 4/2023 on appointing Mr. Bartosz Wilczak to the Supervisory Board of MIRBUD S.A.;
- ▶ as of 1 December 2023, Mr. Wiesław Krzysztof Kosonóg resigned from the Supervisory Board.

All members of the Supervisory Board are independent.

As at 31 December 2023, the Management Board of MIRBUD S.A. comprised four men:

- ▶ **Jerzy Mirgos** – President of the Management Board

He has been gaining experience in managing companies operating in the construction sector since 1985, working, among others, in managerial positions in enterprises and commercial law companies. Since 2002, his professional career has been connected with the Issuer's company, where in recent years he held the position of General Director, responsible, among other things, for its strategy and further development. In 2008, he founded JHM DEVELOPMENT S.A., where he holds the position of the Vice-President of the Management Board, and in which is indirectly the majority shareholder. He considers the creation of the thriving MIRBUD Capital Group and the introduction of two companies, MIRBUD S.A. and JHM DEVELOPMENT S.A., to the trading floor of the Warsaw Stock Exchange to be his greatest professional success. On 23 June 2012 Mr. Jerzy Mirgos assumed the position of the President of the Management Board of MIRBUD S.A. He is also a member of the Management Board of KOBYLARNIA S.A.

- ▶ **Sławomir Nowak** – Vice-President of the Management Board

Graduate of the Warsaw University of Technology, Faculty of Electrical Engineering - specialisation: Automation of Technological Processes. In 1999, the Council of the Faculty of Electrical Engineering awarded him the title of Doctor of Technical Sciences. In his professional career, he worked in managerial positions in the education and construction sectors. In the structure of MIRBUD S.A. so far he has been the Deputy General Director of MIRBUD S.A. and the Director of the Contract for the construction of the Hilton Hotel in Warsaw. By way of resolution of the Supervisory Board, as of 25 May 2012 he was appointed to the position of Vice-President of the Management Board of MIRBUD S.A. He is also a member of the Management Board of KOBYLARNIA S.A.

- ▶ **Paweł Korzeniowski** – Member of the Management Board

Graduated from the University of Łódź - Faculty of Economics and Sociology, in the field of Economics, specialisation: Economics of Industry, where in the years 2001-2005 he completed his doctoral studies. For over 10 years he worked in banking, completed numerous courses and training in finance, banking mathematics, and financial analysis. Currently, he is also a member of the Supervisory Board of MARYWILSKA 44 Sp. z o.o. and KOBYLARNIA S.A.

- ▶ **Tomasz Sałata** – Member of the Management Board

He has been working for the company as technical director since 2010. He also worked as director of construction production in Rex-Bud (2009-2010), director of production in Varitex (2001-2009), director of the Energoexport branch in Łódź and director of production and board member of Budmatpol. He graduated from the Faculty of Construction and Architecture of the Technical University of Łódź.

In matters related to sustainability and ESG, the Supervisory Board performs a consultative and advisory role. These topics are discussed at Supervisory Board meetings depending on the needs reported.

The Management Board is the key and strategic decision-making body on sustainability issues. Mr. Paweł Korzeniowski, member of the Management Board and Chief Financial Officer of the company, is responsible for the implementation of the Sustainability Strategy. In the middle of 2023, he oversaw the implementation of the sustainability materiality study and, in December, the process of creating the new

Sustainability Strategy of the MIRBUD Capital Group, which was adopted by way of Resolution No. 15/2023 of the Management Board of 29 December 2023.

Mr. Paweł Bruger, Head of Corporate Communications, is responsible for the sustainability area within the MIRBUD Capital Group. He is in charge of preparing the sustainability report and implementing sustainability-related activities. In 2023, the key activities in this area were to carry out a materiality study and to create a Sustainability Strategy for the MIRBUD Capital Group.

Members of the Supervisory Board expanded their skills and expertise in the area of sustainability by participating in topical conferences and training courses, including in the area of new obligations imposed on companies by the CSRD and the mandatory ESRS reporting standard: the European Sustainability Reporting Standards system.

In the case of the Management Board, skills and expertise were also developed through participation in topical conferences and training courses, as well as through participation in workshops with sustainability consultants, during works on the study of the materiality of ESG topics in the MIRBUD Capital Group and the MIRBUD Capital Group Sustainability Strategy. Expert knowledge is also provided through access to consultancy firm experts and through the Head of Corporate Communications, who develops his knowledge and skills by, among other things, attending training courses of the Association of Stock Exchange Issuers.

GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

In 2023, the authorities were informed of significant impacts, risks and opportunities in the sustainability area during the validation workshop for the materiality study which resulted in the acceptance of the results of this study. In addition, relevant sustainability topics were discussed at Supervisory Board and Management Board meetings as required.

In 2023, the significant areas of influence, risks and opportunities resulting from the materiality study were taken into account in the creation of the MIRBUD Group's Sustainability Strategy which was adopted by way of Resolution of the Management Board.

GOV-3 Integration of sustainability-related performance in incentive schemes

The remuneration of the Supervisory Board of MIRBUD S.A. is set out in the "Remuneration Policy of MIRBUD S.A." adopted in 2020. The Policy has been adopted at the parent, but it indicates the direction of change and Group Companies have implemented the principles found in this Policy. In accordance with the Policy, members of the Supervisory Board delegated to permanent individual supervision shall receive separate remuneration, the amount of which shall be determined by the General Meeting. The fixed remuneration of the members of the Supervisory Board is determined by the General Meeting of the Company by resolution and is differentiated according to their functions.

The remuneration of the Management Board of MIRBUD S.A. is set out in the aforementioned Policy. In accordance with the Policy, members of the Management Board are entitled to:

- ▶ fixed remuneration - monthly cash remuneration paid for the functions and responsibilities assigned, taking into account market conditions, disregarding performance-related criteria. This is mandatory remuneration. Its amount is determined by the Supervisory Board, taking into account criteria such as qualifications, level of experience, workload, and function profile, among others.
- ▶ variable remuneration - additional payments and benefits dependent on the Company's performance or other criteria. Variable remuneration may be established in the form of an

annual bonus by the Supervisory Board. They are awarded for achievements of a quantitative or qualitative nature. Its amount depends on the Company's financial performance.

- ▶ fringe benefit - other allowances and benefits, including those not of a direct monetary nature.

The remuneration policy currently does not address the objectives and performance of the members of the Supervisory Board and the Management Board in managing the company's sustainability impacts, risks and opportunities.

GOV-4 Statement on due diligence

Table 1: GOV-4 Elements of the due diligence process

Basic elements of the due diligence process	Sustainability statement points
a) Inclusion of due diligence in management, strategy and business model	S1-1, S2-1, S3-1, S4-1 E4-2
b) Cooperation with stakeholders affected by the entity at all key stages of the due diligence process	S1-2, S2-2, S3-2, S4-2
c) Identification and assessment of adverse effects	SBM-3, IRO 1
d) Acting to reduce identified adverse effects	S1-3, S2-3, S3-3, S4-4
e) Monitoring the effectiveness of these efforts and providing relevant information in this regard	E4-3, E1-6

GOV-5 Risk management and internal controls over sustainability reporting

The MIRBUD Capital Group operates an internal control system adopted by way of Resolution of the Management Board No. 9/2022 of 30 December 2022. The system supports the Supervisory Board and the Management Board and employees in the effective and efficient operation of the business processes in the exercise of supervision and defines the rules for ensuring the objectives of the internal control system. The function of the internal control system is to ensure the achievement of objectives in at least three categories:

- ▶ operational effectiveness and efficiency;
- ▶ reliability of financial reporting;
- ▶ compliance with laws, internal regulations and accepted standards of conduct.

As the materiality test of ESG topics was conducted in the second half of 2023, sustainability risks were not introduced into the internal control system during the reporting period, but were introduced on 01/01/2024.

SBM-1 Strategy, business model and value chain

MIRBUD Capital Group operates mainly in the construction and assembly services sector. It is primarily involved in volume and infrastructure construction, but is also active in property development and offers commercial leasing services.

The parent, MIRBUD S.A., is a public company listed on the Stock Exchange, operating mainly in Poland. The company's head office is located at ul. Unii Europejskiej 18 in Skierniewice. MIRBUD S.A. provides construction services, particularly in the field of building construction:

- ▶ **industrial construction** (production and storage buildings);
- ▶ **public utility buildings** (sports halls, stadiums, hospitals, public administration offices, shopping malls, office and hotel facilities);
- ▶ **road engineering construction** (motorways, national, voivodship and district roads, elements of the urban transport infrastructure, bridges and railway sidings);
- ▶ **housing construction** (single-family, terraced and multi-family residential buildings).

KOBYLARNIA S.A. is involved in road and bridge works and also manufactures bituminous masses, while the tasks in the development business are carried out by JHM Development S.A. Marywilska 44 sp. z o.o., which owns and manages a shopping centre in Warsaw and properties in Ostróda, Rumia and Starachowice, is also part of the MIRBUD Capital Group.

MIRBUD Capital Group is one of the leaders in the construction industry in Poland. This is confirmed by the implementation of a number of key construction projects. The Group is committed to continuous development by investing in machinery. The Group employs more than 1,100 people, working with the best specialists, including highly qualified engineers with diverse specialisations in the construction industry. These activities result in the successful realisation of investments in accordance with the most ambitious certifications, such as BREEAM, or the implementation of new technologies, such as BIM - Building Information Modelling.

The mission of MIRBUD Capital Group is to implement projects in a manner worthy of the leader of the construction market, with respect to the natural environment and in accordance with the principles of ethics. These goals are achieved thanks to professionalism that reflects the passion for building, which is based on the foundations of extensive experience, high efficiency of operation and partnership relations with suppliers and subcontractors.

The mission of the MIRBUD Capital Group is implemented through:

- ▶ offering the highest quality construction services;
- ▶ investing in modern technical facilities;
- ▶ improving staff skills;
- ▶ compliance with law, in particular building, environmental protection and OHS safety legislation;
- ▶ continuous improvement of the effectiveness of implemented Quality Management System EN ISO 9001:2008, including work towards ISO 19443: 2023 certification; quality management system in the nuclear power sector supply chain, which is likely to be received before the publication of this report.

Value chain

The analysis of the MIRBUD Capital Group value chain concerns the area of strategic management. The chain encompasses all activities in the different areas of the company's operations that lead to creating value for the buyer. The MIRBUD Capital Group's value chain was identified during the materiality study in order to assess opportunities, risks and threats in the company's key areas of operation, as well as to identify key stakeholders.

Own operations

The MIRBUD Capital Group operates in the following production activity areas:

- ▶ **construction and assembly production**, where activity begins with bidding for execution of construction and assembly works. If the MIRBUD Capital Group's bid is selected, a contract is concluded between the investor and the MIRBUD CG. If the project is executed under the design and build formula, the design process is carried out and a building permit is obtained. This is followed by the execution of construction works and, after completion, obtaining an occupancy permit and handover of the building to the investor. Also, the project is supported during warranty period, up to 15 years;

- ▶ **bituminous mass production** involves the following steps: purchase or procurement of the material, order acceptance, production of the ordered bituminous mass, and then sale;
- ▶ **property development activity** starts with the purchase of land and the project design. The next stage is obtaining a building permit, executing construction works and obtaining an occupancy permit. Once this process has been completed the sale of units and service during the warranty period takes place;
- ▶ **property rental** starts with the acquisition of land, followed by the development and acquisition of the lessee and the ongoing administration of the buildings.

To support the implementation of the aforementioned functions, there are departments within the MIRBUD Capital Group that perform the role of supporting and managing the corporate area. These include the departments responsible for managing the following areas: OHS, transport, environmental protection, IT, legal, investment preparation, warranty service, surveying service, technical, human resources and payroll, economic and financial and corporate communications, and the chief engineer's department.

Upstream

The upstream value chain primarily includes:

- ▶ **in tier 1:**
 - ▶ suppliers of raw materials, materials and components;
 - ▶ contractors carrying out the following works on behalf of the MIRBUD CG companies: site grading works, excavations, embankments, substructures, pavements, finishing works, street elements, engineering works, water and sewage networks, drainage networks, heat, gas and electricity networks, traffic lights, road system lighting, railway and tunnel works;
 - ▶ law firms and design offices involved in preparing the bid;
 - ▶ design offices and general contractors (other than MIRBUD S.A.) responsible for project execution, e.g. on behalf of a development company;
 - ▶ real estate agents;
 - ▶ companies responsible for additional support services: cleaning, security, utility providers, property maintenance companies.
- ▶ **in tier 2:**
 - ▶ suppliers of components such as energy absorbing barriers and prefabricated structures;
 - ▶ subcontractors carrying out work for contractors;
 - ▶ electricity and heat producers.
- ▶ **cradle for tier 3+**
 - ▶ construction raw materials, the most relevant of which include asphalts, cement, concrete, hydraulic binders, lime meal, steel, construction aggregates such as sand and gravel and road aggregates - sand, grit and others;
 - ▶ raw materials for bituminous mass production: asphalts, aggregates and additives;
 - ▶ energy raw materials, including natural gas, diesel, fuel oil, coal and others.

Downstream

The downstream includes the most important groups of customers and other users of MIRBUD Capital Group products.

Customers can be divided in terms of the types of investments they commission and of which they are ultimately the recipients. These include:

- ▶ for building construction:
- ▶ territorial local government bodies;
- ▶ commercial law entities;
- ▶ other public entities,

- ▶ for road construction:
- ▶ territorial local government bodies;
- ▶ Treasury - road authorities at different levels;
- ▶ other commercial law entities;
- ▶ customers purchasing bituminous mass
- ▶ customers purchasing flats
- ▶ lessees
- ▶ of commercial space - renting space in a shopping centre;
- ▶ of logistics space - renting warehouse space.

The end users of the MIRBUD Capital Group's products and investments include:

- ▶ local communities situated near projects carried out by the MIRBUD CG;
- ▶ building residents and users;
- ▶ drivers and other road users.

The following groups were identified for waste:

- ▶ waste from construction processes, managed directly by the MIRBUD CG. It can be sent to landfill, for disposal or, where possible, for reuse and recycling;
- ▶ waste generated after the end of the project life cycle which can be sent to landfill, disposal or recycling;
- ▶ waste from service activities and office waste - sent to landfill, disposal and recycling.

The MIRBUD Capital Group is not active in the fossil fuel, chemical production, controversial weapons production, tobacco cultivation and production sectors.

SBM-2 Interests and views of stakeholders

The material stakeholders of the MIRBUD Capital Group were identified during the materiality study. The strength of the stakeholder's influence on the Group and the strength of the Group's influence on the stakeholder were examined. Finally, nine relevant stakeholder groups were identified: consumers, employees, suppliers and subcontractors, supplier employees, legislative bodies and public administration, investors and potential investors, financial institutions, local communities, and media. Cooperation is carried out with each of the relevant stakeholder groups. It is tailored to the specific properties of the respective stakeholder group and the impact that the group has on the MIRBUD CG, as well as the impact that the MIRBUD CG has on the stakeholder group.

The table below describes each of the relevant stakeholder groups and how to engage and collaborate with stakeholders.

Table 2: Material stakeholders of the MIRBUD Group

No.	Stakeholder group	Brief description of the group	Involvement methods
1.	Consumers	Consumers of the MIRBUD Group are users of infrastructure facilities and buildings that the MIRBUD Group will build.	Consumer involvement is indirect. The Group builds facilities on behalf of investors, so the end consumer has no direct contact with the Group. In the case of the development business, JHM DEVELOPMENT plays the role of an investor with direct influence on the end consumer by offering them finished flats. Consumers are involved directly during meetings in the sales process and during the development and acceptance of flats. Marywilaska 44 acts as a lessor of commercial space with significant influence on the terms and conditions of lease.

