

Sustainable Development Report of Polsat Plus Group for 2023

Grupa
Polsat
Plus



We have the pleasure of presenting to you the Sustainability Report of Polsat Plus Group for 2023. This publication has been developed in compliance with the Global Reporting Initiative Standard (the Core option) as well as in line with Article 49b, items 2-8 of the Polish Accounting Act. Our report covers the information on Polsat Plus Group, and in particular the data related to the following companies:

- Cyfrowy Polsat S.A
- Polkomtel Sp. z o.o.
- Netia Capital Group
- Telewizja Polsat Sp. z o.o.
- Polsat Media Biuro Reklamy Sp. z o.o.
- Interia PL Group
- PAK-PCE Group
- ESOLEO Sp. z o.o.
- InterPhone Service Sp. z o.o.
- Port Praski Group

This document is a conversion to pdf format of the official Sustainability Report of Polsat Plus Group for 2023 issued in xhtml format.

Table of contents

Letter of the President of the Management Board	5
1. Our business	7
1.1. Key figures	7
1.2. Industry environment and business model of Polsat Plus Group	8
1.3. What we offer our customers?	11
1.4. Significant changes	13
Purchase of shares of PAK-Polska Czysta Energia Sp. z o.o. (PAK-PCE)	13
Strategic partnership with Google Cloud	13
2. Strategy	15
2.1. Key figures	15
2.2. Who are our stakeholders?	15
2.3. Environmental and social impact	21
2.4. ESG Strategy	22
Approach to sustainable development	25
Key priorities and the UN Sustainable Development Goals pursued by the Group	27
3. Environment	35
3.1. Key figures	35
3.2. We control our impact on natural environment	35
3.3. Environmental education	37
3.4. Alignment with EU Taxonomy	39
Recognition of economic activities as environmentally sustainable	40
Nuclear and fossil gas related activities	44
TURNOVER KPI	45
CAPEX KPI	47
OPEX KPI	49
3.5. Climate-related risks - scenario analysis	59
Current and potential sources of carbon footprint of emissions in the organization	59
Current and potential sources of carbon footprint in the value chain	59
Climate-related scenarios	61
Climate-related physical risks: Current Policy Scenario (Hot house world)	62
Transition risks and climate-related opportunities: Net Zero 2050	66
Other scenarios: Fragmented World	69
3.6. Key environmental indicators	70
Carbon footprint of Polsat Plus Group	70
Energy consumption	74
Consumption of raw materials	75
Waste and recycling	76
Influence of base transceiver stations and wind turbines on the environment	78

4.	Society	80
4.1.	Social mission of Polsat Plus Group	80
	Key figures	81
	Environment	81
	Health and aid to the society	82
	Safety	86
	Promotion of sports and physical activity	86
	Education	87
4.2.	Success thanks to people	88
	Key figures	88
	Our culture of work	88
	Motivation and development of employees	92
	We constantly improve occupational health and safety standards	96
4.3.	Exceptional customers	98
	Key figures	98
	Exceptional customers	99
	Availability – for everyone. Everywhere	102
	Safety – the DNA of our operations	106
	Top level customer service	110
	We set standards	113
5.	G for Governance	117
5.1.	Key regulations	117
5.2.	Non-financial risks (ESG)	117
5.3.	Transparent communication	128
5.4.	Compliance with requirements	128
6.	Additional information	137
6.1.	About this report	137
6.2.	Stakeholder guide	137
	INDEX GRI	137
	Key ESG policies	140
	Table index	141
	Glossary	142
	Contact us	147

Letter from the President of the Management Board

[GRI 2-22]

Dear Stakeholders,

It is Polsat Plus Group's seventh Sustainable Development Report, this time covering 2023.

Thanks to the involvement demonstrated by its employees, last year Polsat Plus Group continued to develop in all areas of its operations. In the Telecommunications area, it pursued its mission of propagation of high-speed, reliable Internet access while introducing the 5G Ultra technology, which offers data speeds of up to 1Gbps, increasing the coverage of Plus 5G service, which now reaches as many as 23 million inhabitants of Poland, and accelerating Netia's fiber-optic access service to 2 Gbps.

With a view to assure consistent development of the second pillar of our strategy, .i.e. the Content, and to provide superior offer to our viewers, Telewizja Polsat acquired majority stakes in the companies who own naEkranie.pl web service, 4fun.tv, 4fun Kids and 4fun Dance TV channels, and it also acquired the broadcasting rights to the handball league matches. It has also extended the broadcasting rights to European cup matches in volleyball up until 2029 as well as the rights to basketball league matches. A new channel package, called Start, was added to Polsat Box Go. For the price of 30 PLN per year it offers access to more than 40 thousand hours of TV series and entertainment shows from TV Polsat channels.

The successes in the Clean Energy area included, above all, the start of production of green energy by Miloslaw and Kazimierz Biskupi wind farms, expansion of Brudzewo solar power plant, opening of NesoBus hydrogen bus factory in Swidnik, as well as opening of the first in Poland publicly-accessible hydrogen refueling stations in Warsaw and Rybnik. And all this has been done to assure cheap and clean energy as well as low-emission municipal transport to Poland's population, and ultimately to achieve reduction of CO₂ emissions by Polish economy, with an aim of assuring clean air and healthier natural environment for all of us.

During the whole of 2023 our green energy sources generated 665 GWh of power, with nearly 100% of the energy consumed by our Group's companies coming from RES. The estimated avoided greenhouse gas emissions level that the Group achieved thanks to the development of own RES was 316 thousand tons.

We invariably continued to pursue our social responsibility mission and numerous projects addressing such topics as healthcare, conservation of natural environment, safety and security, promotion of sports and physical activity as well as education, especially in the area of ecology. During the four years of its activities, the Clean Poland Association Program, of which we are an active member, was joined by as many as 350 thousand people. We are proud of the 25-year-long involvement of Plus network in the development and promotion of Polish volleyball, the 20-year-long cooperation with the rescue units, and the activities of Polsat Foundation, which during the 27 years of its activity helped 43 thousand children.

I am convinced that thanks to this publication you will have a chance of getting an even better insight into our operations from the point of view of the ESG factors, .i.e. the environmental area, the area of the relations, in broad sense of the term, with the world around us, as well as the area of management quality.

I wish you pleasant reading while hoping that the publication will be the source of reliable information for our clients, contracting parties, partners, capital market players as well as other individuals and institutions who are interested in our operations, while at the same time providing motivation for us to consistently pursue further projects and good practices which support sustainable development.

Yours faithfully,

Mirosław Błaszczuk

President of the Management Board
Cyfrowy Polsat S.A.
Polsat Plus Group



1

Our business



1. Our business

1.1. Key figures

[GRI 2-6, GRI 201-1], [Accounting Act – Key performance indicators]

Media and telecommunications group listed on the Warsaw Stock Exchange, with market capitalization of **PLN 7.9 billion**

Customers and services			Financial results	
5.8 million	>20 million		PLN 13.6 billion	
customers	services provided		revenue of Polsat Plus Group	
2.5 million			PLN 3.0 billion¹	PLN 312 million
multiplay customers			adjusted EBITDA	net profit
PLN 72.6	23 million			
avg. revenue per B2C customer	Poles within 5G footprint			
Media – TV and online market			Environment ²	
22.0%	28.6%	20.9 million	99.4%	3.5%
audience share in the commercial group	share in TV advertising market	website users on average per month	share of zero and low-emission energy sources in the Group's energy mix	share of zero-emission energy
Green energy³			Employee	
665 GWh			8.0 thousand⁴	
Generation of clean electricity, including:				
565 GWh	72 GWh	28 GWh		
biomass	sun	wind	employees	

¹ EBITDA, excluding profit from the sale of subsidiaries and associates (PLN 220 million).

² Data for the Group includes the following companies: Cyfrowy Polsat, Polkomtel, Netia Group, Telewizja Polsat, Polsat Media Biuro Reklamy, Interia PL Group, PAK-PCE Group, ESOLEO, InterPhone Service, Port Praski Group.

³ Pro-forma data from January 1 to December 31, 2023. Green energy generated for the period of consolidation of PAK-PCE Group in the second half of 2023: 370.6 GWh

⁴ Average number of non-production employees of all companies belonging to Polsat Plus Group in 2023, excluding workers who did not perform work in the reporting period due to long-term absences.

1.2. Industry environment and business model of Polsat Plus Group

[UoR – business model]

Who we are?

[GRI 2-6]

Polsat Plus Group is the largest provider of integrated media and telecommunications services in Poland. We are the **leading pay TV provider** and **one of the leading telecommunications operators in the country**. We are also one of Poland's **leading private TV broadcasters** in terms of both audience and advertising market shares. We offer a **complete package of multimedia services** designed for the entire family: **pay TV via satellite, terrestrial and online (IPTV and OTT) broadcasting, mobile and fixed-line telephony, data transfer services and broadband Internet access**, mainly in LTE and LTE Advanced as well as 5G technology and also through fixed-line networks, including fiber-optic. Additionally, we provide a wide array of wholesale services to other telecommunications operators, television operators and broadcasters. Moreover, we are a **leading player on the Internet media market** - the portal Interia.pl, which belongs to the Group, is one of the three largest horizontal portals in Poland. We also operate on the Polish online advertising market offering modern marketing and promotional solutions.

Our mission is to create and deliver the most attractive TV and online content, telecommunications products and other services for households as well as for individual and business customers, using state-of-the-art technologies, to provide top quality multiplay services that match the changing needs of our customers while maintaining the highest possible level of their satisfaction. We are guided by the principle *“For everyone. Everywhere”* and we aim to satisfy every customer's needs with our products and services accessible at any time and on any device regardless of the method of service provisioning. We pay attention to the development of unique content, acquired both internally and externally, as we consider it an important competitive advantage in our operations.

Additionally, based on the Strategy 2023+ we have expanded our existing operating activities with clean energy production and distribution. The new operational pillar opened the possibility of building an additional revenue stream for Polsat Plus Group and brings tangible social benefits in the form of greenhouse gas emissions.

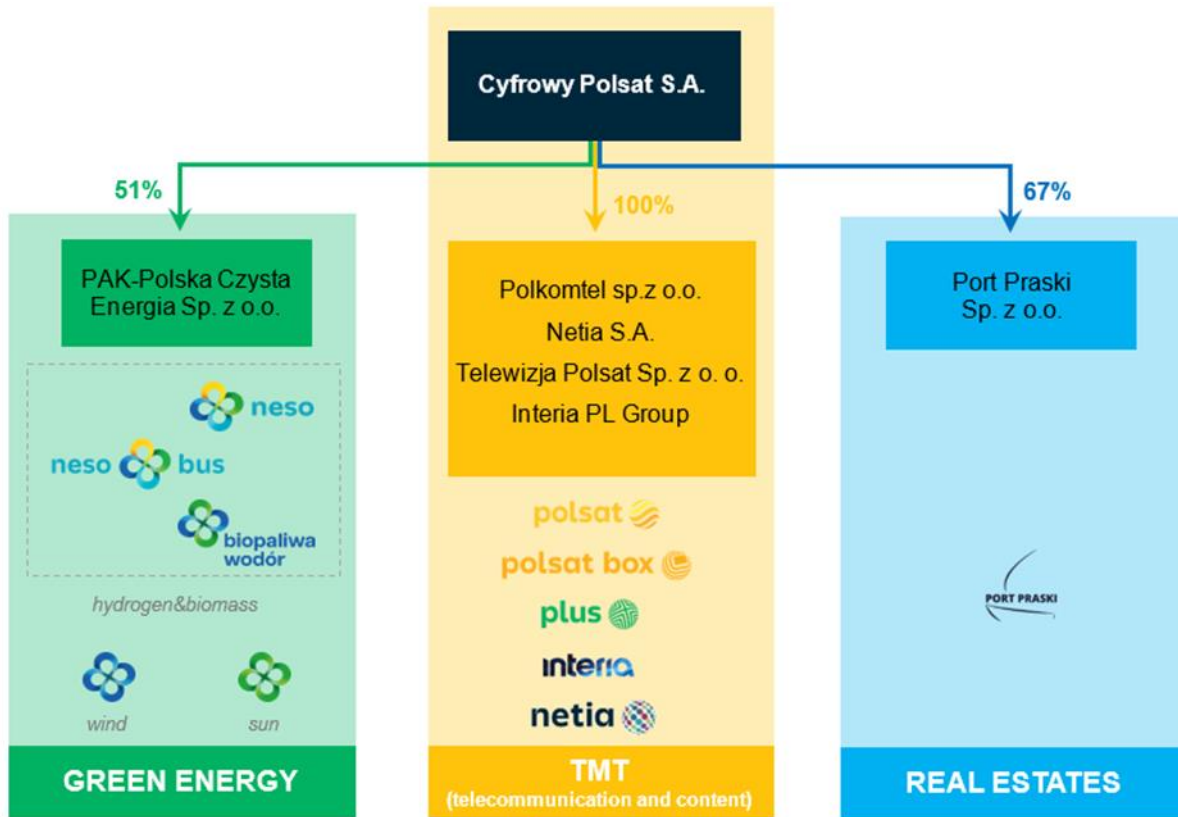
The superior goal of Polsat Plus Group's strategy remains the sustained, long-term growth of the value of Cyfrowy Polsat for its Shareholders. In line with the concept of ESG, we want to create the value of our Group in a sustainable manner taking into account and addressing environmental, social, responsible and transparent business issues, to the benefit of the local society and all our Stakeholders.

Good organization

[GRI 2-1]

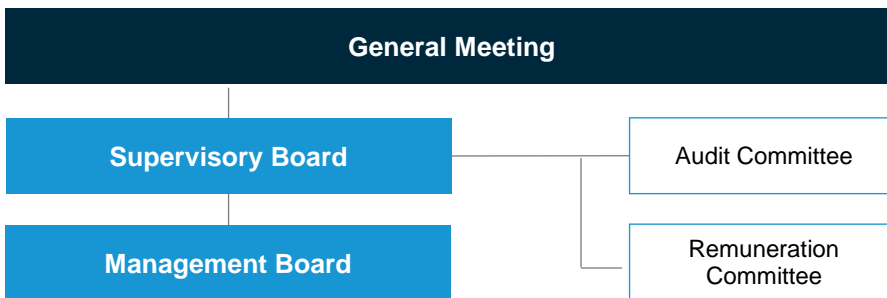
Cyfrowy Polsat S.A., with its office in Warsaw at 4a Łubinowa Street, is the parent company of Polsat Plus Group and operates in Poland. Since May 2008, the shares of Cyfrowy Polsat are listed on the Warsaw Stock Exchange.

Figure 1. Capital structure of Polsat Plus Group



[GRI 2-9, GRI 405-1]

Figure 2. Governance structure of Polsat Plus Group



At the end of 2023, the **Supervisory Board** of Cyfrowy Polsat consisted of nine members. The **Audit Committee** and the **Remuneration Committee** operate within its structure.

[GRI 2-10, 2-11]

Table 1. Supervisory Board

Name and surname	Function	First appointment	Appointment for current term	Expiry of term
Zygmunt Solorz	Chairman of the Supervisory Board	2008	2021	2026
Tobias Solorz	Vice-Chairman of the Supervisory Board	2021	2021	2026
Piotr Żak	Vice-Chairman of the Supervisory Board	2018	2021	2026
Józef Birka	Member of the Supervisory Board	2015	2021	2026
Jarosław Grzesiak	Member of the Supervisory Board	2021	2021	2026
Marek Grzybowski	Independent ¹ Member of the Supervisory Board Chairman of the Audit Committee	2020	2021	2026
Alojzy Nowak	Independent ¹ Member of the Supervisory Board Member of the Audit Committee	2021	2021	2026
Tomasz Szelaąg	Member of the Supervisory Board Chairman of the Remuneration Committee Member of the Audit Committee	2016	2021	2026

¹ conforms with the independence criteria listed article 129 item 3 of the Act of May 11, 2017 on Statutory Auditors, Audit Firms and Public Oversight.

More information about Supervisory Board Members, division of responsibilities and main competences is available on the [corporate websites of Polsat Plus Group](#).

The Company's **Management Board** consists of six members.

Table 2. Management Board

Name and surname	Position	Time period in the Management Board (in years)	Expiry of term	Area of responsibility
Mirosław Błaszczuk	President of the Management Board	5	2025	sales and marketing strategy, HR, administration
Maciej Stec	Vice-President of the Management Board	10	2025	strategy and new areas of business development
Jacek Felczykowski	Member of the Management Board	5	2025	technology and network
Aneta Jaskólska	Member of the Management Board	14	2025	legal services and corporate supervision, customer service, information and security protection, including cybersecurity
Agnieszka Odorowicz	Member of the Management Board	8	2025	film production
Katarzyna Ostap-Tomann	Member of the Management Board	8	2025	finance, investor relations, internal audit and ESG

More information about Management Board Members, division of responsibilities and main competences are available on the [corporate websites of Polsat Plus Group](#).

[GRI 2-14]

Under the governance structure of the Company, issues related to ESG are the responsibility of the Member of the Management Board for ESG and this position has been held by Katarzyna Ostap-Tomann since 2023. Additionally an ESG Coordinator has been appointed within the Group's structure.

Chart 1. Structure of the Management Board and the Supervisory Board with respect to age as at 31 December 2023.

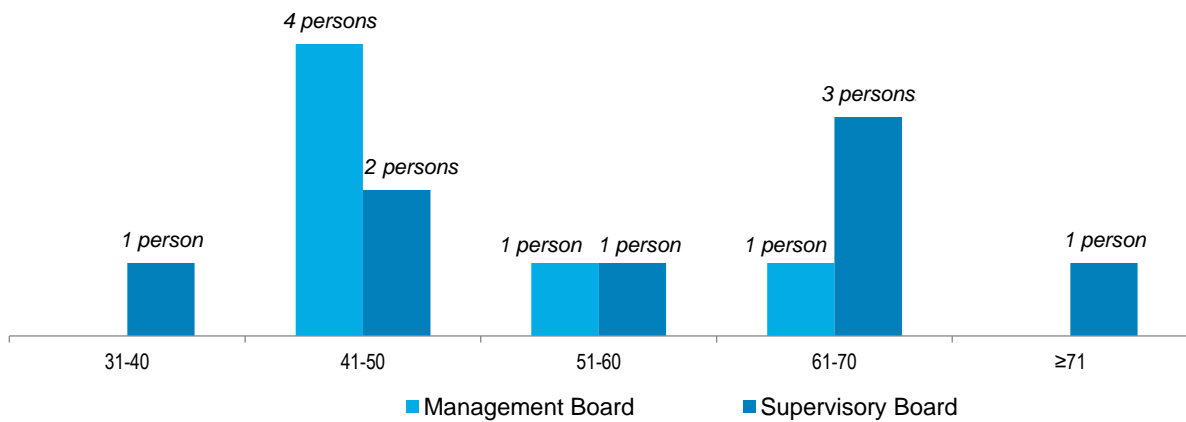
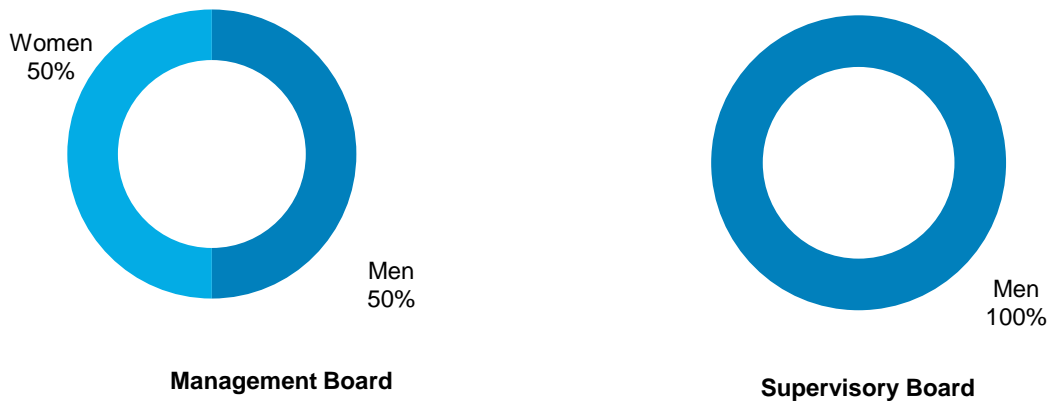


Chart 1. Structure of the Management Board and the Supervisory Board with respect to gender in 2023.



1.3. What we offer our customers?

[GRI 2-6]

We are the leader of the pay TV market and one of the leading telecommunications operators in the country. We are also one of Poland's leading private TV broadcasters in terms of both audience and advertising market shares. We offer a comprehensive package of multimedia services designed for the entire family as well as a wide array of wholesale services to other telecommunications operators, television operators and

broadcasters. Additionally, based on the *Strategy 2023+* we have expanded our existing operating activities with clean energy production and distribution.

Our operating activities include four business segments: B2C and B2B services, media segment: television and online video, real estate segment (since 1 April 2022) and green energy segment (since 3 July 2023).

We consistently implement a multiplay strategy, which allows us to easily and flexibly combine our basic products and services of pay TV, telephony and broadband Internet access, as well as additional services and products. It is enough to have one service to receive an attractive discount for the entire duration of the contract when purchasing subsequent products from the Group's portfolio. Effective implementation of the multiplay strategy supports maintaining a high level of customer loyalty and, consequently, reducing the churn rate, as well as contributing to an increase in average revenue per customer.

Portfolio of services and products offered by the companies from the Group include:

- **pay TV services**, offered under “Polsat Box” brand by Cyfrowy Polsat – the largest pay TV provider in Poland and by a subsidiary Netia. We provide access to even 160 TV channels which are broadcasted in various technologies: DTH, terrestrial and Internet (IPTV, OTT) technologies, state-of-the-art OTT and Multiroom services. Through the leading Polsat Box Go services we also provide online video services;
- **telecommunication services**, including among others voice services and data transmission, as well as Value Added Services (VAS), provided in both the contract and the prepaid model. Mobile telecommunication services are provided mainly under the “Plus” brand of Polkomtel – one of the leading telecommunication operators in Poland and “Netia”, as well as under sub-brands: “Premium Mobile”, “Plush” and “a2mobile”, whereas fixed-line telecommunication services are offered under the “Netia” and “Plus” brands, relying on the fixed-line infrastructure of our company – Netia and wholesale access to fixed-line networks of other operators;
- **mobile broadband Internet access**, offered under “Plus”, “Premium Mobile” and “Netia” brands, in state-of-the-art LTE, LTE Advanced and 5G technologies. Currently, 100% of Poles live within the coverage of our LTE network and over 50% within the coverage of 5G network;
- **fixed broadband Internet access**, offered under “Netia” and “Plus” brands, relying on the national access infrastructure owned by our subsidiary Netia with approximately 3.3 million of households within its coverage, as well as through wholesale access to the fixed-line networks of other operators;
- **broadcasting and television production** in the Group of Telewizja Polsat, a leading commercial broadcaster on the Polish market, offering 43 popular television channels, including the flagship channel POLSAT which is the leading FTA channel in Poland;
- **Internet media** through Interia.pl web portal, one of the biggest horizontal portals in Poland and several thematic websites;
- **wholesale services on the interconnection market**, including interconnection services, IP traffic and voice traffic transit, leased lines or national and international roaming services;
- **activities on the real estate market**, including mainly execution of construction projects, as well as real estate sales, lease and management. Port Praski investment, located in the Warsaw city center, is our flagship project;
- **production and sale of energy** from renewable energy sources such as wind, sun and biomass. Under the green energy segment we also develop our value chain based on green hydrogen, including its production, storage, transport, distribution and sales, as well as construction of hydrogen fueling stations and hydrogen buses.

We address our services both to individual customers (B2C) and business customers (B2B). Detailed information concerning the number of provided services are available on [our corporate website](#).

1.4. Significant changes

[GRI 2-6]

Purchase of shares of PAK-Polska Czysta Energia Sp. z o.o. (PAK-PCE)

On 3 July 2023, Under the preliminary share purchase agreement concluded in 2021 with ZE PAK S.A, we took over the control of PAK-PCE Group and started the consolidation of the green energy segment.

Acquisition of PAK-PCE is executed as a part of the Group's *Strategy 2023+*, in the new area of Clean Energy, based on ambitious goals, in particular related to the target level of the installed power of zero and low-emission energy sources and reduction of greenhouse gas emissions.

More information about the Strategy 2023+ of Polsat Plus Group can be found in Chapter 2. Strategy.

Strategic partnership with Google Cloud

In October 2023, together with Google Cloud, we announced a strategic partnership under which Google Cloud concluded a long-term agreement for the purchase of green energy produced by the Przyrów Wind Farm belonging to Polsat Plus Group. The agreement has been concluded for the period of 10 years and will come into force on the date of commercial launch of the farm which is planned in the second half of 2024.

At the same time, the partnership with Google is one of the practical elements of execution of our sustainable development strategy and supports our digital transformation towards the increased use of cloud solutions in the daily business activities of Group's companies. Thanks to the application of Google Cloud solutions we accelerate our technological development and digital transformation.

In order to support our development and adjust to the constantly changing needs of our customers we will migrate part of our IT infrastructure to Google cloud solutions powered by green energy. Cloud solutions mean higher flexibility in selection of IT services and tools as well as more efficient customization of products and services for customers, easier access and analysis of data from various sources, reduction of costs of maintenance of our own infrastructure and – thanks to off-the-shelf components – shorter time to market for new applications, cost reductions as the "cloudification" progresses, reduction of the number of systems and reduction of energy consumption.



Strategy



2. Strategy

2.1. Key figures

[GRI 203-1, GRI 203-2], [Accounting Act – Key performance indicators]

Strategy 2023+

Connectivity Content Clean Energy

Development in the direction of production of clean energy and green hydrogen

NesoBus – the hydrogen-powered bus

NESO – first hydrogen refueling stations.

