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Polenergia Group Sustainability Strategy 2026-2030

with an outlook to 2035



UPDATE

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Context for the Revision and Update of the Polenergia Group Sustainability Strategy

In 2026, the Polenergia Group updated its ESG Strategy to reflect the Group's revised structure and the new profile of material impacts, risks and opportunities following the exit of Polenergia Elektrociepłownia Nowa Sarzyna and Polenergia Fotowoltaika. The update includes a double materiality assessment and revisions to the strategic assumptions to ensure alignment with current business priorities and sustainability directions.



Internal perspective:

- **minimizing environmental, social and governance risks,**
- using ESG as a tool to support long-term value creation and **sales activities**,
- **streamlining ESG-related processes** across the Polenergia Group,
- strengthening brand identity, increasing **transparency of actions**, and ensuring a consistent approach to sustainability management across the organization,
- building **ESG accountability and awareness** among the Group's employees.



External perspective:

- EU regulatory requirements, including the **CSRD**, imposing obligations related to ESG reporting and structured ESG management,
- growing customer expectations regarding **transparency and responsible** business conduct,
- alignment with the **UN 2030 Agenda goals**,
- enhancing the Group's credibility and attractiveness to financial institutions, **supporting easier access to financing**,
- the growing importance of ESG in **fundraising processes** and in the assessment of business partners,
- the increasing role of ESG in building **competitive advantage**.

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Polenergia Group ESG Strategy Pillars

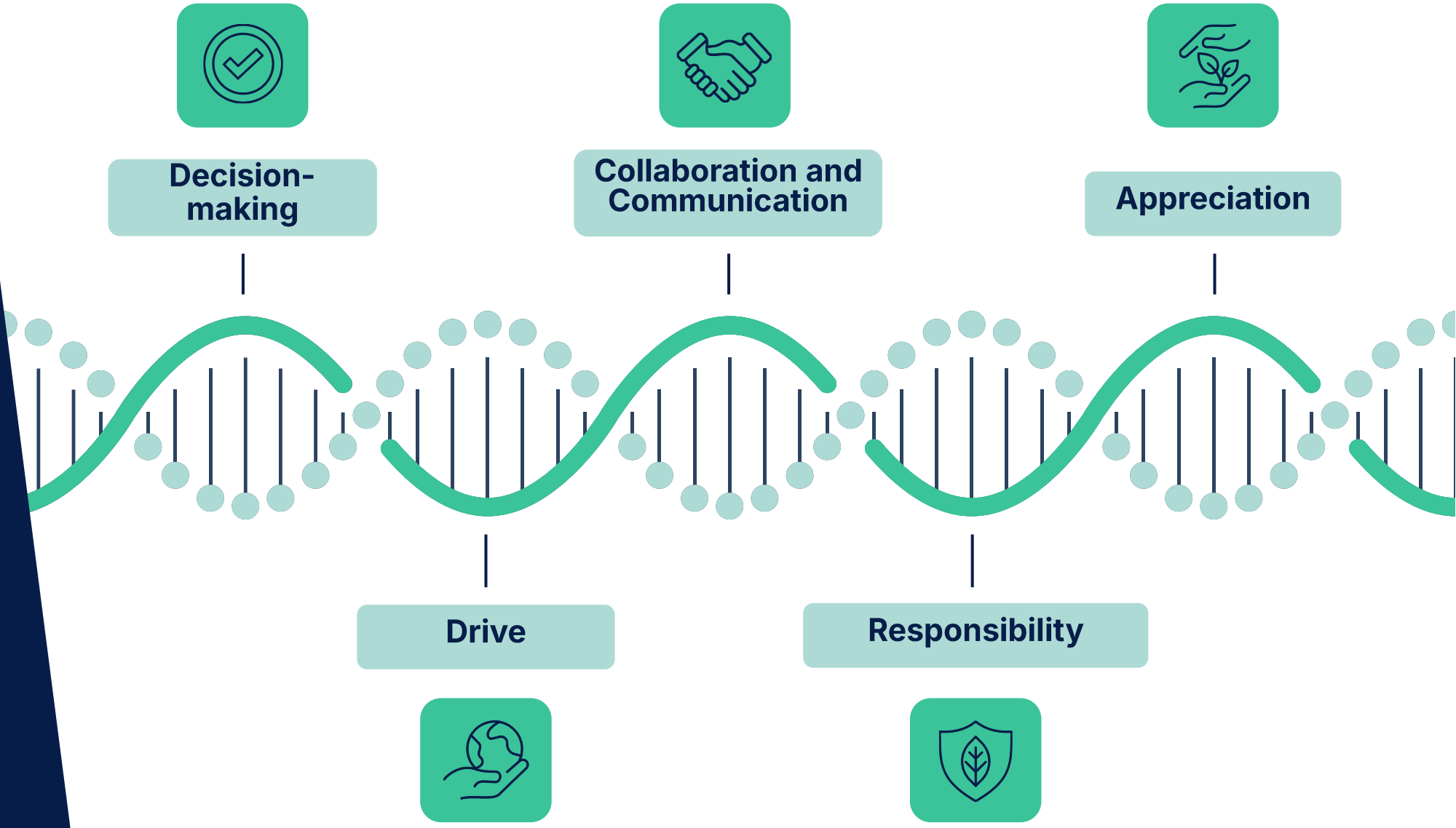
- Environmentally and Socially Sustainable Energy
- Strategic Sustainability Management
- Creating Value for Stakeholders
- Strengthening Circular Economy and Biodiversity Management