2.	Employees	The Group's employees are hired under employment contracts as well as civil law agreements (including contracts). Based on the type of work performed, employees are divided into production and non-production workers.	Employees are engaged in achieving the stated objectives of the MIRBUD CG. The rules for cooperation with employees and respecting their rights are described in the MIRBUD CG Employee and Co-worker Code, which is available to all employees. Cyclical staff meetings are held to learn about the views of employees and provide them with key information. Ongoing communication with superiors and performance appraisal also take place. It is implemented as and when required.
3.	Suppliers and subcontractors	Subcontractors of the MIRBUD Group include external companies carrying out work on MIRBUD Group construction sites. The MIRBUD Group's suppliers include manufacturers delivering building materials to construction sites.	Direct cooperation is established with the MIRBUD CG's subcontractors and suppliers during the execution of commissioned tasks. Cooperation is accompanied by an open dialogue. It is material to establish and maintain a long-term relationship. Suppliers and subcontractors should be guided by the publicly available MIRBUD CG Employee and Co-worker Code.
4.	Supplier and subcontractor employees	Supplier employees are persons hired by suppliers and subcontractors of the MIRBUD Group.	Subcontractor employees work on construction projects carried out by the MIRBUD Group. Communication with them is direct. Same rules apply to them as do to the MIRBUD CG employees, as subcontractors are obliged to apply the MIRBUD CG Employee and Co-worker Code. Supplier employees delivering materials to the MIRBUD CG construction sites are not directly involved.
5.	Legislative bodies and public administration	Public administration with direct impact on the ongoing construction projects through issuing decisions such as building permits, environmental decisions and other administrative decisions without which the construction process could not take place.	The involvement of these stakeholders is through the arrangements and preparation of applications for the administrative decisions required to carry out and commission the construction project.
6.	Investors and potential investors	Investors are divided into institutional (investment funds) and individual investors. Investors are persons interested or potentially interested in purchasing shares in MIRBUD S.A.	Ongoing communication is carried out with investors in accordance with legal requirements (current and periodic stock exchange reports). Additionally, constant communication is in effect. Investor meetings are organised directly with investors and through brokerage houses.
7.	Financial institutions	Financial institutions are external entities that work for the MIRBUD Group by granting guarantees and bank credits.	These stakeholders are involved in granting credits to finance the company's day-to-day operations or growth (investments) and the guarantees required in the construction project process. Communication with them is direct.
8.	Local community	The local community is the people living in the vicinity of the executed projects.	Information meetings are organised for local communities regarding the construction works taking place in the vicinity of their homes. They are also informed about planned activities in relation to the construction project by the press. Financial and in-kind support is provided by public benefit organisations working for the benefit of local communities situated in the vicinity of the executed projects.
9.	Media	The media are local and national journalists interested in publishing information about construction projects in progress or the activities of the MIRBUD CG in general.	Press releases are prepared for the media regarding execution of individual projects, which are sent to journalists of local media operating in the areas where the projects is located, and press releases on the company's general activities, which are sent to journalists of national media, including sector media. Press conferences and study visits by journalists to individual construction sites are organised for media contact. Ongoing communication with the media is also implemented.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The following issues were identified as material according to the results of the materiality test, taking into account double materiality:

- ▶ Climate change [ESRS E1]
- ▶ Pollution [ESRS E2]
- ▶ Water and marine resources [ESRS E3]
- ▶ Biodiversity and ecosystems [ESRS E4]
- ▶ Resource use and circular economy [ESRS E5]

- ▶ Own workforce [ESRS S1]
- ▶ Workers in the value chain [ESRS S2]
- ▶ Affected communities [ESRS S3]
- ▶ Consumers and end-users [ESRS S4]
- ▶ Business conduct [ESRS G1]

The material impacts that the MIRBUD Group has on these issues are described below. Impact is the result of the Group's effect on its surroundings: the environment, people and society. The impact can be an actual (occurring today) or potential future one (not yet occurring but likely to do so in the future). Impact can be exerted directly through the MIRBUD Group's operational activities, but can also be indirect, such as through its suppliers or the effects of product use.

The time perspective of impacts is set for the duration of the materiality report at 3 years from the date of completion of the study, i.e. until 4 October 2026.

Material impacts

▶ Climate change

The MIRBUD Capital Group has material impact on the issue of climate change, as its business model is based on the execution of construction projects, both building and road. They have material impact on climate change throughout the value chain. The execution of the project involves carbon dioxide emissions through the consumption of energy and fuels during the project execution, but also during the production processes of the materials used in the investment process. The MIRBUD Group can and does influence the issue of combating climate change through the execution of projects with a reduced carbon footprint, e.g. by executing BREEAM-certified projects. The impact on combating climate change is also directly linked to energy consumption. The MIRBUD Group influences the climate change and energy issue by improving the energy efficiency of its processes and changing the mix of electricity used, which is influenced by the purchase of energy from renewable sources. In adopting its Sustainability Strategy, the MIRBUD Group has set itself the objective of identifying the impact on climate change in the value chain. It therefore intends to calculate Scope 3 greenhouse gas emissions and then set reduction targets for Scope 1, 2 and 3. In addition, the Group intends to carry out a climate risk analysis which will allow, among other things, the management of climate change adaptation issues. The MIRBUD Group provides construction services according to the Investor's or Employer's designs or according to their guidelines and concepts. Consequently, the Group's impact in terms of energy efficiency or materials used is limited.

▶ Pollution

The MIRBUD Group has an impact on the issue of air, water and soil pollution. Pollution other than greenhouse gases may occur in ongoing investment processes. The Group operates within the framework set by environmental decisions and limits its impact on pollution by implementing their provisions. The Group implements corrective actions where there is real impact.

▶ Water and marine resources

The MIRBUD Capital Group uses water for its operations, manufacturing products and provision of services. This impact is also identified in the value chain, where water is used, among other things, for the production of materials. This impact can be reduced through more efficient use of water resources or reuse of water in production processes.

▶ Biodiversity and ecosystems

This issue covers the impact that the MIRBUD Capital Group has on the proper functioning or degradation of ecosystems and the maintenance or decline of biodiversity. The MIRBUD Group, with its road and building construction projects, has an impact on biodiversity and ecosystems, as it changes the purpose of undeveloped land. This impact is mitigated by acting in accordance with environmental decisions and carrying out environmental supervision, identifying potential risks. In addition, ad hoc measures are in place, such as the protection of trees in the immediate vicinity of the project, replanting of valuable natural specimens, preparation of the construction site so that animal

entry is prevented, and the construction of animal crossings so that their migration routes are not interrupted.

▶ **Resource use and circular economy**

The MIRBUD Capital Group has material impact on this issue, as it covers all raw materials and materials used in the Group's production and investment processes, as well as the Group's products, which are construction projects and waste. The Group has impact on the efficiency of materials used, and on production, e.g. of bituminous mass, where it reduces the consumption of raw materials by reusing crushed mass. The Group will also explore the possibility of reducing waste production.

▶ **Own workforce**

The Group has direct and material impact on the matter of own workforce. It applies to both office employees and construction workers. The Group has an impact on working conditions by employing staff on contracts that ensure their safety, appropriate wage levels, and attention to occupational health and safety, which is crucial in the construction sector. The impact on own workforce also includes the issue of equal treatment and equal opportunities, i.e. ensuring that every employee of the Group has the same rights and cannot be discriminated against.

▶ **Workers in the value chain**

The impact of the MIRBUD Group on workers in the value chain has a similar topical scope to that of own workforce, as the most significant group of workers in the value chain consists of persons employed on construction sites by subcontractors working for the MIRBUD Group. This is an indirect impact, as these employees are not hired by the MIRBUD CG.

▶ **Affected communities**

In the case of the MIRBUD Group, the affected communities are most often local ones located in the immediate vicinity of the projects executed by the MIRBUD Group. The Group's impact on these communities is direct and material, as the execution of the project may cause temporary disruption to residents. Methods for reducing the impact include dialogue with residents and other affected groups, preparing the project in such a manner that it has as little impact as possible, and taking residents' opinions into account during the project execution. The safety of local communities is also important, so that the area around the development is properly secured. Ultimately, the completion of projects often results in improved quality of life for residents.

▶ **Consumers and end-users**

The MIRBUD Group has an impact on both consumers and end-users who will be using the infrastructure facilities and buildings that the MIRBUD Group will build. For this type of impact it is assumed that the project is executed in accordance with the project design, plan and schedule, allowing the project to be used safely.

▶ **Business conduct**

The MIRBUD Group has an impact on the development of own corporate culture, due diligence processes and issues related to whistle-blower protection, corruption and bribery and supplier relationship management. The MIRBUD Group has policies and procedures in place to manage these impacts which are described later in this report.

Risks and opportunities

As the ESRS-compliant ESG topic materiality study was completed in October 2023, the process of identifying risks and opportunities under material issues will be conducted in 2024. Despite this, the MIRBUD Group has identified key risks in the environmental, social and corporate governance areas. These risks are described below, mapping them to issues arising from the ESRS standard.

▶ **Climate change**

Risks associated with the occurrence of extreme and violent weather events.

This risk is related to the ongoing climate change. Violent and extreme weather events can affect the timely completion of projects, damage construction equipment and materials, and cause employee accidents and injuries. They can also cause supply chain disruptions.

The aforementioned risks will be managed by conducting a climate risk analysis, the results of which can be implemented in the MIRBUD CG risk management system and taken into account in the execution of individual projects. The measures for the execution of individual projects assume compliance with OHS policies and procedures, as well as their possible adaptation to increased climate-related risks.

▶ **Resource use and circular economy**

Risk of lack of materials due to value chain disruption

This risk entails disruption of the supply chain of construction materials which are essential for MIRBUD CG's projects. These risks can be related to weather phenomena, but also to the disruption of value chains related to the geopolitical situation.

This risk is managed by shortening value chains, using local suppliers where possible and diversifying suppliers.

▶ **Working conditions of own workforce**

Risks related to the unavailability of qualified staff

This risk is related to the lack of an adequate number of qualified technical staff or a lack of people willing to work in the MIRBUD CG. It could potentially be linked to the changing geopolitical situation. This risk will be mitigated by being open to new labour markets and ensuring appropriate working conditions, as well as promoting the MIRBUD CG as an employer that provides consistently good working conditions and respects employee rights and develops a corporate culture.

In addition, significant environmental risks and opportunities are identified on the basis of Procedure EP-10/1 "Environmental Management". These are identified in relation to specific construction sites.

IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

Materiality study

The MIRBUD Capital Group conducted a comprehensive materiality study in 2023. The methodology used to carry out the study was aligned with the CSRD and ESRS requirements. The materiality study process was handled by an external consulting entity, MATERIALITY. Materiality study was carried out using the MAX 4 - MATERIALITY ASSESSMENT MATRIX version four methodology.

The methodology of the study is based on a matrix analysis of the results of assessment of individual impacts of risks and opportunities from an impact materiality and financial materiality perspective. The subject of the study was the impact, risks and opportunities associated with all 90 sustainability issues included in the table included in AR16 ESRS 1.

The following information sources were used in the study:

- ▶ an analysis of information on the Group's business model and strategy;
- ▶ an analysis of the Group's value chain model;
- ▶ a comparative analysis of 10 Polish and global construction sector entities in terms of what significant impacts, risks and opportunities these entities identify in their sustainability reports;
- ▶ a questionnaire survey conducted on a group of 25 representatives of all key management areas in the MIRBUD Group (the group included representatives of the company's management board and senior management staff, among others);
- ▶ a detailed questionnaire survey conducted with 9 area experts in the Group;
- ▶ an assessment of the detailed parameters of impact materiality and financial materiality carried out by three MATERIALITY experts;
- ▶ a questionnaire survey and structured interviews with 6 representatives of key external stakeholder groups of the MIRBUD Group.

The materiality study was conducted between 06/2023 and 10/2023. The preliminary results of the matrix analysis were the subject of a validation workshop on 3/10/2023, attended among others by members of the Group's Management Board. The final results of the materiality study were approved by the Management Board on 5/10/2023.

Impact materiality perspective

The identification and assessment of impacts were closely linked to the Group's identified activities and business relationships across the value chain, the model of which was developed by the working group. The value chain provided the basis for analysing the actual and potential influences exerted by the Group by looking at, among other things, the Group's suppliers (which also included the Group's contractors and business partners), the products and services offered, the organisational structure, the customers and end-users of the products and services offered by the Group, as well as the end of life cycle of projects and waste management.

The activities, business relationships, geographic areas and other factors that give rise to increased impact risk have been determined based on the management structure of the MIRBUD Group, which is reflected by the Group's main business segments: (1) Construction and assembly activities; (2) Property development activities; (3) Investment property lease activities. Segments also reflect the division into different revenue and performance generation models, different business models, as well as different factors, opportunities and risks that affect the respective areas, which are more similar within a single segment.

Four impact materiality parameters were assessed, i.e. the impact strength, the impact extent, the irreversible nature of the impact (together representing the severity of the impact) and the likelihood of the impact occurring. Information obtained from comparative analysis, interviews with stakeholder representatives, questionnaires of representatives of the MIRBUD Capital Group and assessment by external experts was used to evaluate the parameters. The data resulting from the evaluation of parameters from each of these information sources were then reduced to a five-point materiality scale (minimal, informative, important, significant, critical). Any issue where impact was assessed as important, significant or critical was considered material from the impact materiality perspective.

The MIRBUD Capital Group's key stakeholders were identified on the basis of an analysis of the Group's business model and value chain model, as a result of an analysis of the effects of the Group's due diligence processes and on the basis of a questionnaire conducted among representatives of all the Group's main management areas. As a result, the following were identified as key stakeholders: consumers, employees, suppliers and subcontractors, supplier employees, legislative bodies and public administration, investors and potential investors, financial institutions, local community, and media. In the process of assessing the impact materiality, surveys and structured interviews were conducted with representatives of these key stakeholder groups.

Financial materiality perspective

Financial materiality was established by identifying and assessing the risks and opportunities associated with individual sustainability issues using the following parameters:

- 1) The magnitude of impact of a given risk or opportunity which determines how severe the consequences for the MIRBUD Group are if the risk occurs (in the case of risks) or how significant the beneficial effects may be if the opportunity occurs and is exploited (in the case of opportunities).
- 2) The probability of a given risk or opportunity occurring.

Information obtained from comparative analysis, questionnaires of representatives of the MIRBUD Group and assessment by external experts was used to evaluate the parameters. The data resulting from the assessment of parameters from each of these sources of information was then reduced to a five-point materiality scale (for risks: minimal or slight, less than medium, greater than medium, serious, critical or very serious; for opportunities: minimal or slight, less than medium, greater than medium, material, highly material). Any issue that had a risk associated with it at a level at least higher than medium or that had an opportunity associated with it at a level at least higher than medium was considered material from the financial materiality perspective.

Double materiality principle

Any sustainability issue with a material impact, material risk or material opportunity was considered material from a double materiality perspective and therefore reportable using the relevant disclosure standards and requirements.

Integrating the materiality study results into ESG management

The results of the materiality study were used to identify significant impacts, risks and opportunities from the area of sustainability. They first allowed identification of the range of issues relevant to sustainability reporting. In the next step, they provided the framework for the work on the MIRBUD Capital Group's

Sustainability Strategy. The targets contained in the strategy were developed based on an analysis of the MIRBUD Capital Group's material impacts, risks and opportunities.

In the next steps, the risks and opportunities identified in the materiality study will be described in detail and implemented in the risk management system. This will be the first step towards effective materiality management and the identification and management of risks in the organisation, which in turn will support the achievement of business goals.

Changes to the materiality study process

For the 2022 report, the identification of material issues in the MIRBUD CG was carried out as part of the process of preparing the 2022-2026 ESG Strategy. As part of an internal study, the participants, company management boards and senior management staff, identified key stakeholders, the most important areas of operation, and issues material to the MIRBUD CG. The identification process was based on an analysis of impact criteria and the relevance of specific topics to the company's business. For the 2023 report, the Group conducted an advanced materiality study process for the first time in accordance with the methodology described above. Therefore, the materiality study process has changed completely.

A review and modification of the methodology for carrying out the materiality study is planned for a period of up to 3 years, from October 2023.

IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

Table 3: ESRS Compliance Table

Disclosure No.	Disclosure name	page in the report
ESRS 2 General disclosures		
BP-1	General basis for preparation of sustainability statements	3
BP-2	Disclosures in relation to specific circumstances	4
GOV-1	The role of the administrative, management and supervisory bodies	4
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	6
GOV-3	Integration of sustainability-related performance in incentive schemes	7
GOV-4	Statement on due diligence	7
GOV-5	Risk management and internal controls over sustainability reporting	7
SBM-1	Strategy, business model and value chain	8
SBM-2	Interests and views of stakeholders	10, 52, 60, 62, 64
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	12, 24, 52, 60, 62, 65
IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	15
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	17
ESRS E1 Climate change		
E1-1	Transition plan for climate change mitigation	24
E1-2	Policies related to climate change mitigation and adaptation	24
E1-3	Actions and resources in relation to climate change policies	24
E1-4	Targets related to climate change mitigation and adaptation	25
E1-5	Energy consumption and mix	27
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	28
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	-
E1-8	Internal carbon pricing	-
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	-
ESRS E2 Pollution		
E2-1	Policies related to pollution	29
E2-2	Actions and resources related to pollution	29
E2-3	Targets related to pollution	30
E2-4	Pollution of air, water and soil	30
E2-5	Substances of concern and substances of very high concern	30
E2-6	Anticipated financial effects from pollution-related, risks and opportunities	-

ESRS E3 Water and marine resources		
E3-1	Policies related to water and marine resources	30
E3-2	Actions and resources related to water and marine resources policies	30
E3-3	Targets related to water and marine resources	30
E3-4	Water consumption	31
E3-5	Anticipated financial effects from water and marine resources-related risks and opportunities	-
ESRS E4 Biodiversity and ecosystems		
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	31
E4-2	Policies related to biodiversity and ecosystems	32
E4-3	Actions and resources related to biodiversity and ecosystems	32
E4-4	Targets related to biodiversity and ecosystems	32
E4-5	Impact metrics related to biodiversity and ecosystems change	32
E4-6	Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	-
ESRS E5 Resource use and circular economy		
E5-1	Policies related to resource use and circular economy	33
E5-2	Actions and resources related to resource use and circular economy	33
E5-3	Targets related to resource use and circular economy	33
E5-4	Resource inflows	34
E5-5	Resource outflows	35
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	-
ESRS S1 Own workforce		
S1-1	Policies related to own workforce	52
S1-2	Processes for engaging with own workers and workers' representatives about impacts	53
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	54
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	54
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	55
S1-6	Characteristics of the undertaking's employees	55
S1-7	Characteristics of non-employees in the undertaking's own workforce	56
S1-8	Collective bargaining coverage and social dialogue	57
S1-9	Diversity metrics	57
S1-10	Adequate wages	57
S1-11	Social protection	57
S1-12	Persons with disabilities	57
S1-13	Training and skills development metrics	57
S1-14	Health and safety metrics	58
S1-15	Work-life balance metrics	60
S1-16	Remuneration metrics (pay gap and total remuneration)	60
S1-17	Incidents, complaints and severe human rights impacts	60
ESRS S2 Workers in the value chain		
S2-1	Policies related to value chain workers	61
S2-2	Processes for engaging with value chain workers about impacts	61
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	61
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	62
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	62
ESRS S3 Affected communities		
S3-1	Policies related to affected communities	63
S3-2	Processes for engaging with affected communities about impacts	63
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	63
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	64