Kazimierz Biskupi and Miłosław – first wind turbine farms

4 priorities

linked to Polsat Plus Group's CSR mission and Sustainable Development Goals

10 goals

(out of the 17 Sustainable Development Goals) pursued by Polsat Plus Group

4 Key Performance Indicators

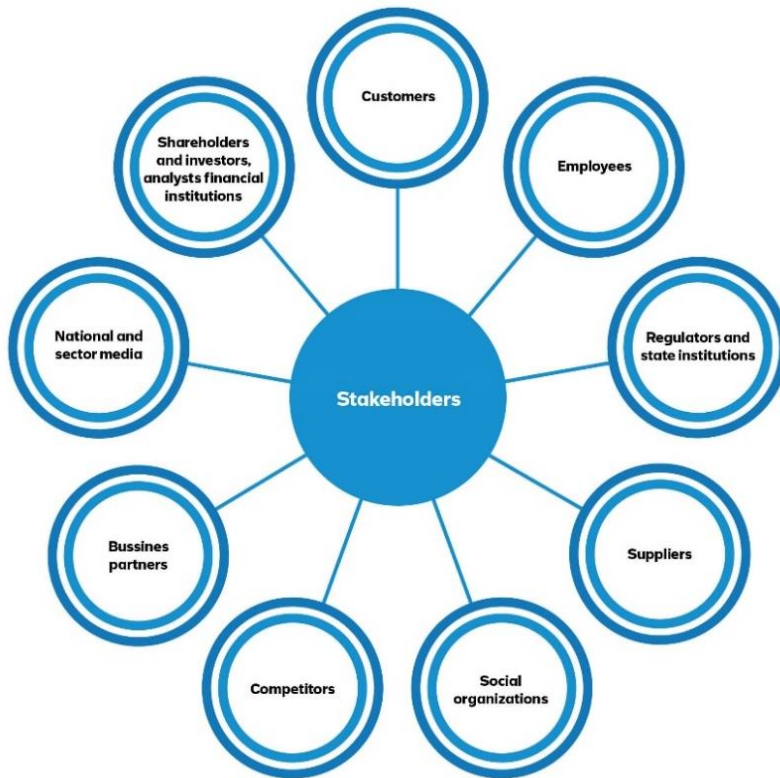
within the Sustainability-Linked Financing Framework

2.2. Who are our stakeholders?

We know that apart from business priorities the process of building the long-term value of our major companies must also account for the on-going contacts with our environment. That is why we have identified our **key stakeholders** in order to fully exploit the potential benefits which we can obtain by having proper relations with individual stakeholder groups.

[GRI 2-29]

Figure 3. Polsat Plus Group stakeholders



[GRI 2-29]

Table 3. Stakeholder map and forms of dialogue with individual stakeholder groups

CUSTOMERS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> Natural persons (B2C) and companies (B2B) Subscribers to pay TV and telecommunication services Viewers Polsat Box Go users Internet users Customers using other services offered by Polsat Plus Group Advertisers Other telecom operators 	<ul style="list-style-type: none"> Website (questionnaires) Customer service points and call center (dialog, questionnaires) Self-care online services Opinion and satisfaction surveys, including User Experience and NPS Social media 	<ul style="list-style-type: none"> On-going – continuous activities, opinion surveys - on as-needed and/or as-possible basis 	<ul style="list-style-type: none"> General customer satisfaction with the products and services, propensity to recommend the brand, relations stability, propensity to select the operator again. Examined areas: offer, customer service points, telemarketing, call center, website, Internet service centers, financial benefits, invoice

EMPLOYEES

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> • Present employees and their families • Potential employees • Associates • Trainees 	<ul style="list-style-type: none"> • Employee satisfaction survey and periodic assessment • Training and development • Intranet, Yammer, GPP messenger, newsletter and in-house surveys • Teambuilding events • Programs offering benefits to employees • Discounted offers for employees • Employee volunteering projects • Sports sections • Social media 	<ul style="list-style-type: none"> • Ongoing and regular communication 	<ul style="list-style-type: none"> • Stability and attractiveness of employment • Family-friendly HR policy • Working in a hybrid model • Friendly workplace • Development opportunities

CAPITAL MARKETS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> • Shareholders • Institutional and individual investors • Banks and other financial institutions • Bondholders • Brokerage house analysts • Rating agencies • ESG agencies • Other capital market players 	<ul style="list-style-type: none"> • Financial and Non-Financial Reports • Current reports • Corporate website • Individual meetings (on-line and in person) • Conferences and video conferences • General Shareholders' Meetings • Examining of shareholding structure • Perception studies • ESG Framework • Environmental & Social Action Plans 	<ul style="list-style-type: none"> • According to requirements resulting from the Company's presence on the Warsaw Stock Exchange (WSE): <ul style="list-style-type: none"> – Financial reporting once a quarter – On-going communication – General Shareholders' Meeting, held at least once a year – Dialog and meetings, on as needed basis 	<ul style="list-style-type: none"> • Economic situation of the Group and its financial policy • Strategy and development • Competitive environment • Opportunities and threats to the operations • Enterprise value • Transparency of activities • Future investments • Activities related to ESG Indicators

REGULATORS AND STATE INSTITUTIONS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> KRRiT (National Broadcasting Council), UKE (Office of Electronic Communication), UOKiK (Competition and Consumer Protection Office), URE (the Energy Regulatory Office) UODO (Personal Data Protection Office) GIOŚ (Chief Inspectorate for Environmental Protection), Marshal's Offices GUS (Main Statistical Office), KNF (Financial Supervision Authority), KRS (National Court Register) Council of Ministers Parliament and Senate European Commission, European Parliament and European Council ESMA BEREC National Media Council Council of Digital Affairs 	<ul style="list-style-type: none"> Public consultations Meeting of reporting obligations Direct meetings Joint initiatives and activities Participation in industry conferences 	<ul style="list-style-type: none"> Ongoing communication resulting from the reporting obligations On as-needed basis 	<ul style="list-style-type: none"> Impact on Polish and European economy Market development Service availability Activities in compliance with the standards and the law

SUPPLIERS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> Content providers, including TV stations, film studios, content distributors and producers Suppliers of end-user equipment Suppliers of components for production of our own end-user equipment Suppliers of network elements and other infrastructure Service providers and suppliers of other goods 	<ul style="list-style-type: none"> Direct relations Contracts Cooperation within the industry organizations Integration events Industry conferences and workshops 	<ul style="list-style-type: none"> As needed – ongoing and regular 	<ul style="list-style-type: none"> Terms of cooperation Transparent rules of tenders and cooperation Good, long-term relations Cooperation within the framework of industry initiatives

COMMUNITY ORGANIZATIONS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> • Foundations • Associations • Social and environmental organizations • Cultural institutions • Mountain rescue units (GOPR, TOPR) • Lifeguard and water rescue units (MOPR, WOPR) 	<ul style="list-style-type: none"> • Partnerships and joint initiatives • Employee volunteering • Sponsoring • Direct dialog (environmental organizations) • Scientific reports • Debates 	<ul style="list-style-type: none"> • According to the needs of stakeholders and Group's capabilities 	<ul style="list-style-type: none"> • Openness to dialog • Financial support and human involvement • Understanding values on which the company is based • Dispelling possible concerns/ doubts regarding technological development

COMPETITORS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> • Players active on the following markets: <ul style="list-style-type: none"> – media – telecommunications – digital services – production of electricity from renewable sources – real estate development 	<ul style="list-style-type: none"> • Cooperation within the industry organizations • Industry conferences, debates and workshops • Joint initiatives (e.g. market reports) 	<ul style="list-style-type: none"> • Ongoing communication, depending on the market situation 	<ul style="list-style-type: none"> • Market development • Appropriate market regulation • Standards

BUSINESS PARTNERS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> • Distributors • Advertising brokers • Scientific institutions • Industry organizations and chambers of commerce • Sport Associations • Marketing partners 	<ul style="list-style-type: none"> • Direct communication channels (e.g. website for distributors) • Ongoing and regular meetings • Contracts • Codes of Best Practice and self-regulation • Conferences and workshops • Reports and reporting • Holding of positions in the authorities of industry organizations and chambers • Active involvement in joint projects and activities (e.g. within respective chambers of commerce, consultations and expressing opinions) 	<ul style="list-style-type: none"> • Communication depending on the needs of stakeholders • Pro-active activities depending on the market situation 	<ul style="list-style-type: none"> • Group’s involvement in shaping of the market • Solving problems of the market and promoting innovations • Transparency of activities • Observing standards and rules • Openness to dialog

GENERAL NATIONAL MEDIA AND INDUSTRY MEDIA

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> • The press • The Internet • Radio • TV • Influencers 	<ul style="list-style-type: none"> • Conferences and events • Information in the press • Individual meetings with media representatives • Statements, comments and opinions • Corporate website • Social media • Services offered for testing on trial basis 	<ul style="list-style-type: none"> • On-going communication, depending on the market situation and current developments in the organization 	<ul style="list-style-type: none"> • The Group’s economic standing • New offers • Innovation • Development plans • New programs/ shows • Sports events • Product testing • Social involvement

[GRI 2-28]

Apart from direct contacts with stakeholders, we shape our market environment also through membership in industry associations. We are members of, among others:

- Polish Chamber of Information Technology and Telecommunications
- National Chamber of Commerce for Electronics and Telecommunications
- Lewiatan Confederation (formerly Lewiatan – Polish Confederation of Private Employers),
- Polish Chamber of Electronic Communications,
- Polish Chamber of Digital Broadcasting,
- IAB Poland,

- Association of TV Programs Distributors SYGNAŁ,
- Polish Internet Research,
- Polish Data Center Association,
- Advertising Council,
- Association of Stock Exchange Issuers

2.3. Environmental and social impact

[GRI 203-1, GRI 203-2]

Our business operations and the projects that we implement have impact on the economy, the society and the environment.

Table 4. Environmental and social impact of Polsat Plus Group

Impact on natural environment

- introduction of pro-ecological solutions – use of the energy generated from RSE in the Group’s companies. Offer of photovoltaic solutions for customers, use of hydrogen-powered vehicles in our car sharing system, energy-saving lighting and buildings, salvaging of raw materials in the production process, re-use of bulk packaging and Euro-pallets,
- development of production of clean and green energy as well as development of the full chain of green hydrogen-based economy,
- management of the impact on the natural environment – environment-related challenges for individual companies, ISO certificates, management of waste raw materials, electricity saving,
- external financing (bank loans and bonds) linked to sustainable growth targets,
- monitoring and reporting – sharing the information on e.g. consumption of electricity, water and raw materials in the sustainable development report,
- waste management – recycling of electro-waste, documents and packaging,
- being a member of the Clean Poland Program Association – joint care for natural environment, air, water and nature,
- pro-environmental education – actions which promote the 3R rule (recycle, reduce, reuse) among the members of the Clean Poland Program Association, publication of “Brawo TY!” magazine addressed to the Group’s customers, covering the ecology-related topics, as well as carrying out in-house communication under the slogan: “EkoLOGICZNI w pracy i w domu” (Be EcoLOGICAL at work and at home),
- moving large numbers of meetings to the Internet – video-calls with stakeholders, online meetings of project teams, webinars and online training for the employees.

Impact on the society

- investments in state-of-the-art technologies – roll-out and development of 5G network as well as expansion of the coverage of the fiber-optic access technology,
- prevention of digital exclusion – popularization of TV and telecommunication services relying on increasingly advanced technologies,
- cooperation with NGOs – support for Polsat Foundation and providing aid to disabled children, SMS charity actions carried out together with other foundations, cooperation with MOPR, WOPR, GOPR and TOPR and promotion of rescue numbers by water and in the mountains and the Ratunek application, numerous initiatives carried out as part of employee volunteering,
- promotion of sports and healthy lifestyle – sponsoring of volleyball, coverage of sports events in the free-to-air TV channels and web portals, promoting of healthy lifestyle in TV shows,
- access to information, including via Polsat News, Polsat News 2, Wydarzenia 24 TV stations, “Wydarzenia” (“The News”) news program which according to public opinion surveys is the most reliable news program, as well as via Interia.pl and Polsatnews.pl Internet services, where the Internet access provided by our Group’s companies is the “window to the world” for many Polish families,
- access to culture – Polsat TV’s programming offer and Polsat Box program bundles are present in millions of Polish homes,
- access to entertainment – movies, TV series, entertainment shows as well as music and dance shows in Polsat channel are watched by multi-million audiences.

2.4. ESG Strategy

Along with the announcement of the Strategy 2023+, we have also systemized our approach to sustainable growth, which includes ESG factors - environmental, social responsibility and corporate governance.

Table 5. ESG strategy of Polsat Plus Group

WE ASSUME RESPONSIBILITY FOR PREVENTION OF CLIMATE CHANGE AND ARE ACTIVE IN IMPROVING AIR QUALITY IN POLAND

E

(Environmental)

- New investments – by producing over 2 TWh of green energy per year we will contribute to the reduction of CO₂ emissions in Poland by more than 2 million tons yearly.
- Renewable energy sources –we use energy coming solely from low or zero-emission sources¹.
- Car fleet – we successively increase the share of low-emission vehicles in the car fleet of Polsat Plus Group (currently over 11.8%).
- Circular economy – set-top boxes which were used by our customers come back to the market after they are returned and refurbished, while other equipment is being recycled, rare metals (tin) are salvaged during production, bulk packaging and euro-pallets are reused.

WE ARE AN ACTIVE MEMBER OF THE LOCAL SOCIETY AND – AT THE SAME TIME – WE STIMULATE POLAND’S ECONOMIC AND SOCIAL DEVELOPMENT BY INVESTING IN DIGITIZATION

S

(Social)

- Counteracting digital divide – we dynamically develop the state-of-the-art, high-speed 5G Internet access service.
- Good health and good quality of living – socially-responsible reacting, especially in the face of extraordinary events or with regard to the matters which are important for communities (including by providing aid to people in recovery from illnesses, support for the struggle against the coronavirus, aid to Ukraine, etc.).
- Polsat Foundation – we are a key partner of the Foundation which over the last 25 years has helped to finance medical treatment and rehabilitation of ill children.

- Responsible employer – we ensure a friendly and safe working environment, development opportunities as well as equality and diversity for all our employees.
- Protection and safety of children – safety is the DNA of our operations, therefore we take care of safety of children and youths (among others, as regards safety in the Internet and safe TV content).

**WE DEVELOP OUR BUSINESS IN A TRANSPARENT AND SUSTAINABLE MANNER,
TO THE BENEFIT OF ALL OUR STAKEHOLDERS**

G

(Governance)

- Codes of Ethics – implemented codes of business conduct as well as internal procedures and systems guarantee the highest standard of integrity.
- Transparency – we ensure high quality financial and ESG reporting in combination with regular, transparent and direct communication with all our stakeholders.
- Cybersecurity – while being aware of the challenges in this area, we aim at the best possible information security and protection of the data of our customers and employees (ISO 27001 certificate).
- Experience, trust, reputation – our companies' Management Boards are served by individuals with many years of work experience in the Group.

¹ This applies at least to Polsat Plus Group's major operating companies, i.e. Cyfrowy Polsat, Polsat TV, Polkomtel and Netia.

In the next step of development of our ESG strategy, in November 2022, we adopted a framework document which concerned linking the external financing of Polsat Plus Group to its long-term sustainability goals ("Polsat Plus Group Sustainability-Linked Financing Framework"). The document presents our strategic ESG plan, including in particular the measurable environment-related goals of our business plan as well as our ambition to counteract climate change and to improve air quality in Poland by embarking on activities and implementing projects which are aimed at accelerating the process of change in the direction of use of green energy. Moreover, by incorporating sustainability-linked instruments into our financial policy we wish to expand our involvement in the prevention of global warming. To demonstrate the importance of such activities for transformation in the direction of sustainable economy, we use the financing framework designed for issuing sustainability related debt instruments, that are indicated in the documents, which have the form of both, bank debt as well as bonds.

The full content of the document is available at the following link: [Polsat Plus Group Sustainability-Linked Financing Framework](#).

Our ESG Framework was subjected to external assessment by experts which has been documented by a publicly available opinion (Second-Party Opinion). The assessment was conducted by Sustainalytics.

Below please find some of the key performance indicators and the quantified long-term environmental and climate goals that the Group will be striving to achieve, including the expert assessment of these goals in terms of their relevance and the assumed ambition levels according to the external assessment of Sustainalytics:

Table 6. Key Performance Indicators and quantified long-term goals concerning the environmental issues tackled by Polsat Plus Group.

Key Performance Indicator (KPI)	Relevance	Sustainable Performance Target (SPT)	Ambition level
Total greenhouse gas emission, scope 1 and 2 (tCO ₂)	Very high	Reduction of total greenhouse gas emission, scope 1 and 2, by 75% by 2025 and by 80% by 2030, as compared to 2019 levels	Very ambitious
Energy production from renewable sources (GWh)	Relevant	Increase of renewable energy production to 800 GWh by 2025 and to 1,600 GWh by 2030	Ambitious
Green hydrogen production (t)	Relevant	Increase of green hydrogen production to 1,500 tons annually by 2025 and to 3,000 tons annually by 2030	Ambitious
Share in zero-emission energy in the energy mix (%)	High	Increase of the share of zero-emission in the total energy mix to 25% by 2025, to 30% by 2026 and to 50% by 2030	Ambitious

Table 7. Performance of KPIs.

KPI	SPT 2025	SPT 2030	Baseline	Accomplishment 2023	Sustainable Development Goal
#1: Reduction of absolute Scope 1 and 2 Greenhouse Gas (GHG) emissions (CO ₂ equivalent tons/year)	Reduction by 75%	Reduction by 80%	2019	95%	
#2: Energy production from Renewable Energy Sources (RES) (GWh/year) ¹	800 GWh/year	1,600 GWh/year	2021	665 GWh	
#3: Production of green hydrogen (tons per year)	1,500 ton/year	3,000 tons/year	2021	0	
#4: Share of zero-emission sources in the energy mix of Polsat Plus Group (%) ²	25%	50%	2019	5,6%	

¹ Concerns Polsat Plus Group while accounting for the data for the green energy sector companies for the whole 2023

² Concerns Cyfrowy Polsat S.A., Telewizja Polsat sp. z o.o., Polkomtel sp. z o.o. and Netia S.A.

Thanks to the actions taken, above all thanks to increasing the share of the electricity generated from renewable energy sources in the Group, we have been able to achieve the assumed **goal of reduction of greenhouse gas emission in scopes 1 and 2** which we set for ourselves for 2025 and 20230, and even to exceed that goals.

In 2023, we have already achieved 83% of the target set for 2025 for the Group's KPI of **energy production from renewable sources**.

Green hydrogen production has not started yet in 2023 and is planned to launch in 2024.

The KPI of **the share of zero-emission sources** in Polsat Plus Group's energy mix is calculated in the following way:

- the denominator is the volume of electricity purchased by Cyfrowy Polsat S.A. companies, Telewizja Polsat sp. z o.o., Polkomtel sp. z o.o. and Netia S.A. for their own consumption, i.e.
 - electricity purchased for own consumption from an entity being an energy generation or an energy supply company, for purposes other than resale of energy in contracts in which any of the above entities solely performs in the role of electricity supply company, but
 - including the volume of energy being recharged to other entities as a complimentary cost component in combination with other complex service deliverables (mainly as part of data center services or property sub-lease).
- the numerator is a volume of purchased electricity generated by solar power plants, geothermal power plants, tidal power plants and wind farms.

In 2023, the share of zero-emission sources in Polsat Plus Group's energy mix reached 5.6%, which is over 1/5 of the target set for 2025.

The Energy Production from Renewable Energy Sources and the Share of zero-emission sources in the Polsat Plus Group's energy mix indicators are verified annually by an external audit company.

Approach to sustainable development

For years we have been actively supporting Polish society and assuming responsibility for the socially and environmentally important issues. We have been developing our business in a sustainable manner, to the benefit of all stakeholders.

Figure 4. ESG-related benefits coming from implementation of Strategy 2023+



We have been intensely working on fast implementation of further projects in the Clean Energy area. In brief, in 2023:

- we acquired control over PAK-PCE Group,
- we launched first two wind farms (Kazimierz Biskupi and Miłostaw), offering total installed capacity of 27 MW and estimated yearly output of 98 GWh,
- we launched additional 12.4 MW of capacity at Brudzew photovoltaic farm (82.4 MWp),
- we put into operation the NesoBus bus factory in Świdnik,
- we put NesoBus hydrogen buses for testing in several cities, including: in Warsaw, Gdańsk, Szczecin, Lublin, Wrocław, Sosnowiec and Katowice
- we won the tender to deliver 20 hydrogen-powered buses for the town of Rybnik and 26 for the town of Chełm,
- we signed a ten-year lease agreement for 10 hydrogen buses for the city of Gdańsk,
- we put into operation first in Poland publicly-accessible hydrogen refueling stations – in Warsaw and Rybnik,

- we secured additional financing from the National Fund for Environmental Protection and Water Management (NFOŚiGW) which contributes to the construction of further hydrogen refueling stations in Lublin, Gdansk, Gdynia and Wrocław.

We are dynamically developing the complete green hydrogen value chain and that is why we promote the NesoBus – our hydrogen-powered bus which offers fully ecological transport based on a Polish product.

BEST PRACTICE – NESOBUS, HYDROGEN-POWERED BUS



NesoBus is an innovative, zero-emission hydrogen-powered city bus produced in Poland by Polsat Plus Group and ZE PAK power engineering company. The bus, which is powered by green hydrogen, is the most ecological bus for cities and municipal transport. It was designed by Polish engineers in cooperation with partners from Europe and other parts of the world. The bus is 12 meters long, it offers space for up to 93 passengers, including 37 seats, it has a driving range of 450 kilometers, emits not exhaust fumes and purifies the air, while vapor is the only by-product that it emits. Refueling takes around 15 minutes with the tanks having the capacity of 37.5 kg of hydrogen, which enables the bus to drive for even up to two days on one full tank (450 km of range), giving this bus substantial advantage over electric bus.



The experts from PAK-PCE Polish Hydrogen Bus company estimate that replacing one bus using a combustion engine with a hydrogen bus allows avoiding of CO₂ emission at the levels of 94.69 tons yearly, or 7.89 tons monthly.



For a 10-year period, which is expected to be the average depreciation period of a hydrogen bus, the savings in terms of CO₂ emission are nearly 1 thousand tons during the entire operating life (in the case of long-distance coaches, the benefits per one bus can even exceed 3 thousand tons CO₂ per bus over an analogous operating life).

The estimates related to the ecological impact rely on the methodology employed by the European Commission in the support programs (including the Innovation Fund) dedicated to the projects which are associated with the use of low-emission hydrogen for transport needs.

First generally accessible hydrogen refueling stations for passenger cars and buses were opened in Warsaw and Rybnik in 2023. Further stations are under construction. The hydrogen refueling chain is being developed under NESO brand. Neso is an acronym of the Polish phrase: „Nie Emituję Spalin, Oczyszczam” (Emits No Exhaust Fumes, Purifies the Air).

BEST PRACTICE – NESO, THE HYDROGEN REFUELING STATION



Hydrogen refueling stations in Warsaw and Rybnik are first publicly-accessible stations of this type in Poland and one of the most advanced in Europe. They are available to all users of hydrogen-powered vehicles who can choose from among two dedicated pumps – H70 and H35. The pump providing hydrogen with pressure of 700 bar is intended for passenger cars, while the one with pressure of 350 bars is for buses.



NESO stations operating in Warsaw and Rybnik are to a great degree self-sufficient in terms of the power they require. Electricity is generated from the installed solar panels offering 19 kW of power, while energy stores, with a capacity of 60 kWh, can store the generated surplus energy. Hydrogen is supplied with the use of hydrogen tank trucks which can carry as much as even 1000 kg of H₂ at a time.



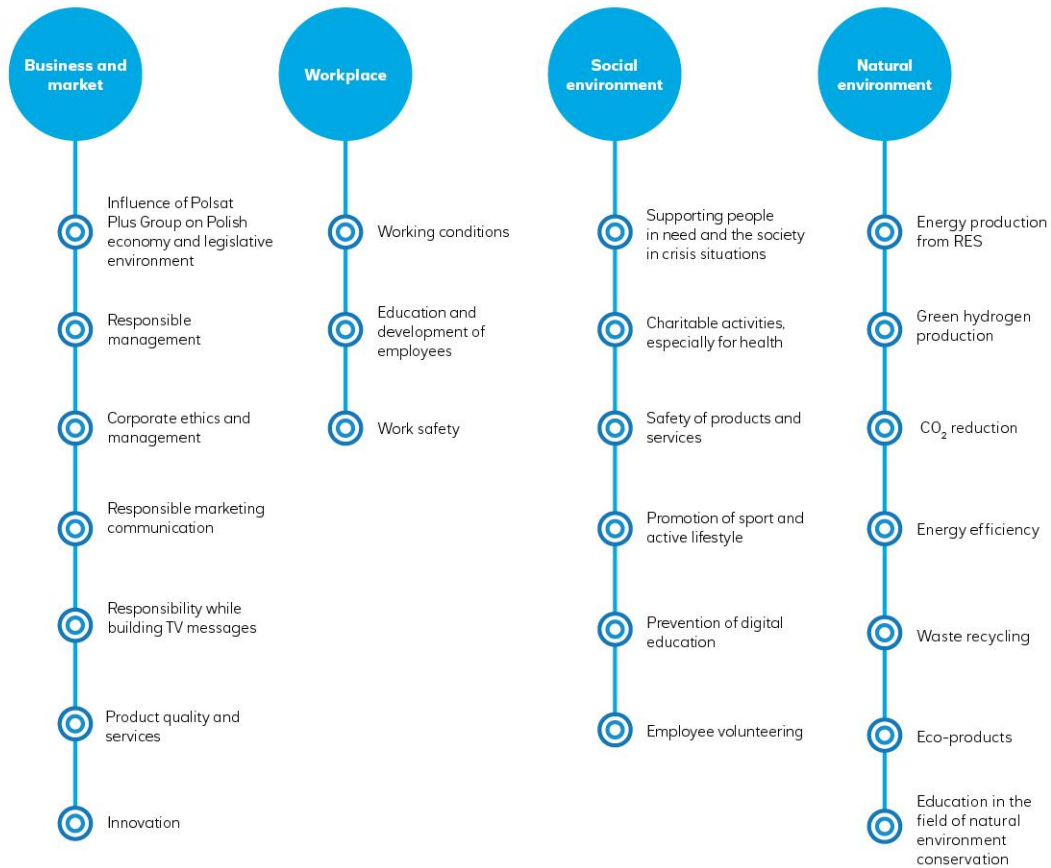
NESO station is a fully self-service facility. Hydrogen refueling does not differ much from the refueling methods known to drivers. Similarly as in a traditional station, the entire process is intuitive and requires several simple steps to be completed.

