



Polenergia Group Sustainable Development Strategy 2025–2030

with a long-term ambition towards 2035



Introduction

Context of the ESG Strategy 2025



Pillars of the ESG Strategy



Climate-responsible energy



Commitment to stakeholders



**Biodiversity protection and
responsible resource use**



**Active sustainable
development management**

Polenergia Group's Ethical Values

Polenergia Group operates within the boundaries set by its **ethical values**. By updating our core sustainability policies in recent years, we have established a **framework for ethical conduct** across all areas of our business.

We have set ambitious strategic goals for the coming years and act in line with the principles we have jointly embraced as our guiding standards.



Integrity



Liability



Environmental protection and social commitment



Self-reliance



Cooperation

Contextual Environment

Regulations and trends shaping the sustainability challenges in Poland

CSRD, ESRS and Omnibus

Effective from 2024

The **Corporate Sustainability Reporting Directive (CSRD)** introduces sustainability reporting obligations for a wide range of **companies and corporate groups**.

Changes in the Directive and Standards **create market uncertainties but also reduce potential competition for sustainable models**, providing opportunities for effective media exposure of ESG initiatives.

EU Taxonomy

Effective from 2021

The **Taxonomy Regulation**, together with its delegated acts, introduced **reporting obligations for companies and financial institutions**. Reporting focuses on the share of a company's activities that are **environmentally sustainable**.

The Regulation establishes **verifiable frameworks** for sustainable activities, thereby facilitating **access to financing**.

Climate change

In IPCC and IEA reports

To keep global warming **below 1.5°C**, global CO₂ emissions must **decline by around 43%** by 2030 compared to 2019 levels (IPCC). According to the World Energy Outlook 2023 (IEA), **demand for coal, gas, and oil is expected to peak before 2030** and then start to decline. Failure to curb these trends risks not only worsening climate crises but also accelerating biodiversity loss, including the **potential extinction of up to 10% of species** at a 2°C temperature increase.

Work and community

In reports and analyses

Poland continues to face a significant wage gap – **unadjusted at approximately 7.8%, and reaching 15–20%** when accounting for position and education, highlighting persistent labor market inequalities [1]. The issue is exacerbated by **social exclusion**: in 2023, 46% of Poles (around 17.3 million people) were at **risk of poverty or marginalization**, with 6.6% living in extreme poverty [2]. At the same time, **climate awareness is declining** – only 29% of Poles report a high level of environmental knowledge, compared to 44% in 2021 [3]. These challenges are compounded by **rapid population aging**: by 2035, the working-age population is projected to decline by 2–3.8 million, further **straining the labor market and social security system** [4].



Climate change

Context for our goals

Which **UN Sustainable Development Goals (SDGs)** we aim to achieve?



CLIMATE ACTION



QUALITY EDUCATION

Negative impacts resulting from greenhouse gas emissions

The impact from **greenhouse gas emissions** in our own operations results from fossil fuel combustion, the purchase of energy from non-renewable sources, and the activities of customers and partners within the value chain. Polenergia monitors its carbon footprint across all three scopes in accordance with the GHG Protocol methodology.

Positive impacts associated with supporting the energy transition and climate education

Polenergia Group's business model is based on **delivering energy from renewable sources to customers**. The Group's activities thus support the objectives of the energy transition. Polenergia steadily implements educational programs aligned with climate education goals.



Biodiversity and resources

Context for our goals

Which **UN Sustainable Development Goals (SDGs)** we aim to achieve?



QUALITY
EDUCATION



RESPONSIBLE
CONSUMPTION
AND PRODUCTION



LIFE
ON LAND

Negative impacts resulting from the environmental footprint of installations across their life cycle

The operation of Polenergia Group's installations creates a **barrier effect and associated collisions**, negatively impacting birds and thus biodiversity. The negative impact on resources results from high consumption of primary raw materials, which are difficult to recover at the end of the installations' life cycle.

Positive impacts resulting from voluntary best practices in installations and education

Polenergia Group's positive impacts on biodiversity result from actions **creating nature-focused areas** near photovoltaic farm installations, as well as from educational initiatives and best practices in reporting.



Stakeholders

Context for our goals

| Employees of Polenergia Group

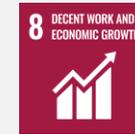
Which **UN Sustainable Development Goals (SDGs)** we aim to achieve?