S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	64
ESRS S4 Consumers and end-users		
S4-1	Policies related to consumers and end-users	65
S4-2	Processes for engaging with consumers and end-users about impacts	65
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	65
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	65
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	66
ESRS G1 Business Conduct		
G1-1	Corporate culture and business conduct policies and corporate culture	67
G1-2	Management of relationships with suppliers	70
G1-3	Prevention and detection of corruption and bribery	70
G1-4	Confirmed incidents of corruption or bribery	70
G1-5	Political influence and lobbying activities	70
G1-6	Payment practices	70

Table 4: List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Information disclosure requirement and associated datapoint	Reference to the regulation on disclosure of information relating to sustainable development in the financial services sector (page No.)
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	4
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)	<i>Not applicable</i>
ESRS 2 GOV-4 Statement on due diligence paragraph 30	7
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	10
ESRS 2 SBM-1 Participation in chemical production activities paragraph 40(D)(ii)	10
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	10
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv	10
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14	24
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)	-
ESRS E1-4 GHG emission reduction targets paragraph 34	25
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	27
ESRS E1-5 Energy consumption and mix paragraph 37	27
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	27
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	28
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	29
ESRS E1-7 GHG removals and carbon credits paragraph 56	-
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	-
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)	-
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)	-
ESRS E1-9	-

Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)	
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69	-
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	30
ESRS E3-1 Water and marine resources paragraph 9	31
ESRS E3-1 Dedicated policy paragraph 13	31
ESRS E3-1 Sustainable oceans and seas paragraph 14	-
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	31
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	31
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	32
ESRS 2- IRO 1 - E4 paragraph 16 (b)	32
ESRS 2- IRO 1 - E4 paragraph 16 (c)	32
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	32
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	32
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	32
ESRS E5-5 Non-recycled waste paragraph 37 (d)	35
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	35
ESRS 2 SBM-3-S1 Risk of incidents of forced labour paragraph 14 (f)	52
ESRS 2 SBM-3-S1 Risk of incidents of child labour paragraph 14 (g)	52
ESRS S1-1 Human rights policy commitments paragraph 20	52
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21	52
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	52
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	52
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	54
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	59
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	59
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	60
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	-
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	60
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	60
ESRS 2 SBM-3-S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	60
ESRS S2-1 Human rights policy commitments paragraph 17	61
ESRS S2-1 Policies related to value chain workers paragraph 18	61
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 19	61
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	61
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	62
ESRS S3-1 Human rights policy commitments paragraph 16	63
ESRS S3-1	73

Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	
ESRS S3-4 Human rights issues and incidents paragraph 36	64
ESRS S4-1 Policies related to consumers and end-users paragraph 16	65
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 17	65
ESRS S4-4 Human rights issues and incidents paragraph 35	65
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	-
SRS G1-1 Protection of whistle-blowers paragraph 10 (d)	67
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	70
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	70

Environmental information

E1 Climate change

E1-1 Transition plan for climate change mitigation

The MIRBUD Capital Group does not have a transition plan for climate change mitigation. It has not been determined whether, and if so when, the transition plan will be developed. As a first step towards assessing the MIRBUD Group's real impact on climate change, Scope 3 greenhouse gas emissions will be calculated and reduction targets for greenhouse gas emissions will be set. A possible decision on the development of the Plan will be made after the implementation of these steps.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The first stage of identifying material climate-related impacts, risks and opportunities was carried out in 2023. The process identified the following issues as material for the MIRBUD Capital Group:

- ▶ adaptation to climate change;
- ▶ combating climate change.

Identification of climate change risks and opportunities will be carried out in 2024 as part of a comprehensive climate risk analysis.

E1-2 Policies related to climate change mitigation and adaptation

The MIRBUD Capital Group does not have a dedicated policy to manage issues related to climate change mitigation and adaptation. In its Sustainability Strategy, the MIRBUD Group has adopted "Environmental and Climate Protection Action" as one of its ambitions and strategic targets related to managing climate risks and reducing the climate impact of its activities.

The need for a dedicated climate policy or an environmental policy that includes climate issues in its scope will be analysed once the climate risks analysis has been carried out and the GHG emissions of all three scopes have been counted (Scope 1 and 2 emissions are counted from 2022 onwards).

E1-3 Actions and resources in relation to climate change policies

In 2023 the MIRBUD Group implemented the following climate change mitigation actions:

- ▶ Completion of 4 projects that have achieved excellent or very good BREEAM certification. These projects were carried out mainly for companies of the Panattoni group, an international developer and industrial space lease market leader.
- ▶ Signing of a contract for the supply of electricity from renewable energy sources. The contract was signed in 2023 and green energy will be supplied between 2024 and 2026.
- ▶ Preparatory work for the installation of photovoltaic panels at the MIRBUD S.A. site. Completing this project will allow changing the energy mix for supplying the Company's

headquarters to electricity. The project will have a positive impact on reducing Scope 2 greenhouse gas emissions.

E1-4 Targets related to climate change mitigation and adaptation

The MIRBUD Group has adopted “Environmental and Climate Protection Action” as an ambition in its Sustainability Strategy. As part of this ambition, it has set strategic targets related to climate change adaptation and mitigation. These targets include:

Table 5: E1-4 Targets related to climate change mitigation and adaptation

STRATEGIC TARGET:		We will implement a climate risk management system				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Analysis of climate risks and the potential impact of climate change on the MIRBUD Group	0/1	to be determined after the short-term target has been achieved	-	-	-	Head of Environmental Protection Department / Head of Corporate Communications
STRATEGIC TARGET:		We will reduce Scope 2 emissions				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Reducing Scope 2 emissions by 10% - (subject recognition)	10% reduction (compared to base year)	30% reduction of Scope 2 emissions	30% reduction (compared to base year)	50% reduction of Scope 2 emissions	50% reduction (compared to base year)	Head of Environmental Protection Department
STRATEGIC TARGET:		We will reduce Scope 3 emissions				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Calculation of Scope 3 emissions and development of a reduction target	0/1	build staff competence in the area of low- and zero-emission construction (preparation for changing market trends)	Number of persons trained		-	Head of Environmental Protection Department / Head of Human Resources Department

STRATEGIC TARGET:		We will reduce energy consumption				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
develop a plan and verify the potential for green energy generation on construction sites and set medium and long-term targets (%)	0/1	start of green energy generation on construction sites and in construction site offices	To be agreed after developing the plan		-	Technical Department Director
develop a plan and review the feasibility of introducing electric/hydrogen cars into the passenger car fleet	0/1	set targets for the introduction of electric/hydrogen car fleet	To be agreed after developing the plan	-	-	Director of Ancillary Production Department

E1-5 Energy consumption and energy mix

The table below shows the MIRBUD Group energy consumption data for 2023

Table 6: E1-5 Energy consumption and energy mix

Energy consumption and energy mix	Unit	2022	2023	Change y/y
Consumption of fuel from coal and coal products	MWh	20,024.60	6.77	-99.97%
Consumption of fuel from crude oil and petroleum products	MWh	38,551.12	31,855.60	-17.37%
Natural gas fuel consumption	MWh	4,883.87	4,830.22	-1.10%
Other fossil sources fuel consumption	MWh	0.00	0.00	-
Consumption of purchased or procured electricity, heat, steam and cooling from fossil sources	MWh	16,407.63	13,218.45	-19.44%
Total fossil energy consumption	MWh	79,867.22	49,911.03	-37.51%
Share of fossil sources in total energy consumption	%	96.48%	100.00%	+3.52
Nuclear source energy consumption	MWh	0.00	0.00	-
Share of energy from nuclear sources in total energy consumption	%	0.00%	0.00%	-
Consumption of fuel from renewable sources, including biomass (also including industrial and municipal bio-waste, biogas, renewable hydrogen, etc.)	MWh	0.00	0.00	-
Consumption of purchased or procured electricity, heat, steam and cooling from renewable sources	MWh	2,912.73	0.00	-100.00%
Consumption of renewable energy produced without fuel	MWh	0.00	0.00	-
Total renewable energy consumption	MWh	2,912.73	0.00	-100.00%
Share of renewable sources in total energy consumption	%	3.52%	0.00%	-3.52
Total energy consumption	MWh	82,779.95	49,911.03	-39.71%

*In previous years, data on renewable energy sources was derived from the fuel structure of energy suppliers. According to the ESRS E1 standard, reporting of RES data can only be done on the basis of certificates of origin, therefore the MIRBUD Group's RES energy consumption in 2023 was 0 MWh.

Construction is an energy- and fuel-intensive sector. The MIRBUD Group's fuel and energy requirements are driven by:

- ▶ the implementation of construction projects - the operation of construction machinery and the transport of raw materials, building materials and waste;
- ▶ production of bituminous mass;
- ▶ operating activities - the use of company vehicles and the provision of energy to office buildings.

In 2023, fossil energy consumption has dropped significantly due to a reduction in fuel consumption from coal and coal products, oil and petroleum products, as well as the consumption of purchased electricity and heat.

Table 7: E1-5 Energy intensity

Energy intensity per net revenue	Unit	2022	2023	Change y/y (%)
Total energy consumption in activities from sectors with high climate impact, per net revenue from activities from sectors with high climate impact	MWh/PLN 1 million	25.08	17.59	-29.89%

In 2023 the MIRBUD Group reduced energy consumption per PLN 1 million of Group revenue by **almost 30%** compared to the previous year.

E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions

Table 8: E1-6 Greenhouse gas (GHG) emissions in the MIRBUD Group

	Unit	Retrospective			Interim targets and target years			
		Base year (2022)	2023	Change y/y (%)	2026	2035	2050	Change y/y (%)
Scope 1 greenhouse gas emissions								
Scope 1 gross greenhouse gas emissions	MgCO ₂ e	12,980.84	11,660.12	-10.17%				
Share of Scope 1 greenhouse gas emissions from regulated ETS	%	-	-	-	-	-	-	-
Scope 2 greenhouse gas emissions								
Scope 2 gross greenhouse gas emissions by location-based method	MgCO ₂ e	11,570.91	9,054.64	-21.75%				
Scope 2 gross greenhouse gas emissions by market-based method	MgCO ₂ e	10,538.74	8,642.87	-17.99%				
Significant Scope 3 greenhouse gas emissions								
Total gross indirect Scope 3 greenhouse gas emissions	MgCO ₂ e	-	-	-	-	-	-	-
1 Purchased goods and services	MgCO ₂ e	-	-	-				
2 Investment goods	MgCO ₂ e	-	-	-				
3 Fuel and energy activities not included in Scope 1 or 2	MgCO ₂ e	-	-	-				
4 Upstream transport and distribution	MgCO ₂ e	-	-	-				
5 Waste from operations	MgCO ₂ e	-	-	-				
6 Business trips	MgCO ₂ e	-	-	-				
7 Employee commuting	MgCO ₂ e	-	-	-				
8 Upstream leased assets	MgCO ₂ e	-	-	-				
9 Downstream transport and distribution	MgCO ₂ e	-	-	-				
10 Processing of sold products	MgCO ₂ e	-	-	-				
11 Use of sold products	MgCO ₂ e	-	-	-				
12 End-of-life treatment of sold products	MgCO ₂ e	-	-	-				
13 Downstream leased assets	MgCO ₂ e	-	-	-				
14 Franchise	MgCO ₂ e	-	-	-				
15 Investments	MgCO ₂ e	-	-	-				
Total greenhouse gas emissions								
Total Scope 1+2 greenhouse gas emissions (location-based)	MgCO ₂ e	24,551.8	20,714.8	-15.63%				
Total Scope 1+2 greenhouse gas emissions (market-based)	MgCO ₂ e	23,519.6	20,303.0	-13.68%				

In 2023 the MIRBUD Group calculated Scope 1 and 2 greenhouse gas emissions for the second time according to the standards and methodology of The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard Revised Edition and GHG Protocol Scope 2 Guidance. The organisational boundaries include all companies within MIRBUD CG. The operational boundaries include Scope 1 emissions, i.e. emissions related to the direct use of fuels in buildings, vehicles and systems owned or controlled by the Group, and emissions related to refrigerant volatilisation, as well as Scope 2 emissions, i.e. indirect emissions related to the Group's consumption of purchased electricity and heat. The calculations for Scope 2 were performed according to two methods: location-based and market-based.

For the location-based method, electricity consumption was multiplied by the average emission factor for Poland from the National Centre for Emissions Management. In the market-based calculation, on the other hand, the energy consumption attributed to individual retailers was multiplied by the emission factor published by those energy retailers. In cases where no specific energy retailer was given, energy consumption was multiplied by the average for Poland.

For the calculation of greenhouse gas emissions for heat energy, the location-based method was used and an emission factor averaged for Poland was adopted.

Emissions are given in tonnes of carbon dioxide equivalent (Mg CO₂e). This measure includes total greenhouse gas emissions expressed through carbon dioxide emissions having the same environmental impact according to the Global Warming Potential (GWP).

Table 9: MIRBUD Group emission metrics

GHG emission intensity per net revenue	Unit	2022	2023	Change y/y (%)
Total GHG emissions Scope 1+2 (location-based method) per net revenue	MgCO ₂ e/PLN 1 million	7.44	7.30	-1.89%
Total GHG emissions Scope 1+2 (market-based method) per net revenue	MgCO ₂ e/PLN 1 million	7.13	7.15	0.38%

E2 Pollution

E2-1 Policies related to pollution

The MIRBUD Capital Group does not have a dedicated policy to manage pollution issues. The Group adopted a Sustainability Strategy. The adoption of a dedicated environmental policy which would also include the subject of pollution will be considered once the Strategy's short-term targets have been achieved, as their implementation will allow a more realistic assessment of the Group's environmental impact.

E2-2 Actions and resources related to pollution

The MIRBUD Group is implementing measures to reduce emissions to air, water and soil. These actions are related to the modernisation of the production base at the KOBYLARNIA head office located in Kobylnia near Bydgoszcz. Completing this project will reduce dust emissions in the treated gas from 0.02g/Nm³ to 0.001g/Nm³. In addition, actions are carried out on every construction site and project. The following actions are taken to prevent accidents:

- ▶ maintenance of equipment and power tools in good working order;
- ▶ maintenance of the infrastructure in good condition (e.g. buildings, ventilation systems, sewage systems, etc.);
- ▶ identification of environmental aspects under emergency conditions;
- ▶ analysis of the causes of failures that have occurred, rapid elimination of the consequences, assessment of the situation and specification of corrective and improvement measures.
- ▶ appropriate selection of qualified staff to carry out the actions.

These actions are designed to reduce the potential for pollution and to allow efficient operation in the event of a potential accident that may result in emissions to air, water or soil.

E2-3 Targets related to pollution

The MIRBUD Group has not set pollution targets.

E2-4 Pollution of air, water and soil

The table below summarises the pollutants emitted by the MIRBUD Group into the air. Emissions to water and soil in 2023 did not occur.

Table 10: E2-4 Pollution of air, water and soil

Pollution of air, water and soil [E2-4]	Unit	2023	2023	2023
		into air	into water	into soil
Nitrogen oxides (NO _x /NO ₂)	kg	15,793.48	-	-
Carbon monoxide (CO)	kg	14,976.01	-	-
Sulphur oxides (SO _x /SO ₂)	kg	6,516.46	-	-
Polycyclic aromatic hydrocarbons (PAHs)	kg	3.32	-	-
Particulate matter (PM10)	kg	3.09	-	-

E2-5 Substances of concern and substances of very high concern

In 2023 there were no emissions of potentially hazardous substances and substances of particular concern in the MIRBUD Group. As a result, the Group does not present the above issues.

E3 Water and marine resources

E3-1 Policies related to water and marine resources

The MIRBUD Capital Group does not have a dedicated policy to manage issues related to water and marine resources. The Group adopted a Sustainability Strategy. The adoption of a dedicated environmental policy which would also include the subject of water and marine resources will be considered once the Strategy's short-term targets have been achieved, as their implementation will allow a more realistic assessment of the Group's environmental impact.

E3-2 Actions and resources related to water and marine resources policies

Water for the company's operations is drawn from municipal and community water supplies and consumed for employee purposes and company operations. With regard to the management and discharge of rainwater, the Company holds the relevant water rights permits, under which it discharges rainwater into water reservoirs supervised by State Water Holding – Polish Waters [Państwowe Gospodarstwo Wodne – Wody Polskie]. The manner and conditions for the discharge of rainwater specified in detail in the water rights permits are fulfilled by the Company on an ongoing basis. The implementation of these obligations is periodically inspected by environmental authorities.

E3-3 Targets related to water and marine resources

The MIRBUD Group's Sustainability Strategy includes a strategic target to reduce water consumption. The operational targets in this area relate to training activities and an analysis of water use on construction sites, followed by the development of best practices that will enable the rational use of water on construction sites.