Key priorities and the UN Sustainable Development Goals pursued by the Group

Through our efforts we strive to make sure that the implementation of respective projects is not only consistent with the list of topics which are of key importance for Polsat Plus Group, but that it is also a response to the selected UN Sustainable Development Goals (SDG's).

[GRI 3-3]

Figure 5. List of key topics for Polsat Plus Group in respective areas



Looking at the Sustainable Development Goals and their alignment with our updated CSR mission, we have set the key priorities of Polsat Plus Group and assigned the key performance indicators to them.

Table 8. Sustainable Development Goals pursued by Polsat Plus Group

Sustainable Development Goals pursued by Polsat Plus Group



- involvement in charity actions whose mission is to combat poverty and social exclusion (employee volunteering activities)
- thoroughly renovated houses and apartments for families afflicted with bad luck in TV Polsat's "Nasz nowy dom" (Our New Home) show
- supporting selected charity goals under selected programs of TV Polsat
- charity actions as part as employee volunteering actions



- support for public benefit organizations which support healthcare
- more than 25 years of Polsat Foundation's experience in pursuing its mission (gained in the course of nationwide campaigns, construction of state-of-the-art medical centers, modernization of hospitals, purchase of medical equipment, opening of Polsat Foundation's Center for Treatment of Rare Diseases, aid for the citizens of Ukraine)
- support for lifeguard and mountain rescue services (MOPR, WOPR, GOPR, TOPR)
- initiatives and actions carried out by the Clean Poland Program Association
- involvement of Polsat Plus Group in the efforts aimed at reducing CO₂ emission in order to improve the well-being of citizens and quality of living
- promotion of sports and healthy lifestyle, including by broadcasting sports events on TV Polsat channels
- comprehensive approach to OHS



- mission of Clean Poland Program Association
- spreading knowledge about ecology
- news programs devoted to natural environment in Telewizja Polsat, webinars on Zielona.Interia.pl website and articles in Polsatnews.pl portal
- counteracting digital exclusion, among others through development and promotion of state-of-the-art Internet access technology
- employee training and development
- permanent cooperation between Plus and the Copernicus Science Centre
- educating the public on safety in the mountains and by the water during summer and winter vacation events
- know-how transfer and exchange of experience among our employees
- a program of hands-on training and internships for students and graduates



- Implementation of our Strategy 2023+, based on Clean Energy
- generation of clean energy while using solar and wind power, biomass burning as well as development of hydrogen technologies
- use of renewable energy in Polsat Plus Group companies
- photovoltaic installations in the Group's offer
- hydrogen vehicle fleet and hydrogen car rental for the Group's employees



- vision of providing cheap and clean energy for Polish families
- continuous development of offered services and technologies
- investments in the latest technologies and innovations (e.g. 5G and green hydrogen)
- entering new market areas (e.g. the production of clean, green energy)
- respect for human rights
- diversity in the workplace
- development of employees' skills
- stable workplace, employees with long track record in the organization
- Company Social Benefits Fund (ZFŚS), fringe benefits, promotion of healthy lifestyle
- corporate volunteering
- communication of the Corporate Social Responsibility report (inside and outside the organization)



- investments in green hydrogen and production of energy from low- and zero-emission sources
- increasing the availability of Internet access with the use of latest technologies – Plus network in the leader of 5G technology, Netia is one of the leading fiber-optic network operators
- Internet of Things (IOT) solutions and advanced ICT services offered by Netia
- latest solutions from global technology leaders in Netia's backbone transmission network
- CSR and ESG activities in Polsat Plus Group
- production of energy generated from RES, increasing energy efficiency and avoiding unnecessary energy consumption
- in-house Crowd+ program which supports the innovation culture
- most advanced film-and-TV studios in Poland



- adjusting most of the programming of Super Polsat channel to enable people with impaired eyesight and/or hearing to watch the contents
- facilities for the people with disabilities in customer service of Polsat Box and Plus as well as in Polsat TV channels
- organizational culture of Polsat Plus Group companies which is based on the diversity policy and respect for human rights



- delivering innovative solutions in the field of sustainable municipal transport (production of NesoBus buses)
- working together with public administration and local communities in search of good solutions which support sustainable development of cities (hydrogen bus tests in selected Polish cities)
- construction of a hydrogen refueling station NESO
- photovoltaic installations offered by the Group
- continuous increase of the share of low-emission and zero-emission sources of energy in the energy mix of the Group's companies (Polkomtel, Cyfrowy Polsat, Netia, TV Polsat)



- ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 certificates (in the field design and manufacturing of electronic equipment and general appliances) and PN-N-18001:2004 (in the field of design and manufacturing the electronic equipment) issued for InterPhone Service factory by the British Standard Institution
- ISO 9001:2015 certificate (care for the high quality of the services offered) and ISO 14001:2015 (corporate ecological responsibility in the areas of sale of telecommunication products and services as well as sale of electricity, customer service and customer retention) awarded to Polkomtel
- ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 certificates issued by Polish Center for Accreditation to PAK-PCE Biopaliwa i Wodór (biofuels and hydrogen) company in the scope related to production of electricity, thermal energy and hydrogen
- environment-friendly products (minimal use of raw materials during production, elimination of unnecessary packaging, efficient distribution and effective recycling of the products once their lifecycle ends)



- a new strategic segment: Clean Energy – production of clean energy and green hydrogen
- use of energy from RES in Polsat Plus Group companies
- identification of essential areas of environmental impact
- linking of external goals with sustainable development goals, especially in the areas of prevention of adverse climate change
- offer of photovoltaic installations for the Group’s customers
- joint care for the natural environment, air, water and nature (the Mission of Clean Poland Program Association)
- ecological education within our immediate environment (among others in the “Brawo Ty!” Subscribers’ Magazine and in Telewizja Polsat)
- promotion of pro-ecological attitudes among employees
- energy conservation
- waste management and delivery of waste materials to specialized recycling firms

Table 9. Key priorities for the Sustainable Development Goals executed in Polsat Plus Group

Priority/Goal	Description of alignment with our business	KPI of business-related benefits	KPI of social benefits
Priority 1 	Pillar of our social responsibility mission: SAFETY Supporting the culture of innovation and entrepreneurship Delivering latest technologies, e.g. 5G and fiber-optic links Creation of decent and secure workplace Prevention of mobbing and discrimination in the workplace Equal remuneration for men and women Development opportunities in the workplace	Assurance of latest technologies and highest safety standards while providing the services and supplying top quality products Creation of decent workplaces and safe work environment, helping to attract and retain best employees Being a reliable business partner who as a big market player has a stable position	Access to top quality products and services from a trusted provider, with long-standing experience, who cares for the standards as well as for regulatory and legal compliance Supplying innovative technologies which support the safety of people in Poland during their leisure time in the mountains and at the waterside Assurance of support for customers and employees in social crisis situations
Priority 2 	Pillar of our social responsibility mission: ENVIRONMENT Implementation of Strategy 2023+, which is based on	Business development by being the leading producer of green energy and green hydrogen, which will also speed up the transformation of the Polish power engineering sector	Access to clean energy thanks to which all inhabitants of Poland will have the opportunity of living in a cleaner and more friendly environment.

E S G

Clean Energy, as one of its pillars

Production of Clean Energy from solar power, wind power and biomass burning as well as production of green hydrogen

Increase of the share of zero-emission sources in the Group's energy mix

and also provide support for Polish economy

Building the full value chain for green hydrogen, starting from production in the process of electrolysis powered by clean energy and water, through developing hydrogen storage and transport solutions, building a chain of hydrogen refueling stations and production of hydrogen-powered buses, to universal use of hydrogen

Development of relations with B2B and B2C clients

Support for the energy transformation of Polish economy

Reduction of CO₂ emissions.

Possibility of enjoying the offer of sale and installation of photovoltaic systems

Pillar of our social responsibility mission:

AID TO CHILDREN

Supporting innovative solutions for little patients, especially the ones suffering from rare diseases.

Care for safety and mental health of employees; supporting them in health-promoting activities and habits.

Cooperating as a partner to support safety at the waterside and in the mountains

Beneficial impact of Strategy 2023+ on air quality in Poland

Inspiring the immediate business environment to offer support to the people who are most in need, as well as to support the development of soft skills among employees by organizing webinars, dedicated training and meetings with experts.

Increasing social involvement of employees through their participation in employee volunteering projects

Saving the health and lives of children through active support for the activities of public benefit organizations involved in healthcare supporting activities (including Polsat Foundation)

Reduction of the CO₂ emission in Polish economy by more than 2 million tons annually in the mid-term

Priority 3



E S

Pillar of our social responsibility mission:

PROMOTION OF SPORTS AND PHYSICAL ACTIVITY

Promotion of healthy and active lifestyle among our employees, customers and viewers

Innovative solutions and technologies supporting the society in medical diagnosis and treatment, as well as in leading a healthy lifestyle.

High quality content in sports channels to support Polish society in actively caring for their fitness and in pursuing their sports passions

Supporting our employees, customers and viewers in indulging in the right activity and developing the proper habits as well as leading a healthy lifestyle

Numerous sports sections which are active in the Group

Pillar of our social responsibility mission:

EDUCATION

Educating the immediate business environment in the field of sustainable living

Counteracting digital exclusion by popularizing the latest technological solutions ensuring access to fast and reliable Internet and offering services and products supporting the educational process

Innovative products developed in response to climate-related challenges as well as products and services which improve the quality of education (teaching/learning)

Support for educational efforts, while focusing in particular on the groups which are threatened by exclusion from access to knowledge and/or information

Crowd+ Program, Innovation Academy and a series of training sessions for employees called "Innowacyjne wtorki" (Innovative Tuesdays)

Promotion of the alarm numbers for emergencies in the mountains and by the water as well as encouraging use of Ratunek (Rescue) mobile application

Supporting the skills associated with new technologies among our employees, customers and viewers

Priority 4





3

Environment



3. Environment

3.1. Key figures

[Accountancy Act - Key Performance Indicators]

99,4% share of RES in the energy mix of Polsat Plus Group in 2023	316 thousand of tCO₂e estimated avoided greenhouse gas emission achieved by Polsat Plus Group in 2023
215 MW the installed capacity of own RSE	
665 GWh¹ of electricity generated from renewable sources	
>2 TWh per year the planned capacity of production of the clean, green energy	>2 million tons per year the estimated reduction of greenhouse gas emissions thanks to the development of own RSE
5 billion PLN to be invested in the years 2022-2026 in the development of RSE	500 million PLN the amount to be invested in the green hydrogen-related projects in the years 2022-2026

¹ Pro-forma data from January 1 to December 31, 2023. Green energy generated for the period of consolidation of PAK-PCE Group in the second half of 2023: 370.6 GWh.

3.2. We control our impact on natural environment

We do not forget about **the influence we have on the environment**. We control our consumption of raw materials and conserve energy. We are effective in managing waste and whenever possible we transfer the generated waste to specialized recycling firms. We also examine the impact that our transmission equipment has on the environment.

Important areas of Polsat Plus Group’s environmental impact include:

- Use of electricity and thermal energy
- Use of raw materials
- Waste management and recycling

Each company in the Group pursues its own **environmental challenges**. Our **InterPhone Service factory** holds **ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018** certificates, issued by BSI (British Standards Institution), which cover such fields as production of telecommunication equipment and general purpose appliances as well as electronic components and provision of logistics and warehousing services. Polkomtel obtained **ISO 14001:2015** certificate, confirmed by DEKRA Certification, for sale of telecommunication products and services as well as sale of electricity, customer service and customer retention. **PAK-PCE Biopaliwa i Wodór** biofuels and hydrogen production company holds **ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018** certificates for production of electricity, thermal energy and hydrogen. The certificates were issued by the Polish Centre for Accreditation.

The Group’s companies observe **environmental goals** whose achievement has become an important element of the organization’s strategy and of the efforts to restrict negative influence that the organization may have on natural environment. The goals are regularly revised and updated in the Group’s Environmental Policy. Our operational goals related to natural environment include:

- implementation of Polsat Plus Group’s Strategy 2023+ in the new area of operations, i.e. Clean Energy,

- rational and thrifty use of water and electricity as well as implementation of electrical energy-saving solutions,
- launching to the market of innovative solutions and products which meet the requirements of relevant norms and regulations,
- achievement by the company of at least the legally-required levels of salvaging and recycling of the electrical and electronic equipment as well as batteries and packaged products which it introduces to the market,
- sale of electricity produced from renewable sources,
- being an active member of the Clean Poland Program Association whose mission (pursued with the support of Polsat Plus Group) includes initiation of change, education of the society and publicizing the important topics and actions which are associated with ecology, natural environment conservation and improvement of quality of living.

Within the framework of the implemented environmental policies and defined targets, we have made the commitment to:

- reduce the greenhouse gas emissions,
- increase the share of renewable and zero-emission sources of energy in the energy we consume,
- monitor and report the key performance indicators related to environment, including the volume and the type of raw materials consumed, the place of sewage water disposal, the weight and the type of waste, while accounting for recycling, the level of electricity consumption and the share of zero-emission energy in our energy mix as well as the levels of emission of greenhouse gases (carbon footprint),
- spread the awareness of ecological issues among our customers and encourage them to use digital solutions,
- promote care for natural environment and support ecological attitudes among the employees and encourage them to profess such attitudes,
- continuously improve the processes and the products, while accounting for reduction of their adverse influence on natural environment, as well as strengthen activities which are beneficial and ecological,
- fulfill all the requirements (including legal ones) concerning environmental aspects.

In Polsat Plus Group companies we regularly monitor our efforts from the point of view of their compliance with the laws and regulations governing environmental protection as well as with any other environmental requirements which are bound by.

Supply chain

[GRI 2-6]

Production of equipment, network maintenance, office space maintenance, or broadcasting of TV signal require day-to-day cooperation with hundreds of companies from Poland and abroad. The key members of Polsat Plus Group follow the **Procurement and Vendor Selection Procedure** which defines the method of vendor selection and the process of ordering and distribution of goods and services. Our aim is to make our delivery chain as effective as possible while its uniform and consistent organization should support cost optimization and minimize the adverse impact that our business activities may have on the environment.

Figure 6. Supply chain in Polsat Plus Group



Partner's ESG Declaration

Since the publication of Strategy 2023+, Polsat Plus Group has been striving to make sure that all of the initiatives, projects or partnerships it embarks on comply not only with the valid law but also with adopted ethical principles and specified sustainable development goals which, together with the expected efforts, have been defined in the Partner's (Contracting Party's, Vendor's, Bidder's Integrator's) ESG Declaration related to responsible cooperation.

The Partner's ESG Declaration of responsible cooperation is a set of principles which are intended to shape the relations of Polsat Plus Group with its environment. These principles are also the ethical foundations of cooperation and they define the standards which the Group wants to fulfill while cooperating with its business partners.

In addition, ESG clauses regarding the vendor's commitment to observance of human rights (i.e. the rules related to working conditions, safety, non-discrimination, combatting of forced labor, decent remuneration, freedom of association), conservation of natural environment, use of responsible management practices, or prevention of corruption and bribery are successively introduced to our contracts with vendors.

The document is available on the corporate website.

Sustainable logistics

For Polsat Plus Group implementation of Strategy 2023+ also means "Green Logistics", an effort which is aimed at reduction of consumption of energy, level of pollution and volume of waste generated during the logistic process at its every stage: starting from production through warehousing and order assembly to delivery of goods to customers.

The key efforts that we have undertaken in this area include:

- development of an algorithm in the warehouse management system which enables selection of the type and size of cardboard sheets to be used for packaging a specific order while making sure that the space in the box is maximally filled by the ordered devices,
- use of paper packing peanuts and paper adhesive tape to seal the bulk boxes,
- recycling and reuse of packaging, reduction of waste paper to minimum levels,
- reduction of printing of customer documentation to the absolutely required minimum levels.

3.3. Environmental education

Through our environmental educational efforts, which are consistent with Polsat Plus Group's ESG mission and its Strategy 2023+, we disseminate the knowledge regarding climate change, inspire change in our nearest vicinity and contribute to the development of the society which relies on sustainable development rules. The efforts related to ecological education are carried out mainly by the **Clean Poland Program Association**, with the Group's individual companies also contributing through their own climate-supporting activities.

The mission of the Clean Poland Program Association is to initiate change, educate society and promote important topics and actions related to ecology, environmental protection and improvement of quality of living. For several years now the Association has been carrying out a social campaign called "Czysta Polska zaczyna się w Twoim domu" (Clean Poland Starts at Your Home). "Czyste Zielone Miasta" (Clean Green Cities) was one of the key projects carried out in the years 2022-2023.

Polsat Plus Group has, in its portfolio, the most popular ecology-focused service – **Green Interia project**. The service uses its coverage to share the information regarding nature, climate change, or RSE with more than 2.8 million Internet users¹. The service's editors popularize ecological practices which can be implemented by everyone. The service encourages use of zero- and low-emission transport, promotes closed loop economy, offers hints on how to conserve raw materials and energy.

¹ Source: Mediapanel. Real Users number, ecological information services in Poland, February 2024

Green Interia presents nearly 260 new publications every month, including the episodes of Przemysław Białkowski's video podcast. The campaign called "Nie jestem Twoim misiem" (I am not your teddy bear) noted 58 million page views in 2023, while "Blisko rysia" (Close to lynx) campaign had 24 million page views.

It is also Telewizja Polsat who engages in the education and providing the information on the quality of the air we breathe as well as the state of natural environment, the reasons and the consequences of the changes that occur, but also of the potential solutions and successes in the efforts to improve air quality and the natural environment's state. Polsat's channels also feature many theme programs (including Earth Festival Concert. Stars for Clean Poland, or "Czysta Polska" (Clean Poland)).

An educational program (a documentary related to nature), called "Zwierzostan" (Well-being of Animals), was created in cooperation with Polsat Box Go and Otwarte Klatki (Open Cages) organization, i.e. the biggest in Poland organization helping farm animals.

The table below includes our flagship projects related to environmental education which we carried out in 2023.

BEST PRACTICES



- **“Czysta Polska zaczyna się w Twoim domu” (Clean Poland Starts at Your Home) social campaign** – spots which support ecology-promoting activities and show that all of us can do something good for the environment every day. Together with famous artists, the authors present examples of the activities which all of us can embark upon individually.
- **“Czyste, Zielone Miasta” (Clean Green Cities)** – a flagship project of the Clean Poland Program Association which has already reached as many as 62 cities and towns in all provinces of Poland. The action attracts local authorities, inhabitants and volunteers who tidy selected places by collecting rubbish, plant trees and organize ecology-related workshops for children and adults. As many 10 thousand trees and bushes were planted, 7 thousand seedlings were distributed and 30 tons of rubbish were collected. The project reached such cities and towns as Płock, Pleszewo, Elbląg, Sopot, Ząbkowice Śląskie, Kołobrzeg, Uniejów, Rzeszów and Mińsk Mazowiecki.
- **“Czysta Polska” TV show** – it is show which addresses environment conservation in the broad sense of the term. It is broadcast by Polsat News channel.
- **“Czysta Polska” Application** – a mobile app which combines entertainment with knowledge about ecology. It includes both, interesting articles and interactive elements, including quizzes, opinion surveys and video materials.
- **“Earth Festival. Stars for Clean Poland”**– a show for Polsat’s million-strong audience – the culminating point of a two-day festival organized in Uniejów. The event features numerous attractions which are addressed to both, locals and tourists.
- **Ecology podcasts by Przemysław Białkowski** – absorbing interviews regarding conservation of natural environment, nature and green trends in Poland and worldwide. Experts and environmental activists share their knowledge with the public. The video podcast has been broadcast in Interia since 2021. It has generated over 11 million page views in total.
- **Ecological education in “Brawo Ty!” subscriber magazine** – Plus and Polsat Box subscriber magazine addresses numerous ecology-related issues.

The subject of ecology is addressed by respective Group companies in their in-house communications, providing inspiration for their employees and encouraging them to take action. Such topics as conserving water and energy, segregation of waste, ecological driving or use of public transportation are addressed on respective Intranet portals. Participants of the electrical waste collection action (including volunteers from Polsat Plus Group) were offered Christmas trees and ecological shopping bags in return for the electric household appliances and the electronic devices they brought.

3.4. Alignment with EU Taxonomy

Pursuant to Art. 8, section 1 of the Regulation (EU) 2020/852, the enterprises who are subject to Art. 19a or Art. 29a of the Directive 2013/34/UE(2) of the European Parliament and of the Council are obligated to disclose the information regarding the way and the degree in which their operations are associated with environmentally-sustainable economic activity, i.e. the economic activity which is taxonomy-eligible and, based on the criteria indicated in the regulations, is thus taxonomy-aligned. The

required information regarding turnover, capital expenditures and operating expenses which are associated with the assets or processes that are related to environmentally sustainable economic activity is disclosed by Polsat Plus Group hereunder.

The method of presentation of the data which is disclosed below is clarified in the Annex I to the Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021, which supplements the Regulation (EU) 2020/852 of the European Parliament and of the Council, by specifying the content and the method of presentation of the information concerning environmentally sustainable economic activities which is to be disclosed by the undertakings who are subject to Articles 19a or 29a of Directive 2013/34/EU, as well as by specifying the methodology applied to comply with that disclosure obligation. It includes the updates regarding the form of presentation that are defined in the 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 protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining 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 specific public disclosures for those economic activities.

In the information found below reference has also been made to the Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.

Recognition of economic activities as environmentally sustainable

An economic activity qualifies as environmentally sustainable if:

- it has substantial contribution to the implementation of at least one of the environmental goals,
- it does not cause any serious harm to any of the environmental goals,
- it is conducted in line with minimum safeguards,
- it meets the technical eligibility criteria set by the Commission.

Polsat Plus Group has reviewed its activities from the point of view of fulfillment of the four criteria indicated above, namely:

1. It analyzed the conducted economic activity **while identifying the taxonomy-aligned aspects**, as defined in the Article 1 of the Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021. The review covered the revenue categories, capital expenditures (CapEx) and operating expenses (OpEx) incurred. No exclusions were made in the preliminary analysis and identification stage due to low relevance of specific activities.
While preparing the declaration for the year 2023 and while updating those aspects of the operations which were identified during earlier periods from the point of view of the scope of the activities conducted in 2023, Polsat Plus Group accounted for the changes in the conducted operations and the extension of the list of activities that are essential from the point of view of sustainable development by adding those which were published in the form of annexes to the relevant regulation during the year. This concerns the additions, made by the Commission (EU), to the list of economic activities which qualify as having substantial contribution to mitigation of climate changes or adaptation to climate changes, as well as publication by the Commission (EU) of the technical eligibility criteria which serve the purpose of defining the conditions in which a given economic activity qualifies as having substantial contribution to sustainable use and conservation of water and sea resources, transition to circular economy, prevention of pollution and its control, or conservation and restoration of biodiversity and ecosystems;
2. While accounting for the exclusions, in the case of the activities having substantial contribution to mitigation of climate changes and adaptation to climate changes Polsat Plus Group also conducted verification to determine whether individual activities **met the so-called technical criteria of taxonomy** for the first two environmental goals (i.e. the Criteria concerning

- substantial contribution). In accordance with the valid regulations, the analysis disregarded the economic activities which qualified as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems;
3. It assessed whether in the case of fulfilment by a given activity of the associated technical criteria, for at least one goal, **the activity did not harm accomplishment of the remaining environmental goals** (i.e. the criteria concerning the principle "do not cause serious harm");
 4. With regard to all the activities fulfilling the technical criteria, as well as the ones which do not fulfill the technical criteria, **Polsat Plus Group assessed fulfilment of the so-called minimum safeguards;**
 5. Summed up the revenues (turnover), the capital expenditures (CapEx) and the operating expenses (OpEx) which are associated with the above taxonomy-eligible activities, with division into the ones which fulfill the technical criteria and the ones which do not fulfill these criteria or harm other goals by not fulfilling the principle of not causing serious harm, or the ones which would not fulfill the minimum safeguards principle. The Company also identified the activities which qualify as transitional activity or as enabling activity.

Step 1: Identification of taxonomy-eligible activity

Polsat Plus Group conducted two reviews of its business model and the associated types of economic activities from the point of view of identifying the aligned activities, i.e. by preparing the non-financial statements for years 2021 and 2022. In 2023, similarly as a year earlier, reviews of revenues (turnover), capital expenditures (CapEx) and operating expenses (OpEx) were conducted at the stage of identification of the taxonomy-aligned activities. The following two factors had material impact on the results of the analysis conducted in 2023:

- **transfer to Polsat Plus Group of ownership of the majority stake in PAK-PCE**, i.e. the company whose structure includes the special purpose vehicles which are responsible for the operations involving the respective renewable energy production technologies (such as photovoltaic farms, the wind farms, biomass burning, hydrogen production, the hydrogen-powered bus project);
In practice, this means substantial increase in the number of economic activity categories which are taxonomy-eligible. In 2023 the associated financial figures apply to the second half of 2023 only (the ownership of the majority stake was transferred in the middle of the year);
- establishing, in June 2023, of the technical criteria of eligibility which are used for determining the conditions under which an economic activity qualifies as contributing substantially to sustainable use and **protection of water and marine resources, transition to a circular economy, pollution prevention and control, or protection and restoration of biodiversity and ecosystems, which in a limited degree** led to extension of the list of the essential activities that are enumerated as taxonomy-eligible by Polsat Plus Group.

As a result, substantial changes occurred in the field of taxonomy-eligible activities. Results of the analysis of the taxonomy-aligned activities are presented in the table below.