QUALITY EDUCATION



GENDER EQUALITY



DECENT WORK AND ECONOMIC GROWTH



REDUCED INEQUALITIES

Negative impacts related to work-life balance and OHS risks for employees of the Polenergia Group.

Due to the specific nature of the energy industry, the characteristics of work may involve performing tasks at unusual hours or in environments where risks are heightened and the scope of threats is broader. The Polenergia Group recognizes these characteristics of its business model and manages them with due diligence to mitigate any negative impacts.

Positive impacts related to diversity, inclusion, and the development of employees at Polenergia Group

Polenergia Group fosters an open environment where every individual — regardless of background, gender, age, religion, orientation, ability, or identity — has equal access to development, employment, and promotion opportunities. Positive impacts arise from development initiatives, the implementation of the Diversity Policy and internal communication.



Stakeholders

Context for our goals

Individuals performing work for entities within Polenergia Group's value chain

Which **UN Sustainable Development Goals (SDGs)** we aim to achieve?



QUALITY EDUCATION



GENDER EQUALITY



DECENT WORK AND ECONOMIC GROWTH



REDUCED INEQUALITIES

Negative impacts related to work-life balance and OHS risks in the value chain

Work performed by subcontractors on Polenergia Group installations may involve increased risks and a broader range of hazards. The nature of the energy industry may negatively affect the work-life balance of individuals within the Polenergia Group's value chain.

Positive impact through the establishment of collaboration standards

Polenergia Group's value chain relationship management practices **go beyond merely mitigating** negative impacts. In addition to due diligence measures (e.g., Supplier Code), the Group actively supports its business partners in advancing sustainability.



Stakeholders

Context for our goals

| Communities

Which **UN Sustainable Development Goals (SDGs)** we aim to achieve?



QUALITY EDUCATION



GENDER EQUALITY



DECENT WORK AND ECONOMIC GROWTH



REDUCED INEQUALITIES

Negative impacts related to the development and operation of own installations

Different stages of the life cycle of Polenergia Group's energy installations may cause **discomfort for local communities**, such as noise, temporary traffic increases during construction, or landscape changes resulting from installation development.

Positive impacts related to social engagement

Polenergia Group **actively manages the mitigation of its negative impacts**, for example, by maintaining a community dialogue channel. In addition, through the implementation of its Social Engagement Strategy, the Group supports the development of local communities.



Stakeholders

Context for our goals

| Consumers and end users

Which **UN Sustainable Development Goals (SDGs)** we aim to achieve?



QUALITY EDUCATION



GENDER EQUALITY



DECENT WORK AND ECONOMIC GROWTH



REDUCED INEQUALITIES

Potential negative impacts and risks related to communication practices

As an energy sector company, Polenergia Group bears a special responsibility for **the accuracy and verifiability of content in its service and product offerings**. Responsible communication in this regard is a key element of Polenergia Group's due diligence.

Positive impacts related to climate education and product quality

The Group **operates multiple communication channels** to provide information on its activities, business model, and stakeholder impacts. Polenergia Group exercises the highest care to ensure consumers receive safe products and transparent information.



Corporate governance

Context for our goals

Which **UN Sustainable Development Goals (SDGs)** we aim to achieve?



QUALITY
EDUCATION



PEACE, JUSTICE
AND STRONG
INSTITUTIONS

Negative impacts related to relationships with business partners

Polenergia Group identifies **potential negative impacts** on business partners, which are mitigated through due diligence processes.

Positive impacts related to climate education and product quality

The Group establishes **comprehensive sustainability management frameworks**, particularly in relation to due diligence processes. Delegation structures, policies, and risk management processes build corporate governance and influence every action of the Group.