Table 11: E3-3 Targets related to water and marine resources

STRATEGIC TARGET:		We will reduce water consumption				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Conducting training for employees and contractors on rational use of water on construction sites	Number of employees and subcontractors trained	-	-	-	-	Head of Environmental Protection Department / Head of Human Resources Department / with the cooperation of construction contract managers
Analysis of water use on MIRBUD Group construction sites	0/1	Developing and adopting best practices in the use of water on construction sites	0/1	-	-	Head of Environmental Protection Department

E3-4 Water consumption

Water for the company's operations is drawn from municipal and community water supplies and consumed for employee purposes and company operations. With regard to the management and discharge of rainwater, the Company holds the relevant water rights permits, under which it discharges rainwater into water reservoirs supervised by State Water Holding – Polish Waters [Państwowe Gospodarstwo Wodne – Wody Polskie]. The manner and conditions for the discharge of rainwater specified in detail in the water rights permits are fulfilled by the Company on an ongoing basis. The implementation of these obligations is periodically inspected by environmental authorities. No significant water-related impacts on business relationships were observed.

Wastewater is discharged into a collective sanitary sewer system or sealed collection and transfer tanks, which are emptied by specialised companies.

The table below shows water consumption, intake and discharge in the MIRBUD Group.

Table 12: E3-4 Water consumption, intake and discharge

		Unit	2023
Water consumption	Total water consumption	m ³	111,030.86
	Total water consumption in areas exposed to water-related risks, including areas with significant water scarcity	m ³	-
	Total volume of recycled and reused water	m ³	-
	Total volume of stored water	m ³	-
Water consumption intensity	Total water consumption per 1 million revenue	m ³ /PLN 1 million	-
Water intake and discharge	Total water intake	m ³	28,583.00
	Total water discharge	m ³	28,333.00

E4 Biodiversity and ecosystems

E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model

The MIRBUD Group has not adopted a biodiversity and ecosystem transition plan. The Group does not plan to adopt this document until the possible adoption of an environmental policy that addresses the issue of biodiversity and ecosystems.

E4-2 Policies related to biodiversity and ecosystems

The MIRBUD Capital Group has not adopted a policy related to biodiversity and ecosystems. The adoption of a dedicated environmental policy which would also include the subject of biodiversity and ecosystems will be considered once the Strategy's short-term targets have been achieved, as their implementation will allow a more realistic assessment of the Group's environmental impact.

E4-3 Actions and resources related to biodiversity and ecosystems

The MIRBUD Group impacts biodiversity and ecosystems by executing construction projects. All projects are carried out in accordance with environmental regulations, often with granted environmental decisions, especially in the case of road projects. They are then carried out in accordance with the requirements of these decisions, which imposes a number of obligations on the contractor of the works with regard to the protection of the natural environment during the course of the works, as well as the performance of a number of elements mitigating the impact of the projects on the environment, such as animal crossings, fencing to prevent amphibians' access to roads, noise barriers, etc.

Activities normally carried out on site, especially for road projects, include:

- ▶ adequate protection of trees bordering the construction site;
- ▶ building temporary fences to keep animals from entering the construction site;
- ▶ regular inspections of the construction site by the environmental supervisor and monthly reports on these inspections;
- ▶ securing and marking valuable natural habitats bordering the construction site to protect them from construction machinery;
- ▶ relocation of protected plant and animal species away from the construction site;
- ▶ equipping the construction site with municipal waste bins and containers for construction waste;
- ▶ equipping the construction site with a sorbent for cleaning up possible spills from machinery.

E4-4 Targets related to biodiversity and ecosystems

The MIRBUD Group has not adopted biodiversity and ecosystem targets.

E4-5 Impact metrics related to biodiversity and ecosystems change

The MIRBUD Group carried out projects on or in the immediate vicinity of Natura2000 sites and other valuable natural areas in 2023:

- ▶ construction of the S1 (formerly S69) Bielsko-Biała-Żywiec-Zwardoń expressway. Przybędza-Milówka section (Węgierska Górka bypass);
- ▶ construction of the S1 Kosztowy – Bielsko-Biała expressway. Section III – Dankowice – Suchy Potok interchange (with interchange);
- ▶ Design and construction of the S10 Bydgoszcz – Toruń expressway, section 3 from the Solec interchange to the Toruń Zachód interchange;
- ▶ Design and construction of the S11 road Koszalin - Szczecinek, section Koszalin West interchange (without interchange) - Bobolice interchange. Section 3. Koszalin Południe interchange (without interchange) – Bobolice interchange (with interchange) Voivodship Roads Authority in Bydgoszcz - DW548 Stolno, p. 1, 2;

- ▶ Construction of the S6 Koszalin – Słupsk dual carriageway, Section 1, End of the Koszalin and Sianów bypass /without the “Sianów Wschód” interchange/ - beginning of the Sławno bypass / with “Bobrowice” interchange/;
- ▶ construction of the Tri-city Metropolitan Bypass. Task 2: Żukowo interchange (with interchange) – Gdańsk Południe interchange (with interchange);
- ▶ design and construction of the Gostyń bypass within the national road No. 12.

E5 Resource use and circular economy

E5-1 Policies related to resource use and circular economy

The MIRBUD Capital Group does not have a dedicated policy to manage issues related to resource use and circular economy. The Group adopted a Sustainability Strategy. The adoption of a dedicated environmental policy which would also include the subject of resource use and circular economy will be considered once the Strategy’s short-term targets have been achieved, as their implementation will allow a more realistic assessment of the Group’s environmental impact.

E5-2 Actions and resources related to resource use and circular economy

Actions related to resource use and circular economy are associated with the production of bituminous mass. The use of crushed asphalt generated during road repairs or construction for the production of bituminous mass reduces the use of aggregates and asphalts. The use of materials from the demolition of buildings on the site of which the Group will be building new projects has the effect of reducing the use of aggregates that would be required for this project. Whenever possible in projects, the Group uses materials from stripping or demolition of an existing project on the site of which the Group is building new ones.

E5-3 Targets related to resource use and circular economy

Targets related to resource use and circular economy are established in the Sustainability Strategy. The strategic targets include:

Table 13: E5-3 Targets related to resource use and circular economy

STRATEGIC TARGET:		We will increase the percentage of use of recycled materials and products				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Carry out an analysis of the possibility of increasing the amount of recycled products and raw materials from renewable sources	0/1	-	-	-	-	Head of Procurement/Production Department Director
Increase staff competence in the area of using recycled materials and raw materials from renewable sources	Number of employees trained	-	-	-	-	Head of Procurement / Production Department Director / Head of Human Resources Department
Increase staff competence in the area of reusing materials or such building processes that allow the reuse of materials (or products)	Number of employees trained	% use of bitumen granulate for producing bituminous masses	40% of total weight	expand the portfolio of long-life products	% of all products	Head of Procurement/Production Department Director
STRATEGIC TARGET:		We will increase the percentage of use of recycled materials and products				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Conduct a study on the feasibility of introducing waste segregation on construction sites	0/1		-	-	-	Head of Environmental Protection Department

Training (education) of employees and subcontractors on waste management on the construction site	Number of employees and subcontractors trained	Training (education) of employees and subcontractors on waste management on the construction site	Number of employees and subcontractors trained	-	-	Head of Environmental Protection Department / with cooperation of construction contract managers
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E5-4 Resource inflows

The products and materials introduced into the organisation and used by the MIRBUD Group are important in its business model. Materials and raw materials are used for construction projects and are sourced both from third party suppliers and produced by own companies. The most significant material groups used in 2023 include asphalt, cement, concrete, hydraulic binders, steel, sand and grit. Prefabricated steel and concrete or reinforced concrete structural elements are also important.

The most important product groups used by the MIRBUD Group are protective clothing, reinforcement products (formwork and scaffolding) and containers used as construction offices.

The following table presents a summary of the resources introduced into the organisation in 2023.

Table 14: E5-4 Resource inflows

Resource inflows [E5-4]	Unit	2023
Total weight of products introduced into the organisation	Mg	2,533.39
Total weight of technical materials introduced into the organisation	Mg	1,380,626.00
including the total weight of reused or recycled components, reused semi-finished products and secondary raw materials used in creation of the company's products and services (including packaging)	Mg	0.00
Total weight of biological materials introduced into the organisation	Mg	0.00
including from sustainable sources	Mg	0.00
Total weight of technical and biological materials introduced into the organisation	Mg	1,380,626.00
Total weight of products, and technical and biological materials	Mg	1,383,159.39
Percentage of biological materials from sustainable sources	%	0.00%
Percentage of reused materials	%	0.00%
Resource outflows		
Total weight of products	Mg	550,000.00
Total weight of recyclable products	Mg	550,000.00
Total weight of packaging	Mg	0.00
Total weight of recyclable packaging	Mg	0.00
Index of recyclable content of products	%	100.00%

Index of recyclable content of packaging	%	-
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E5-5 Resource outflows

Table 15: E5-5 Resource outflows

Resource outflows [E5-5]	Unit	2022	2023	Change y/y
Waste sent for recovery				
Hazardous waste	Mg	0.00	8.57	-
Preparation for re-use	Mg	0.00	0.00	-
Recycling	Mg	0.00	8.57	-
Other recovery processes	Mg	0.00	0.00	-
Waste other than hazardous	Mg	1,869,255.13	1,736,725.04	-
Preparation for re-use	Mg	1,219,096.75	1,462,468.04	-
Recycling	Mg	204.40	45,237.73	-
Other recovery processes	Mg	649,953.98	229,019.27	-
Total amount of waste sent for recovery	Mg	1,869,255.13	1,736,733.60	-
Waste sent for disposal				
Hazardous waste	Mg	61.11	4.86	-92.04%
Incineration	Mg	0.00	0.00	-
Storage	Mg	0.00	1.61	-
Other disposal processes	Mg	61.11	3.25	-94.68%
Waste other than hazardous	Mg	5,804.82	5,116.40	-11.86%
Incineration	Mg	591.72	545.03	-7.89%
Storage	Mg	5,130.61	4,319.54	-15.81%
Other disposal processes	Mg	82.49	251.83	+205.28%
Total amount of waste sent for disposal	Mg	5,865.93	5,121.26	-12.69%
Total volume of radioactive waste	Mg	0.00	0.00	-
Total volume of waste generated	Mg	1,875,121.05	1,741,854.86	-7.11%
Total amount of waste not recycled	Mg	1874 916.65	1,696,608.56	-9.51%
Percentage of waste not recycled	%	99.99%	97.40%	-2.59

The Group's activities do not generate significant actual or potential waste-related impacts. The waste generated is stored in accordance with the Waste Act and implementing acts, and is then transferred to authorised recipients - companies with the relevant waste management permits. Control of the waste management process is carried out in particular using the BDO Manager system. The extent of the activities actually performed by the subcontractors in the performance of the tasks and obligations under the individual contracts is also verified. The company also controls that cooperation in this area is carried out with recognised and reputable professionals with the best possible reputation.

EU taxonomy

Introduction

The MIRBUD Capital Group discloses information in this report regarding compliance with the so-called EU Taxonomy for Sustainable Activities. Obligations related to this were introduced by Regulation (EU) 2020/852 of the Parliament and of the Council of 18 June 2020 on the establishment of a framework to

facilitate sustainable investment¹. This Regulation, abbreviated as the EU Taxonomy, transposes the European Union's climate and environmental targets into technical criteria for assessing whether the given action can be considered sustainable in relation to the 6 environmental objectives:

1. Climate change mitigation;
2. Climate change adaptation;
3. Sustainable use and protection of water and marine resources;
4. Transition to a circular economy;
5. Pollution prevention and control;
6. Protection and restoration of biodiversity and ecosystems.

The taxonomy is therefore a classification system to examine and present the extent to which the MIRBUD Capital Group's activities are environmentally sustainable.

All activities carried out by the MIRBUD Capital Group can be assigned to one of the three categories:

- ▶ a taxonomy-eligible activity for which it has been established that the Technical Screening Criteria and Minimum Guarantees are met – it is an environmentally sustainable activity;
- ▶ a taxonomy-eligible activity for which the Technical Screening Criteria have not been tested or at least one criterion or the Minimum Guarantees have been found not to be met – it is a taxonomy-eligible but environmentally unsustainable activity;
- ▶ taxonomy-ineligible activity for which there are no Technical Screening Criteria (this category includes, among others, such activities for which criteria will be created in the future and the activity will then be taxonomy-eligible).

Technical Screening Criteria (TSC) are criteria allowing unambiguous determination whether a given action makes a significant contribution to one of the environmental targets and does not cause serious harm to other environmental targets. TSC are contained in two legal documents:

1. The Commission Delegated Regulation (EU) 2021/2139 of 04 June 2021 (the so-called "Climate Delegated Act") which, since its publication, has been amended twice by the following legislation:
 - ▶ Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 which introduced requirements for energy generation activities using gaseous fuels and nuclear energy;
 - ▶ Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023 which introduced new activities and amendments to certain technical screening criteria.

Regulation 2021/2139 includes criteria for a significant contribution to two environmental objectives: climate change mitigation (CCM) and climate change adaptation (CCA), and criteria for no significant harm to other environmental objectives (do no significant harm, DNSH).

2. Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023² (the so-called "Environmental Delegated Act").

This Regulation sets out the TSC for making a substantial contribution and not causing significant harm to the other four environmental objectives: water conservation (WTR), circular economy (CE), pollution prevention and control (PPC) and biodiversity conservation (BIO).

¹ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088

² Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and conservation of water and marine resources, to the transition to a circular economy, to the pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems, and whether that economic activity causes no significant harm to any of the other environmental objectives, and amending Commission Delegated Regulation (EU) 2021/2178 as regards the public disclosure of specific information in relation to those economic activities.

The Minimum Safeguards (MS) set out in Article 18 of Regulation 2020/852 are the procedures used to ensure compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

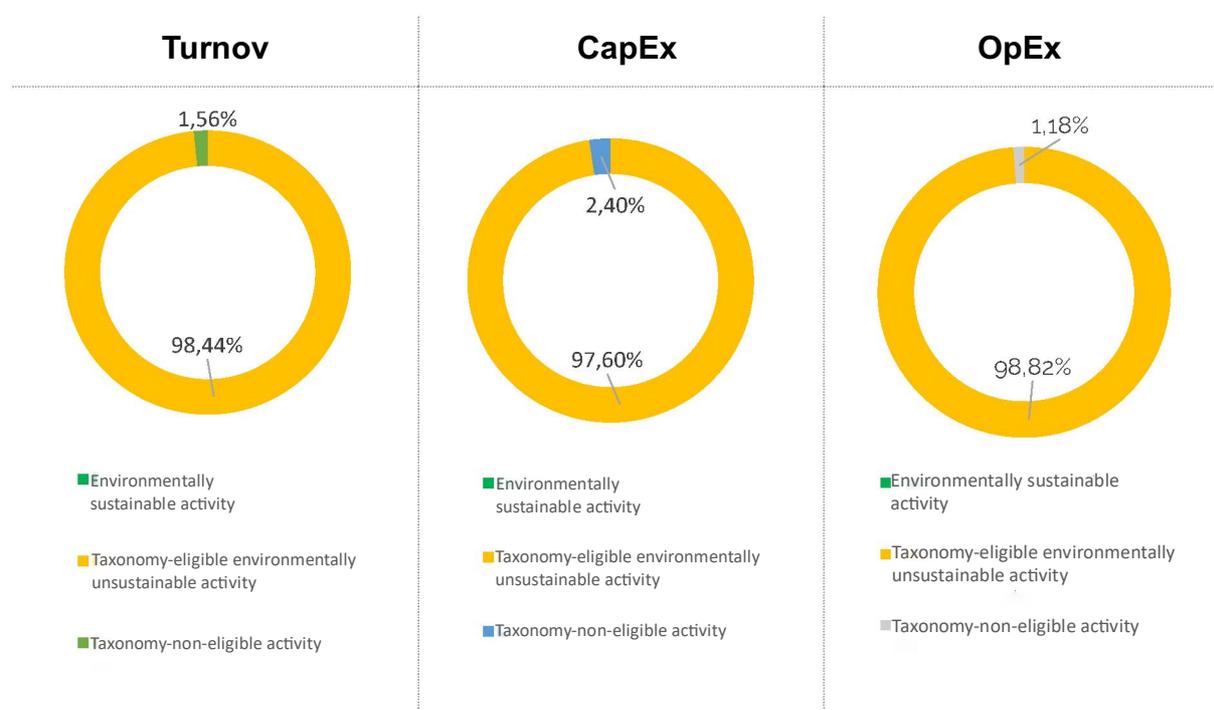
Any company subject to the obligations under Regulation 2020/852 is required under Article 8 of the Regulation to disclose three indicators:

- ▶ percentage of turnover derived from environmentally sustainable products or services;
- ▶ percentage of capital expenditure (CapEx) corresponding to assets or processes related to environmentally sustainable activities;
- ▶ percentage of operating expenditure (OpEx) corresponding to assets or processes related to environmentally sustainable activities.

The detailed requirements for the calculation and disclosure of the above indicators are set out in the Commission Delegated Regulation (EU) 2021/2178³, the so-called Article 8 Delegated Act.

Compliance of the MIRBUD Capital Group's operations with the taxonomy

The following percentage of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) which is taxonomy-compliant was determined as a result of the analyses.