Table 10. Taxonomy-eligible activities

Taxonomy-aligned activity			having influence on:			Comments
Environmental goal	Activity number	Activity name	Revenue (turnover)	Capital expenditures (CapEx)	Operating expenses (OpEx)	
CCM CCA	3.2.	Manufacture of equipment for the production and use of hydrogen		✓	✓	(activity acquired together with PAK-PCE)
CCM CCA	3.3.	Manufacture of low carbon technologies for transport	✓	✓	✓	(activity acquired together with PAK-PCE)
CCM CCA	3.10.	Manufacture of hydrogen		✓	✓	(activity acquired together with PAK-PCE)
CCM CCA	4.1.	Electricity generation using solar photovoltaic technology	✓	✓	✓	(activity acquired together with PAK-PCE)
CCM CCA	4.3.	Electricity generation from wind power	✓	✓	✓	(activity acquired together with PAK-PCE)
CCM CCA	4.8.	Electricity generation from bioenergy	✓	✓		(activity acquired together with PAK-PCE)
CCM CCA	4.20.	Cogeneration of heat/cool and power from bioenergy	✓			(activity acquired together with PAK-PCE)
CCM CCA	6.5	Transport by motorbikes, passenger cars and light commercial vehicles	✓	✓	✓	
CCM CCA	6.11.	Sea and coastal passenger water transport		✓	✓	(activity acquired together with PAK-PCE)
CCM CCA	6.15.	Infrastructure enabling low-carbon road transport and public transport	✓	✓	✓	(partly includes the activity acquired together with acquisition of PAK-PCE)
CCM CCA	6.16	Infrastructure enabling low carbon water transport		✓	✓	
CCM CCA	7.1	Construction of new buildings	✓	✓	✓	
CCM CCA	7.3	Installation, maintenance and repair of energy efficiency equipment		✓	✓	
CCM CCA	7.6	Installation, maintenance and repair of renewable energy technologies	✓	✓	✓	
CCM CCA	7.7	Acquisition and ownership of buildings	✓	✓		
CCM CCA	8.1	Data processing, hosting and related activities	✓	✓	✓	
CCA	8.3	Television programming and broadcasting activities	✓	✓	✓	
CCA	13.3	Motion picture, video and television programme production, sound recording and music publishing activities	✓	✓	✓	
CCA	14.1	Emergency services		✓		
BIO	2.1.	Hotels, holiday, camping grounds and similar accommodation	✓	✓	✓	
CE	3.5.	Use of concrete in civil engineering		✓		

¹ Environmental goals: CCM – Climate Change Mitigation, CCA – Climate Change Adaptation, CE – Circular Economy, BIO – Biodiversity and ecosystems

Step 2: Allocation of the financials which are associated with the identified taxonomy-aligned activities

Based on its financial and book-keeping records, Polsat Plus Group allocated the respective amounts of turnover, capital expenditures (CapEx) and operating expenses (OpEx) to each of the taxonomy-aligned activities which have been identified above. The step has been completed in compliance with the accounting principles which are defined in the *Annex I of the Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing the 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. The amounts identified on the basis of the financial-and-accounting records constitute the denominators of the indicators which are discussed in Art. 8 of the 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.

Step 3: Verification of technical-eligibility criteria

The functional staff of the business units which are responsible for the individual identified taxonomy-aligned activities assessed the alignment of these activities with the technical criteria, both the ones concerning the so-called substantial contribution, as well as the criteria related to the “Do No Significant Harm” (DNSH) principle.

Due to the valid exclusions affecting the reporting for 2023, the analysis was limited to the first two environmental goals only, for which such criteria had already been developed and published, namely:

- Climate Change Mitigation (CCM),
- Climate Change Adaptation (CCA).

Relevant turnover, capital expenditures (CAPEX) and operating expenses (OpEx) were allocated, based on the financial-and-accounting records, to the activities which fulfilled the technical eligibility criteria. Thus relevant figures were defined for the respective activities in the scope in which they met the technical eligibility criteria.

The values were determined in accordance with the accounting principles which are defined in the Annex I to the 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 the form of presentation of the information to be disclosed by the undertakings which are subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and by defining the method of complying with that disclosure obligation. The respective amounts are the values of the numerators of the indicators mentioned in the Article 8 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, and amending Regulation (EU) 2019/2088.

Step 4: Assessment of fulfilment of minimum safeguards

Polsat Plus Group has assessed whether its operations are carried out in a manner assuring fulfillment of the so-called minimum safeguards.

Pursuant to Art. 18 of the Regulation 2020/852 “the Minimum Safeguards,” which are mentioned in Article 3, letter c), include the procedures which an enterprise involved in business operations follows to ensure the observance of the OECD Guidelines for Multinational Enterprises as well as the UN Guiding Principles on Business and Human Rights, including the principles and the rights defined in the eight main conventions found in the ILO Declaration on Fundamental Principles and Rights at Work as well as the principles and rights defined in the International Bill of Rights.

Due to non-existence of binding regulations which would clarify the above definition and define the method and the process of assessment of fulfillment of the minimum safeguards, the *Final Report on Minimum Safeguards*, prepared by the Platform On Sustainable Finance, was used in the assessment process. However, the report is not legally-binding. In accordance with the recommendations, occurrence one of the below circumstances shall be treated as a case of non-fulfillment of the minimum safeguards:

- inadequate or non-existing due diligence processes related to human rights, including employee rights, corruption, taxation and fair competition;
- the company was ultimately held liable or considered to be violating the labor code regulations or human rights in some types of court cases related to labor code regulations or human rights;
- lack of cooperation with the OECD National Contact Point (hereinafter the OECD NCP) in respect of reported cases which have been accepted by the OECD NCP;

- charges have been pressed against a company by the Business and Human Rights Resource Centre (BHRRC) and the company failed to respond to it within 3 months.

Polsat Plus Group believes that it fulfills the minimum safeguards. The processes and the regulations which have been implemented in the Group are, in its opinion, sufficient for fulfilling the first two circumstances (they assure observance of due diligence in the field of employee rights, human rights, prevention of corruption and bribery, fair competition and compliance with the tax regulations in the scope described by national law). The internal regulations, related to hiring of employees, are compliant with the valid Labor Code regulations as well as all other national regulations implementing, to the Polish law, the International Labor Organization's standards which have been ratified by the Republic of Poland. No cases of gross violation of the labor code, the human rights or the laws related to prevention of corruption, or cases of violation of protection of consumers and competition or violation of the tax law were noted. No administrative proceedings, related to such violations, were instituted against the Group's companies or the members of their authorities. Also no penalties were imposed on the members of the corporate authorities and they were not validly convicted by a court or held liable in any other form due to gross violation of the law in the scope discussed in the second circumstance.

Polsat Plus Group was not noted as an entity violating the valid principles by any of the below institutions:

- Business and Human Rights Resource Centre (BHRRC) (<https://www.business-humanrights.org/en/companies/>),
- OECD National Contact Point (<http://mneguidelines.oecd.org/database/>).

We are also not aware of Polsat Plus Group being recognized as a party violating human rights, employee rights or valid regulations related to prevention of corruption and bribery, avoiding taxes or violating the principles of fair competition.

Step 5: Conclusions and presentation of results

The results obtained in the preceding steps have been summed up in the tables which comply with the updated specimen (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 protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining 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 specific public disclosures for those economic activities).

Nuclear and fossil gas related activities

Polsat Plus Group does not conduct any nuclear or fossil gas related activities, therefore it does not include listing of such items in its key performance indicators.

Table 11. Nuclear and fossil gas related activities

Nuclear energy related activities		YES/NO
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		YES/NO
1	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
2	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
3	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

TURNOVER KPI

Accounting principles

At present, Polsat Plus Group generates revenue mainly from telecommunication services, whereas this type of operations has not been included in the Taxonomy within Annexes I and II to the Climate Delegated Act (Commission Delegated Regulation (EU) 2021/2139). Therefore, when identifying Taxonomy-eligible areas, Polsat Plus Group did not include these types of operations, although we are of the opinion that activities related to upgrading telecommunication equipment and reducing its energy-intensity could have substantial positive contribution to climate change adaptation and climate change mitigation by reducing the carbon footprint.

The consolidated financial statements of Polsat Plus Group for the year ended 31 December 2023 served as the basis for calculation of Turnover KPI – an item of Revenue from the sale of products, goods and materials (consolidated revenue) was used as the denominator.

Based on the below described assessment of compliance with the Regulation (EU) 2020/852, we have identified revenues associated with Taxonomy-aligned activities. The amount indicated in the consolidated financial statements of Polsat Plus Group, coming from activities identified as Taxonomy-aligned activities, was assigned to the numerator of the key performance indicator.

Table 12. Share of Polsat Plus Group’s Taxonomy-aligned revenues

Revenue	2023
Revenue from sales	PLN 13 626m
Identified revenue from eligible activities	PLN 2 386m
Share of revenue associated with eligible activities	17.5 %
Revenue from the environmentally sustainable activities (taxonomy-aligned)	PLN 2 219m
Share of revenue from environmentally sustainable activities (taxonomy-aligned)	16.3 %

Information re. compliance with the Regulation (EU) 2020/852

Individual revenue categories of Polsat Plus Group were analyzed in terms of eligibility for taxonomy. Eight taxonomy-eligible activities have been identified on the basis of the analysis that was conducted.

Individual activities were analyzed with regard to the technical screening criteria. Requirements of individual technical screening criteria were consulted and verified with the people from individual companies who have knowledge allowing them to confirm whether a given technical criterion has been met.

As a result of the conducted analysis, it has been determined that out of the activities which were indicated as eligible earlier (see Table 10. Taxonomy-eligible activities), ten activities are taxonomy-aligned at present. These include:

- **CCM/CCA 3.3. Manufacture of low carbon technologies for transport.** A taxonomy-aligned activity which is associated with production of Neso Bus Polish Hydrogen Bus (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 4.1. Electricity generation using solar photovoltaic technology.** A taxonomy-aligned activity which is associated with generation of electricity by photovoltaic farms owned by PAK PCE Fotowoltaika Sp. z o.o., above all by the photovoltaic farm generating 82.4 MWp of power which is located in Brudzew local commune (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 4.3. Electricity generation from wind power.** A taxonomy-aligned activity which is associated with generation of electricity by wind farms – including Kazimierz Biskupi Wind Farm (7 turbines with total power of 17.5 MW), Miłosław Wind Farm (4 turbines with the total power of 9.6 MW) (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 4.8. Electricity generation from bioenergy.** A taxonomy-aligned activity which is associated with production of energy from biomass burning – the power plant uses 2 blocks of boilers dedicated to biomass burning which generate total power of 105 MW (50 MW and 55 MW) (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 4.20. Cogeneration of heat/cool and power from bioenergy.** A taxonomy-aligned activity which is associated with production of energy from biomass burning – the power plant uses 2 blocks of boilers dedicated to biomass burning which generate total power of 105 MW (50 MW and 55 MW) (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles.** A taxonomy-aligned activity which is associated with owning in the car fleet (Plus Flota) of alternatively-powered vehicles (hydrogen, electric) and rental of these vehicles
- **CCM/CCA 6.15. Infrastructure enabling low-carbon road transport and public transport.** A taxonomy-aligned activity which is associated with the hydrogen refueling station (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 7.6. Installation, maintenance and repair of renewable energy technologies.** A taxonomy-aligned activity which includes installation of PV panels which is carried out by ESOLEO

- **CCA 8.3. Television programming and broadcasting activities.** A taxonomy-aligned activity which covers the core business of Telewizja Polsat (Polsat TV) which is associated with TV programme broadcasting
- **CCA 13.3. Motion picture, video and television programme production, sound recording and music publishing activities.** A taxonomy-aligned activity which covers the core business of Telewizja Polsat (Polsat TV), which is associated with tv production.

The analyses also identified the activities which are taxonomy-eligible but which are not taxonomy-aligned (or have not been analyzed in terms of alignment in accordance with the valid requirements):

- CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles
- CCM/CCA 7.1. Construction of new buildings
- CCM/CCA 7.7. Acquisition and ownership of buildings
- CCM/CCA 8.1. Data processing, hosting and related activities
- BIO 2.1. Hotels, holiday, camping grounds and similar accommodation

In order to avoid double counting, respective revenue amounts were assigned to specific activities. After being assigned to a given activity, such amounts were no longer taken into account during further analysis.

Contribution to achievement of many objectives, de-aggregation of Key Performance Indicators

Not applicable. No revenue from activities contributing to achievement of more than one environmental objective has been identified. Key performance indicator has not been de-aggregated.

Context information

Taxonomy-aligned business activities, presented in the numerator of the key performance indicator, are not carried out for the purpose of Polsat Plus Group's own consumption.

CAPEX KPI

Accounting principles

The consolidated financial statements of Polsat Plus Group for the year ended 31 December 2023 were the basis for calculation of CAPEX KPI – the following was included in the denominator: the amount of expenditures related to the acquisition of property, plant and equipment (note 16 to the consolidated financial statements for 2023 – Property, plant and equipment – item “additions”) and expenditures related to the acquisition of intangible assets (note 20 in the consolidated financial statements for 2023 – Customer relationships and other intangible assets, item “additions”) during 2023, before depreciation, write-down and any change in value, including those resulting from revaluation and impairment, excluding changes in fair value. This category also includes the increase of value of property, plant and equipment as well as intangible assets resulting from the merger of business entities (note 17 Goodwill – item “additions” and note 18 Brands – item “additions”).

As per above mentioned definition, the capital expenditures include the increase of value of intangible assets on account of renewal of frequency reservation by Polkomtel in the amount of PLN 750.3 million, which has a considerable impact on the level of Capex KPI.

Based on the below described assessment of compliance with the Regulation (EU) 2020/852, we have identified capital expenditures associated with Taxonomy-aligned activities. The amount indicated in the consolidated financial statements of Polsat Plus Group, coming from activities identified as Taxonomy-aligned activities, was assigned to the numerator of the key performance indicator.

Table 13. Share of Polsat Plus Group’s Taxonomy-aligned capital expenditures (CAPEX)

Capital expenditures (CAPEX)	2023
Capital expenditures	PLN 5 608.8m
Identified capital expenditures associated with the eligible activities	PLN 901m
Share of the capital expenditures associated with eligible activities	16.1 %
Capital expenditures from environmentally sustainable activities (taxonomy-aligned)	PLN 819m
Share of capital expenditures from environmentally sustainable activities (taxonomy-aligned)	14.6 %

Assessment of compliance with the Regulation (EU) 2020/852

Individual categories of capital expenditures of Polsat Plus Group were analyzed and twelve taxonomy-aligned activities have been identified on the basis of the analysis:

- **CCM/CCA 3.2. Manufacture of equipment for the production and use of hydrogen.** A taxonomy-aligned activity which is associated with the offer of electrolyzers the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 3.3. Manufacture of low carbon technologies for transport.** A taxonomy-aligned activity which is associated with production of Neso Bus Polish Hydrogen Bus (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 3.10. Manufacture of hydrogen.** An activity which is associated with commercial production of hydrogen while using clean energy (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 4.1. Electricity generation using solar photovoltaic technology.** A taxonomy-aligned activity which is associated with generation of electricity by photovoltaic farms owned by PAK PCE Fotowoltaika Sp. z o.o., above all by the photovoltaic farm generating 82.4 MWp of power which is located in Brudzew local commune (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 4.3. Electricity generation from wind power.** A taxonomy-aligned activity which is associated with generation of electricity by wind farms – including Kazimierz Biskupi Wind Farm (7 turbines with total power of 17.5 MW), Miłosław Wind Farm (4 turbines with the total power of 9.6 MW), Człuchów Wind Farm (33 turbines with a total capacity of 72.6 MW), Przyrów Wind Farm (14 turbines with a total capacity of 50.4 MW), Drzeżewo Wind Farm (23 turbines with a total capacity of 50.6 MW) (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 4.8. Electricity generation from bioenergy.** A taxonomy-aligned activity which is associated with production of energy from biomass burning – the power plant uses 2 blocks of boilers dedicated to biomass burning which generate total power of 105 MW (50 MW and 55 MW) (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles.** A taxonomy-aligned activity which is associated with owning in the car fleet (Plus Flota) of alternatively-powered vehicles (hydrogen, electric) and rental of these vehicles
- **CCM/CCA 6.15. Infrastructure enabling low-carbon road transport and public transport.** A taxonomy-aligned activity which is associated with the hydrogen refueling station (partly it includes the activity that has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 7.6. Installation, maintenance and repair of renewable energy technologies.** A taxonomy-aligned activity which includes installation of PV panels which is carried out by ESOLEO.
- **CCA 8.3. Television programming and broadcasting activities.** A taxonomy-aligned activity which covers the core business of Telewizja Polsat (Polsat TV), which is associated with TV programme broadcasting

- **CCA 13.3. Motion picture, video and television programme production, sound recording and music publishing activities.** A taxonomy-aligned activity which covers the core business of Telewizja Polsat (Polsat TV), which is associated with tv production.

As a result of the conducted analysis we have identified the following activities which are Taxonomy-eligible, though not Taxonomy-aligned (or the ones which have not been analyzed in accordance with the valid requirements from the point of view of alignment):

- CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles
- CCM/CCA 6.16. Infrastructure enabling low carbon water transport
- CCM/CCA 7.1. Construction of new buildings
- CCM/CCA 7.3. Installation, maintenance and repair of energy efficiency equipment
- CCM/CCA 7.7. Acquisition and ownership of buildings
- CCM/CCA 8.1. Data processing, hosting and related activities
- BIO 2.1. Hotels, holiday, camping grounds and similar accommodation
- CE 3.5. Use of concrete in civil engineering
- CCA 14.1. Emergency services

Contribution to achievement of many objectives, de-aggregation of Key Performance Indicators

Not applicable. No operating expenses related to activities contributing to achievement of more than one environmental objective have been identified. Key performance indicator has not been de-aggregated.

Context information

Taxonomy-aligned business activities, presented in the numerator of the key performance indicator, are not conducted for Polsat Plus Group's own consumption, except the part of purchases related to activity 6.5 (Transport by motorbikes, passenger cars and light commercial vehicles), on account of which 2.5 thousand PLN was expended for own needs.

OPEX KPI

Accountancy principles

According to the provisions of Annex 1 do the Regulation (EU) 2021/2178, OPEX KPI was calculated by isolating, from operating expenses of Polsat Plus Group, based on the consolidated financial statements of Polsat Plus Group for the year ended 31 December 2023, the direct, non-capitalized expenses that are related to:

- research and development work,
- activities with respect to renovation of buildings,
- short-term leasing,
- maintenance and repairs, and
- any other direct expenses related to handling of items of property, plant and equipment by an enterprise or a third party to whom the activities required for continuous and effective functioning of these assets were outsourced,

which could be in full assigned to the OPEX's denominator.

Table 14. Share of Polsat Plus Group’s Taxonomy-aligned operating expenses (OPEX)

Operating expenses (OPEX)	2023
Operating expenses	PLN 173 707m
Identified operating expenses associated with the eligible activities	PLN 60 937m
Share of the operating expenses associated with eligible activities	35.1 %
Operating expenses from environmentally sustainable activities (taxonomy-aligned)	PLN 45 954.7m
Ratio of operating expenses incurred on account of environmentally sustainable activity (taxonomy-aligned)	26.5 %

Assessment of compliance with the Regulation (EU) 2020/852

Individual categories of operating expenses of Polsat Plus Group, shown in the denominator of the key performance indicator, were analyzed and eleven taxonomy-compliant activities have been identified:

- **CCM/CCA 3.2. Manufacture of equipment for the production and use of hydrogen.** Activity associated with the offer of electrolyzers (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 3.3. Manufacture of low carbon technologies for transport.** Activity associated which associated with the production of Neso Bus - Polish Hydrogen Bus (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 3.10. Manufacture of hydrogen.** Activity associated with commercial production of hydrogen based on clean energy (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 4.1. Electricity generation using solar photovoltaic technology.** A complaint activity which is associated with production of electricity by photovoltaic farms owned PAK PCE Fotowoltaika Sp. z o.o., i.e. above all by the PV farm located in Brudzewo local commune, with the power of 82.4 MWp (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 4.3. Electricity generation from wind power.** A taxonomy-aligned activity which is associated with production of electricity by wind farms, including Kazimierz Biskupi Wind Farm (7 turbines with total power of 17.5 MW), Miłosław Wind Farm (4 turbines with the total power of 9.6 MW), Człuchów Wind Farm (33 turbines with the total power of 72.6 MW), Przyrów Wind Farm (14 turbines with the total power of 50.4 MW), Drzeżewo Wind Farm (23 turbines with the total power of 50.6 MW) (the activity has been transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles.** A taxonomy-aligned activity which is associated with owning in the car fleet (Plus Flota) of alternatively-powered vehicles (hydrogen, electric) and rental of these vehicles
- **CCM/CCA 6.11. Sea and coastal passenger water transport.** A design of a hydrogen-powered boat and hydrogen-powered catamaran
- **CCM/CCA 6.15. Infrastructure enabling low-carbon road transport and public transport.** A taxonomy-aligned activity which is associated with operation of hydrogen refueling stations (partly it includes the activity that has been partly transferred together with the acquisition of PAK-PCE)
- **CCM/CCA 7.6. Installation, maintenance and repair of renewable energy technologies.** A taxonomy-aligned activity which includes installation of photovoltaic panels and which is managed by ESOLEO
- **CCA 8.3. Broadcasting of generally-accessible and subscription programs (Television programming and broadcasting activities).** A taxonomy-aligned activity which includes TV Polsat’s the core business associated with broadcasting

- **CCA 13.3. Motion picture, video and television programme production, sound recording and music publishing activities.** A taxonomy-aligned activity which covers the core business of Telewizja Polsat (Polsat TV), which is associated with tv production.

As a result of the conducted analysis we have identified activities which are Taxonomy-eligible, though not Taxonomy-aligned (or the ones which have not been analyzed in accordance with the valid requirements from the point of view of alignment):

- CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles
- CCM/CCA 6.16. Infrastructure enabling low carbon water transport
- CCM/CCA 7.1. Construction of new buildings
- CCM/CCA 7.3. Installation, maintenance and repair of energy efficiency equipment
- CCM/CCA 8.1. Data processing, hosting and related activities
- BIO 2.1. Hotels, holiday, camping grounds and similar accommodation

Contribution to achievement of many objectives, de-aggregation of Key Performance Indicators

Not applicable. No operating expenses related to activities contributing to achievement of more than one environmental objective has been identified. Key performance indicator has not been de-aggregated.

Context information

Taxonomy-aligned business activities, presented in the numerator of the key performance indicator, are not conducted for Polsat Plus Group's own consumption.

Table 15. Share of Polsat Plus Group's Taxonomy-aligned revenues

Economic activity (1)	Year			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm ")							Share of taxonomy-aligned (A.1.) or -eligible activity (A.2.) Turnover, year N-1 (18)	Category: Enabling activity (19)	Category: Environmental activity (20)
	Code(s) (2)	Turnover (absolute value) (3)	Part of turnover, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum safeguards (17)			
		million PLN	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
Manufacture of low carbon technologies for transport	CCM/CA 3.3.	53.78	0.39%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%	E	
Electricity generation using solar photovoltaic technology	CCM/CA 4.1.	16.26	0.12%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%		
Electricity generation from wind power	CCM/CA 4.3.	6.17	0.05%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%		
Electricity generation from bioenergy	CCM/CA 4.8.	177.12	1.30%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%		
Cogeneration of heat/cool and power from bioenergy.	CCM/CA 4.20	31.12	0.23%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%		
Transport by motorbikes, passenger cars and light commercial vehicles.	CCM/CA 6.5.	0.64	0.00%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%		
Infrastructure enabling low-carbon road transport and public transport	CCM/CA 6.15.	6.39	0.05%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%	E	
Installation, maintenance and repair of renewable energy technologies	CCM/CA 7.6.	152.22	1.12%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.30%	E	
Television programming and broadcasting activities .	CCA 8.3.	1 771.21	13.00%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%	E	
Motion picture, video and television programme production, sound recording and music publishing activities	CCA 13.3.	4.58	0.03%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%	E	
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1.)		2 219.49	16.29%	3.26%	13.03%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	1.30%		
of which enabling (E)		1 988.18	14.59%	1.56%	13.03%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	1.30%		
of which transitional (T)		-	0.00%							Y	Y	Y	Y	Y	Y	Y	0.00%		

A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned)

				EL N/EL	EL N/EL	EL N/EL	EL N/EL	EL N/EL	EL N/EL									
Transport by motorbikes, passenger cars and light commercial vehicles.	CCM/C CA 6.5.	9.54	0.07%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0,06%
Construction of new buildings	CCM/C CA 7.1	59.41	0.44%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0,47%
Acquisition and ownership of buildings	CCM/C CA 7.7	4.76	0.03%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0,07%
Data processing, hosting and related activities	CCM/C CA 8.1	56.51	0.41%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0,29%
Hotels, holiday, camping grounds and similar accommodation *	BIO 2.1.	36.44	0.27%	N/EL	N/EL	N/EL	N/EL	N/EL	EL									
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2.)		166.65	1.22%	0.96%	0.00%	0.00%	0.00%	0.00%	0.27%									0.89%
A. Turnover of taxonomy-eligible activities (A.1 + A.2)		2 386.14	17.51%	4.21%	13.03%	0.00%	0.00%	0.00%	0.27%									2.19%

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

Turnover of taxonomy-non-eligible activities (B)		11 240.16	82.49%
TOTAL (A+B)		13 626.30	100 %

*activity excluded from taxonomy alignment verification in 2023

Scope of eligibility and alignment for the activities having substantial contribution to accomplishment of multiple goals:

Transport by motorbikes, passenger cars and light commercial vehicles (CCM/CCA 6.5.)	Part of turnover / total turnover	
	Taxonomy-alignment with division into respective goals	Taxonomy-eligibility with division into respective goals
Climate change mitigation	CCM	6.7% / 93.7%
Climate change adaptation	CCA	6.7% / 93.7%
Water and marine resources	WTR	- / -
Circular economy	CE	- / -
Pollution prevention and control	PPC	- / -
Biodiversity and eco-systems	BIO	- / -

Table 16. Share of Polsat Plus Group's Taxonomy-aligned capital expenditures (CAPEX)

Economic activity (1)	Year			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm ")						Share of taxonomy-aligned (A.1.) or -eligible activity (A.2.) Capital expenditures (%)	Category: Enabling activity (19)	Category: Transitional activity (20)	
	Code(s) (2)	Capital expenditures (absolute value) (3)	Share of capital expenditures, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water and marine resources (13)	Pollution (15)	Circular Economy (16)	Biodiversity (16)				Minimum safeguards (17)
		million PLN	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/ N	Y/ N	Y/N	Y/ N	Y/ N	Y/ N	%	E	T

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1. Environmentally sustainable activities (taxonomy-aligned)

Manufacture of equipment for the production and use of hydrogen	CCM/CCA 3.2.	6.66	0.12%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%	E	
Manufacture of low carbon technologies for transport	CCM/CCA 3.3.	26.67	0.48%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%	E	
Manufacture of hydrogen	CCM/CCA 3.10.	26.49	0.47%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		
Electricity generation using solar photovoltaic technology	CCM/CCA 4.1.	2.56	0.05%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		
Electricity generation from wind power	CCM/CCA 4.3.	649.86	11.59%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		
Electricity generation from bioenergy	CCM/CCA 4.8.	-2.64	-0.05%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM/CCA 6.5.	0.22	0.00%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,84%		
Sea and coastal passenger water transport	CCM/CCA 6.11.	0.26	0.00%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		T
Infrastructure enabling low-carbon road transport and public transport	CCM/CCA 6.15.	26.06	0.46%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%	E	

CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2.)	81.84	1.46%	1.12%	0.00%	0.00%	0.001%	0.00%	0.34%													2.90%		
A. Capital expenditures of taxonomy eligible activities (A.1 + A.2)	901.17	16.07%	14.25%	1.48%	0.00%	0.00%	0.00%	0.34%													3.83%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																							
Capital expenditures of taxonomy-non-eligible activities (B)	4 707.63	83.93%																					
TOTAL (A+B)	5 608.80	100%																					

*activities excluded from taxonomy alignment verification in 2023

Scope of eligibility and alignment for the activities having substantial contribution to accomplishment of multiple goals:

Transport by motorbikes, passenger cars and light commercial vehicles (CCM/CCA 6.5.)		Part of turnover / total turnover	
		Taxonomy-alignment with division into respective goals	Taxonomy-eligibility with division into respective goals
Climate change mitigation	CCM	0.86%	99.14%
Climate change adaptation	CCA	0,86%	99,14%
Water and marine resources	WTR	-	-
Circular economy	CE	-	-
Pollution prevention and control	PPC	-	-
Biodiversity and eco-systems	BIO	-	-

Table 17. Share of Polsat Plus Group's taxonomy-aligned operating expenses (OPEX)

Economic activity (1)	Year		Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm ")						Minimum safeguards (17)	Share of taxonomy-aligned (A.1.) or -eligible activity (A.2.) operating expenditures, year	Category: Enabling activity (19)	Category: Transitional activity (20)
	Codes (Y) (2)	Operating expenses (absolute value) (3)	Share of operating expenses, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water and marine resources (13)	Circular Economy (14)	Pollution (15)	Circular Economy (16)				
		million PLN	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	T/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
Manufacture of equipment for the production and use of hydrogen	CCM/C CA 3.2.	1.78	1.02%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%	E	
Manufacture of low carbon technologies for transport	CCM/C CA 3.3.	10.15	5.84%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%	E	
Manufacture of hydrogen	CCM/C CA 3.10.	0.43	0.25%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		
Electricity generation using solar photovoltaic technology	CCM/C CA 4.1.	-0.16	-0.09%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		
Electricity generation from wind power	CCM/C CA 4.3.	12.27	7.06%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM/C CA 6.5.	1.41	0.81%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		
Sea and coastal passenger water transport	CCM/C CA 6.11.	0.02	0.01%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%		T
Infrastructure enabling low-carbon road transport and public transport	CCM/C CA 6.15.	3.97	2.28%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%	E	
Installation, maintenance and repair of renewable energy technologies	CCM/C CA 7.6.	1.50	0.87%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	2,42%	E	
Television programming and broadcasting activities	CCA 8.3.	13.88	7.99%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%	E	
Motion picture, video and television programme production, sound recording and music publishing activities	CCA 13.3.	0.70	0.40%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	T	0,00%	E	
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1.)		45.95	26.46%	18.06%	8.40%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	2.42%		

of which enabling (E)	31.99	18.42%	10.02%	8.40%	0.00%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	2.42%		
of which transitional (T)	0.02	0.01%								Y	Y	Y	Y	Y	Y	Y	2.42%		

A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned)

Transport by motorbikes, passenger cars and light commercial vehicles.	CCM/C CA 6.5.	9.46	5.44%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								3,79%		
Infrastructure enabling low carbon water transport	CCM/C CA 6.16.	0.08	0.05%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Construction of new buildings	CCM/C CA 7.1	0.01	0.00%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,01%		
Installation, maintenance and repair of energy efficiency equipment	CCM/C CA 7.3	1.81	1.04%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2,27%		
Data processing, hosting and related activities	CCM/C CA 8.1	3.19	1.83%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2,09%		
Hotels, holiday, camping grounds and similar accommodation *	BIO 2.1.	0.44	0.25%	N/EL	N/EL	N/EL	N/EL	N/EL	EL										
Operating expenses of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2.)		14.98	8.63%	8.37%	0.00%	0.00%	0.00%	0.00%	0.25%								8.16%		
A. Operating expenses of taxonomy-eligible activities (A.1 + A.2)		60.94	35.08%	26.43%	8.40%	0.00%	0.00%	0.00%	0.25%								10.58%		

B. TAXONOMY NON-ELIGIBLE ACTIVITIES

Operating expenses of taxonomy-non-eligible activities (B)	112.77	64.92%
TOTAL (A+B)	173.71	100%

* activity excluded from taxonomy alignment verification in 2023

Scope of eligibility and alignment for the activities having substantial contribution to accomplishment of multiple goals:

Transport by motorbikes, passenger cars and light commercial vehicles (CCM/CCA 6.5.)	Part of turnover / total turnover	
	Taxonomy-alignment with division into respective goals	Taxonomy-eligibility with division into respective goals
Climate change mitigation	CCM 12.97%	87.03%
Climate change adaptation	CCA 12.97%	87.03%
Water and marine resources	WTR -	-
Circular economy	CE -	-
Pollution prevention and control	PPC -	-
Biodiversity and eco-systems	BIO -	-

3.5. Climate-related risks - scenario analysis

Current and potential sources of carbon footprint of emissions in the organization

Polsat Plus Group has analyzed its activities in individual segments and development plans in order to identify actual and potential future sources of greenhouse gases emissions. The results, in the form of the biggest sources of (current or potential) emissions, were summarized in the table 18 presenting division of potential emission sources by scope of emission and business segments. In case of most of operations in individual business segments, an indirect emission (Scope 2) related to **the demand for energy, in particular electricity**, is most important. It is and it will be the key component of potential carbon footprint, in particular in the operations related to the provision of services using the deployed ICT or IT infrastructure networks (mobile telephony, broadband Internet access, pay TV and online video services, television production or broadcasting activities). Apart from the direct provision of power supply to electronic devices, electricity is required for cooling most of them (among others, server rooms, data centers, transmission equipment). Electricity also plays an important role in execution of real estate development projects. It is worth mentioning that **irrespective of the business segment we deal here rather with potential carbon footprints, because in the recent years the Group's demand for electricity has been satisfied to a large degree from renewable energy sources.**

The demand of real estates for thermal energy and functioning of car fleets, including TV Polsat broadcasting vans, is connected with certain, but disproportionately smaller carbon footprint. The involvement of Polsat Plus Group in development of electro-mobility and hydrogen technologies (i.e. production of hydrogen fuel, commercialization of hydrogen bus project), allows for taking advantage of the market opportunity related to the transformation of the European economy towards sustainable development. As a result, in the car fleets of the Group's companies – among environmentally friendly car models – **there appear more and more vehicles powered by zero-emission hydrogen units.**

Real estate segment activities, among others, **related to a prestige investment project in Port Praski in Warsaw**, has a slightly different characteristic. The stage of its actual execution is connected with both direct and indirect emissions of greenhouse gases. Building and construction works entail the use of heavy construction equipment. This also means numerous machines and tools powered by electricity. Due to the fact that most of this work is performed by third parties, the majority of emissions from the combustion of fuels will be classified to Scope 3 (supply chain).

Current and potential sources of carbon footprint in the value chain

It will be more difficult, due to its indirect nature, to manage the greenhouse gas emissions resulting from the activities of third parties which are related to functioning of the Group (Scope 3). Within a very broad scope of issues it is worth mentioning a few which seem to be relevant, but at the same time not obvious, as regards the practical aspects related to their reduction. It is, among others, **the demand for electricity related to the use of terminal equipment by customers** (e.g. smartphones, PCs, TV sets). In case of terminal equipment provided by the companies from Polsat Plus Group (e.g. set-top boxes), the Group has influence over the selection of specific technological solution, thus it can select devices which are more energy efficient, although not necessarily has influence over the way in which such devices are used. In case of other devices this impact is even more limited. In its offer the Group may present specific devices (e.g. smartphones, tablets, TV sets), and the customer can freely choose any offer of many providers present on the market, without even mentioning habits related to their daily use.

As regards the real estate segment, most of the carbon footprint related to it will be the carbon footprint classified as the carbon footprint of Scope 3. On one hand this is a consequence of subcontracting most of building and construction work to specialized entities, on the other most of the **carbon footprint will not be related to the construction work itself but to long-term period of buildings maintenance**. Irrespective of this, the carbon footprint in the supply chain will be also important, in particular **emissions related to manufacturing of building materials** which are later used at the construction site (e.g. concrete, construction grade steel). The impact of Polsat Plus Group on these emissions is limited. Appropriate building

design, including the use of proper materials, or application of specific technological solutions, may substantially reduce potential building’s demand for electricity and heat in the subsequent decades. At the same time the patterns of daily behavior of the residents will determine actual value of emission related to operation of buildings.

Table 18. Current and potential sources of emission of greenhouse gases by segments

Business segment			
B2C and B2B services	media	green energy	real estate
<ul style="list-style-type: none"> • pay TV • online video • mobile telephony • mobile broadband Internet • fixed-line broadband Internet • multi-play services • wholesale services on the interconnect market 	<ul style="list-style-type: none"> • television production and broadcasting • Internet media 	<ul style="list-style-type: none"> • activities related to development of projects in the area of: <ul style="list-style-type: none"> • renewable energy sources • production and use of hydrogen 	<ul style="list-style-type: none"> • housing development (Port Praski)
Sources of greenhouse gas emissions (GHG) [IRO-1 – AR 9]*			
in Scopes 1 and 2:			
<ul style="list-style-type: none"> • electricity consumption for the needs of broadly understood ICT infrastructure which enables offering of services and also cooling of the above mentioned equipment • electricity and heat consumption for the needs of offices, points of sale, production of set-top boxes • fuel consumption, mainly by the car fleet 	<ul style="list-style-type: none"> • electricity consumption for the needs of broadly understood infrastructure enabling offering of services (including e.g. transmission equipment), and cooling of the above mentioned infrastructure • electricity and heat consumption for the needs of offices, including television studios • fuel consumption, mainly by the fleet of passenger cars and outside broadcasting vans 	<ul style="list-style-type: none"> • electricity and heat consumption for the needs of offices, • fuel consumption, mainly by the car fleet 	<ul style="list-style-type: none"> • electricity and heat consumption in buildings (until transfer of ownership and the end of the period of building management) • fuel consumption, mainly by the car fleet

Business segment			
B2C and B2B services	media	green energy	real estate
In the Scope 3 (key importance):			
<ul style="list-style-type: none"> • end-user devices (among others, mobile phones, PCs, set-top boxes) • manufacturing of fixed assets, mainly elements of the ICT infrastructure • utilization of depreciated fixed assets, mainly elements of the ICT infrastructure 	<ul style="list-style-type: none"> • end-user devices (among others, mobile phones, PCs, set-top boxes) 	<ul style="list-style-type: none"> • manufacturing of fixed assets, mainly elements of infrastructure– e.g. wind turbines, PV panels, etc. • utilization of depreciated fixed assets, mainly elements of the infrastructure – np. e.g. wind turbines, PV panels, etc. • trading in electricity from conventional sources • transport of wind turbines and photovoltaic modules during the construction phase of farms • transport of hydrogen fuel to hydrogen stations 	<ul style="list-style-type: none"> • manufacturing of building materials (e.g. concrete, construction grade steel) • construction work performed by third parties (including the operation of machinery and equipment) • use and operation of buildings)

* description of processes for identifying and assessing significant climate-related impacts, risks and opportunities

Climate-related scenarios

While initiating a **risk analysis and business model’s resilience to such a risk** of individual business segments, the Polsat Plus Group decided to analyze two, in a sense, extreme scenarios:

- **Current Policy Scenario (Hot house world)**, which assumes not taking sufficient actions at the global level, which will result in a high increase of average global temperature and **aggravation of physical risks** in nature (both of permanent nature, as well as through increased intensity of extreme weather phenomena). At the same time, lack of big pressure from individual governments will mean a **relatively low level of transition risks** in the economy, that is risks related to the pressure on transformation and shift to a more sustainable business models.
- **Net Zero 2050**, executed among others by the UE in response to energy conservations included in the Paris Agreement, which assumes taking of relatively quick and deep actions. As a result, the expected global growth of temperature will be lower and the scale of physical risks will also be lower. Nevertheless, active attitude of the governments and European Commissions will mean a bigger pressure for enterprises on transformation and the related transition risks.

Portraits of **two opposite scenarios**



At the same time, in accordance with the precautionary principle, Polsat Plus Group decided to perform an additional analysis of the third, very unfavorable, scenario that is **Fragmented World scenario**, which assumes fragmented, inconsistent and in consequence ineffective measures to counteract climate change. As a result, despite the pressure on transformation in certain economies (e.g. economies of EU states) and the related high level of transition risk for business, there is a significant growth of average temperature and exposure to the high level of physical risks.

All scenarios used in the analysis have been developed and described by *The Network of Central Banks and Supervisors for Greening the Financial System (NGFS)*. Detailed information is available at the website: <https://www.ngfs.net/ngfs-scenarios-portal/explore>.

At the same time, the applied and below described approach is consistent with the **TCFD** approach (**Recommendations of the Task Force on Climate related Financial Disclosures**, TCFD, June 2017), that is with the logic of the analysis of climate-related risks at the qualitative level presented by TCFD (among others with respect to the division into physical and transition risks, as well as further division into categories and characteristics).

Climate-related physical risks: Current Policy Scenario (Hot house world)

The scenario in which individual economies continue the current policy and companies do not take challenges related to the transformation of executed business models (*business as usual*) means the lack of necessity to make investments related to transition to a more sustainable economy. At the same time, the lack of actions will in practice mean the growth of physical risks related to climate change in the next decades.

Scenario: Continue the current policy (Current Policy Scenario)

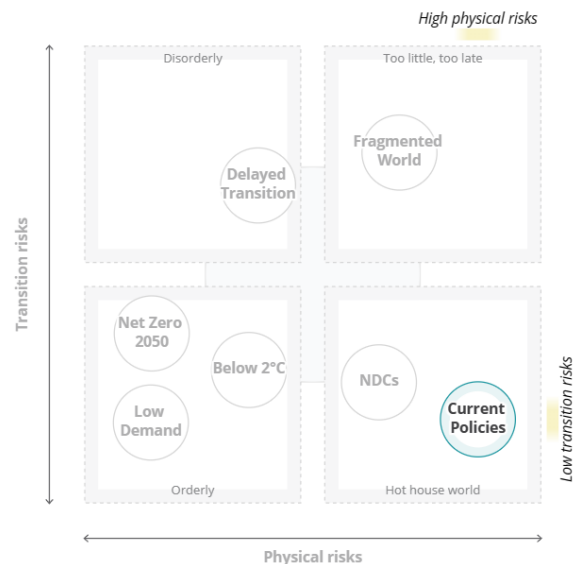
This scenario assumes that the current solutions and rules will continue to be valid in individual economies, which will lead to the high level of physical risks resulting from the ongoing climate change. Emissions grow until 2080, which will lead to the temperature growth by approx. 3°C. The scenario includes irreversible changes, such as higher sea levels' growth. This scenario is part of the family of *Hot house world* scenario.

Scenario characteristics:

- physical risk: **high**
- transition risk: **low**
- ambitions: 3°C.
- implementation of policies: none
- technological changes: slow
- use of CDR* technology: low
- regional policy volatility: low

Source: The Network of Central Banks and Supervisors for Greening the Financial System (NGFS)

* CDR - Carbon Dioxide Removal



The identified potentially most relevant aspects related to the physical risk to which the Group's activities are exposed, and most probably will be more and more often exposed in the future, were summarized in table 19.

A need to ensure appropriate cooling to the critical elements of the ICT infrastructure will mean, in the context of the higher average temperatures, a need to incur higher costs of functioning of air-conditioning. Additionally, more and more probable occurrence of extremely high temperatures (heat waves) will mean a need of ensuring higher power of the used equipment and ensuring its certain redundancy level. Similarly, one can expect higher demand as regards cooling of office spaces. Nevertheless, permanent risks related to temperature will mean changes, which will not be fast, and possible investments - which are currently difficult to assess - will be spread over time. The scale of additional expenditures on air-conditioning alone will not be rather particularly relevant for the operations of the Group.

It is worth mentioning here that conventional power generation, in particular power plants located at rivers, are already forced to reduce power and reduce energy generation during heat waves and draughts because of ineffective cooling (low water levels in rivers and its higher temperature). As a consequence, green energy producers may have additional gains during heat waves. Although performance of PV panels also deteriorates in high temperatures, at the same time the strongest solar radiation occurs during long summer days. Therefore, high energy production by PV panels in the summer coincides with the increased demand for energy for air-conditioning units which are more and more frequently used in offices and homes.

In case of real estate development projects, in particular for premium class buildings, and the apartments in Port Praski will fall into this category, higher temperatures, including possible heat waves, may mean higher demand for electricity by residents using air-conditioning. This translates into the need of ensuring energy infrastructure and power reserves for individual buildings. At the same time, statistically warmer winters will mean lower heat consumption by the buildings. At the state of project execution, such weather conditions contribute to extension of the period in which construction work can be conducted (lack of severe frost and appropriate solutions allow for conducting the work practically throughout the entire year, which was not possible a few dozen years ago).

As regards threats related to wind, fixed risks related to slow changes of the nature of air circulation are rather neutral for the telecommunication and media activities. Potentially they may mean not fully optimum location

of wind farms. Nevertheless, changes in the circulation of winds occur slowly, even with reference to the planned periods of operation of wind farms. Therefore, these risks do not seem to be particularly high. The so-called severe risks related to wind may be a bigger problem. Extreme weather conditions, that is storms, torrential rain, hurricanes may cause – in the case of wind farms – a need of shutting down and/or even physical damages. Similarly, photovoltaic farms and telecommunication infrastructure (e.g. BTS base stations) may be also exposed to damages. At the same time they are designed and constructed in such a way as to limit such risks. There is also a theoretical risk of damaging the transmission infrastructure, in particular bowls of transmission antennas in the facilities in Warsaw and Radom. However, they have been designed and constructed in such a way as to ensure that the bowl of transmission antenna can withstand hurricane wind. Therefore, even violent storms, which are more and more frequently occurring in Poland, should not lead to their damaging.

Windstorms may lead to energy outages on the side of power grid operators, in particular in rural areas, where overhead power lines are quite common. As a result, despite ensuring back up power supply there may be temporary limitation of access to telecommunication services of local nature.

Violent storms may also lead to minor damages to buildings, including buildings constructed under the real estate development activities (e.g. damages to building flashings). Strong wind may also result in a need of suspending construction works of various type (e.g. work at heights, operation of cranes).

By analogy, physical risks related to water or ground may constitute certain threats for the infrastructure, in particular the infrastructure which is as extended as the telecommunication network used by the companies from the Group (Group's own networks or third parties' networks used by the Group). Local flooding will lead to flooding of telecom or power grid manholes, thus resulting in possible limitations of access to services. From the point of view of service users, stopping of electricity supply by local power grid operators will have a similar effect, because this will limit or temporarily eliminate a possibility of using Group's services (lack of possibility to use end-user equipment). Possible landslides, which are rather possible only in mountain areas, may also damage telecommunication or power grid network, which would also hinder or prevent the use of services by end users (e.g. television, Internet, phone).

Broadcasting centers are exposed to the threats resulting in outages of external power supply. Nevertheless, they have a possibility of switching to back up power supply from their own power generators, which ensures continued operations. At the same time, weather phenomena, with dense clouds accumulating big volumes of water, may impede sending of satellite signal. Due to such threats, two redundant broadcasting facilities were built in Warsaw and Radom. In case of unfavorable conditions at one site, the other site seamlessly takes over the operation. Such a solution may also allow for smooth continuing of activities in case of other difficulties (e.g. continuing power outage).

Potential threats related to water, or specifically to flooding, occur e.g. in case of the investment project in Port Praski. Direct vicinity of Vistula river, which is the biggest advantage of apartments in this unique location, in case of exceeding alert and flood levels may create threats for properties located in Port Praski. Due to such threats, a special sluice with floodgate and pumping station have been constructed. In case of high water levels the floodgate will be closed and the water level in the former river port will be stabilized.

All above mentioned phenomena, their probability and scale of potential effects (including financial ones), although growing, in foreseeable future does not seem to be relevant enough to affect the consolidated results of Polsat Plus.

Table 19. Potential identified climate-related physical risks in individual business segments [IRO-1 AR 11]

Business Segment			
B2C and B2B services	media	green energy	real estate
Temperature-related risks: permanent			
<ul style="list-style-type: none"> temperature change (air) – higher costs related to cooling of ICT infrastructure (e.g. data warehouses, server rooms) 	<ul style="list-style-type: none"> temperature change (air) – higher costs related to cooling of infrastructure 	<ul style="list-style-type: none"> potential advantage over conventional power generation which limits energy production due to the problems with cooling 	<ul style="list-style-type: none"> temperature change (air) – higher costs related to cooling during summer but also lower costs in winter (at the same time, a competitive advantage over buildings constructed in older, less effective technologies) opportunity: a possibility to conduct construction work practically throughout the entire year (lack of severe frost which would impede the work)
Temperature-related risks: severe			
<ul style="list-style-type: none"> temperature change (air) –cooling of ICT infrastructure in case of a heatwave and the risk of insufficient power of AC units 	<ul style="list-style-type: none"> temperature change (air) –cooling of infrastructure in case of a heatwave and the risk of insufficient power of AC units 	<ul style="list-style-type: none"> high resistance and advantage over conventional power generation which limits the production because of the problems with cooling 	<ul style="list-style-type: none"> a need to ensure appropriate power reserve for buildings (in case of a sudden increase of demand for electricity related to the use of cooling devices by the residents)
Wind-related risks: permanent			
-	-	<ul style="list-style-type: none"> unutilized potential of wind farms in case of weaker winds than the forecasted ones 	
Wind-related risks: severe			
<ul style="list-style-type: none"> damaging of infrastructure elements (e.g. transmitters) 	<ul style="list-style-type: none"> damaging of infrastructure elements (e.g. transmitters) 	<ul style="list-style-type: none"> a need to restrict the operation of wind turbines in order to protect them against damage damaging elements of the power generation infrastructure (e.g. damaging PV panels by strong wind) 	<ul style="list-style-type: none"> a need to stop certain construction works damaging infrastructure elements (e.g. flashings)
Water-related risks: permanent			
-	-	-	-

Business Segment			
B2C and B2B services	media	green energy	real estate
Water-related risks: severe			
<ul style="list-style-type: none"> damaging of infrastructure elements and interruptions in their operation as a result of flooding 	<ul style="list-style-type: none"> damaging of infrastructure elements and interruptions in their operation as a result of flooding 	<ul style="list-style-type: none"> damaging of infrastructure elements and interruptions in their operation as a result of flooding 	<ul style="list-style-type: none"> risk of flooding in case of the high water level in Vistula river (location in the direct vicinity of the river)
Ground-related risks: permanent			
-	-	-	-
Ground-related risks: severe			
-	-	<ul style="list-style-type: none"> potential damaging of individual infrastructure elements and/or interruptions in their operation due to landslides (e.g. in the mountain area) 	-

Transition risks and climate-related opportunities: Net Zero 2050

Unlike scenarios from the *Hot house world* group, such scenarios as the scenario of reaching climate neutrality by 2050 adopted by the EU (Net Zero 2050) present a good opportunity to avoid materializing of the most severe physical risks for the economy. However, in order to achieve these goals it is necessary to initiate fast changes. Therefore, implementation of this scenario means much higher level of transition risk.

Scenario: Net Zero 2050

Net Zero 2050 is an ambitious scenario which reduces the global warming to 1.5°C through strict climate policies and innovations, achieving zero emission by 2050. It assumes that ambitious climate policies will be introduced immediately giving at least 50% of chances to limit the global warming to the level below 1.5°C by the end of the age, without exceeding (<0.1°C) 1.5°C in the previous years.

Scenario characteristics:

- physical risk: **relatively low**
- transition risk: **high**
- ambitions: <1.5°C.
- implementation of policies: immediate and smooth
- technological changes: fast
- use of CDR* technologies: medium / high
- regional policy volatility: medium

Source: The Network of Central Banks and Supervisors for Greening the Financial System (NGFS)

* CDR - Carbon Dioxide Removal

An analysis performed inside the organization regarding possible threats and opportunities related to the so-called transition risks allowed for identifying potentially relevant issues from the point of view of the business model of Polsat Plus Group in individual segments of conducted activities the summary of which was presented in table 20.

Like most enterprises, Polsat Plus Group will have to face challenges related to e.g. additional reporting obligations concerning climate. **Polsat Plus Group is during the capital-intensive stage of the sustainable transformation (transition) towards zero-emission economy – for few years it has consistently increased the share of energy from renewable sources in the consumed energy.** Photovoltaic and wind farms, in which - as a result of transactions carried out in the middle of 2023 - Polsat Plus Group became the major investor, ensure energy security for the entire Group and enable it to provide energy also to third parties. Thanks to this Polsat Plus Group will be already able to become the beneficiary of changing customer preferences and behaviors, both residential and business ones. It will become the first-choice provider both for natural persons, who are not covered by climate changes, and business clients who try to optimize their carbon footprint both in Scope 2 (purchase of energy from Polsat Plus Group), and in Scope 3 (purchase of telecommunication services with minimum carbon footprint). What is extremely important is the fact that the energy generated, among others, by wind farms and photovoltaic farms, being a zero-emission energy, is not burdened with charges for emission and these charges will be definitely growing. Thus, it will become more and more attractive in terms of costs. At the same time, the instability of these sources of energy generation will lead more and more often to price volatility, that is energy overproduction and oversupply with the simultaneous lack of effective technologies allowing for mass storage of energy (e.g. high energy generation in sunny and windy summer weekends, when the consumption in the economy is lower; at the same time lack of energy and growth of its price in unfavorable conditions).