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Polenergia Group DNA

The Polenergia Group is a place where everyday work gains meaning through the energy of the people who create it – through their decisions, drive, collaboration, responsibility and ability to appreciate others. This follows from the **Code of Ethics** and the values we believe in and follow every day.



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Polenergia Group ESG Strategy Update 2026–2035

E

4 strategic goals

7 operational goals

S

5 strategic goals

10 operational goals

G

3 strategic goals

5 operational goals

Short-term goals horizon
Next financial year

2027

Medium-term goals horizon
Target delivery horizon
UN Sustainable Development Goals

2030

Long-term goals horizon
Planned deep GHG emissions reduction
under the Fit for 55 package

2035

E - Environmental strategy goals

Climate and Environment





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Strategic goals	Operational goals
E.1 We will reduce emissions in line with the GHG Protocol methodology across Scopes 1, 2 and 3	**E.1.1** **We will reduce the emissions intensity of the energy we generate in line with the SBTi trajectory (Scopes 1, 2 and 3).** • **Short term:** setting reduction targets for Scopes 1, 2 and 3 in the areas of energy sales to customers and own energy consumption; developing and implementing a Decarbonization Plan; ensuring 100% on-time reporting of Scope 1, 2 and 3 emissions data. • **Medium term:** 42.7% reduction in Scope 1+2 emissions by 2030; 56.2% reduction in Scope 3 emissions by 2030 using the Power SDA method (all electricity sold), and 51.6% reduction by 2030 using the physical intensity method. • **Long term:** SBTi-approved target — Scope 1+2 emissions reduced by 42% by 2030 compared with 2025 (covering 100% of Scope 1 and 2 emissions), with continuation of the Scope 3 trajectory beyond 2030.
	E.1.2 **We will assess the emissions footprint of onshore renewable energy projects across their full life cycle.** • **Short term:** developing an LCA calculation model for a photovoltaic farm. • **Medium term:** conducting LCA calculations for new onshore renewable energy projects. • **Long term:** publishing a report on the implementation of LCA calculations.
E.2 We will strengthen climate resilience across our operations and among our stakeholders	**E.2.1** **We will strengthen climate education in schools located in the vicinity of our installations and among the Polenergia Group's key stakeholders.** • **Short and medium term:** 100% of schools located in municipalities where Polenergia Group projects are situated will be offered participation in the Play Green with Us! climate education programme.
	E.2.2 **We will strengthen climate risk management and continue to develop educational activities for business partners.** • **Short term:** training managers in the Operations Department and Project Development teams on DNSH-compliant documentation; ensuring that 100% of new projects are covered by DNSH climate risk analysis; developing educational materials for the Group's business partners, available on the Polenergia website. • **Medium and long term:** 90% of managers trained; 100% of new projects supported by DNSH-compliant analysis.

E - Environmental strategy goals

Environment and Resources



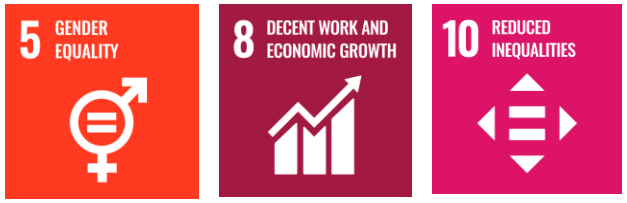


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Strategic goals	Operational goals
E.3 We will strengthen our positive impact on biodiversity	**E.3.1** **We will assess the impact of the value chain on biodiversity.** • **Short term:** assessing dependencies on ecosystem services and the related risks within the value chain. • **Medium term:** completing the LEAP process. **E.3.2** **We will maintain disclosure practices and knowledge sharing in biodiversity management.** • **Short term:** publishing disclosures in line with ESRS E4; delivering at least 2 biodiversity training sessions per year for our stakeholders. • **Medium term:** annual publication of information on biodiversity impacts; delivering at least 2 biodiversity training sessions per year for our stakeholders.
E.4 We will ensure the responsible use of natural resources	**E.4.1** **We will implement sustainable procurement and circular economy principles.** • **Short term:** developing a Sustainable Procurement Policy, ESG supplier audit guidelines, and a map of material flows for large-scale onshore installations. • **Medium term:** piloting the Sustainable Procurement Policy for Main Components; conducting ESG audits/inspections of suppliers; implementing actions for identified value loss points.