An examination of compliance with the MIRBUD Capital Group's activity taxonomy revealed that:

- ▶ The sustainable activities of the Group in 2023 resulted in: 0.00% of turnover, 0.00% of capital expenditure and 0.00% of operating expenditure.
- ▶ Eligible, taxonomy-non-compliant activity (environmentally unsustainable) in 2023 resulted in: 98.44% of turnover, 97.60% of capital expenditure and 98.82% of Group operating expenditure.
- ▶ Taxonomy-non-eligible activity in 2023 resulted in: 1.56% of turnover, 2.40% of capital expenditure and 1.18% of Group operating expenditure.

³ Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation.

Table 16: Turnover, CapEx, OpEx in the MIRBUD Group

	Turnover	CapEx	OpEx
value in 2022 [PLN million]	3,415,21	48.85	16.69
sustainable activity (taxonomy-compliant)	0.00%	0.00%	0.00%
unsustainable activity (eligible, taxonomy-non-compliant)	98.44%	97.60%	98.82%
neutral activity (taxonomy-ineligible)	1.56%	2.40%	1.18%

The following section describes the process of testing compliance with the Taxonomy, the applied accounting principles and a detailed discussion of the three performance indicators with tables prepared in accordance with the so-called Article 8 Delegated Act, i.e. Commission Delegated Regulation (EU) 2021/2178.

Taxonomy compliance testing process

A four-stage process was carried out to test compliance with the taxonomy:

1. Identification

This stage consisted of reviewing all the activities carried out by the MIRBUD Capital Group and determining whether, and if so, which activities are taxonomy-eligible. The companies' earned revenue, capital expenditure and operating expenditure were reviewed. Their descriptions in the annexes to Commission Delegated Regulation (EU) 2021/2139 and 2023/2486 were used to identify the different activities which were compared to the actual activities carried out. Where the description of the activity was not sufficiently clear, the NACE statistical classification of economic activities was used as an auxiliary tool⁴.

2. Allocation

This stage involved assigning turnover, capital expenditure and operating expenditure figures to the various activities identified in the first stage. Details of the applied allocation methods are described in the *Accounting Policies* section.

3. Verification

This stage consisted of two test types:

- ▶ For all identified activities, the criteria for significant contribution and for no significant harm were tested using the TSC as set out in the annexes to Commission Delegated Regulation (EU) 2021/2139 and 2023/2486. Test details are presented in the *Verification of compliance with the Technical Screening Criteria* section.
- ▶ An assessment of whether the Minimum Safeguards are met has been carried out. Test details are presented in the *Minimum Safeguards* section.

4. Calculation

The stage consisted of using the resulting information from stages two and three to draw up tables containing the required information and preparing this supplementary information, as required by Annexes I and II of Commission Delegated Regulation (EU) 2021/2178.

The process was carried out by a team comprising representatives of MIRBUD Capital Group with the support of a third party consulting firm.

Minimum Safeguards

In accordance with Article 18 of Regulation 2020/852:

*“The minimum safeguards referred to in point (c) of Article 3 shall be procedures implemented by an undertaking that is carrying out an economic activity to ensure the alignment with the **OECD Guidelines***

⁴ Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No. 3037/90 as well as certain EC Regulations on specific statistical domains

for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights.”

The test for compliance with the Minimum Safeguards was carried out in accordance with the recommendations found in the *Final Report on Minimum Safeguards*⁵ by Platform On Sustainable Finance. According to the recommendations, non-fulfilment of the Minimum Safeguards is declared when one of the four conditions is met:

1. Inadequate or non-existent human rights due diligence processes, including labour rights, corruption, taxation and fair competition.
2. The company has ultimately been held liable or found to be in breach of labour or human rights law in certain types of labour or human rights litigation.
3. Failure to co-operate with the OECD National Contact Point (hereafter OECD NCP) on a notification accepted by the OECD NCP.
4. The Business and Human Rights Resource Centre (BHRRC) took up the allegation against the company and the company did not respond within 3 months.

In the verification process at MIRBUD Capital Group, non-compliance with the aforementioned premises was examined as follows:

- ▶ **Premise 1:** Due diligence processes were examined on the basis of internal verification of the existence and operation of due diligence process elements derived from the framework of these processes contained in the documents mentioned in the definition of the Minimum Safeguards. The design of due diligence processes as defined in the proposed Article 3(c) of Regulation (EU) 2020/852 of the European Parliament and of the Council is primarily influenced by the provisions of the *UN Guiding Principles on Business and Human Rights* and the *OECD Guidelines for Multinational Enterprises*. Verification of compliance took place using a compliance assessment tool using the assessment methodology proposed by the Platform on Sustainable Finance: *World Benchmark Alliance Core UNGP indicators*. As a result of the analysis, it was determined that a complete due diligence process fulfilling the guideline assumptions is in place and functioning within the organisation.
- ▶ **Premise 2:** Premise 2 was verified in the process of supplementing the response to Premise 1 by verifying that there were no final convictions against the persons listed in the body of the premise during the period under review. The verification concluded that there was no information qualifying the Group for meeting the conditions of premise 2.
- ▶ **Premise 3:** A verification of the OECD NCP notification database was carried out, which showed that no notifications occurred in relation to the Group during the period under review. [<http://mneguidelines.oecd.org/database/>].
- ▶ **Premise 4:** A verification of the Business and Human Rights Resource Centre (BHRRC) reporting database was carried out, which showed that there were no reports regarding the Group during the period under review. [<https://www.business-humanrights.org/en/companies>].

As a result of the verification process, it was established that the MIRBUD Capital Group's activities are carried out in accordance with the Minimum Safeguards.

Verification of compliance with the Technical Screening Criteria

Verification of compliance with the Technical Screening Criteria was carried out for all taxonomy-eligible activities and consisted of analysing the individual criteria of significant contribution and no significant harm and checking the extent to which the activity complies with the TSC as set out in the provisions of Commission Delegated Regulation (EU) 2021/2139 and 2023/2486. Taxonomy-eligible activities were not verified against the criteria of no significant harm to other environmental objectives. Therefore, all turnover, CapEx and OpEx for taxonomy-eligible activities were counted as not in line with taxonomy.

Accounting principles

The following principles were used to calculate the percentage of turnover, capital expenditures (CapEx) and operating expenses (OpEx) eligible for and compliant with the taxonomy.

⁵ https://finance.ec.europa.eu/system/files/2022-10/221011-sustainable-finance-platform-finance-report-minimum-safeguards_en.pdf

Turnover

With regard to turnover, the denominator was the consolidated revenue of the MIRBUD Capital Group in 2023, as disclosed in the consolidated financial statements under sales revenue described in note 17. Revenue from taxonomy-eligible and compliant activity was assigned to the numerator.

Capital expenditure (CapEx)

With regard to capital expenditure (CapEx), the denominator was capital expenditure primarily intended for the replenishment of the machinery fleet and the purchase of new vehicles. CapEx is included in the consolidated financial statements under the “Acquisition” item and is described in notes 1 and 32. The part of CapEx that relates to taxonomy-eligible and compliant activities has been assigned to the numerator.

Operating expenditure (OpEx)

With regard to operating expenditure (OpEx), the denominator was all costs used to operate the Company’s assets on an ongoing basis and keep them in proper condition. These included costs such as those associated with maintaining the proper functioning of buildings, equipment and vehicles used by the Group. The part of OpEx that relates to taxonomy-eligible and compliant activities has been assigned to the numerator.

The data used for the calculations came from the financial and accounting system of MIRBUD S.A. and from the financial and accounting systems of the individual subsidiaries of the MIRBUD Group.

The Group avoided double counting when allocating turnover and capital expenditure by making the appropriate consolidation exclusions in accordance with the applicable accounting regulations. For operating expenditure defined in the Commission Delegated Regulation (EU) 2021/2178 in a manner that does not refer to International Financial Reporting Standards, all accounts in the Group’s accounting system were reviewed and the identified items meeting the definition of OpEx were then assigned in each case to a particular taxonomy-eligible activity or to a set of other operating expenditure (taxonomy-ineligible).

The disclosure in this report relates to the most recent financial year, i.e. the period from 01/01/2023 to 31/12/2023.

No activities contributing to more than one environmental objective were identified during the analysis. There was therefore no need to implement special procedures to avoid double counting.

The analysis showed that there was no need for a detailed disaggregation of the key performance indicators between the Group’s individual operating units in accordance with section 1.2.2.3. Annex I of Commission Delegated Regulation (EU) 2021/2178. For more information, see the comments on the individual key performance indicators.

Nuclear energy and natural gas activities

Table 17: Nuclear energy and natural gas activities

Line	Nuclear energy activities	
1.	The company conducts research on, develops, demonstrates and deploys innovative electricity generating systems producing 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 such activity or is exposed to it.	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 such activity or is exposed to it.	NO
Natural gas activities		
4.	The company builds or operates a system for the generation of electricity using gaseous fossil fuels, finances such activity or is exposed to it.	NO
5.	The company builds, upgrades and operates a system for the combined generation of heat/cooling and electricity using gaseous fossil fuels, finances such activity or is exposed to it.	NO

6.	The company builds, upgrades and operates thermal/cooling cogeneration systems using gaseous fossil fuels, finances such activity or is exposed to it.	NO
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As the MIRBUD Group does not carry out operations related to the activities listed in the table above, the report does not include tables accompanying the disclosure of key performance indicators for activities 4.26 to 4.31, as indicated by the provisions of Article 8(6) to (8) of Regulation (EU) 2021/2178, as all would only show zero values.

Turnover

Table 18: Percentage of turnover eligible with taxonomy

Financial year 2023	Year			Criteria for significant contribution						Criteria for the DNSH ("do no serious harm") principle						Minimum safeguards	Share of taxonomy-compliant (A.1.) or taxonomy-eligible (A.2.) activity Turnover, 2022	"Supporting activities" category	"Transition activities" category
	Code or codes	Turnover	Part of turnover, 2023	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Business		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	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 (taxonomy-compliant)																			
Turnover from environmentally sustainable activities (in line with taxonomy) (A.1)		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	T	T	T	T	T	T	T	0.00%		
Including supporting				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	T	T	T	T	T	T	T		E	
Including for transition				0.00%						T	T	T	T	T	T	T			T
A.2. Taxonomy-eligible environmentally unsustainable activity (taxonomy-non-compliant activity)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Infrastructure supporting road transport and public transport	CCA 6.15	1,831.40	53.62%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								52.96%		
Low-emission airport infrastructure	CCM 6.17 / CCA 6.17	7.43	0.22%	EL	EL	N/EL	N/EL	N/EL	N/EL								1.34%		

Construction of new buildings	CCM 7.1 / CCA 7.1 / CE 7.1	1,462. 14	42.81 %	EL	EL	N/EL	EL	N/EL	N/EL									42.05%
Acquisition and ownership of buildings	CCM 7.7 / CCA 7.7	61.02	1.79%	EL	EL	N/EL	N/EL	N/EL	N/EL									1.55%
Turnover from taxonomy-eligible activities but not environmentally sustainable (taxonomy-non-compliant) (A.2)		3,362. 00	98.44 %	44.82 %	53.62 %	0.00 %	0.00 %	0.00 %	0.00 %									98.43%
Total (A.1.+A.2.)		3,362. 00	98.44 %	44.82 %	53.62 %	0.00 %	0.00 %	0.00 %	0.00 %									98.43%
B. TAXONOMY-INELIGIBLE ACTIVITY																		
Turnover from non-taxonomy-eligible activities (B)		53.21	1.56%															
Total (A+B)		3,415. 21	100.0 %															

The MIRBUD Group achieved PLN 3,415.21 million in revenue in 2023. The greater part of it (PLN 3,362 million) related to taxonomy-eligible activities, including (activities are listed beginning with those with the largest share in the company's turnover):

- ▶ Turnover related to activities 6.15. Infrastructure supporting road transport and public transport amounted to PLN 1,831.40 million (53.62% of total turnover)
- ▶ Turnover related to activities 7.1. Construction of new buildings amounted to PLN 1,470.51 million (42.81% of total turnover)
- ▶ Turnover related to activities 7.7. Acquisition and ownership of buildings amounted to PLN 61.02 million (1.79% of total turnover)
- ▶ Turnover related to activities 6.17. Low-emission airport infrastructure amounted to PLN 7.43 million (0.22% of total turnover)

All activities were confirmed as taxonomy-eligible, but the relevant Technical Screening Criteria were not confirmed, and therefore the turnover associated with these activities was considered taxonomy-eligible but not compliant.

The share of turnover from environmentally sustainable activities (taxonomy-compliant) in total turnover was 0.00% in 2023, and the share of turnover from taxonomy-eligible activities but not compliant was 98.44%. In total, the proportion of turnover coming from taxonomy-eligible activities was 98.44%. The remaining 1.56% of turnover is attributable to revenue from taxonomy-ineligible activities, i.e. those for which the regulator has not established Technical Screening Criteria in the annexes to the delegated acts.

Capital expenditure (CapEx)

Table 19: Percentage of capital expenditure (CapEx) in line with taxonomy

Financial year 2023	Year			Criteria for significant contribution						Criteria for the DNSH ("do no serious harm") principle						Minimum safeguards	Share of taxonomy-compliant (A.1.) or taxonomy-eligible (A.2.) activity Capital expenditure, 2022	"Supporting activities" category	"Transition activities" category
	Code or codes	Capital expenditure	Percent age of capital expenditure, 2023	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Business		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	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 (taxonomy-compliant)																			
Capital expenditure for environmentally sustainable activity (taxonomy-compliant) (A.1)		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	T	T	T	T	T	T	T	0.00%		
Including supporting				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	T	T	T	T	T	T	T		E	
Including for transition				0.00%						T	T	T	T	T	T	T			T
A.2. Taxonomy-eligible environmentally unsustainable activity (taxonomy-non-compliant activity)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Infrastructure supporting road transport and public transport	CCA 6.15	24.63	50.41%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								71.13%		
Low-emission airport infrastructure	CCM 6.17 / CCA 6.17	0.03	0.05%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.66%		
Construction of new buildings	CCM 7.1 / CCA 7.1 / CE 7.1	4.58	9.37%	EL	EL	N/EL	EL	N/EL	N/EL								19.07%		
Acquisition and ownership of buildings	CCM 7.7 / CCA 7.7	18.45	37.76%	EL	EL	N/EL	N/EL	N/EL	N/EL								7.19%		

Capital expenditure for taxonomy-eligible activities but not environmentally sustainable (not in line with taxonomy) (A.2)		47.68	97.60%	47.1 9%	50.4 1%	0.00 %	0.00 %	0.00 %	0.00 %			98.30%	
Total (A.1.+A.2.)		47.68	97.60%	47.1 9%	50.4 1%	0.00 %	0.00 %	0.00 %	0.00 %			98.30%	
B. TAXONOMY-INELIGIBLE ACTIVITY													
Capital expenditure for taxonomy-ineligible activities (B)		1.17	2.40%										
Total (A+B)		48.85	100.0%										

The MIRBUD Group realised capital expenditure of PLN 48.85 million in 2023. The vast majority of these related to taxonomy-ineligible activities, including (activities are listed in order of having the largest share in capital expenditure):

- ▶ Capital expenditure related to activity 6.15. Infrastructure supporting road transport and public transport amounted to PLN 24.63 million (50.41% of total capital expenditure)
- ▶ Capital expenditure related to activity 7.7. Acquisition and ownership of buildings amounted to PLN 18.45 million (37.76% of total capital expenditure)
- ▶ Capital expenditure related to activity 7.1. Construction of new buildings amounted to PLN 4.58 million (9.37% of total capital expenditure)
- ▶ Capital expenditure related to activity 6.17. Low-emission airport infrastructure amounted to PLN 0.03 million (0.05% of capital expenditure)

For all types of activities, it was confirmed that these activities are taxonomy-eligible, but the Technical Screening Criteria were not confirmed to be met, and therefore the capital expenditure associated with these activities was considered taxonomy-eligible but not compliant.

The share of capital expenditure related to environmentally sustainable activities (in line with the systematics) in total capital expenditure was 0.00% in 2023, and the share of capital expenditure associated with types of activities which are taxonomy-eligible but not compliant was 97.60%. In total, the share of capital expenditure related to taxonomy-eligible activity was 97.60%. The remaining 2.40% of the capital expenditure was attributable to taxonomy-ineligible activity types, i.e. those for which the regulator has not established Technical Screening Criteria in the annexes to the delegated act.