Of course, Polsat Plus Group will still incur expenditures, both as regards development of the green energy generation segment and hydrogen technologies, and also in relation to the provision of telecommunication services and media sector. Each of these areas, in particular activities in highly innovative areas, will entail a risk of selecting not an optimum technological solution. Such a risk is inherent in any highly-innovative activities. Therefore, the management of the Group pays so much attention to employing the best experts in a given field who ensure the highest competence level, providing an optimum assessment of possible scenarios and solutions. In case of telecommunication and media services, the used technological solutions are quite quickly depreciated (i.e. the technology life-cycle is limited and the technology becomes obsolete). As a result, at least part of devices (fixed assets) is exchanged due to the need of replacing them with newer technologies (e.g. 3G telephony has been displaced by 4G (LTE), and in turn this technology will be replaced by 5G). Every subsequent solution is developed by its provider based on subsequent achievements in the R&D area, which in practice also means better performance in terms of energy savings and impact on carbon footprint. While in case of Polsat Plus Group individual fixed assets are powered by energy from renewable sources, thus their carbon footprint is low, the growth of energy efficiency will allow for energy saving. Thanks to this, the saved green energy could be used for other goals, both within the Group and outside it.

In case of real estate segment activities there will be further more strict regulations implemented, including the ones concerning technical conditions which should be met by buildings and structures. This is mainly about requirements related to energy efficiency and reduction of buildings' demand for primary energy. The need to meet these requirements means application of new technological solutions (design-related, building materials) and usually incurring of higher expenditures. Although technologies are usually available, thus technological risk is low, they are also more expensive. This in turn translates into higher cost of construction and the final price of the offered real estate. At the same time however this means savings both in environmental and economic terms at the stage of buildings' operation. This factor thus becomes a competitive advantage on the demanding real estate market, in particular if one compares modern projects with buildings which were put into service several or a few dozen years ago.

Table 20. Potential identified climate-related transition risks in individual business segments [IRO-1 AR 12]

Business Segment			
B2C and B2B services	media	green energy	real estate
Political and legal risks			
<ul style="list-style-type: none"> more extensive reporting obligations 	<ul style="list-style-type: none"> more extensive reporting obligations 	<ul style="list-style-type: none"> more extensive reporting obligations lack of costs for the rights for emission of greenhouse gases in case of production of energy from zero-emission sources with their simultaneous growth in conventional power generation opportunity to acquire favorable financing 	<ul style="list-style-type: none"> more extensive reporting obligations requirements regarding technical conditions to be met by buildings and structures, a need to obtain energy performance certificates a need to obtain energy performance certificates
Technological risks			
<ul style="list-style-type: none"> replacing the existing products and services with lower emission variants –ICT infrastructure becomes obsolete quite fast, at the same time it is expensive – an issue of demand for energy becomes another factor which will increase pressure on the infrastructure replacement market advantage in terms of a possibility to ensure supply of clean energy 	<ul style="list-style-type: none"> replacing existing products and services with low-emission variants market advantage in terms of a possibility to ensure supply of clean energy 	<ul style="list-style-type: none"> misplaced investments into new technologies– potentially there may appear new, more effective technological solutions in the area of photovoltaic, wind power or hydrogen production w market advantage in terms of a possibility to ensure supply of clean energy 	<ul style="list-style-type: none"> searching for design and technological solutions reducing demand for primary energy and increasing energy efficiency of buildings
Market risks			
<ul style="list-style-type: none"> change of customer behavior (opportunity) – market advantage thanks to supply of clean energy 	<ul style="list-style-type: none"> change of customer behavior (opportunity) – market advantage thanks to supply of clean energy 	<ul style="list-style-type: none"> change of customer behavior (opportunity) instability of supply (and as a consequence – of prices) of energy from renewable sources growing demand for low- and zero-emission means of transport 	<ul style="list-style-type: none"> change of customer behavior (opportunity) – potential market advantage thanks to high energy efficiency of the building

Business Segment			
B2C and B2B services	media	green energy (hydrogen bus and hydrogen production) (opportunity)	real estate
Risks related to reputation			
<ul style="list-style-type: none"> change of consumer preferences (opportunity) – market advantage thanks to supply of clean energy 	<ul style="list-style-type: none"> change of consumer preferences (opportunity) – market advantage thanks to supply of clean energy 	<ul style="list-style-type: none"> change of consumer preferences (opportunity) criticizing the energy sector (opportunity) market advantage due to possibility of clean energy supply 	<ul style="list-style-type: none"> change of customer behavior (opportunity) - potential market advantage thanks to high energy efficiency of the building

Other scenarios: *Fragmented World*

Unfortunately, current international geo-politics favor one of the least favorable scenarios, that is a scenario in which actions aimed at counteracting climate change are delayed and inconsistent. Approaches of individual countries are different, that is only some countries or a group of countries pursue climate goals (e.g. EU states). As a result, economies which decided to pursue ambitious climate goals are exposed to high transition risks and then they have to face physical risks which materialized due to ineffective global activities.

Scenario: *Fragmented World*

This scenario assumes delays as regards ambition with respect to implementation of climate policies and their discrepancy. This leads to high transition risk in certain countries and high global physical risks due to the general ineffectiveness of transition towards sustainable economy.

Countries without zero-emission goals defined follow their current policies, while other countries accomplish their goals only partially (80% of goal). This scenario is part of the family of *Too little, too late* scenarios.

Scenario characteristics:

- physical risk: **high**
- transition risk: **high**
- ambitions: 2.3°C.
- implementation of policies: delayed, fragmented/discrepant
- technological changes: first slow then fragmented
- use of CDR* technology: low / medium
- regional policy volatility: high

Source: The Network of Central Banks and Supervisors for Greening the Financial System (NGFS)

* CDR - Carbon Dioxide Removal

Polsat Plus Group takes into account the fact that during the forthcoming decades this scenario may come to fruition. Nevertheless, unlike many other companies: business model (in all business segments) is to a moderate degree exposed to physical risks related to climate changes. At the same time, the Group's transformation which has been already performed to a substantial degree and the related expenditures that have been spent so far indicate that the transition to which the Group is exposed should be assessed as rather low.

3.6. Key environmental indicators

Carbon footprint of Polsat Plus Group

The **Greenhouse Gas Protocol Corporate Accounting and Reporting Standard** was used to estimate the volume of greenhouse gas emissions generated by Polsat Plus Group. The limits of the reported emissions cover the dominant unit and all the entities whose operations have the biggest influence on the volume of greenhouse gas emissions, as calculated on the basis of their shares in the capital.

Dedicated calculation tools, developed in line with the **Greenhouse Gas Protocol Corporate Accounting and Reporting Standard**, were used to calculate the emission belonging to **Scope 1**. The eCO₂ equivalent was calculated on the basis of GWP (Global Warming Potential Value) figure over a 100-year horizon (AR5 (Fifth Assessment Report)), as per IPCC (Intergovernmental Panel on Climate Change) guidelines.

Greenhouse gas emissions generated in **Scope 2** were calculated in accordance with the location-based methodology, i.e. the greenhouse gas emission indicator used in Poland.

The volume of emission in **Scope 3** was calculated using the dedicated calculation tools, using the spreadsheets supplied by GHG Protocol and the emission volume data supplied by the vendors and partners cooperating with us within the supply/value chain, as well as based on the data from our in-house registers.

Scope 3 emission was estimated using the following methodologies:

- **Purchased raw materials and services.** This category includes the data obtained from the in-house registers of the Group's companies concerning the services provided by external partners, including the services involving data transmission over telecommunication infrastructure, heating of the rented office space as well as cardboard packaging (boxes) supplied by vendors.
- **Capital Goods.** This category includes the acquired fixed assets which are essential from the point of view of the segments of the Group's operations that are associated with generation of electricity (purchase of wind turbines and PV modules) as well as the floor space which has been commissioned for use. It is a new category which has been added to the calculation of the Group's carbon footprint. It covers the segments of green energy and real estate.
- **Fuel and energy.** It is a new category which belongs to scope 3. It is associated with developments in the new segments of the Group's operations. This category includes the emission generated in connection with the core business of PAK-Volt and the transactions involving electricity (purchase of energy on the commodity market and its resale), as well as the operations of Port Praski companies and the necessity of ensuring heat for the tenants of the newly constructed residential space (the energy purchased for the sole use by the tenants). This category also includes the emission generated by the fuel burned when transporting biomass.
- **Transport and distribution.** The information related to transport and distribution (road, rail, air and sea transport) was collected while using the data supplied directly by the companies providing transport services for the Group's companies, including the data regarding the distances traveled when carrying goods, cargo volumes and means of transport used. The category includes the emissions generated in connection with the construction of solar and wind farms which involves transporting of photovoltaic modules and wind turbines, very often by sea. It is a new category

which is above all associated with intensive development and investments in new segments of the Group’s operations.

- **Business trips.** Means of transport used, air transport in particular, have been taken into account when calculating the emission generated during business trips. Data regarding the aviation fuel consumed, coming from the internal registers maintained by the Group’s companies, was used for the calculations.
- **Employee commuting.** The data has been collected based on the in-house registers of Polsat Plus Group companies. Using these registers, we defined the number of employees working for respective Group member companies in respective locations and we estimated the numbers of days of absence from work due to holiday leaves, sick leaves or home-office work. Statistical reports regarding the carbon footprint generated by the selected means of transport and the distances travelled by employees were used for calculating the generated carbon footprint.

Two segments operations, which did not exist previously, were included when calculating greenhouse gas emissions for 2023, namely the green energy segment and the real estate segment. The period of green transformation, that Polsat Plus Group is currently going through, and the dynamic development in the area of green energy (installation of wind and photovoltaic farms, building the green hydrogen-based value chain) contribute to significant growth of greenhouse gas emission in scope 3 (the figures reported for 2023 concern the half-year period during which PAK-PCE Group companies were undergoing consolidation). We expect that once the period of most intensive implementation of projects has ended, the Group’s carbon footprint in the delivery chain will decrease.

[GRI 305-1, GRI 305-2, GRI 305-3]

Table 21. Greenhouse gas emissions (scope 1, scope 2 and scope 3) generated by Polsat Plus Group

[tCO ₂ e]	2019	2020	2021	2022	2023
Direct emissions (scope 1)	8 319	7 649	8 055	7 514	8 675
Stationary Combustion Sources	580	761	949	1 130	987
Mobile sources	7 061	5 706	5 928	5 018	6 008
Cooling	677	1 182	1 178	1 365	1 680
Indirect emissions (scope 2)	277 920	114 457	69 484	5 037	7 053
Electrical power	273 676	110 156	65 307	75	787
Heating	4 244	4 300	4 177	4 962	6 266
Total emissions: scope 1 + scope 2	286 240	122 106	77 538	12 551	15 728
Other indirect emissions (scope 3)	6 153	2 465	42 813	84 023	1 146 983
Raw materials and services procured	51	45	39 612	75 849	75 859
Capital goods					694
Fuel and energy					410 501
Transport and distribution					650 547
Business trips	620	221	464	1 360	616
Employee commuting	5 483	2 199	2 738	6 814	8 766
Total emissions: scope 1 + scope 2 + scope 3	292 393	124 571	120 352	96 574	1 162 711

The observed changes in the estimated total greenhouse gas emission for Polsat Plus Group in 2023 resulted from the Group’s organic growth and the successive increase of the organization’s potential, which

consequently resulted in the increase of the volume of emission in all three scopes, as compared to previous year.

In spite of the range of the companies which are covered by reporting having increased, the overall greenhouse gas emission for scopes 1 and 2 remained at a significantly lower level in 2023 as compared to the years 2019-2021, which was possible mainly thanks to the Group's migration to renewable electrical energy sources.

As a result of addition of two new segments of operation during the reporting period, i.e. green energy and real estate, three new categories have been added to scope 3, namely Capital Goods, Fuel and Energy, and Transport and Distribution. Largest emissions in this scope are generated by two categories: Transport and Distribution and Fuel and Energy.

The big value of greenhouse gas emissions in the category **Transport and Distribution** is the outcome of the intensive phase of investments into the green energy segment (construction of wind and photovoltaic farms) and the associated transport of wind turbines and PV modules. What has also been included is the transport of hydrogen to hydrogen refueling stations as well as transport of the components which are required for manufacturing of hydrogen buses. We expect that the high level of emissions will persist until the time the Group completes the projects related to the development of the green energy segment.

The category **Fuel and Energy** includes the electricity sold by the Group and transport of biomass (PAK-PCE Group companies), as well as the thermal energy purchased for its tenants by Port Praski. The reason behind the high level of these emissions is the core business of PAK-Volt and purchase of electricity on commodity exchange, in which case the Group has had to make the most pessimistic assumption due to lack of data, namely that the entire electricity used in the process is generated from conventional energy sources. In the face of the Group's de-carbonization efforts, in the years to come PAK-Volt will be gradually reducing purchases of electricity on the commodity exchange while simultaneously increasing, in the total volume of the energy sold, the share of electricity generated from the Group's own, renewable energy sources, which will allow reduction of the carbon footprint in this specific category.

In addition, Polsat Plus Group made calculations of the **estimated avoided emission** figures for 2023. In spite of the organic growth of the organization, the result improved as compared to the previous year. Avoided emissions resulted above all from use, by the organization, of the electricity generated from renewable energy sources, especially from biomass burning but also from wind and solar power. The avoided emissions came also from the use of hydrogen and electric vehicles by the organization. The calculations also include the influence of the services provided by ESOLEO, which involve installation of photovoltaic systems for B2C and B2B segment customers, as well as the impact of use of solar energy and biomass burning by one of the Group's providers (Cellnex).

[GRI 305-1, GRI 305-2, GRI 305-3]
Table 22. Estimated avoided greenhouse emissions levels achieved by Polsat Plus Group

[tCO ₂ e]	2019	2020	2021	2022	2023
Emissions reduction	-11 560	-170 605	-216 186	-262 769	-316 383
Direct greenhouse gas emissions (scope 1)	-9	-28	-48	-130	-141 067
Use of solar energy	-9	-19	-22	-39	-83
Use of energy generated from biomass burning					-132 907
Use of wind energy					-7 944
Use of electric vehicles		-9	-11	-25	-17
Use of hydrogen-powered vehicles			-14	-66	-115
Indirect greenhouse gas emissions (scope 2)	-11 551	-167 511	-119 588	-102 560	0
Use of wind energy			-20 507		
Use of energy generated from biomass	-11 551	-167 511	-99 082	-102 560	
Other indirect greenhouse gas emissions (scope 3)		-3 066	-96 550	-160 079	-175 316
Use of solar power - (services at the client's location)		-3 066	-41 696	-26 437	-47 843
Use of solar power – (reduction of emission by one of our suppliers)				-65 563	-58 316
Use of energy generated from biomass (reduction of emission by a vendor)			-54 853	-68 078	-69 158

In accordance with the principles governing the emission trading system, CO₂ emissions from biomass burning (firewood and wood waste, biogenic municipal waste and biogas) are not included in the emissions generated from burning of fuel. Such an approach is synonymous with application of a zero emission indicator for biomass. Energy (calorific) values and CO₂ emission indicators for 2020 have been used for reporting under the EU Emissions Trading System for 2023.

Moreover, we estimated **the emission generated by around 5.8 million of our retail customers** who use the products and the services which we sell. The calculations were possible thanks to our internal registers of TV audience figures, use of equipment by customers and the number of active customers using the services provided by Polsat Plus Group companies.

[GRI 305-1, GRI 305-2, GRI 305-3]
Table 23. Greenhouse gas emissions generated by Polsat Plus Group retail customers

[tCO ₂ e]	2019	2020	2021	2022	2023
Total indirect emissions - downstream					
Use of the products sold to customers	323 744	322 873	359 529	368 535	329 698

The Group also calculated the **biogenic emission** of greenhouse gases that are associated with the use of biomass. In the second half of 2023 they amounted to 479 thousand tCO₂e (the figure for the period of consolidation of PAK-PCE Group).

Energy consumption

[GRI 302-4]

In Polsat Plus Group we strive to reduce energy consumption by continuously investing in replacement of the devices we use to more advanced solutions which consume less power (replacement of cooling and ventilation systems in technical facilities and office buildings, modernization of power supply systems, power generators or lighting). For example, ecological solutions have been also implemented at Polkomtel in the continuously upgraded IT systems. Advanced data storage methods are used at Polkomtel's and Netia's server rooms or the network management systems, enabling significant energy savings. Interphone Service, in turn, makes efforts to reduce the electrical power consumed per unit of a manufactured product, by reducing consumption of energy and raw materials by continuously monitoring and modifying the production processes. Photovoltaic panels, generating electricity covering ca. 10% of the warehouse building's monthly energy consumption, have been installed next to the production building. In addition LED-type lighting has been used for many years in Polsat Plus Group's company stores and partner points of sale to illuminate the signage with the company's logo. Energy-saving bulbs or automatic light switches are also a norm. The interiors of the new sales points have been designed and adapted to the ongoing digitization process. E-signatures instead of standard ones, as well as leaflets and catalogs that can be downloaded to your phone via a QR code. Moreover, one of the main criteria for selecting forms of exposure is the energy efficiency of the arrangement elements used.

[GRI 302-1]

Table 24. Total consumption of electrical power from own production or purchased

	2022		2023	
	Cyfrowy Polsat	Polsat Plus Group	Cyfrowy Polsat	Polsat Plus Group
Electrical energy [MWh], including:	11 656	132 795	12 066	176 242
from renewable sources	11 656	122 863	12 066	175 198
from non-renewable sources	-	9 932	-	1 044
Thermal energy (including steam and consumption of cooling power) [GJ]	17 363	58 696	19 041	61 050
Natural gas [MWh]	-	4 836	-	3 376

In 2023 we recorded increase in electricity usage by 33%, which was above all caused by including, in the figures for the second half of 2023, the companies from the green energy and real estate segments (in other segments of operations energy usage remained at similar 2022 levels). PAK-PCE Biopaliwa i Wodór had the biggest share in energy consumption among the green energy segment companies. It was mainly the energy consumed for the needs of operating the biomass burning blocks.

Polsat Plus Group has been successively increasing the share of electricity coming from zero- and low-emission sources in the energy that it consumes. In 2023 the share was nearly 100% (99.4%) and it was mainly the energy coming from biomass burning (96% of the total energy consumed). The figures for 2022 also include the companies operating in the real estate segment (data for 2-4 quarters of 2022, period during which Port Praski Group companies were undergoing consolidation), which were not covered initially in the sustainable development report for 2022.

The estimated total electricity consumption by the Group in 2023, while including the electrical power used for maintaining the telecommunication network (the energy which is re-invoiced to Polkomtel by Towerlink Poland where 63% of the energy was the electricity coming from renewable sources) and upon deducting the electricity re-invoiced by Netia to B2B clients (based on metered data), was 395 GWh.

Consumption of raw materials

For several years now we have been consistently implementing **a system of electronic circulation of documents** and we encourage both, our customers as well as our employees to use similar solutions. Due to care for natural environment we have launched **“eco-services.”** Our customers can choose the option of receiving electronic invoices and payment slips. In 2023 electronic invoices were being delivered to more than **90.5% of Polsat Box customers** (vs. 91% in 2022), **97.9% of Plus customers** (vs. 97% in 2022) as well as **78.2% of Netia customers** (vs. 72% in 2022). Also the option of signing subscriber contracts in electronic version has been introduced, which led to significant reduction in the amount of paper consumed.

Interphone Service, which is involved in manufacturing of set-top boxes, among others, takes steps towards reducing raw material consumption per one ready product manufactured. It continuously monitors the production process and introduces relevant changes. For example, thanks to salvaging of the tin lost in the wave soldering process as much as 90% of the material is reused in the production process.

In turn, PAK-PCE Biopaliwa i Wodór uses cogeneration in the process of production of electrical power and heat, that is both types of energy are produced together, making the production process more efficient, with smaller volumes of raw materials being used for producing the same amounts of electricity and heat than would be the case if the two types of energy were produced separately.

[GRI 301-1]

Table 25. Raw materials/materials (paper) used

	2022		2023	
	Cyfrowy Polsat	Polsat Plus Group	Cyfrowy Polsat	Polsat Plus Group
Copy paper (tons)	35	176	66	245

The overall growth of use of copy paper in the Group has been caused by the increase in the number of Polkomtel's own company stores as well as the implementation by Cyfrowy Polsat of the decision of UOKiK (Office of Competition and Consumer Protection), imposing on the company the necessity of informing its customers of the reduction of the contractual penalties charged in connection with the loaned equipment, which led to the increase of the volume of printed documents.

[GRI 301-1]

Table 26. Raw materials/materials consumed (diesel, aviation fuel, gasoline, gas)

	2022		2023	
	Cyfrowy Polsat	Polsat Plus Group	Cyfrowy Polsat	Polsat Plus Group
Diesel (cubic meters)	17	632	16	601
Aviation fuel (cubic meters)	-	62	-	24
Gasoline (cubic meters)	23	1 434	26	1 564
Natural gas (cubic meters)	-	38 371	-	40 203

The data concerning consumption of raw materials account for the bigger number of the Group's companies covered by reporting: the figures for 2022 and 2023 include the companies operating in the real estate segment (data for 2-4 quarters of 2022, period during which Port Praski Group's companies were undergoing consolidation), while since the second half of 2023 it is also the companies from the green energy segment that have been included. Despite this in 2023 the Group was able to reduce the volumes of consumed diesel and aviation fuel. In recent years we have been successively modernizing our car fleet by replacing

combustion engine-powered cars with low- and zero-emission vehicles. In 2023 electric and hydrogen cars accounted for as much as **12%** of our car fleet and the number of **hydrogen cars** alone was **150**.

[GRI 306-1]

Table 27. Place of waste water disposal (in cubic meters)

	2022		2023	
	Cyfrowy Polsat	Polsat Plus Group	Cyfrowy Polsat	Polsat Plus Group
To subterranean waters	-	-	-	-
To surface waters (lakes, rivers, etc.)	-	-	-	121 890
To public utility companies	8 796	103 398	10 293	130 519
TOTAL	8 796	103 398	10 293	252 409

In 2023 we observed, at the Group’s level, more than twofold growth of the volume of sewage disposed versus the volume from 2022. The reason was above all the increase in the number of the Group’s companies covered by reporting, with the green energy segment companies having been added (the relevant data for the second half of 2023 was included). PAK-PCE Biopaliwa i Wodór and the sewage water generated in the course of production of electricity from biomass had the biggest share (48%) in the total volume of sewage water disposed in 2023. The sewage is treated mechanically and biologically in the company’s sewage treatment plant and then, upon achieving the parameters which comply with valid regulations, it is discharged to sewage receivers. In regard to Cyfrowy Polsat there was an increase in wastewater discharged due to the putting into service in January 2023 of the new largest television studio with a usable area of 6,750 m2.

Waste and recycling

Due to the technology-related nature of our operations, **electro-waste** is an important area for us. At **Cyfrowy Polsat, Polkomtel and Netia**, that is in the companies which introduce big numbers of STB’s, mobile phones, modems, routers, antennas and other devices to the market every year, we try to make sure that as much of that equipment as possible is **recycled**.

The set-top boxes returned by customers are checked from the point of the possibility of being restored for reuse. The set-top boxes which qualify as fit for reuse are then subjected to refurbishment process which involves full diagnosis of the devices, their refreshing or repair as well as providing the necessary set of accessories. All the set-top boxes which have undergone the process with a positive result go to redistribution. We are also involved in salvaging of accessories (including chargers, remote control units, batteries and cables) which are fit for refurbishment and reuse. This way more than **480 thousand set-top boxes** and nearly **656 thousand pieces of accessories** were reintroduced to the market in 2023. The equipment which is not fit for reuse is handed over to a company specializing in further salvaging and disposal of the waste electric and electronic equipment (WEEE).

In 2023 we implemented "Plus Odkup" (Plus Buyback) program which involves the possibility of resale, by a customer, of a selected model of an old handset where the amount determined on the basis of the old handset’s valuation is then used to cover part of the price of a new smartphone. Moreover, by participating in Plus Odkup program one can obtain an additional, dedicated discount for selected models of telecommunication equipment. For details please consult www.plus.pl/plusodkup. The average monthly number of smartphones collected by Polkomtel from customers oscillates around **1200 units**. These devices are then handed over to a specialized external company for refurbishment and refreshing (it is estimated that 80% of these phones go to reuse). The units which are not fit for use are disposed of by specialized companies while observing the law.

In order to minimize the volume of generated waste and restrict its negative impact on the environment, PAK-PCE Biopaliwa i Wodór carries out short-term (ad hoc) and long-term activities which include:

- observance of the parameters of the technological process,
- analysis and verification of the technologies used from the point of view reduction of the amount of generated waste,
- rational fuel, raw materials and materials management,
- control of the volume and the type of generated waste,
- rational waste management, including by maximizing recovery of the waste produced in the installation,
- selective waste storage in relevant packaging, following preliminary selection of the waste fit for recovery and upon preventing mixing of various types of waste, where the waste is stored in the conditions which prevent negative impact of the waste on soil and water (solid, impervious surfaces),
- collecting and storing waste, in the conditions which prevent negative influence on the environment, for the purpose assembling a relevant lot for transport,
- staff training in preventing waste generation, minimizing its quantity and safe ways of managing generated waste.

[GRI 306-2]

Table 28. Total weight of non-hazardous waste, depending on the adopted procedure (in tons)

	2022		2023	
	Cyfrowy Polsat	Polsat Plus Group	Cyfrowy Polsat	Polsat Plus Group
Recycling	912	1 430	730	2 451
Salvaging (including recovery of energy)	-	138	-	3 652
Other (including plastics, wood, construction waste, pharmaceuticals)	-	603	-	19 521
TOTAL	912	2 170	730	25 624

Table 29. Total weight of hazardous waste, depending on the adopted procedure (in tons)

	2022		2023	
	Cyfrowy Polsat	Polsat Plus Group	Cyfrowy Polsat	Polsat Plus Group
Recycling	0.7	7.9	0.1	7.5
Salvaging (including recovery of energy)	-	1.0	-	0.9
Other (including plastics, wood, construction waste, pharmaceuticals)	-	0.3	-	3.7
TOTAL	0.7	9.2	0.1	12.1

The data concerning waste for 2023 includes the companies from the green energy segment. (the relevant data for the second half of 2023 has been included), which translates into the growth of the total volume of produced waste as compared to 2022. The waste generated by PAK-PCE Biopaliwa i Wodór as well as the combustion waste, generated in the process of production of electricity from biomass, have the biggest share in 2023 (88%) in the overall volume of generated waste. The waste is processed, stored and transferred to the companies certified to process the waste by either recovery or disposal of waste in accordance with the regulations related to environmental protection as well as protection of human safety and health.