S - Social strategy goals

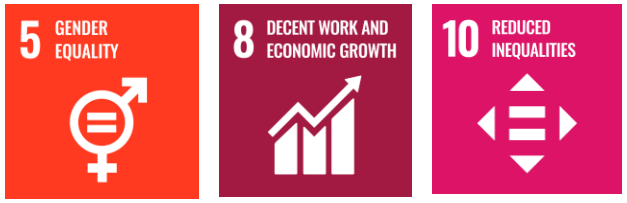
Polenergia Group Workforce



Strategic goals	Operational goals
S.1 We will ensure equal opportunities and prevent discrimination	**S.1.1** **We will make Polenergia a workplace of equal opportunities (gender balance in governing bodies).** • **Short term:** implementing measures to support the objectives of the Women on Boards Directive, including a review of current practices, identification of areas for adjustment, and planning of solutions, including increasing the share of women trained in leadership and management competencies. **S.1.2** **We will ensure equal treatment and prevent discrimination and harassment.** • **Short term:** reviewing the recruitment procedure and proposing recommendations for change; ensuring that 100% of reported discrimination cases are examined on time and, where a breach is confirmed, that 100% of such cases are subject to follow-up actions. • **Medium term:** ensuring that 100% of HR employees and hiring managers are trained in inclusive recruitment; ensuring that 100% of recruitment processes are conducted in line with the inclusive recruitment procedure; achieving 0 confirmed breaches of equal treatment principles in recruitment within 12 months of implementing the updated recruitment procedure. **S.1.3** **We will reduce the adjusted gender pay gap.** • **Short and medium term:** annual monitoring and reporting of the adjusted gender pay gap, together with an analysis of measures aimed at reducing it. • **Long term:** reducing the adjusted gender pay gap to no more than 4.9%.

S - Social strategy goals

Polenergia Group Workforce



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Strategic goals	Operational goals
S.2 We will support the development and well-being of our employees	**S.2.1** **We will enhance career and training management by developing dedicated initiatives for different employee groups.** • **Short term:** developing and implementing a mentoring programme based on the principle of equal development opportunities, with a quantitative participation target set through 2030; implementing a programme for the assessment of length of service. • **Medium term:** annual editions of the mentoring programme and an annual report on its outcomes.
	S.2.2 **We will improve employee well-being and working conditions through the introduction of menstrual leave (pilot).** • **Short term:** full pilot implementation and communication to employees in the event of a decision to introduce it as a permanent benefit. • **Medium term:** evaluation of the pilot, including a survey assessing the relevance and adequacy of the solution. • **Long term:** implementation of a permanent solution and communication to the Group's employees, subject to a positive evaluation.
S.3 We will ensure a safe working environment	**S.3.1** **We will increase the share of employees covered by additional training in particularly hazardous work (working at height on wind turbines).** • **Short term:** training at least 80% of employees performing such work each year.
	S.3.2 **We will align the occupational health and safety (OHS) management system with ISO standard requirements.** • **Short term:** organizing preparatory work, including instructions, procedures, processes and programmes required for certification. • **Medium term:** implementing the OHS management system. • **Long term:** maintaining the system's effectiveness and functionality.

S - Social strategy goals

Value Chain and Community Engagement



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Strategic goals	Operational goals
S.4 We will develop and maintain due diligence processes	**S.4.1** **We will develop and maintain due diligence processes in procurement, including the incorporation of the Polenergia Group Business Partners Code into contracts.** • **Short term:** ensuring that 100% of key contracts include the Code or equivalent provisions; piloting the implementation of an ESG supplier verification procedure. • **Medium term:** maintaining 100% of contracts covered by the Code; increasing the share of suppliers covered by ESG verification, with a target of 90% of the supply chain.
	S.4.2 **We will provide introductory ESG training for general contractors involved in the delivery of onshore renewable energy projects.** • **Short term:** ensuring that 100% of general contractors carrying out construction works for onshore renewable energy projects complete ESG training. • **Medium term:** ensuring that 100% of general contractors carrying out construction works and works for projects in operation complete introductory ESG training.
S.5 We will maintain community engagement at the highest level	**S.5.1** **We will maintain a high level of community engagement through funding for social projects and active cooperation with local communities.** • **Short term:** allocating 1% of consolidated net profit annually to support projects benefiting local communities; engaging project managers of onshore wind farms and photovoltaic farms in the implementation of the Polenergia Group Community Engagement Policy. • **Medium and long term:** maintaining these standards and publishing an annual Community Engagement and Biodiversity Activities Report.