Operating expenditure (OpEx)

Table 20: Percentage of taxonomy-compliant operating expenditure (OpEx)

Financial year 2023	Year			Criteria for significant contribution						Criteria for the DNSH ("do no serious harm") principle						Share of taxonomy-compliant (A.1.) or taxonomy-eligible (A.2.) activity Operating expenditure, 2022	"Supporting activities" category	"Transition activities" category	
	Code or codes	Operating expenditure	Percentage of operating expenditure, 2023	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				Minimum safeguards
Business		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	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 (taxonomy-compliant)																			
Operating expenditure for environmentally sustainable activity (taxonomy-compliant) (A.1)		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	T	T	T	T	T	T	T	0.00%		
Including supporting				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	T	T	T	T	T	T	T		E	
Including for transition				0.00%						T	T	T	T	T	T	T			T
A.2. Taxonomy-eligible environmentally unsustainable activity (taxonomy-non-compliant activity)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Infrastructure supporting road transport and public transport	CCA 6.15	4.60	27.58%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								0.00%		
Low-emission airport infrastructure	CCM 6.17 / CCA 6.17	0.01	0.05%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.00%		
Construction of new buildings	CCM 7.1 / CCA 7.1 / CE 7.1	2.55	15.31%	EL	EL	N/EL	EL	N/EL	N/EL								0.00%		
Acquisition and ownership of buildings	CCM 7.7 / CCA 7.7	9.32	55.88%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.00%		

Operating expenditure from taxonomy-eligible activities but not environmentally sustainable (taxonomy-non-compliant) (A.2)		16.49	98.82%	71.24 %	27.58 %	0.00 %	0.00 %	0.00 %	0.00 %									1.96%	
Total (A.1.+A.2.)		16.49	98.82%	71.24 %	27.58 %	0.00 %	0.00 %	0.00 %	0.00 %									1.96%	
B. TAXONOMY-INELIGIBLE ACTIVITY																			
Operating expenditure on taxonomy-ineligible activity (B)		0.20	1.18%																
Total (A+B)		16.69	100.0%																

The MIRBUD Group incurred operating expenditure of PLN 16.69 million in 2023, and the vast majority of it related to taxonomy-eligible activities, including (activities are listed in order of having the largest share in operating expenditure):

- ▶ Operating expenditure related to activity 7.7. Acquisition and ownership of buildings amounted to PLN 9.32 million (55.88% of total operating expenditure)
- ▶ Operating expenditure related to activity 6.15. Infrastructure supporting road transport and public transport amounted to PLN 4.60 million (27.58% of total operating expenditure)
- ▶ Operating expenditure related to activity 7.1. Construction of new buildings amounted to PLN 2.55 million (15.31% of total operating expenditure)
- ▶ Operating expenditure related to activity 6.17. Low-emission airport infrastructure amounted to PLN 0.01 million (0.05% of total operating expenditure)

For all activities, it was not confirmed that the relevant eligibility criteria were met and, therefore, the operating expenditure related to these types of activities was considered taxonomy-eligible but not compliant.

The share of operating expenditure related to environmentally sustainable activities (in line with the systematics) in total operating expenditure was 0.00% in 2023, and the share of operating expenditure associated with types of activities which are taxonomy-eligible but not compliant was 98.82%. In total, the share of operating expenditure related to taxonomy-eligible activity was 1.18%.

Information on social issues

S1 Own workforce

SBM-2 Interests and views of stakeholders

The MIRBUD Group organises a series of meetings with employees every year. During these meetings, employees have the opportunity to raise and discuss all problems, whether technical, financial or related to cooperation with superiors or other departments. The Group also has an employee representative and a whistle-blower committee. Any concerns can be raised by employees via the Safe Line and directly with the Management Board or Supervisory Board. At the MIRBUD Group, employees are treated equally and everyone has the same right to make comments. No additional measures are used to gain insight into the views of those who may be particularly vulnerable or marginalised.

Feedback provided by employees is reviewed at monthly meetings of senior management staff and, if necessary, at Management Board's quarterly meetings. Where appropriate, a decision is taken to modify procedures or guidelines are provided to employees on handling specific problematic situations.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The impacts, risks and opportunities associated with own workforce are directly linked to the strategy and business model. Ensuring qualified staff and an adequate workforce has an impact on the ability to complete projects on time and with the highest quality. Employees should have the comfort that comes with employment stability, good working conditions and adequate remuneration, which reduces the risk of excessive numbers of employees quitting and also encourages new employees to join the Group.

S1-1 Policies related to own workforce

The MIRBUD Group has a "Code of Professional Ethics for Employees and Co-workers" [hereinafter referred to as the "Code"]. The Code sets out ethical norms and values expressing the standards of conduct of employees and co-workers for the fulfilment of the Company's mission and the implementation of its business strategy. Every employee of the Company is obliged to comply with the requirements of the Code, regardless of their position within the Company's structure. The Code defines what human rights are, referring to, among other things:

- ▶ the Universal Declaration of Human Rights;
- ▶ the International Bill of Human Rights;
- ▶ the International Labour Organisation Convention;
- ▶ the Convention for the Protection of Human Rights and Fundamental Freedoms;
- ▶ the OECD Guidelines for Multinational Enterprises;
- ▶ the UN Guiding Principles on Business and Human Rights.

In accordance with the Code, the obligation to respect human rights is incumbent on every person and entity associated with the MIRBUD Group. MIRBUD S.A. takes all possible preventive measures to eliminate human rights violations. Responsibility for overseeing the observance of human rights is entrusted to the Company's Management Board and, in particular, to the President of the Company's Management Board. MIRBUD S.A. undertakes to take corrective action in the event of violation relating to human rights. The method of reporting violations is set out in the Code. The Company's Management Board will investigate all reports, including anonymous ones. The Company's Management Board reviews due diligence activities once a year, including in particular an assessment of the process of handling notifications and an evaluation of the effectiveness of the remedial actions taken.

The Code also sets out anti-discrimination and anti-mobbing rules. According to the Code, any form of discrimination in employment, direct or indirect, in particular on the grounds of gender, age, disability, race, religion, nationality, political opinion, trade union membership, ethnic origin, creed, sexual orientation, employment for a fixed or indefinite term, full-time or part-time employment, is considered unacceptable. The MIRBUD S.A. Anti-harassment and Anti-mobbing Procedure has been introduced to ensure a proper internal policy on relationships and interpersonal relations, in line with the Code, and to counteract mobbing and various forms of harassment in the MIRBUD Group.

In accordance with the Code, MIRBUD S.A.:

- ▶ respects the principle that employees have the right to form and join organisations in order to represent and defend their rights and interests;
- ▶ does not allow any form of forced labour;
- ▶ does not use child labour and only allows adolescent labour under the provisions set out in the Labour Code.

The MIRBUD CG has also adopted the “MIRBUD Capital Group Diversity Policy” which relates to diversity management at MIRBUD S.A. and the Capital Group companies.

The MIRBUD Capital Group Diversity Policy implements the following UN Sustainable Development Goals:

- ▶ Goal 10 – reduced inequalities;
- ▶ Goal 5 – gender equality.

The goals of the adopted Diversity Policy are as follows:

- ▶ actively manage diversity as part of human resources management policy, and create an open and diverse working environment;
- ▶ counter all forms of discrimination;
- ▶ ensure equal opportunities in access to information on ethical standards in force at the MIRBUD Group.

With regard to the occupational health and safety, the Group adopted:

- ▶ the MIRBUD S.A. OHS Policy;
- ▶ Procedure PB-11/1 “OHS Management”;
- ▶ Quality Procedure PJ-7.1.4/04.

An OHS Management System has been implemented at MIRBUD S.A. in accordance with the requirements of ISO 45001:2018. Quality Procedures constitute the operational documents providing detailed conduct guidelines. The Company’s policy on Occupational Health and Safety Management and the OHS Assurance System is in accordance with Procedure PB-11/1 “OHS Management” and Quality Procedure PJ-7.1.4/04 “Working Environment Supervision Procedure”. The MIRBUD S.A. quality management procedure implements and organises a set of standards for ensuring occupational health and safety. The Company has an organisational unit, the OHS Department, which employs a full-time Chief OHS Officer and an OHS Inspector responsible for the proper conduct of each construction process in accordance with OHS rules and regulations.

Employee policies are implemented through management staff training. The information is then passed on to subordinate staff and made available to them on the website and intranet.

S1-2 Processes for engaging with own workers and workers’ representatives about impacts

Cooperation with employees is implemented on an ongoing basis to avoid amassing undesirable situations. Employees influence the shape of key documents adopted by the Group. During the regular annual meetings, the employees have an influence on the important documents adopted by the MIRBUD Capital Group.

S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns

The MIRBUD Capital Group adopted the “Procedure for Reporting Irregularities and Fraud, including Corruption, at MIRBUD S.A. with its registered office in Skierniewice” on 30 December 2021. With regard to reporting irregularities and fraud, the employee shall communicate the relevant information in documented form to the President of the Management Board or a Member of the Management Board which does not exclude the communication of this information also verbally, and insofar as the circumstances concern the President of the Management Board, the employee shall inform, omitting the established official procedure, as appropriate: Chairman of the Supervisory Board.

An employee who has a reasonable suspicion that irregularities, malpractice, including corruption, may occur in the company, in justified cases without going through the reporting route, may report such an incident via the Safe Line:

- ▶ at the following e-mail address: bezpiecznalinia@mirbud.pl;
- ▶ to the mailing address of the Company with a note reading “To the attention of President of the Management Board” or “To the attention of Chairman of the Supervisory Board”.

For the sake of simplicity, the Form for reporting irregularities and fraud, including corruption, at MIRBUD S.A. constitutes an appendix to the policy.

Reports are verified by:

- ▶ analysing documentation on the case;
- ▶ an interview with the reporting person;
- ▶ interviews with other persons who may have knowledge of the case in question.

Once the review has been carried out and a decision has been made, the reporting employee is informed of the method of handling the case. Each report is treated confidentially and investigated with due diligence.

Employees are aware of the existence of whistle-blower procedures. These are available to them on the website and intranet. The level of employee trust in the system for raising concerns and the manner in which they are considered was not surveyed, but trust can be evidenced by the fact that the procedures worked, meaning there were reports that were then handled according to the procedure.

The procedure also involves protecting those who use it from retaliation, as:

- ▶ it allows for anonymous reports;
- ▶ it assumes that letters with a note reading “To the attention of...” will not be opened at the Company’s Secretary’s Office and, once registered, will be forwarded directly to the President of the Management Board or the Chairman of the Supervisory Board;
- ▶ reports from external e-mail addresses will be treated as anonymous reports;
- ▶ the employer ensure that the employee is protected against possible retaliation in connection with the reported irregularities or abuses, as well as forms of exclusion or harassment by other employees;
- ▶ in relation to the reporting employee, the employer, in connection with the submitted report, cannot:
 - ▶ terminate their employment contract;
 - ▶ change the terms of their employment contract.

S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The activities related to the Group’s own workforce mainly cover the area of occupational health and safety which is the most relevant for the Group. These are carried out in accordance with the OHS Policy, Procedure PB-11/1 “Occupational Health and Safety Management” and Quality Procedure PJ-7.1.4/04 “Working Environment Supervision Procedure”.

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Targets related to the management of material impacts regarding own workforce are set out in the Sustainability Strategy. The ambition of the MIRBUD Capital Group is to create a safe and friendly workplace. The strategic targets relate to further improvements in safety standards and intensification of actions for equal treatment and equal opportunities. The strategy establishes the following operational targets:

Table 21: S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

STRATEGIC TARGET:		We will increase safety standards				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
0 fatal accidents and reduction of serious accidents' rate	0 accidents	0 fatal and serious accidents	0 accidents	0 fatal and serious accidents	0 accidents	Head of the OHS Department
STRATEGIC TARGET:		We will intensify actions for equal treatment and equal opportunities				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Conduct an in-depth analysis of the Gender Pay Gap and set reduction targets	0/1	To be determined after the short-term target has been achieved	-	-	-	Head of Human Resources / Head of Corporate Communications
Meet the requirements of the Women on Boards Directive (33%) in total, among all members of the bodies in the group as a whole	0/1	-	-	Meet the requirements of the Women on Boards Directive (40%) in total, among all members of the bodies in the group as a whole	0/1	The Management Board of MIRBUD S.A.
Annual training of senior staff on discrimination and mobbing	100% of management staff - trained	annual training of office staff on discrimination and mobbing	100% of office staff - trained	-	-	Head of Human Resources Department / Head of the Legal Department
Min. 1 training course per year to improve office staff's skills	100% of office staff - trained	Min. 2 training courses per year to improve office staff's skills	100% of office staff - trained	-	-	Head of Human Resources Department / Heads of Department

S1-6 Characteristics of the undertaking's employees

The tables below present a summary of the basic information on MIRBUD Group employees for 2023. As it only has employees in Poland, the MIRBUD Group does not present information on the number of employees by country. Due to the adaptation of the data layout to ESRS guidelines, some data categories are not comparable to the previous year.

In 2023, the employment structure in the MIRBUD Group was as follows:

- ▶ **849** employees,
- ▶ **Less than 30%** of the Group's employees were women,
- ▶ **More than 70%** of the Group's employees were men,
- ▶ **485 (57%)** employees were hired for an indefinite term,
- ▶ **79** persons left their jobs during the reporting period, with a rotation rate of **9.31%**.

Table 22: S1-6 Characteristics of the undertaking's employees – number of employees

Gender	Number of employees
Period	2023
Women	231
Men	618
Others	0
Not disclosed	0
Total employees	849

Table 23: S1-6 Characteristics of the undertaking's employees – number of employees by gender

Period	2023				
	Women	Men	Others	Not disclosed	Total
Number of employees	231	618	0	0	849
Number of permanent employees	134	351	0	0	485
Number of temporary employees	97	267	0	0	364
Number of employees with non-guaranteed working hours	0	0	0	0	0
Number of full-time employees	219	603	0	0	822
Number of part-time employees	12	15	0	0	27

Table 24: S1-6 Employee rotation rate

Period	2022	2023	Change y/y
Number of employees (number of persons) who left the organisation during the reporting period	84	79	-5.95%
Rotation rate	10.24%	9.31%	-0.94

S1-7 Characteristics of non-employees in the undertaking's own workforce

The table below presents information on persons cooperating with the MIRBUD Group under contracts other than employment contracts.

Table 25: S1-7 Characteristics of non-employees

Period	2023				
	Women	Men	Others	Not disclosed	Total
Number of non-employees					
Number of persons working on the basis of civil law contracts (contract of mandate and specific task contracts)	4	6	0	0	10
Number of persons working under a B2B contract	31	241	0	0	272
Number of people on external contracts	0	0	0	0	0

S1-8 Collective bargaining coverage and social dialogue

In 2023, there were no collective agreements in operation in the MIRBUD Group.

S1-9 Diversity metrics

The MIRBUD Group creates a work environment free of discrimination and cares about diversity among its employees.

In 2023, the age structure of the MIRBUD Group was diverse. There were 42 women and 179 men over 50 years and 138 women and 370 men between 30 and 50 years under employment contract. There were 120 employees in the under-30 age group.

Table 26: S1-9 Diversity metrics

Period	2023			
	Women	Men	Others	Not disclosed
Total employees on employment contracts				
Total number of employees, including:	231	618	0	0
Age group: over 50 years	42	179	0	0
Age group: 30–50 years	138	370	0	0
Age group: under 30 years	51	69	0	0

S1-10 Adequate wages

In 2023, all MIRBUD Group employees received remuneration above the set adequate remuneration, i.e. the minimum wage amount.

Table 27: S1-10 Adequate wages

Period	2023
Percentage of employees receiving remuneration below the agreed adequate remuneration level	0.00%

S1-11 Social protection

All employees hired under employment contract are legally protected under the Labour Code. Non-employees are not covered by social protection under public schemes and benefits offered by the company. \

S1-12 Persons with disabilities

2.24% of staff in the MIRBUD Group in 2023 were employees with disabilities.

Table 28: S1-12 Number of employees with disabilities

Period	2022	2023	Change y/y
Percentage of employees with disabilities	2.44%	2.24%	-0.20

S1-13 Training and skills development metrics

The MIRBUD Group provides training for the Group's employees and those working on the basis of a cooperation contract (B2B). The table below shows the average number of training hours per employee according to position hierarchy and mode of employment or cooperation.

Table 29: S1-13 Training and skills development metrics

Period	2023				
	Average number of training hours per employee	Women	Men	Others	Not disclosed
Senior management	6.00	11.26	0.00	0.00	0.00
Managers and directors	10.45	11.45	0.00	0.00	0.00
Other employees	2.11	2.82	0.00	0.00	0.00
Total	4.02	5.75	0.00	0.00	0.00
Regular staff evaluation/development interviews - PLANNED					
Senior management	0	0	0	0	0
Managers and directors	0	0	0	0	0
Other employees	0	0	0	0	0
Total	0	0	0	0	0
Regular staff evaluation/development interviews - COMPLETED					
Senior management	0	0	0	0	0
Managers and directors	0	0	0	0	0
Other employees	0	0	0	0	0
Total	0	0	0	0	0

Average number of training hours for non-employees				
Persons working on the basis of civil law contracts (contract of mandate and specific task contracts)	0.00	0.00	0.00	0.00
Persons working on the basis of a cooperation contract (B2B)	3.10	2.12	0.00	0.00
Persons employed under external contracts	0.00	0.00	0.00	0.00
Total	2.74	2.07	0.00	0.00
Regular evaluation/development interviews of non-employees - PLANNED				
Persons working on the basis of civil law contracts (contract of mandate and specific task contracts)	0	0	0	0
Persons working on the basis of a cooperation contract (B2B)	0	0	0	0
Persons employed under external contracts	0	0	0	0
Total	0	0	0	0
Regular evaluation/development interviews of non-employees - COMPLETED				
Persons working on the basis of civil law contracts (contract of mandate and specific task contracts)	0	0	0	0
Persons working on the basis of a cooperation contract (B2B)	0	0	0	0
Persons employed under external contracts	0	0	0	0
Total	0	0	0	0

S1-14 Health and safety metrics

In 2023, there were 10 accidents among employees, all of which were minor accidents. There was 1 accident, also minor, among persons cooperating with the MIRBUD Group under contracts other than employment contracts.