Influence of base transceiver stations and wind turbines on the environment

[GRI 413-2]

We listen carefully to the opinions from the public discussion regarding alleged harmful influence of mobile base transceiver stations. Relevant permits, required by Polish law, are secured for each of our base stations before it is put on-air. The permits also cover the environmental impact issues.

Polsat Plus Group also monitors the influence that its wind turbines have on the environment in connection with potential concerns of local communities that are associated with the burdens caused by their operation. We observe all the requirements of the law regulating location of wind farms. We also embark on a dialogue with local communities by publishing the information regarding all the impacts that operation of wind farms may have on the environment (both during their construction as well as operation). We have also implemented a program of noise pollution monitoring (impact assessments are conducted and a plan of noise reduction is in place) and we have set up contact points for reporting and reviewing of local communities' complaints.



4 S for Society



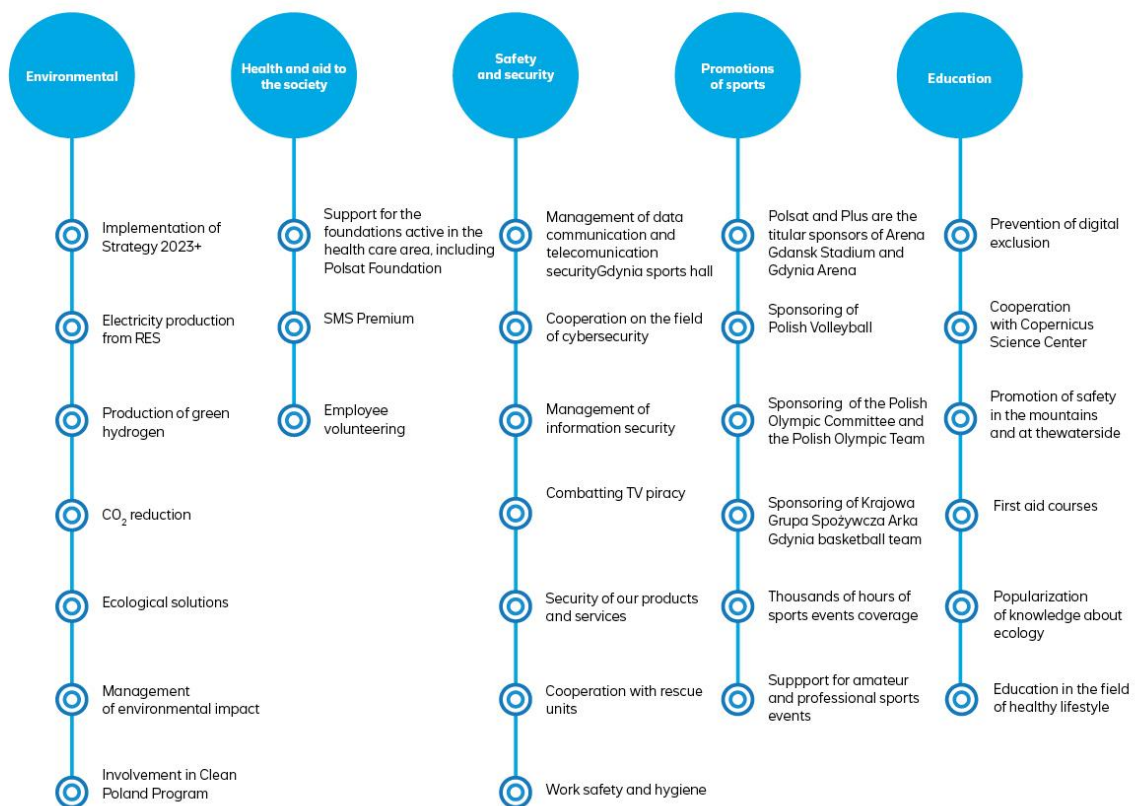
4. Society

4.1. Social mission of Polsat Plus Group

We pursue **our social mission** in the fields of **healthcare, conservation of natural environment, safety and security, promotion of sports and physical activity and education**, with a particular focus on ecology. We also work towards **reducing social barriers in access to knowledge, culture and education** by, among others, preventing digital divide or by investing in the roll out of 5G network.

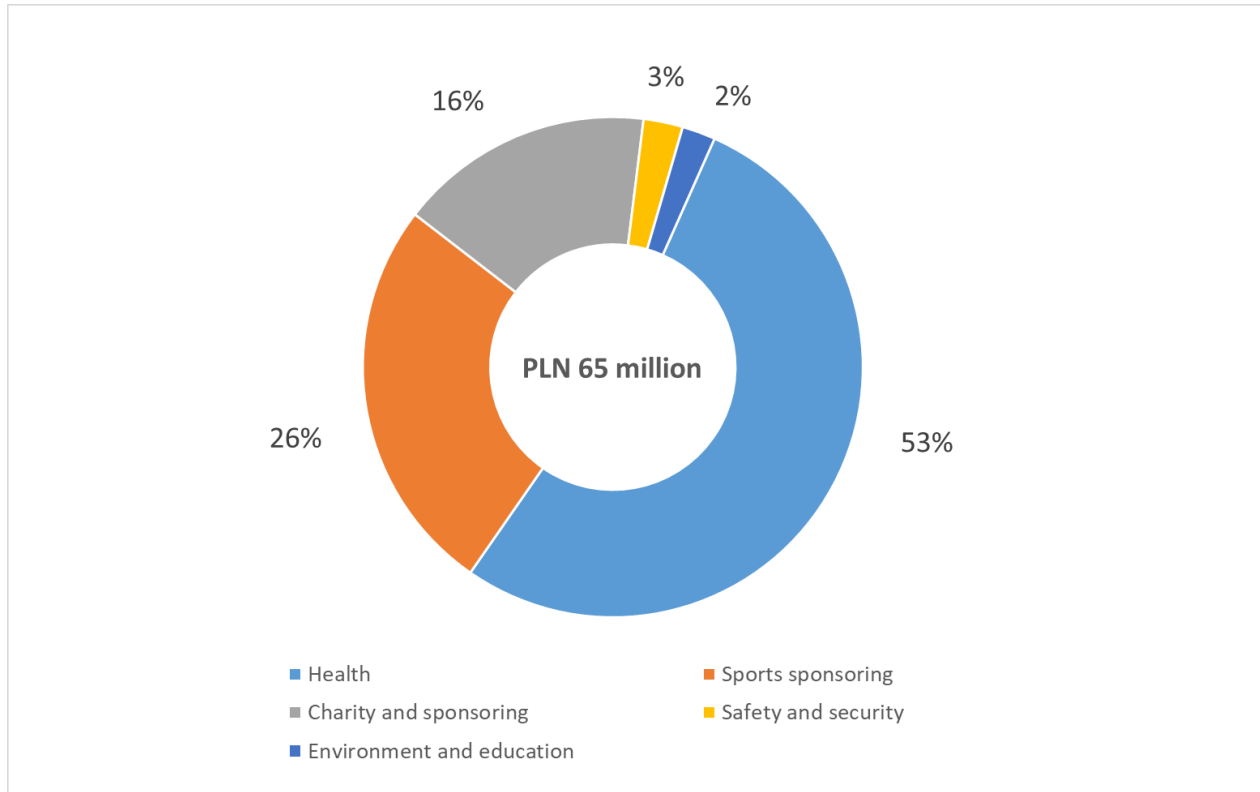
[GRI 3-3]

Figure 7. Corporate Social Responsibility in Polsat Plus Group



Polsat Plus Group's **sponsoring and charity activities** are aimed at providing actual aid to the society – in particular in crisis situations and to the wherever needed. Therefore, we react in a socially responsible way, especially in the face of extraordinary events which are important for our environment (e.g. supporting numerous foundations which are involved in healthcare, in the broad sense of the term). The goal of our activities, which are consistent with the Group's social mission also includes **supporting development of Polish sports, assuring advanced tools for rescue units, education in the field of conservation of natural environment**, as well as, indirectly, **shaping of positive image of our organization**: trustworthy brands, socially-committed companies, partners who are open to their customers' needs. The activities that we indulge in are aligned with our Group's social mission which assumes exerting positive influence on our immediate environment – the society, the customers and viewers as well as the employees and natural environment, along with consistent building of our credibility in the eyes of our stakeholders.

Chart 3. Financial involvement of Polsat Plus Group in charity and sponsoring in 2023



Key figures

[GRI 203-1, GRI 203-2], [Accounting Act – Key performance indicators]

>25 years of social engagement

support for numerous foundations, aiding children, also in recovery from illnesses, fight against poverty, prevention of digital divide

>25 years of sponsoring activities

25 years of Plus involvement in the development and promotion of the Polish volleyball
nearly 20 years of cooperation of Plus with the rescue organizations (GOPR, TOPR, MOPR, WOPR)

5 pillars of our social mission

Environment. Health. Safety. Promotion of sports. Education.

Environment

[GRI 203-1, GRI 203-2]

With each year, Polsat Plus Group is becoming increasingly green. It started from involvement in the initiatives focused on the natural environment and today it is embarking on investments in green projects. **Production of clean energy** and green hydrogen, **energy efficiency**, ecological products, or sustainable waste management– these are the key areas of interest with respect to “green change”. Challenges of the changing world create new opportunities. Therefore, the activities focused on the climate are the first pillar

of our social mission. We pursue them by supporting decarbonization of economy through investments in Renewable Energy Sources.

We undertake numerous **pro-environmental activities** for sustainable development, but also for better and healthier future of Poles. **Education** of the society – in particular in the field of ecology – is one of the pillars of our mission which we execute, among others, by being an active member of the Clean Poland Program Association, or by carrying out ambitious television and Internet projects with great outreach.

We share the related information and dedicated indicators in Chapter 3. Environment.

Health and aid to the society

Care for health and providing aid to the society is another pillar of our social mission. We pursue the goals in this area through cooperation and support for numerous foundations which are involved in health care, in the broad sense of the term, and which provide aid to children and people in difficult situations. For almost three decades we have been a partner of **Polsat Foundation**. In addition we are involved in numerous **employee volunteering initiatives and we support charity actions based on charity Premium Rate SMS's**.

Polsat Foundation

For more than **27 years** now, in line with its motto: **“We are here to save the health and life of children,”** **Polsat Foundation** has been working continuously to improve the well-being of the youngest patients in Poland. The Foundation was established by Zygmunt Solorz and Polsat TV, the first commercial TV station in Poland to be involved in charity.

[GRI 203-1, GRI 203-2],

During the **27 years** of its activities, **Polsat Foundation** embarked upon numerous initiatives having one goal – providing aid to children and their parents. Such actions as “Podaruj Dzieciom Słońce” (Give Some Sun to Children”) and “Podziel się Posiłkiem” (“Share Your Meal”) have gained long-lasting support of Polish society. From the very beginning of its operations, the Foundation has been also involved in some pioneer projects, including introduction of the Program of Liver Transplants from Related Donors to Poland as well as state-of-the-art methods of in-womb spine bifida treatment using fetoscopic surgery.

Key figures:

<p>Aid provided to more than 43 thousand children</p>	<p>Support for 2 700 institutions: hospitals and health centers, as well as schools, kindergartens and orphanages</p>
<p>More than PLN 298 million allocated for financing statutory goals</p>	<p>Over PLN 27.3 million collected from the St. Nicholas Day Commercial Break fund raising action</p>
<p>Over PLN 43.2 million received as donations of 1.5% of Personal Income Tax</p>	

The **Foundation's present activities** also fall within the framework of **numerous ecological initiatives and actions**, including the fight against smog and its consequences through the “Clean Poland” Program Association. Consequently Polsat Foundation launched a unique project of respiratory rehabilitation for children. Already the first months of the project, called “Verano for Children,” fully confirmed the validity of rehabilitation in the assumed form, thus fitting in with the modern pulmonary rehabilitation which relies on Evidence-Based Medicine rules.

BEST PRACTICE – VERANO FOR CHILDREN



Jointly with VERANO Health and Leisure Center, Polsat Foundation developed a project of rehabilitation stays for children suffering from chronic upper and lower respiratory tract diseases as well as cystic fibrosis.

19 group stays were organized in the years 2021-2023 with as many as 359 children being able to enjoy rehabilitation.

Polsat Foundation tried to reach with its aid to all these places where its needed most and respond to current events which require non-standard actions. Together with Polsat Plus Group, since the very first days of Russia’s invasion of Ukraine, the Foundation has joined the action of providing aid to the weakest victims of war by, among other launching “Polsat Foundation for the Children from Ukraine” project.

[GRI 203-1, GRI 203-2]

Support for those who are most in need is the superior goal of the Foundation. An illness of a child is for many Polish families not only an emotional drama but also a drama in the financial dimension. Specialized treatment, latest pharmaceuticals, or complex operations mean costs which often exceed the parents’ financial capabilities, while financing by the state healthcare system is for many reasons insufficient. For that reason the Foundation has created a system of quick and effective response to requests for aid. Information received from parents is verified and then their applications are reviewed according to strictly defined criteria.

In 2023 Polsat Foundation helped 1415 children and provided support to 16 healthcare establishments.

Key events in 2023:

- Renovation of the Maternity Ward in the County Health Center in Otwock,
- Renovation of 11 social welfare rooms for the patients of the Bone Marrow Transplant, Children Oncology and Hematology Clinic at the Jan Mikulicz Radecki University Clinical Hospital in Wrocław,
- Participation and taking the second place in the Westminster Charity Race,
- Collection of donations for the 11-year-old Alicja suffering from cerebral palsy. The action took place during “Historia Błękitnej Planety” (“The History of the Blue Planet”) play staged in Terminal Kultury Goław cultural center in Warsaw,
- Raising funds for the trip to the USA and a heart operation for a several-months-old Ada,
- 5th edition of “Bieg z Radością” (Joy Run) running event organized to raise funds for a 8-year-old Jaś suffering from cerebral palsy,
- 8th edition of the charity action organized by university students from Wrocław - “Wielka Draka dla Dzieciaka” (Lots of Noise for Kids) which was organized to help the 6-year-old Julka suffering from Angelman syndrome,
- 20th edition of the “St. Nicholas Day Commercial Break”,
- 7th edition of the Christmas Charity Fair organized in Polsat Plus Group to help the 7-year-old Adrian injured in a car accident.

As part of its activities related to aid provided to individual patients, Polsat Foundation finances:

- individual medical equipment,
- assistive devices,
- orthopedic devices,
- specialized rehab, drugs, creams and dressings,
- operations which, in exceptional cases, are performed in private clinics in Poland and abroad.

“**Jesteśmy dla dzieci**” (**We are for children**) campaign is the most recognizable project of Polsat Foundation. The goal of the campaign is to collect money for treatment and rehabilitation of the children who are under the care of Polsat Foundation. The Foundation has been running a pilot TV program called #JesteśmyDlaDzieci (#WeAreForChildren), which is broadcasted on Polsat News TV channel. The program reaches millions of viewers of Polsat, Polsat Box and Polsat Box Go, as well as the users of Polsatnews.pl and Interia.pl web services.

The Foundation's activities have for many years been also supported by Telewizja Polsat, the actors and the producers of the Telewizja Polsat's TV series, the anchors and the journalists of "Wydarzenia" (the main news program of Polsat), as well as the journalists working for Polsat News and Polsat Sport channels.

BEST PRACTICE – "JESTEŚMY DLA DZIECI" (WE ARE FOR THE CHILDREN) TV SHOW



„#JesteśmyDlaDzieci” is a TV show which appears on Polsat News channel every Sunday.

The show is a unique and invaluable source of reliable information regarding children's health and the diseases affecting children. The information is always based on practical knowledge of experts and the results of major scientific research, carried out in Poland as well as abroad. The topics tackled by the show, which touch upon many areas, try to disentangle the hermetic 21st century medical knowledge while giving a message which is simple and comprehensible to all, telling us what to do to avoid harming the well-being of our children when they are stricken by a disease, i.e. what to do to restrict the negative consequences of a disease.

52 episodes were broadcasted in 2023.

All of Polsat Foundation's activities are possible thanks to the support it receives from donors. The Foundation reaches private individuals and sponsors through Telewizja Polsat which for many years has been appealing to its viewers for support for the foundation. Without television Polsat Foundation would not be so effective and would not have nationwide reach.

19 years now, Telewizja Polsat and Polsat Media Biuro Reklamy advertising bureau have been organizing **Mikołajkowy Blok Reklamowy (St. Nicholas Day Commercial Break)**. Every December 6, millions of Poles switch to Polsat channel at 6.45 p.m. to help ill children in this simple manner. The entire revenue from the St. Nicholas Day Commercial Break is donated to the treatment and rehabilitation of the children who are under the care of Polsat Foundation.

BEST PRACTICE – ST. NICHOLAS DAY COMMERCIAL BREAK



The 20th anniversary St. Nicholas Day Commercial Break attracted the attention of 4.5 million viewers (the number was calculated on the basis of Nielsen Media data as interpreted by Telewizja Polsat Sp. z o.o.), thanks to whom more than PLN 2.2 million was collected to help ill children. The amount was by nearly PLN 0.5 million higher than a year earlier.

Many financial institutions and private firms participated in the St. Nicholas Day Commercial Break action.

[GRI 203-1, GRI 203-2]

Donation of **1.5% of Personal Income Tax** is also an important part of the Foundation's income. For years in the campaigns broadcasted on its TV channels, TV Polsat has been encouraging viewers to support the Foundation when filling in their annual tax return forms. Up to date the Foundation has collected nearly 43.2 million zloty this way thanks to the generosity of the taxpayers. The entire amount was allocated to the treatment and rehabilitation of children in Poland.

Every year the Foundation's budget is also injected with the money coming from donors who include the biggest companies operating in Poland, including Polsat Plus Group companies.

Charity SMS

Poles want and like to help in the extent in which they can afford. Though it is not always possible for us to help in person, we have technology which can help us in such situations, including the possibility of sending **charity SMS messages** (formally Premium Rate SMS messages) thanks to which we can support a selected cause.

Premium Rate SMS is a message which costs more than a regular SMS, which means that a person sending such a message decides to pay a higher charge for sending it. However, the entire fee thus charged is transferred to a specific Foundation, indicated in the message, while the SMS itself is exempt from VAT.

Polish foundations and charity institutions willingly activate the option of having funds donated to their accounts this way. The list of the foundations which cooperate with Plus on a permanent basis includes: **Polsat Foundation, TVN Foundation, Radio Zet Foundation, Caritas, Anna Dymna Foundation, Akogo?, Avalon Foundation, or Siepomaga**. Apart from the above mentioned institutions, funds can be donated via SMS also to **Wielka Orkiestra Świątecznej Pomocy (the Great Orchestra of Christmas Charity)**.

Employee volunteering

Though in Polsat Plus Group employee volunteering is not regulated by any formal procedures, **our employees have for years been participating in various charity actions**.

[GRI 203-1, GRI 203-2]

In 2023 our employees had an opportunity of joining selected charity actions related to social involvement and development of local communities:

BEST PRACTICES



- “Quirer Świętego Mikołaja” actions organized in cooperation with Polki Mogą Wszystko Foundation (in 2023 some 300 volunteers prepared 177 gifts worth ca. 26.5 thousand PLN for the children from 4 community centers in Podkarpacie region).



- “Dwie ręce na cztery łapy” (Two hands for four paws) action for Pruszkowskie Stowarzyszenie na Rzecz Zwierząt (Pruszkow Association for Animal Welfare) (243 cans of animal food, 54 bags with animal food as well as accessories and medications were donated in 2023).
- “Kropla od serca dla serca” (A drop from one heart for another heart) action organized together with CKiK Blood Donor Center (in 2023 390 donors donated a total of 175.5 liters of blood during 12 actions organized in 4 Warsaw blood donation centers).
- “Charity Christmas Fair” with Polsat Foundation organized to help in the treatment and rehabilitation of a 7-year-old Adrian injured in vehicle accident (5.5 thousand zloty was raised from voluntary donations).
- “Magia Pomagania” (Magic of Helping) – sale of Christmas specialties led to collection of money for Alma Spei Hospice for Children, Brother Albert Foundation and La Fauna Foundation for Animals (2.5 thousand zloty in total in 2023).



- “Clean, Green Cities in cooperation with Clean Poland Program Association (22 volunteers collected around 50 kilos of rubbish and planted 100 barberry bushes in Mińsk Mazowiecki near Warsaw).

Safety

[GRI 203-1, GRI 203-2]

Safety is the DNA of our operations. That is why we are involved in the implementation of numerous projects in such areas as governance (G), social (S) or environmental (E). They are mainly related to ICT security, data protection, information security and cybersecurity.

We are particularly proud of our close cooperation with the rescue organizations which operate in the mountains and at the waterside. Plus mobile network has been supporting **TOPR and GOPR mountain rescue as well as MOPR and WOPR water rescue units** in their activities for **more than 20 years now**.

Working together with the rescuers (WOPR, MOPR, GOPR, TOPR), Plus has launched the Integrated Rescue System, which is complemented by Ratunek (Rescue) free mobile application.

BEST PRACTICE – INTEGRATED RESCUE SYSTEM AND RATUNEK (RESCUE) APPLICATION



The Integrated Rescue System has been launched by Plus jointly with WOPR and MOPR lifeguards and GOPR and TOPR mountain rescuers. The two emergency numbers: **601100100 (waterside)** and **601100300 (mountains)** can be accessed from all mobile and fixed-line networks in Poland and they operate round-the-clock all-year-long.

The system monitors the most popular spots and watches over the safety of tourists while enabling efficient communication with the rescue units. A free Ratunek (Rescue) application complements the system. Caller-location feature is its key advantage which significantly reduces the search time (even to as little as 20 minutes). The application supports connection to the nearest rescue station and while the call to the rescue station is in progress, the application sends an SMS with the caller's location coordinates to the rescuers. It is the only application approved by the voluntary rescue units in Poland.

For more details please see Chapter 4. Society (point 4.3. Safety – the DNA of our operations).

Promotion of sports and physical activity

[GRI 203-1, GRI 203-2]

Promotion of sports is one of the social activities in which Polsat Plus Group is very much involved. Sports occupy a special place in the operations of **Plus and Netia (sponsoring)** as well as **Polsat TV (coverage of sports events)**.

We have been consistently promoting sports and healthy lifestyle. We consider building a positive image of volleyball in Poland our great success. It has led to volleyball becoming the national sport in Poland that can be watched by entire families in an atmosphere of safety, a sport which is on the one hand associated with great fun and entertainment, and on the other with numerous successes on an international scale. Vast majority of Poles associate Plus and Polsat with volleyball and its success, while Plus and volleyball are virtually a synonym – a fact which is very valuable for the whole Polsat Plus Group.

The key activities of Polsat Plus Group in the area of promotion of sports and physical education involve the projects implemented as part of Goal no. 3 of Sustainable Development Growth, including:

BEST PRACTICES



- Polsat Plus Group and Plus mobile network as the Sponsors of the Polish Olympic Committee and of the Polish Olympic Team.
- Polsat and Plus brands are the titular sponsors of Gdansk Arena and Gdynia Arena.
- Plus is titular sponsor of men's volleyball league – the PlusLiga, and the strategic sponsor Tauron Women's Volleyball League.
- Polsat TV holds the broadcasting rights to the matches played in leagues PlusLiga and Tauron Liga up until 2028.
- "Żyjemy sportem" (Pursuing a sporty lifestyle) campaign promoting sports on Interia Sport portal.
- Netia is one of the sponsors of Arka Gdynia National Food Group basketball team.
- Polsat Plus Group employees participate actively in the "Healthy Cities" action organized by our business partner, LUX MED medical care provider.

For more details, please see the further part of Chapter 4 (point 4.3. "Exceptional customers," "Best sports").

Education

[GRI 203-1, GRI 203-2]

We have been carrying out **social education** for many years, especially that we consider it an important pillar of our environment. The activities associated with this area were conducted in the following ways:

- prevention of digital divide through development and popularization of state-of-the-art Internet access technologies
- reducing the barriers in access to knowledge, culture and education through wide availability of Telewizja Polsat's programming offer, TV services offered in various technologies and Internet portals on various topics,
- popularizing knowledge and technology through constant cooperation of the Plus network with the Copernicus Science Center,
- supporting the education of the society in the areas of healthcare and rare diseases by cooperating with numerous foundations,
- proliferation of the knowledge about ecology and promotion of pro-environmental attitude through Polsat information programs, or dedicated articles published in Zielona. Interia.pl web service,
- involvement in educational actions and events focusing on safety in the mountains and at the waterside.

Plus, being a company which bets on education, modernity and innovative communication, has for many years cooperated with **Copernicus Science Center**.

BEST PRACTICE – LONG-STANDING COOPERATION WITH COPERNICUS SCIENCE CENTER



Polsat Plus Group has for many years been battling digital divide and conducting social education. Since 2010 Plus, who bets on education, modernity and innovative communication, has been cooperating with the Copernicus Science Center, one of the most modern institutions combining popularization of science and culture in Europe. During all that time Plus has been assuring access to free Wi-Fi to visitors – both in the building itself as well as in the Discoverers' Park.

In 2023 Interia Zdrowie (Interia Health) portal journalists received awards in the “2023 Medical Journalist of the Year” contest. The educational and information values of their texts, based on medical facts, were recognized. Izabela Rzepecka received the 2nd Award while Małgorzata Janik and Karolina Dudek received the 4th Award.

4.2. Success thanks to people

Polsat Plus Group is the leader of the media and telecommunications market. **We owe our success** not only to the broad offer of services, products and TV content, state-of-the-art television studios, new IPTV or OTT set-top boxes, transmitters, frequencies or licenses but most of all to **the involvement of our employees**. Shaping the culture of cooperation while pursuing common goals is extremely important to us.

We would like our Group to be a good and friendly place of work, therefore we take care to ensure transfer of knowledge and flow of best practices between our companies as well as offer attractive work conditions and attractive fringe benefits.

Key figures

[GRI 203-1, GRI 203-2], [Accounting Act – Key Performance Indicators]

7 474	
number of employees working for the four biggest Polsat Plus Group companies, out of which ¹	
44.3% are women	55.7% are men
>245	
number of internships and apprenticeships (in the Group’s four biggest companies)	
ca. 14 average number of training hours per person in the Group’s biggest companies	>94% full-time employment rate in the Group’s biggest companies

¹ Status as at the end of 2023, expressed in full-time equivalents, excluding workers who did not perform work in the reporting period due to long-term absences.