G - Governance strategy goals

Corporate Governance





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Strategic goals	Operational goals
G.1 We are building a framework for anti-corruption management	**G.1.1** **We will strengthen internal mechanisms for awareness assessment and training in ethics and anti-corruption.** • **Short term:** assessing the Group's level of awareness in ethics and anti-corruption; providing onboarding training in this area to at least 80% of new hires; identifying groups exposed to corruption risk and training at least 90% of people in those groups. • **Medium and long term:** maintaining at least 80% and at least 90% of trained employees in the above areas.
	G.1.2 **We will review and update the anti-corruption system.** • **Short term:** reviewing and updating the system on an ongoing basis, including the introduction of a register of meetings with Politically Exposed Persons. • **Medium and long term:** carrying out an annual review and update of the system on an ongoing basis.
G.2 Strengthening ESG risk management processes	**G.2.1** **We will maintain the integration of ESG risk management with business operations.** • **Short term:** implementing a recurring process for the review and update of ESG risks and for the use of ESG risk analysis results in business operations. • **Medium term:** continuously improving the system based on annual reviews. • **Long term:** full integration of ESG risks into risk management processes and business operations.
	G.2.2 **We will implement and develop key ESG risk indicators.** • **Short term:** developing and piloting key ESG risk indicators. • **Medium term:** further development and standardization of ESG risk indicators. • **Long term:** full integration and use of key ESG risk indicators in risk management, reporting and business decision-making processes.

G - Governance strategy goals

Corporate Governance

Strategic goals	Operational goals
G.3 We are strengthening our organizational culture and business ethics standards	**G.3.1** **We will maintain reliable, consistent and responsible communication with key stakeholders, in line with the principles of transparency and anti-greenwashing.** • **Short term:** transparent marketing communication about energy and its origin, including education on PPAs and sustainability aspects; communication of ESG standards and expectations to suppliers; educational activities on renewable energy sources; approval of an anti-greenwashing procedure; publication of an annual Sustainability Report assured by an independent auditor. • **Medium term:** implementing the Responsible Communication Procedure and training 80% of managers responsible for preparing communications. • **Long term:** continuously improving messages and communication channels for selected stakeholder groups.



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Key Outcomes of the ESG Strategy Implementation

The Polenergia Group consistently delivers on its ESG Strategy, combining ambitious environmental targets, social responsibility and high standards of corporate governance with measurable business outcomes. In recent years, we have achieved a number of important milestones that confirm the maturity of our approach to sustainable development.

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

BRONZE | Top 35%
ecovadis
Sustainability Rating
MAY 2026

MORNINGSTAR | SUSTAINALYTICS

**EcoVadis is an international technology platform and rating system that assesses companies' performance in sustainability and corporate social responsibility (ESG).*

In September 2026, the Polenergia Group's emissions reduction targets were validated by the Science Based Targets initiative (SBTi), an independent international organisation confirming alignment of climate targets with scientific methodologies. This marked an important step in validating the credibility of our decarbonisation approach and responsible energy transition.

In May 2026, in our first EcoVadis assessment, we were awarded a Bronze Medal with a score of 67/100, placing the Polenergia Group among **the top 35% of assessed companies.** This distinction confirms the effectiveness of our efforts in sustainability, ethics, environmental protection and social responsibility.

According to Sustainalytics ESG Risk Ratings, the Polenergia Group consistently maintains ESG risk at a low level, with a current score of 17.5 points. Unlike some other ratings, Sustainalytics assesses not how "green" or socially engaged a company is, but the level of financially material ESG risk it faces and how effectively it is managed.

We defined the Polenergia Group DNA and introduced an employee engagement survey, strengthening relationships within the Group as well as with the social environment and local communities, while translating the ESG Strategy into concrete actions and tangible impact.

We developed and implemented a contractor verification and assessment process, supported by a dedicated internal procedure, bringing greater structure to due diligence across the supply chain. This enables us to make cooperation decisions in a more transparent, responsible and risk-aware manner.

We prepared and published the Polenergia Group Sustainability Reports for 2022, 2023, 2024 and 2025, each time receiving positive assurance from an independent auditor. This confirms the quality, transparency and credibility of our non-financial reporting.

We secured green financing for offshore wind farm projects and received the POLSIF Awards 2026 in the "Best Sustainable Financing" category, confirming that our ESG activities also support business value creation and strengthen the confidence of financial institutions.

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