Among the employees of subcontractors working at the MIRBUD Group site, there were 3 accidents, including 1 fatal accident where an employee fell from a height, from an extendable ladder. The MIRBUD S.A. OHS Department took the following actions after the accident:

- ▶ Provide first aid to the injured
- ▶ Call the emergency services
- ▶ Cooperate with the State Labour Inspectorate
- ▶ Suspend all work in the vicinity of the accident site
- ▶ Secure the accident site against unauthorised access
- ▶ Inform all present on the construction site of the accident
- ▶ Organise a documented OHS training on safe organisation of work involving ladders
- ▶ Issue an order to carry out a documented inspection of the technical condition of all ladders on the construction site

All OHS procedures relating to the fatal accident in question were followed by the MIRBUD S.A. OHS Department with the utmost care and in line with legal requirements.

Table 30: S1-14 Health and safety metrics - accidents

Period	2022	2023	Change y/y (%)
Accidents among employees			
Minor accidents	8	10	+25.00%
Major accidents	0	0	-
Fatal accidents	0	0	-
Mass accidents	0	0	-

Total number of accidents	8	10	+25.00%
Non-employee accidents			
Minor accidents	-	1	-
Major accidents	-	0	-
Fatal accidents	-	0	-
Mass accidents	-	0	-
Total number of accidents	-	1	-
Accidents among employees of subcontractors working on site			
Minor accidents	15	2	-86.67%
Major accidents	1	0	-100.00%
Fatal accidents	0	1	100.00%
Mass accidents	0	0	-
Total number of accidents	16	3	-81.25%

Among the Group's employees, the number of registered occupational diseases was 0, while the number of days of incapacity due to work injuries or ill health caused by work was 241. The employee work accident rate for 2023 was 6.24.

Among those working with the MIRBUD Group, there were also no cases of registered occupational diseases, and the number of days of incapacity due to work injuries or ill health caused by work was 88. The work accident rate was 1.88.

Table 31: S1-14 Health and safety metrics - OHS data

Other OHS data	
Employees	2023
Number of cases of recorded occupational diseases	0
Number of days of incapacity due to work injury/ill health due to work	241
Work accident rate	6.24
Non-employees	2023
Number of cases of recorded occupational diseases	0
Number of days of incapacity due to work injury/ill health due to work	88
Work accident rate	1.88

S1-15 Work-life balance metrics

All employees hired under an employment contract are entitled to take parental leave. In 2023, 5.19% of women and 0.65% of men used this leave.

Table 32: S1-15 Work-life balance metrics

Period	2023			
Gender	Women	Men	Others	Not disclosed
% of employees entitled to parental leave	100.00%	100.00%	-	-

% of entitled employees who have taken parental leave	5.19%	0.65%	-	-
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S1-16 Remuneration metrics (pay gap and total remuneration)

The table below presents data on Gender Pay Gap, both as a whole group and by position hierarchy:

Period	2023
CEO Pay Ratio	-
Gender Pay Gap (%)	26.68%
Gender Pay Gap in senior management (%)	25.27%
Gender Pay Gap in managers and directors (%)	12.30%

S1-17 Incidents, complaints and severe human rights impacts

No human rights incidents related to own workforce were recorded in 2023.

S2 Workers in the value chain

SBM-2 Interests and views of stakeholders

As part of the materiality study, interviews and surveys were conducted with representatives of entities in the MIRBUD Group value chain. Impact on employees in the value chain was one of the potentially material topics explored. The findings of the materiality study will be taken into account in internal risk management processes, as well as in the development of strategic sustainability plans.

The MIRBUD Group has taken into account the impact on employees in the value chain by developing the “MIRBUD S.A. Rules of Conduct for Business Partners”.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Long value chains of products and materials required for construction projects interact within the MIRBUD Group’s business model.

The MIRBUD Group influences the level of risk and opportunity in relation to the value chain by applying elements of a human rights due diligence process to its relationships with suppliers and subcontractors. Characteristics of employees in the value chain

The following groups of employees were identified at individual stages of the value chain.

In Upstream in tier 1, the employees in the value chain are mostly those of contractors carrying out work on construction sites where MIRBUD S.A. is the general contractor. Contractors can be divided into two groups:

- ▶ large contractors with employees performing highly specialised tasks;
- ▶ smaller contractors, often local, who hire employees living within the project area.

In tier 2, these are employees of subcontractors carrying out work on behalf of contractors in tier 1, as well as employees in companies manufacturing components delivered to the Group’s projects and employees of electricity and heat generation plants. At the cradle to tier 3+ stages, employees in the value chain are involved in the production of building materials and the extraction of energy resources.

The Downstream identifies the employees of clients commissioning road projects. These are mostly public utility and building construction entities, both public and commercial law ones. Employees of retail and logistics space lessees are also important in the Downstream.

No areas at particular risk of human rights violations were identified as part of the processes carried out for risk identification.

S2-1 Policies related to value chain workers

The MIRBUD Capital Group has adopted the “Code of Professional Ethics for Employees and Co-workers” that applies to co-workers, including subcontractors, who are advised to comply with it to maintain high standards of quality and ethical conduct. In addition, the MIRBUD Group has “MIRBUD S.A. Rules of Conduct for Business Partners” in place under which all business partners are obliged to act in accordance with the provisions of the Code of Ethics.

The “Rules of Conduct” commit business partners to comply with the law applicable to all areas of business, in particular human rights, including labour rights, environmental regulations, prevention of bribery and corrupt practices, the provision of information and the security of consumer interests. Another obligation for business partners under the Rules is to comply with all standards and principles arising from generally applicable national and international laws.

The Rules also address the impact of business partners on their employees by ensuring that the working conditions of employees (and other persons working under non-employee employment relationships) are free from any discrimination, mobbing or other behaviour that violates the employees’ dignity. Business partners are also obliged to pay remuneration on time, in the amount based on the quantity and quality of provided work. Business partners are also required not to hire children and to have zero tolerance for forced labour and human trafficking.

S2-2 Processes for engaging with value chain workers about impacts

No systematic approach to cooperation regarding impacts in the value chain was established with employees as part of the MIRBUD Group’s 2023 processes. Cooperation with employees in the value chain mostly concerns employees of subcontractors who work on MIRBUD CG construction sites and is related to ensuring occupational health and safety of employees in the value chain.

S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns

The MIRBUD Capital Group has adopted a “Procedure for Reporting Irregularities and Fraud, including Corruption” which sets out a path for reporting any violations or irregularities:

- ▶ at the following e-mail address: bezpiecznalinia@mirbud.pl;
- ▶ to the mailing address of the Company with a note reading “To the attention of President of the Management Board” or “To the attention of Chairman of the Supervisory Board”.

S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action

In 2023, activities continued that addressed the significant impacts on employees in the value chain. All contractors concluding contracts and performing work for the MIRBUD Capital Group are required to comply with the “MIRBUD S.A. Rules of Conduct for Business Partners”.

S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

As part of its Sustainability Strategy, the MIRBUD Capital Group has adopted a strategic target related

to raising employee safety standards in the value chain. The operational target adopted in this area concerns the reduction of fatal and serious accidents among subcontractors:

Table 33: S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

STRATEGIC TARGET: We are raising safety standards for value chain workers						
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
0 fatal accidents and reduction in the rate of serious accidents among subcontractors	0 fatal accidents	0 fatal and serious accidents	0 accidents	0 fatal and serious accidents	0 accidents	Head of the OHS Department

S3 Affected communities

SBM-2 Interests and views of stakeholders

Local communities are taken into account in the MIRBUD Group’s business strategy as a particularly important stakeholder. Construction projects ultimately have a positive impact on the quality of life of local communities but they can be a nuisance in the course of their execution. Maintaining good relations with local communities translates into efficient and timely project execution. Requests and concerns about the execution of a particular project can be raised by local communities at meetings and through communication channels. Meetings are held at the beginning of the project, especially in the case of road contracts, to explain the details of execution of a particular contract. During this time, residents can raise their comments and concerns, allowing potential conflict situations to be resolved even before the project starts.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

As one of the MIRBUD Capital Group’s major stakeholders, local communities have a direct impact on the Group’s strategy and business model. Working with local communities allows contracts to be completed on time and to avoid risks associated with conflicts with local communities.

The local communities on which the MIRBUD Capital Group can have a significant impact include:

- ▶ communities in the vicinity of the projects developed by the MIRBUD Capital Group;
- ▶ non-governmental organisations operating in the project area;
- ▶ environmental non-governmental organisations that work to protect the environment in the areas of projects executed by the MIRBUD Group;
- ▶ local communities in the vicinity of the bituminous mass plant.

In the case of the entire value chain, the affected communities are most often those located in the vicinity of plants manufacturing materials used for the project, such as a cement plant, or communities located near sites where aggregates are extracted (upstream) or waste is dumped (downstream).

The impact of the MIRBUD Capital Group on local communities is mostly limited to the term of the investment. There is no long-term negative impact. Negative impacts are most often limited to isolated minor incidents of low harm to local communities.

S3-1 Policies related to affected communities

The MIRBUD Capital Group refers to its relations with local communities in the “Code of Professional Ethics for Employees and Co-workers”, where it notes that it takes into account the interests of its surroundings and, in particular, seeks to identify its own interests with those of the local environment

and supports, as far as possible, the local communities where the Company carries out its projects. An obligation to comply with the Code of Ethics is also imposed on the MIRBUD CG's business partners.

S3-2 Processes for engaging with affected communities about impacts

The MIRBUD Capital Group assumes close cooperation with local communities in the execution of each construction project. The cooperation starts at the very beginning of the project, when meetings are organised with residents to provide them with information about the execution of the project in question, its schedule and the impact of the project on local communities. During the meetings, residents can raise their comments and objections, which are taken into account as far as possible. In addition, information about the execution of the project is communicated through the media, particularly the local press, so that it has a chance to reach the as many members of communities affected by the project as possible.

During the course of the project, residents or other members of the local community can contact the construction management staff, to whom they can report irregularities. They can contact the Head of Corporate Communications directly or through the contact channels available to external stakeholders.

Such an action has a positive impact on the community which understands how the execution of the project will affect their daily functioning and the avoidance of conflict situations and, consequently, the timely completion of the project.

S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns

The processes to remediate negative impacts on local communities in the case of the MIRBUD Capital Group presuppose cooperation with communities and the development of solutions that will help them in their daily lives and compensate for any possible losses. This is usually related to additional elements of the projects, such as pavements, playgrounds, tree planting or renovations.

The main channels for reporting issues are:

- ▶ internet – via social media, website, e-mail;
- ▶ telephone – contact with the construction site office, the company's secretary's office or the Head of Corporate Communications;
- ▶ meetings – held before the project execution commences and when the project is in progress, if necessary. The meetings also provide an opportunity to share information on the location of the construction site office.

Each project is marked in a manner that allows easy access to contact channels for local communities.

S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

Actions on material impacts on local communities are undertaken for each project and are tailored to its specific characteristics and the needs of the local community. Such actions are implemented immediately during the course of the project. They serve both to remediate negative impacts, in the case of actions that improve residents' lives during the project execution, and to have a positive impact in the form of additional elements of the project that improve residents' quality of life after the project is completed. Occasionally, the local governments within which territory the Group is executing projects report urgent needs from residents for improving access to properties adjacent to the project or for support in terms of local water and sewerage management (e.g. rainwater collection by a water and sewerage system designed to serve the project under construction). The Group companies support the local government and residents in this regard as far as possible.

S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Targets related to local communities have been adopted in the MIRBUD CG Sustainability Strategy. The strategic target is to work towards good neighbourly relations, while the operational targets are as follows:

Table 34: S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

STRATEGIC TARGET:		We work towards good neighbourly relations				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Develop a methodology (actions, criteria, targets, responsible persons, communication and data collection methods) to assist the local community with regard to projects causing them inconvenience	0/1	For any project causing inconvenience to the local community - meeting with representatives and working out substitute measures (quality improvement)	100% of projects causing inconvenience	-	-	Head of Corporate Communications
Prepare and create a standard for effective two-way communication with local communities and develop effective communication metrics	0/1	Implementation of the standard in 100% of projects	100% of projects with standard in place and functioning	-	-	Head of Corporate Communications

Meeting the above targets will result in the actions carried out to date will be in line with the procedure, for each project in the same orderly manner. This will also allow better monitoring of the effectiveness of remediation actions.

S4 Consumers and end-users

SBM-2 Interests and views of stakeholders

Consumers and end-users of the MIRBUD Capital Group's products are primarily the end-users of projects executed by the Group. In the case of linear projects, these are the drivers. In the case of building construction projects, the end-user groups are diverse and depend on the intended purpose of the project. The end-users are also the residents of the buildings for which JHM Development was the developer. They are also lessees of retail space – renting space in a shopping centre and logistics space – renting space in a warehouse.

The interests and opinions of the above stakeholders are most often taken into account during the design process of a particular project. The design and the most important assumptions of the project are often the responsibility of the employers, which are most often public entities and bodies governed by commercial law. The MIRBUD Group takes into account the opinions of stakeholders by executing the projects within the deadline, according to schedule and in such a manner as to reduce the negative impact on these stakeholders during the execution of the project and also after its completion. This is reflected in the drive to deliver the highest quality construction services, minimising warranty repairs.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The influence of end-users on the MIRBUD Group is indirect, as it materialises in the decisions of private and public entities on where, when and how to execute a particular project. Whether acting as a general contractor or carrying out a design-build project, it is the employer that defines the project requirements,

also in terms of meeting the expectations of end-users and responding to the requirements of end-user groups with special needs.

Direct impacts related to consumers and end-users occur in the case of property development activities, where the end-users are the purchasers of residential units. The impacts, risks and opportunities associated with these can arise at the residential unit sales stage, where these users make the decision to purchase a unit based on its location, price and attractiveness. The risks associated with this group can also materialise during the investment process and can be related to potential delays in construction against the planned schedule, as well as post-commissioning, when warranty repairs may occur.

S4-1 Policies related to consumers and end-users

The MIRBUD Capital Group does not have policies in place relating directly to end-users. The Group addresses the topic of relations with investors, i.e. potential clients of the Group, in its “Code of Professional Ethics for Employees and Co-workers”. When bidding for public contracts, the Group adheres to established principles which in particular relate to setting realistic substantive conditions and deadlines it is able to meet with a price that ensures that costs are covered and an appropriate margin.

S4-2 Processes for engaging with consumers and end-users about impacts

The MIRBUD Capital Group does not carry out direct cooperation with end-users of construction projects. It liaises with the service purchaser. The result of this cooperation is that contracts are executed on schedule and within budget, which impacts the end-users.

S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Negative impacts on end-users are most likely to occur after the investment process has been completed. After the completion and acceptance of the project, there is a warranty period during which customers have the right to lodge complaints which are handled in accordance with the law. In the case of construction projects these notifications are forwarded to the MIRBUD CG by the Employer, but may indirectly be the result of information sent to the Employer by end-users. In the case of property development activities, these are direct notifications from unit owners.

S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Consumer and end-user impact actions most often concern the end-users of projects, which are largely local communities. The Group acts in accordance with the law by carrying out warranty repairs when such a need is reported by users or the Employer.

S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The Sustainability Strategy does not set a target related to consumers and end-users.

Information related to governance

G1 Business conduct

G1-1 Corporate culture and business conduct policies and corporate culture

The Management Board is the body that adopts key due diligence policies. The most important policies covering this area are:

- ▶ the Code of Professional Ethics for Employees and Co-workers;
- ▶ the Rules of Conduct for Business Partners;
- ▶ the Diversity Policy;
- ▶ the Procedure for Reporting Irregularities and Fraud, including Corruption;
- ▶ the Anti-harassment and Anti-mobbing Procedure.

Corporate culture topics are discussed at both Supervisory Board and Management Board meetings. Once a year, a summary of corporate culture topics that have been implemented during the year is prepared and the needs for the following year are signalled. The result of the Management Board's discussion of the above-mentioned issues was the decision to organise training on discrimination and mobbing. Division coordination meetings are held in the first quarter of each year to discuss corporate culture development topics.

Corporate culture topics are addressed as required during the monthly meetings of the Management Board with senior site managers.

The MIRBUD Group has the "Procedure for Reporting Irregularities and Fraud, including Corruption" in place which sets out how corruption incidents are to be reported and handled. The company protects whistle-blowers in accordance with this procedure if reports of abuse come from within the Group.

Employees should be guided by the Code of Professional Ethics when conducting business. An annual training is organised in this area which is directed to the Procurement Department employees.

The Procurement Department positions and construction managers are most at risk of corruption and bribery.