Our goals

Summary



Structure of Polenergia Group's ESG Strategy

E 4 main goals
12 operational goals

S 4 main goals
7 operational goals

G 2 main goals
5 operational goals

Short-term goals horizon
Upcoming fiscal year

2026

Medium-term goals horizon
Horizon for achieving the UN Sustainable Development Goals (SDGs)

2030

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

2035



Strategy goals in the E area

Climate and environment



E.1 We will reduce GHG emissions across all scopes

E.2 We will increase climate resilience for ourselves and our stakeholders

1	<p>We will reduce the emission intensity of generated energy in line with the SBTi trajectory (Scope 1+2).</p> <p>- 42.7% reduction in Mg CO2e/MWh compared to 2024 by 2030.</p>
2	<p>We will develop a decarbonization plan and enhance carbon footprint management – by 2030, we will set quantitative Scope 3 decarbonization targets in line with the decarbonization plan.</p>
3	<p>We will assess the emissions of our products across their entire life cycle – by 2030, we will prepare LCA calculations for all large-scale farms, with calculation models developed beforehand.</p>
4	<p>We will collaborate with business partners on decarbonization initiatives to achieve joint emission reductions.</p>

1	<p>We will support climate education in schools – educational offerings will be available every school year at 100% of our own locations.</p>
2	<p>We will initiate knowledge-sharing with business partners – we will develop a structured program that, by 2030, will be offered to 100% of our suppliers meeting the relevant exposure criteria to climate-related impacts and risks.</p>
3.	<p>We will maintain and enhance the practice of assessing climate risks. In the short term, we will increase internal organizational knowledge on climate risks. By 2030, all our projects will undergo climate risk analyses in accordance with the DNSH requirements of the Sustainable Activity Taxonomy.</p>



Strategy goals in the E area

Biodiversity and resources



E.3 We will strengthen our positive impact on biodiversity

E.4 We will ensure responsible use of natural resources

- 1 We will strengthen the due diligence process in the context of the value chain – by 2030, we will complete the entire LEAP assessment process, including mapping impacts and dependencies within the value chain.
- 2 We will maintain and enhance our disclosure practices – every year, we will publish precise information on biodiversity impacts, regardless of applicable sustainability reporting standards.
- 3 We will share biodiversity knowledge with our business partners by conducting at least two training sessions annually.

- 1 We will develop collaboration to advance end-of-life management techniques for installations – in the short term, we will conduct an analysis to identify potential R&D partnerships for solutions enabling effective end-of-life management of installations.
- 2 We will identify points of value loss in our material flows – in the short term, we will map material flows. By 2030, we will develop and implement strategies to manage significant points of value loss.



Strategy goals in the S area

Employees within Polenergia Group and the value chain



S.1 We will ensure the well-being of employees within Polenergia Group

- 1 Polenergia as a place of equal opportunities – in the short term, we will introduce an empowerment program. In the medium term, we will implement the program cyclically and monitor metrics to assess its effectiveness. In the short term, we will strengthen our recruitment procedures to ensure a transparent and equitable process.
- 2 We will manage the pay gap – as part of this practice, we will report the adjusted pay gap annually and analyze potential reduction measures in the short term. By 2030, we aim to reach a level of 4.9%.
- 3 By 2030, we will implement an OHS management system, preceded by the necessary review and preparatory work in the short term.
- 4 We will establish a program to support employee well-being, aiming for certification related to HR practice audits by 2030. We will maintain engagement in volunteering and employee grant programs at the current level.



S.2 We will implement, maintain, and enhance due diligence processes

- 1 As part of our due diligence process, we will implement a supplier risk assessment process in the short term, which will cover all suppliers by 2030. We will conduct regular communication on our due diligence policies, reaching 100% of our suppliers annually. Starting in the short term, we will expand the practice of onboarding training for subcontractors, beginning with construction subcontractors.



Strategy goals in the S area

Communities, consumers, and end users



S.3 We will maintain community engagement at the highest level

1 Continuous improvement of the social engagement program – we will maintain the social engagement budget at 1% of consolidated net profit and implement the objectives of the social engagement policy annually. We will launch a program to counter myths related to renewable energy.



S.4 We will conduct transparent communication

1 We will develop internal standards to prevent greenwashing. In the short term, we will establish the framework in guidelines and training.



Strategy goals in the G area

Corporate governance



G.1

We will build frameworks for anti-corruption management

1

We will manage the anti-corruption area effectively – in the short term, we will develop frameworks for effective Policy communication and training. This practice will be continued and monitored in all other time horizons.

G.2

We will strengthen ESG risk management processes

1

We will integrate ERM approaches with ESG risk reviews in the short term.

2

We will develop methods for measuring ESG risks – in the short term, we will pilot risk valuation. By 2030, 100% of identified risks will undergo valuation.

3

We will build awareness of risk management processes by developing an internal and periodic training process in the short term.

4

We will establish a process to integrate external risk analysis projects into the internal process.



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