As part of the MIRBUD CG Sustainability Strategy, the Group has adopted targets related to the development of its corporate culture, including operational targets:

Table 35: Corporate culture targets

STRATEGIC TARGET:		We develop a corporate culture based on our values				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Analyse the structure and allocate responsibility for sustainability issues [management first, implementation second]	0/1	Review and revise responsibilities and possible changes; opinion of corporate bodies	0/1	-	-	Head of Corporate Communications
Implement all elements of due diligence processes (policies, procedures, activation of permanent processes)	0/1	Review, revise and amend policies and procedures; opinion of corporate bodies	Minimum Safeguards met each year	-	-	Head of the Legal Department
Launch a reporting system (whistle-blower protection)	0/1	Carry out analysis and handle reports within the system	100% of reports	-	-	Head of the Legal Department
Implement procedures to protect whistle-blowers	0/1	Provide training for employees and business partners on whistle-blower protection	100% trained	Update/revise whistle-blower protection policy and system	0/1	Head of Legal Department / Head of Human Resources Department
STRATEGIC TARGET:		We nurture good relations with business partners				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Create and introduce an environmental requirements threshold for suppliers and subcontractors	0/1	-	-	-	-	Head of the Legal Department / Head of the Environmental Protection Department / Head of the Procurement Department
Review (possibly standardise/extend) environmental clauses for suppliers and subcontractors (obligation to provide data for ESRs compliant report)	0/1	-	-	-	-	Head of the Legal Department / Head of the Environmental Protection Department / Head of the Procurement Department
STRATEGIC TARGET:		We act to prevent corruption				
OPERATIONAL TARGET						
SHORT-TERM	METRIC	MEDIUM-TERM	METRIC	LONG-TERM	METRIC	RESPONSIBILITY
Sign commitments with business partners to apply anti-corruption procedures	conduct a self-assessment survey with 100% of partners	-	-	-	-	Head of the Legal Department
Develop an anti-corruption information and education package for business partners and distribute it to business partners	100% of partners with whom MIRBUD CG has framework agreements	Update the anti-corruption information and education package and distribute it to business partners	0/1	-	-	Head of Legal Department / Head of Corporate Communications
Employee training on anti-corruption policy	managerial staff - 100% each year	Employee training on anti-corruption policy	managerial staff - 100% each year	Employee training on anti-corruption policy	managerial staff - 100% each year	Head of Legal Department / Head of Human Resources Department
Review and possibly revise the anti-corruption policy	0/1	regularly (annually) review and revise the anti-corruption policy	0/1	regularly (annually) review and revise the anti-corruption policy	0/1	Head of the Legal Department

G1-2 Management of relationships with suppliers

Payments to suppliers are made in accordance with national legislation. Collateral is also found in contracts with suppliers which indicate that there are no arrears.

The right choice of suppliers is essential to ensure that construction works are carried out according to schedule. Risks of supply chain disruption are minimised through supplier diversification. The majority of suppliers are domestic, largely local ones. The Group strives to maintain good, long-term relations with them.

G1-3 Prevention and detection of corruption and bribery

The topic of corruption prevention is described in the “Procedure for Reporting Irregularities and Fraud, including Corruption”. This Procedure describes how reports of suspected corruption are made and how reports are handled. In a situation where a person who performs official duties takes actions indicating an intention to give a pecuniary or personal benefit to an Employee, or to make a promise of such a benefit, the Employee shall inform the person that their behaviour may fulfil the criteria of a prohibited act, and then report the situation, without leaving the place of the incident, informing of it by telephone, electronically or through their immediate superior. The next step is to secure the scene and draw up an official report documenting the incident. In the case described above, the Employee’s immediate superior shall inform the Management Board Member and/or the President of the Management Board of the incident. After consultation with the other members of the Management Board and ascertaining the possibility of a prohibited act, the President of the Management Board is obliged to notify (as appropriate) the relevant law enforcement authorities.

G1-4 Confirmed incidents of corruption or bribery

No incidents of corruption or bribery were recorded in 2023.

G1-5 Political influence and lobbying activities

The MIRBUD Capital Group does not carry out lobbying activities.

G1-6 Payment practices

The average time it takes to settle an invoice is 30 days. Payments are made in accordance with applicable legislation. There were no pending legal proceedings due to late payments in 2023.

APPENDICES

Appendix 1. MIRBUD S.A. environmental data

Table 36: E1-5 Energy consumption and energy mix at MIRBUD S.A.

MIRBUD S.A.				
Energy consumption and energy mix	Unit	2022	2023	Change y/y
Consumption of fuel from coal and coal products	MWh	0.00	0.00	-
Consumption of fuel from crude oil and petroleum products	MWh	15,754.83	12,630.64	-19.83%
Natural gas fuel consumption	MWh	760.19	665.65	-12.44%
Other fossil sources fuel consumption	MWh	0.00	0.00	-

Consumption of purchased or procured electricity, heat, steam and cooling from fossil sources	MWh	6,653.23	4,665.09	-29.88%
Total fossil energy consumption	MWh	23,168.25	17,961.38	-22.47%
Share of fossil sources in total energy consumption	%	95.18%	100.00%	+4.82
Nuclear source energy consumption	MWh	0.00	0.00	-
Share of energy from nuclear sources in total energy consumption	%	0.00%	0.00%	-
Consumption of fuel from renewable sources, including biomass (also including industrial and municipal bio-waste, biogas, renewable hydrogen, etc.)	MWh	0.00	0.00	-
Consumption of purchased or procured electricity, heat, steam and cooling from renewable sources	MWh	1,172.77	0.00	-100.00%
Consumption of renewable energy produced without fuel	MWh	0.00	0.00	-
Total renewable energy consumption	MWh	1,172.77	0.00	-100.00%
Share of renewable sources in total energy consumption	%	4.82%	0.00%	-4.82
Total energy consumption	MWh	24,341.01	17,961.38	-26.21%

Table 37: E1-5 Energy intensity per net revenue of MIRBUD S.A.

MIRBUD S.A.				
Energy intensity per net revenue	Unit	2022	2023	Change y/y (%)
Total energy consumption in activities from sectors with high climate impact, per net revenue from activities from sectors with high climate impact	MWh/PLN 1 million	10.58	6.33	-40.20%

Table 38: E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions of MIRBUD S.A..

	Unit	MIRBUD S.A.					
		Retrospective			Interim targets and target years		
		Base year (2022)	2023	Change y/y (%)	2026	2035	2050
Scope 1 greenhouse gas emissions							
Scope 1 gross greenhouse gas emissions	MgCO ₂ e	4,392.87	3,263.81	-25.70%			
Share of Scope 1 greenhouse gas emissions from regulated ETS	%	-	-	-	-	-	-
Scope 2 greenhouse gas emissions							
Scope 2 gross greenhouse gas emissions by location-based method	MgCO ₂ e	4,710.49	3,195.59	-32.16%			
Scope 2 gross greenhouse gas emissions by market-based method	MgCO ₂ e	4,247.80	3,028.05	-28.71%			
Significant Scope 3 greenhouse gas emissions							
Total gross indirect Scope 3 greenhouse gas emissions	MgCO ₂ e	-	-	-	-	-	-
1 Purchased goods and services	MgCO ₂ e	-	-	-			
2 Investment goods	MgCO ₂ e	-	-	-			
3 Fuel and energy activities not included in Scope 1 or 2	MgCO ₂ e	-	-	-			
4 Upstream transport and distribution	MgCO ₂ e	-	-	-			

5 Waste from operations	MgCO ₂ e	-	-	-			
6 Business trips	MgCO ₂ e	-	-	-			
7 Employee commuting	MgCO ₂ e	-	-	-			
8 Upstream leased assets	MgCO ₂ e	-	-	-			
9 Downstream transport and distribution	MgCO ₂ e	-	-	-			
10 Processing of sold products	MgCO ₂ e	-	-	-			
11 Use of sold products	MgCO ₂ e	-	-	-			
12 End-of-life treatment of sold products	MgCO ₂ e	-	-	-			
13 Downstream leased assets	MgCO ₂ e	-	-	-			
14 Franchise	MgCO ₂ e	-	-	-			
15 Investments	MgCO ₂ e	-	-	-			
Total greenhouse gas emissions							
Total Scope 1+2 greenhouse gas emissions (location-based)	MgCO ₂ e	9,103.4	6,459.4	-29.04%			
Total Scope 1+2 greenhouse gas emissions (market-based)	MgCO ₂ e	8,640.7	6,291.9	-27.18%			

Table 39: MIRBUD S.A.'s emission metrics

MIRBUD S.A.				
Pollution of air, water and soil [E2-4]	Unit	2023	2023	2023
		into air	into water	into soil
Nitrogen oxides (NO _x /NO ₂)	kg	96.78	-	-
Carbon monoxide (CO)	kg	72.59	-	-
Sulphur oxides (SO _x /SO ₂)	kg	1.21	-	-
Polycyclic aromatic hydrocarbons (PAHs)	kg	0.97	-	-
Particulate matter (PM10)	kg	0.36	-	-

Table 40: E3-4 MIRBUD S.A. water consumption, intake and discharge

MIRBUD S.A.			
		Unit	2023
Water consumption	Total water consumption	m ³	103,014.76
	Total water consumption in areas exposed to water-related risks, including areas with significant water scarcity	m ³	-
	Total volume of recycled and reused water	m ³	-
	Total volume of stored water	m ³	-
Water consumption intensity	Total water consumption per 1 million revenue	m ³ /PLN 1 million	-
Water intake and discharge	Total water intake	m ³	250.00
	Total water discharge	m ³	0.00

Table 41: E5-4 Resources inflows in MIRBUD S.A.

MIRBUD S.A.		
Resource inflows [E5-4]	Unit	2023
Total weight of products introduced into the organisation	Mg	1,861.74
Total weight of technical materials introduced into the organisation	Mg	310,588.00
including the total weight of reused or recycled components, reused semi-finished products and secondary raw materials used in creation of the company's products and services (including packaging)	Mg	0.00
Total weight of biological materials introduced into the organisation	Mg	0.00
including from sustainable sources	Mg	0.00
Total weight of technical and biological materials introduced into the organisation	Mg	310,588.00
Total weight of products, and technical and biological materials	Mg	312,449.74
Percentage of biological materials from sustainable sources	%	0.00%
Percentage of reused materials	%	0.00%
Resource outflows		
Total weight of products	Mg	0.00
Total weight of recyclable products	Mg	0.00
Total weight of packaging	Mg	0.00
Total weight of recyclable packaging	Mg	0.00
Index of recyclable content of products	%	-
Index of recyclable content of packaging	%	-

Table 42: E5-5 Resource outflows in MIRBUD S.A.

MIRBUD S.A.				
Resource outflows [E5-5]	Unit	2022	2023	Change y/y
Waste sent for recovery				
Hazardous waste	Mg	0.00	4.35	-
Preparation for re-use	Mg	0.00	0.00	-
Recycling	Mg	0.00	4.35	-
Other recovery processes	Mg	0.00	0.00	-

Waste other than hazardous	Mg	1,849,871.49	1,644,135.96	-11.12%
Preparation for re-use	Mg	1,200,000.00	1,461,960.00	+21.83%
Recycling	Mg	0.00	45,000.00	-
Other recovery processes	Mg	649,871.49	137,175.96	-78.89%
Total amount of waste sent for recovery	Mg	1,849,871.49	1,644,140.31	-11.12%
Waste sent for disposal				
Hazardous waste	Mg	55.78	1.61	-97.12%
Incineration	Mg	0.00	0.00	-
Storage	Mg	0.00	1.61	-
Other disposal processes	Mg	55.78	0.00	-100.00%
Waste other than hazardous	Mg	708.74	4,309.11	+507.99%
Incineration	Mg	0.00	0.00	-
Storage	Mg	708.74	4,309.11	+507.99%
Other disposal processes	Mg	0.00	0.00	-
Total amount of waste sent for disposal	Mg	764.52	4,310.72	+463.84%
Total volume of radioactive waste	Mg	0.00	0.00	-
Total volume of waste generated	Mg	1,850,636.01	1,648,451.03	-10.93%
Total amount of waste not recycled	Mg	1,850,636.01	1,603,446.68	-13.36%
Percentage of waste not recycled	%	100.00%	97.27%	-2.73

Appendix 2. MIRBUD S.A. social data

Table 43: S1-6 Characteristics of MIRBUD S.A. employees – number of employees

MIRBUD S.A.	
Gender	Number of employees
Period	2023
Women	114
Men	313
Others	0
Not disclosed	0
Total employees	427

Table 44: S1-6 Characteristics of the MIRBUD S.A.'s employees – number of employees by gender

MIRBUD S.A.					
Period	2023				
Gender	Women	Men	Others	Not disclosed	Total
Number of employees	114	313	0	0	427
Number of permanent employees	63	189	0	0	252
Number of temporary employees	51	124	0	0	175
Number of employees with non-guaranteed working hours	0	0	0	0	0

Number of full-time employees	108	306	0	0	414
Number of part-time employees	6	7	0	0	13

Table 45: S1-6 Employee rotation rate at MIRBUD S.A.

MIRBUD S.A.			
Period	2022	2023	Change y/y
Number of employees (number of persons) who left the organisation during the reporting period	84	79	-5.95%
Rotation rate	10.24%	18.50%	8.26

Table 46: S1-7 Characteristics of non-employees at MIRBUD S.A.

MIRBUD S.A.					
Period	2023				
Number of non-employees	Women	Men	Others	Not disclosed	Total
Number of persons working on the basis of civil law contracts (contract of mandate and specific task contracts)	0	0	0	0	0
Number of persons working under a B2B contract	12	144	0	0	156
Number of people on external contracts	0	0	0	0	0

Table 47: S1-9 Diversity metrics at MIRBUD S.A.

MIRBUD S.A.				
Period	2023			
Total employees on employment contracts	Women	Men	Others	Not disclosed
Total number of employees, including:	114	313	0	0
Age group: over 50 years	17	92	0	0
Age group: 30–50 years	66	182	0	0
Age group: under 30 years	31	39	0	0

Table 48: S1-10 Adequate remuneration at MIRBUD S.A.

MIRBUD S.A.	
Period	2023
Percentage of employees receiving remuneration below the agreed adequate remuneration level	0.00%

Table 49: S1-12 Persons with disabilities at MIRBUD S.A.

MIRBUD S.A.			
Period	2022	2023	Change y/y
Percentage of employees with disabilities	4.23%	3.51%	-0.71

Table 50: S1-13 Training and skills development metrics at MIRBUD S.A.

MIRBUD S.A.				
Period	2023			
Average number of training hours per employee	Women	Men	Others	Not disclosed
Senior management	16.00	16.00	0.00	0.00
Managers and directors	16.00	16.00	0.00	0.00
Other employees	2.16	3.75	0.00	0.00
Total	5.19	8.49	0.00	0.00
Regular staff evaluation/development interviews - PLANNED				
Senior management	0	0	0	0
Managers and directors	0	0	0	0
Other employees	0	0	0	0
Total	0	0	0	0
Regular staff evaluation/development interviews - COMPLETED				
Senior management	0	0	0	0
Managers and directors	0	0	0	0
Other employees	0	0	0	0
Total	0	0	0	0
Average number of training hours for non-employees				
Persons working on the basis of civil law contracts (contract of mandate and specific task contracts)	0.00	0.00	0.00	0.00
Persons working on the basis of a cooperation contract (B2B)	8.00	3.56	0.00	0.00
Persons employed under external contracts	0.00	0.00	0.00	0.00
Total	8.00	3.56	0.00	0.00
Regular evaluation/development interviews of non-employees - PLANNED				
Persons working on the basis of civil law contracts (contract of mandate and specific task contracts)	0	0	0	0
Persons working on the basis of a cooperation contract (B2B)	0	0	0	0
Persons employed under external contracts	0	0	0	0
Total	0	0	0	0
Regular evaluation/development interviews of non-employees - COMPLETED				
Persons working on the basis of civil law contracts (contract of mandate and specific task contracts)	0	0	0	0
Persons working on the basis of a cooperation contract (B2B)	0	0	0	0
Persons employed under external contracts	0	0	0	0
Total	0	0	0	0

Table 51: S1-14 Health and safety metrics at MIRBUD S.A.

MIRBUD S.A.			
Period	2022	2023	Change y/y (%)
Accidents among employees			
Minor accidents	6	2	-66.67%
Major accidents	0	0	-
Fatal accidents	0	0	-
Mass accidents	0	0	-
Total number of accidents	8	2	-75.00%
Non-employee accidents			
Minor accidents	-	0	-
Major accidents	-	0	-
Fatal accidents	-	0	-
Mass accidents	-	0	-
Total number of accidents	-	0	-
Accidents among employees of subcontractors working on site			
Minor accidents	-	2	-
Major accidents	-	0	-
Fatal accidents	-	1	-
Mass accidents	-	0	-
Total number of accidents	-	3	-

Table 52: Other OHS data at MIRBUD S.A.

MIRBUD S.A.	
Other OHS data	
Employees	2023
Number of cases of recorded occupational diseases	0
Number of days of incapacity due to work injury/ill health due to work	124
Work accident rate	2.32
Non-employees	2023
Number of cases of recorded occupational diseases	0
Number of days of incapacity due to work injury/ill health due to work	0
Work accident rate	0.00

Table 53: S1-15 Work-life balance metrics at MIRBUD S.A.

MIRBUD S.A.				
Period	2023			
Gender	Women	Men	Others	Not disclosed
% of employees entitled to parental leave	100.00%	100.00%	-	-
% of entitled employees who have taken parental leave	4.39%	0.32%	-	-

Table 54: S1-16 Remuneration indicators (wage gap and total remuneration) at MIRBUD S.A.

MIRBUD S.A.	
Period	2023
CEO Pay Ratio	
Gender Pay Gap (%)	23.17%
Gender Pay Gap in senior management (%)	25.59%
Gender Pay Gap in managers and directors (%)	16.17%

Jerzy Mirgos	Sławomir Nowak
President of the Management Board	Vice-President of the Management Board

Paweł Korzeniowski	Tomasz Sałata
Member of the Management Board	Member of the Management Board