Our culture of work

We are aware of the value of our **employees’ experience**. Only highly qualified staff is able to ensure the highest quality of our services. **We have experts in various areas and with unique skills working for us**, including for instance masters of fine arts in cinematography or organization of advanced television production (in Telewizja Polsat, Interia), advertising experts (in Polsat Media Biuro Reklamy), top class IT specialists and programmers, specialists in broadband electronic communications (in Polkomtel and Netia), online video market practitioners, web page and application designers (in Cyfrowy Polsat), highly specialized engineers and technicians as well as experienced design engineers/constructors (in InterPhone Service, PAK-PCE Polski Autobus Wodorowy), an also real estate specialists (in Port Praski).

[GRI 2-7, GRI 2-8]

Table 30. Total number of employees, with breakdown into sex and tenure

	2022						2023					
	Cyfrowy Polsat		Total	Polsat Plus Group		Total	Cyfrowy Polsat		Total	Polsat Plus Group		Total
	W	M		W	M		W	M		W	M	
Employees with fixed-term contracts	8.0% (40)	5.3% (23)	63	12.4% (400)	8.8% (346)	746	5.3% (27)	3.8% (17)	44	11.2% (372)	8.3% (347)	719
Employees with contracts for indefinite time	92.0% (463)	94.7% (414)		877	87.6% (2 821)		91.2% (3 604)	6 425		94.7% (480)	96.2% (427)	
Total	503	437	940	3 221	3 950	7 171	507	444	951	3 312	4 162	7 474

Table 31. Number of employees, with breakdown into full-time and part-time employment

	2022						2023					
	Cyfrowy Polsat		Total	Polsat Plus Group		Total	Cyfrowy Polsat		Total	Polsat Plus Group		Total
	W	M		W	M		W	M		W	M	
Full-time	80.9% (407)	81.7% (357)	764	93% (2 994)	94.8% (3 744)	6 738	81.5% (413)	82.2% (365)	778	93.4% (3 092)	95.1% (3 957)	7 049
Part-time	19.1% (96)	18.3% (80)		176	7% (227)		5.2% (206)	433		18.5% (94)	17.8% (79)	
Total	503	437	940	3 221	3 950	7 171	507	444	951	3 312	4 162	7 474

[GRI 401-1]

Table 32. Staff turnover ratio¹

	2022		2023	
	Cyfrowy Polsat	Polsat Plus Group	Cyfrowy Polsat	Polsat Plus Group
Women	11.3%	11.7%	13.4%	11.8%
Men	14.2%	11.6%	8.2%	9.8%
Total	12.6%	11.6%	11.0%	10.7%

¹ Excluding migration of employees between the capital group's companies.

According to the **Human Resources Management Plan** of Polsat Plus Group, we ensure comparable working conditions in each of the Group's companies. The main goal is to **build an attractive workplace for current and future employees**.

[GRI 2-25]

We are guided by the **Policy of Respect for Human Rights**. We promote equality, value and care for diversity and dignity of all who are in our environment, while not tolerating any forms unequal treatment, discrimination or violence. The basic ethical values associated with respect for human rights are expressed by the below manifest:

Every person deserves respect, has the right to have one's personal dignity respected as well as the right to protection and privacy of one's personal and family life.

By creating the policies in the area of respect for human rights for the respective Polsat Plus Group companies, we were guided by the universally recognized standards which are contained in:

- The International Bill of Human Rights which comprises:
 - Universal Declaration of Human Rights,
 - International Covenant of Civil and Political Rights,
 - International Covenant on Economic, Social and Cultural Rights.
- Declaration of International Labor Organization
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct,
- UN Guiding Principles on Business and Human Rights

The catalogue of the principles found in the Policy of Respect of Human Rights lists the sets of principles which include the Company's: **Policy of Equality, Policy of Respect for Diversity, Anti-Discrimination Policy, Policy of Protection Against All Forms of Violence, Policy of Protection of Freedom of Association and the Policy of Protection of a Safe Work Environment**. At the same time, the position of the **Compliance Officer for Human Rights Respect** has been established in the Company to monitor the compliance of respective Policies with the law and the execution of the obligations stated by the Policies.

The Group also has the **Anti-Mobbing Policy**, which defines the principles of prevention of mobbing, while internal **Anti-Mobbing Committees** operate in individual companies.

[GRI 2-23]

Polsat Plus Group has implemented the **Code of Ethics** which is a set of guidelines regulating the **issues of fair competition, compliance with the law and ethical standards**. There is an independent Ethics Office (Ombudsman) in Cyfrowy Polsat, Polkomtel and Netia.

[GRI 2-19]

How do we remunerate our employees?

We take care to observe all formal aspects of employment – an employment contract is the basic form of employment in the Group, however depending on the specific nature of operation of individual companies and/or the expectations of our co-workers, we also use other forms of employment which are permitted by the law. Rules of remuneration and levels of remuneration at respective levels are defined by the **Remuneration Regulations** of respective companies.

We take part in the remuneration surveys conducted by Mercer which provide us with the current market data and enable us to analyze in detail the competitiveness of the remuneration we offer and identify the inadequately remunerated employees or professional groups as compared to a selected benchmark market.

In Polsat Plus Group we make efforts to ensure that the conditions of work at our companies do not discriminate against anyone, or in any aspect, including from the point of view of the remuneration. The policy is demonstrated by the high percentage of women at managerial positions and a small, successively decreasing, difference in the level of remuneration offered to women and men holding similar positions, which is illustrated in Table 33.

[GRI 405-2]

Table 33. Remuneration of women in relation to remuneration of men in the same pay grade (men's salary equals 100%)¹

	2022	2023
Ratio of basic salary of women to men (men's salary equals 100%)	93.7%	93.3%
Percentage of employees covered by analysis	92.7%	91.5%

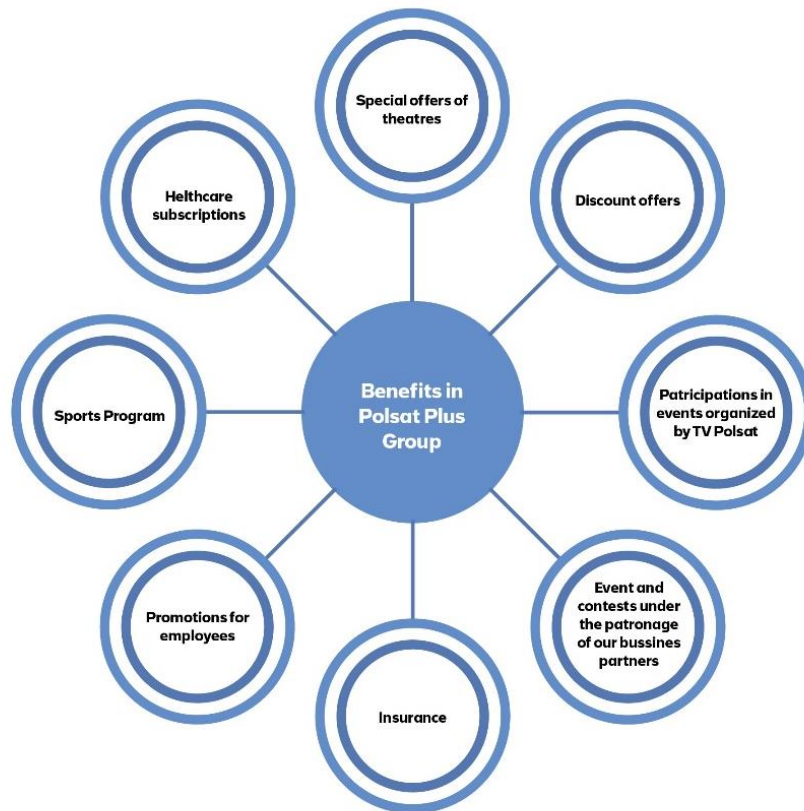
¹ Data for Polsat Plus Group companies covered by the report in 2023. Ratio pertains to specialized positions.

Due to the fact that in various areas of our activity there may be an overrepresentation of one gender (e.g. predominance of men in technical departments), to give more insight into the issue of differences between remuneration of women and men we have presented salary grading for respective positions. This applies to specialized positions. The ratio of the basic salary of women to that of men consistently remains at a very high level and was equal to 93.3% in 2023 (2022: 93.7%). This proves the successful implementation, in practice, of the principles that guide us, namely respect for diversity, equal treatment and remuneration level determined solely on the basis of qualifications, competence and experience.

[GRI 401-2]

We offer numerous benefits. We want these benefits not only to provide motivation and incentive but also to be the expression of our gratitude for the daily work of our employees. At the same time, some of these benefits **support achievement of the work-life balance**, that is the balance between work (career, ambition) and a private life (health, entertainment, family, spirituality).

Figure 8. Generally available employee benefits offered by Polsat Plus Group

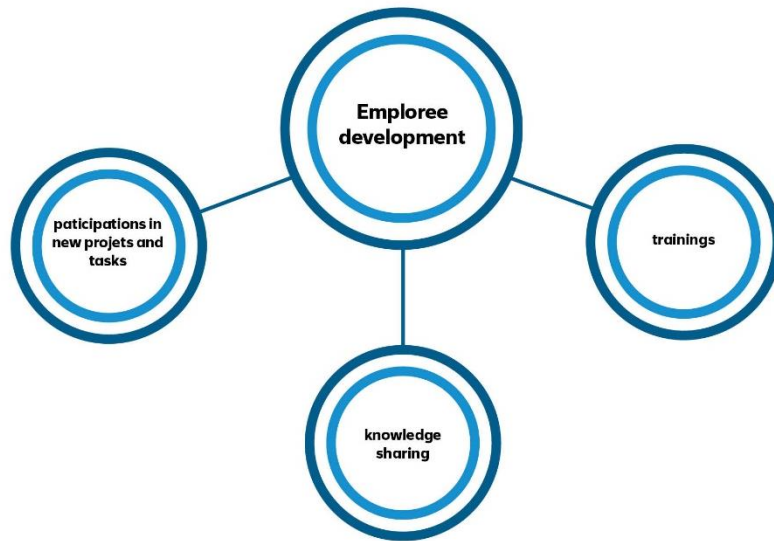


The Company Social Benefits Fund (ZFSS) is one of the elements of our social policy. The funds from the Company Social Benefits Fund are used for granting loans for housing purposes, Christmas gifts, activities of the sports sections in the company, the cost of treatment, care and rehabilitation related to grave illnesses of our employee or their family members, subsidies to employee's holiday leaves and their children's holiday stays.

Motivation and development of employees

We see potential in each of the several thousand of the Group's employees. We want to motivate them and invest in their personal development.

Figure 9. Employee development



We invest in the development of our employees. The development process is based on the 70-20-10 rule.

- 70% – development through experience (tasks, involvement in projects),
- 20% – development through relations with others (knowledge sharing, feedback, coaching, mentoring),
- 10%– development through participation in trainings (on-line, stationary, in-house, external).

Trainings

In Polsat Plus Group the training needs of our employees depend on the nature of their work and position, the daily challenges they face, the tasks they have to accomplish as well as the organization’s business needs. Training is conducted by external providers as well as by in-house trainers. Skills can also be enhanced through college studies, foreign language courses as well as via e-learning training sessions. Our best practices related to improving our employees’ professional skills includes:

BEST PRACTICES



- **Healthy YOU Zone** – it is a dedicated theme zone which includes educational materials, recordings of meetings and presentations, as well as suggestions and inspiration helping people maintain mental health and promoting healthy lifestyle.



- **Academy of Knowledge** – it is a common digital space where employees of Cyfrowy Polsat and Polkomtel can improve their professional skills. It offers access to 70 topics and training sessions, covering such areas as managerial skills, projects, sessions related to products and tools, interpersonal skills, as well as mandatory training sessions (including work safety, GDPR, business continuity management, prevention of mobbing as well as data communication security).
- **PMO Zone** – it is a source of knowledge about project management in Polsat Plus Group which includes thematic blocks covering traditional and agile methodologies, rules and norms of assuring that projects are managed in a methodical and orderly manner, materials broadening one's knowledge about selected project-related issues, as well as development materials, including publications and video clips.
- **Onboarding Program** – it includes the induction programs, located in the Academy of Knowledge, entitled "Preonboarding – before being hired" and "Onboarding – program new employees." It also includes a program for managers which describes the onboarding process and provides guidance for induction of new employees.
- **PERCIPIO Tech&Dev** – a platform for competence development addressed mainly to IT staff.
- **Live webinars** – inspiring-and-motivational meetings with experienced experts, held once a quarter, divided into general webinars for all employees and webinars addressed to managers.



- **OFIZ 360 Survey** – assessment of employees relying on anonymous diagnosis of competence levels in major areas of management. The survey provides information on how the examined person is perceived by the people around them: the person's boss, the people reporting to that person, closer and further associates. The assessment is often used to provide feedback to employees regarding their strengths and weaknesses, assessment of their performance, their leadership skills as well as identification of areas for improvement.



- **Crowd+ Program** – a program whose fundamental goal is to support the culture of innovation in the organization, acquire and develop valuable business ideas as well as optimize the process of dealing with business challenges in the organization while tapping on the broad experience of the community of participants.
- **Innovation Academy** – a training-and-development program carried out in an innovative formula of talent search which includes a series of interesting workshops (discussions, brain-storming sessions, teamwork). During the so-called Pitch Day, the teams face the jury and present the solutions of actual business challenges.
- **Innovative Tuesdays** – a series of events and presentations devoted to innovation, in the broad sense of the term, new technologies as well as activities which support implementation of latest solutions to the market.

[GRI 404-1]

Table 34. Average number of training hours per employee by gender

	2022						2023					
	Cyfrowy Polsat and Polkomtel ¹		Total	Polsat Plus Group		Total	Cyfrowy Polsat and Polkomtel ¹		Total	Polsat Plus Group		Total
	W	M		W	M		W	M		W	M	
Total number of training hours by gender	39 200	46 789	85 989	57 460	77 616	135 076	27 153	33 381	60 534	42 879	62 768	105 647
Average number of training hours by gender	25.0	25.7	25.4	17.8	19.6	18.8	16.8	18.5	17.7	12.9	15.1	14.1

¹ Data concerns Cyfrowy Polsat S.A. and Polkomtel Sp z o.o. In these companies the employees use a common training platform. Data concerns the total number of hours of traditional, stationary training as well as on-line training (both developed in-house and external).

[GRI 404-1]

In 2023 the total number of training hours completed by our employees (external training, in-house training, English classes, studies, webinars) decreased by ca. 22%. The main reason was smaller number of Cyfrowi w Chmurze webinars organized in 2023, which as associated with migration of the organization to cloud solutions. The project was carried out mainly in 2022, and hence the smaller number of webinars in 2023.

Studies

Employees can seek financing for college/university studies which are aligned, in terms of their scope, with the work performed for the Group. 51 people used this opportunity in 2023.

English classes

If a given work position requires command of English, the employees are invited to attend one-to-one classes or group courses. 481 people took advantage of this opportunity in 2023.

360 Assessment

Assessment of managers

The work of managers in Cyfrowy Polsat and Polkomtel relies on the Feedback 360® culture. Using the Online Feedback Forum, assessment is performed by the assessed individuals' subordinates, their superiors and co-workers. The goal of the evaluation is to strengthen best practices through positive feedback, identify potential areas for change, including by examining the development needs and offering support in diagnosis of the situation and in making decisions concerning challenges for managers.

Assessment of teams

The work of the teams which operate in Cyfrowy Polsat, Polkomtel and Netia is based on structured and clear goals embedded in the feedback culture.

Many operating teams in the above mentioned companies are covered by the Feedback 360 assessment, thanks to which we achieve a detailed picture of behavior of each employee based on the information coming from many sources, e.g.: the employee's superior, their subordinates and co-workers, as well as on the basis of self-assessment. Such an approach enables creation of individual corrective or development plans for the assessed people and entire teams. Thanks to an individual work of the coach with each employee covered by the Feedback 360 assessment, the level of self-awareness of one's own competence grows and the motivation for development is stimulated.

The Feedback 360 assessment tool enables us to support the open communication role.

[GRI 404-2]

We have prepared a unique offer - the Manager Academy - for the people employed on managerial positions as well as for project managers. Its goal is to promote the standards of a manager's work and provide support in dealing with professional challenges, through a series of e-learning trainings and direct meetings with experienced business trainers.

We are open to young people

For years, we have been inviting young people to participate in internships and apprenticeships organized by Polsat Plus Group companies. The program internships and apprenticeships enables acquisition of valuable experience from working for a big Capital Group in many areas of its operations. Many people participating in these programs subsequently decide to continue working for the Group's companies as full-time employees. In 2023 we had 188 apprentices and 58 interns.

We constantly improve occupational health and safety standards

Assurance of occupational health and safety has the highest priority for us. Related activities are pursued with utmost care by individual companies.

Occupational health and safety units have been appointed in each of the companies. Their goal is to identify and evaluate the threats affecting work safety, cooperate with the employer in the field of assuring relevant safety standards for employees, as well as verify observance of work safety regulations in each of the companies. Work Safety units carry out their controlling and inspection activities according to a predefined plan of reviewing specific locations in each of the companies.

Moreover, dedicated **Work Safety Committees** have been appointed in each of the companies covered by the present report. The committees include, in equal numbers, representatives of the employer and of the employees. The Work Safety Committee meetings are held at least once a quarter. Work Safety Committees carry out regular assessment of observance of safety and health standards in the workplace, review the safeguards implemented by the employer to prevent accidents at work and occupational diseases, formulate

conclusions on how to improve working conditions, and cooperate with the employer in the scope related to the fulfilment of the employer's obligations in the area of safety and health in the workplace

[GRI 403-3]

We pay particular attention to the observance of all legal requirements and we continuously adjust our work safety procedures and instructions to the changing regulations, conditions and factors influencing the work environment in respective companies.

All employees undergo work safety training in line with the valid regulations and in accordance with the developed training programs. Job positions which require additional skills are analyzed in detail from the point of view of providing relevant trainings and certificates. Employees are sent to specialized training courses (e.g. covering safe work at height, safe work in electromagnetic fields). Employees are provided with work clothes and personal protective equipment in accordance with the adopted standard table.

[GRI 403-2]

Table 35. Injury, occupational disease, days lost and absence from work ratios as well as the number of fatal accidents¹

	2022						2023					
	Cyfrowy Polsat		Total	Polsat Plus Group		Total	Cyfrowy Polsat		Total	Polsat Plus Group		Total
	W	M		W	M		W	M		W	M	
Total number of accidents at work	0	0	0	7	6	13	0	1	1	4	12	16
Number of fatal accidents	0	0	0	0	0	0	0	0	0	0	0	0
Number of serious accidents	0	0	0	0	0	0	0	0	0	0	0	0
Number of light accidents	0	0	0	7	6	13	0	1	1	4	12	16
Total number of persons injured in accidents	0			13			1			16		
Incidence rate (IR)²	0.0	0.0	0.0	2.2	1.5	3.7	0.0	2.3	2.3	1.2	2.9	4.1
Total number of days of inability to work due to accidents at work³	0	0	0	160	101	261	0	14	14	388	211	599
Accident Severity Rate³	0	0	0	22.9	16.8	39.7	0	14	14	97.0	17.6	114.6
Occupational Disease Rate (ODR)⁴	0	0	0	0	0	0	0	0	0	0	0	0
Absentee Rate (AR)⁵	3.64%			N/A			3.31%			N/A		

¹ Data in the table concerns Polsat Plus Group employees (does not include contractors/sub-contractors).

² Incidence Rate (IR), calculated as the total number of injured people in accidents / headcount x 1000.

³ Accident Severity Rate, calculated as the number of days lost due to accidents / number of accidents.

⁴ Occupational Disease Rate (ODR), calculated as <number of cases of occupational diseases / total number of hours worked by all employees in a given period >* 200.000.

⁵ Absentee Rate (AR), calculated as the number of hours during business days during which an employee is unable to work due to illness.

[GRI 2-30], [GRI 403-1, GRI 403-4]

In Polsat Plus Group there are no collective agreements. Independent and Self-Governing Trade Union “Solidarity” operates at Polkomtel. Trade unions also operate in Netia Group. As of 31 December 2023, 5% of the total number Polsat Plus Group employees were members of trade unions.

Initiatives leading to **minimization of the risk of occurrence of health hazards** for the Group’s employees. Best practices in this area include:

BEST PRACTICES



- **Civil Defense Formation (FOC)** – a team of nearly 110 volunteers, first-aid responders who are trained in the field of first aid as well as 30 employees holding First Aid Certificates who make up 12 teams which are ready to provide aid to other employees.
- **Rescue Team** – a group of enthusiasts who organize training and events for the Group’s employees in the field of first aid (training sessions, debates, discussions, knowledge sharing via in-house social media).

4.3. Exceptional customers

Key figures

[GRI 203-1, GRI 203-2], [Accounting Act – Key Performance Indicators]

>20 million provided services (RGUs)	5.8 million B2C customers	>68.8 thousand B2B customers
44% the share of households using at least one service offered by Polsat Plus Group		
49% the share of female customers of Polsat Plus Group		51% the share of male customers of Polsat Plus Group
25 thousand km of state-of-the-art fiber-optic backbone network		>23 million of inhabitants of Poland live within 5G Internet access
2.2 EB of data transmitted over Plus network in 2023	43 number of TV channels in the portfolio of Telewizja Polsat	20.9 million the average monthly number of users of Polsat-Interia Group’s services in the Internet
4 million PLN donated to selected charity causes by the artists participating in in the “Your Face Sounds Familiar” show””		>300 flats and houses were upgraded by the team of “Our New Home” show

Exceptional customers

Residential customers

For Polsat Plus Group **every customer is unique** and we work hard every day to prove that it is so. We can boast of providing services for nearly all the strata of Polish society.

Each brand in Polsat Plus Group has its own identity, method of communication and visual design. The descriptions of selected brands are presented below:

Plus is a brand which puts stress on close personal relations and has a relevant proposal for every member of a family. Ania Smółowik, Filip Orliński and Wojtek Mecwaldowski impersonate such family members.

Polsat Box combines the family-oriented character with a modern approach. The brand, which is promoted by Jacek Braciak, is close and approachable while being at the same time distinctive through its modern approach to life. The slogan “Choose everything for yourself” reflects its universal nature.

Polsat Box Go is a streaming service with a rich offer of online content available on any device. Users have access to latest series, movies, entertainment and information programs, cartoons, live sports coverage as well as over 130 TV channels, which makes this offer an ideal proposal for fans of digital entertainment.

Polsat has always been close to people, it accompanies them in good and bad times, and it evolves together with them. It is the television for the whole family. It provides excellent entertainment and engaging movies and TV series.

Polsat Media is the largest advertising agency not only in terms of the number of channels operated, but also in terms of audience share (35.5% SHR in the A16-59 group, source: Nielsen Media, 2022) and share in the television advertising market.

Netia provides comprehensive communication services (including data transmission, Internet access, advanced ICT solutions) to individual customers, enterprises and institutions as well as multimedia entertainment, including TV.

Interia is one of the three biggest horizontal portals in Poland, the source of objective information, unique content and best entertainment. It offers the most desired content and services in Polish Internet. “Interia is close to the things that are close to you” is the slogan of the campaign in which Interia focuses on the current events which attract attention of people in Poland.

Plush has been effectively building its image by combining a modern approach to life with informal style, which makes this brand attractive for the younger generation. Flexible tariffs underscore the brand’s orientation on customer needs and at the same time offer cost control and access to latest technologies.

NesoBus, that is Polski Hydrogen Bus, is the future of public transport in cities and large urban areas, offering clean air for everyone.

NESO is the brand under which the chain of hydrogen refueling stations is being developed. The name is the acronym of the Polish slogan “Nie Emituję Spalin, Oczyszczam” (“Emits No Exhaust Fumes and Purifies the Air”).

InterPhone Service is the official manufacturer of electronic equipment for Polsat Plus Group. It manufactures set-top boxes for IP TV, satellite TV (DTH) as well for cable TV (CATV) and terrestrial TV (DVB-T). It also manufactures equipment for wireless data transmission.

Port Praski is a new residential project in Warsaw. This Next Generation City, located in city center, close to the Old Town, near Vistula River, the Warsaw ZOO, the National Stadium and two Metro underground stations consists of four quarters with each of them having a different purpose: the residential “Old Praga”, the commercial-and-shopping Docklands with a marina, the trade-and-business City and Media Park. All this is being developed in the area surrounded by esplanades, squares, marinas, floating restaurants and cafes as well as greens.

Our **telecommunication and TV services have nationwide reach in Poland**. In the green energy segment we produce clean energy based on solar and wind power as well as biomass burning, and we are also building the full value chain for hydrogen economy, relying on green hydrogen. We are also active on the real estate market with Port Praski in Warsaw being our flagship project.

Figure 10. Logotypes of the key brands of Polsat Plus Group



Who are Polsat Plus Group customers?

Polsat Plus Group services reach every other household in Poland. The 5.8 million B2C contract customers of Polsat Plus Group include representatives of every age group, social stratum or profession, living in the majority of Polish cities, towns and villages. Polsat Box, Plus, Plush as well as Netia and our smartDOM loyalty program are permanent elements of day-to-day lives of millions of Polish families. The survey of the characteristics of the market of services for households in Poland, which was conducted in May 2022, showed that 44% of households use at least one Polsat Plus Group service. The demonstrated trust is a commitment for us to provide top quality services.

Chart 4. Households using at least one Polsat Plus Group service (Plus, Polsat Box, smartDOM, Netia, Plush)

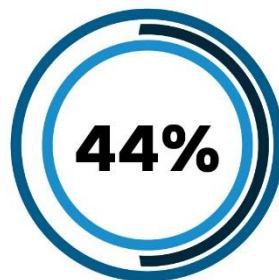


Figure 11. Who are Polsat Plus Group customers?

Gender	Market	Polsat Plus Group ¹
Women	48%	49%
Men	52%	51%
Age	Market	Polsat Plus Group ^{p1}
18-24	15%	17%
25-34	22%	24%
35-49	37%	36%
50-65	26%	23%
Education	Market	Polsat Plus Group ¹
elementary + vocational	32%	32%
secondary	42%	43%
higher	26%	25%
Size of place of residence	Market	Polsat Plus Group ¹
village/rural	34%	37%
cities up to 100 thousand.	34%	34%
cities 101-500 thousand	19%	18%
cities above 500 thousand	13%	12%
Household size	Market	Polsat Plus Group ¹
1 person	18%	15%
2 persons	32%	34%
3 persons	28%	28%
4 persons and more	21%	22%

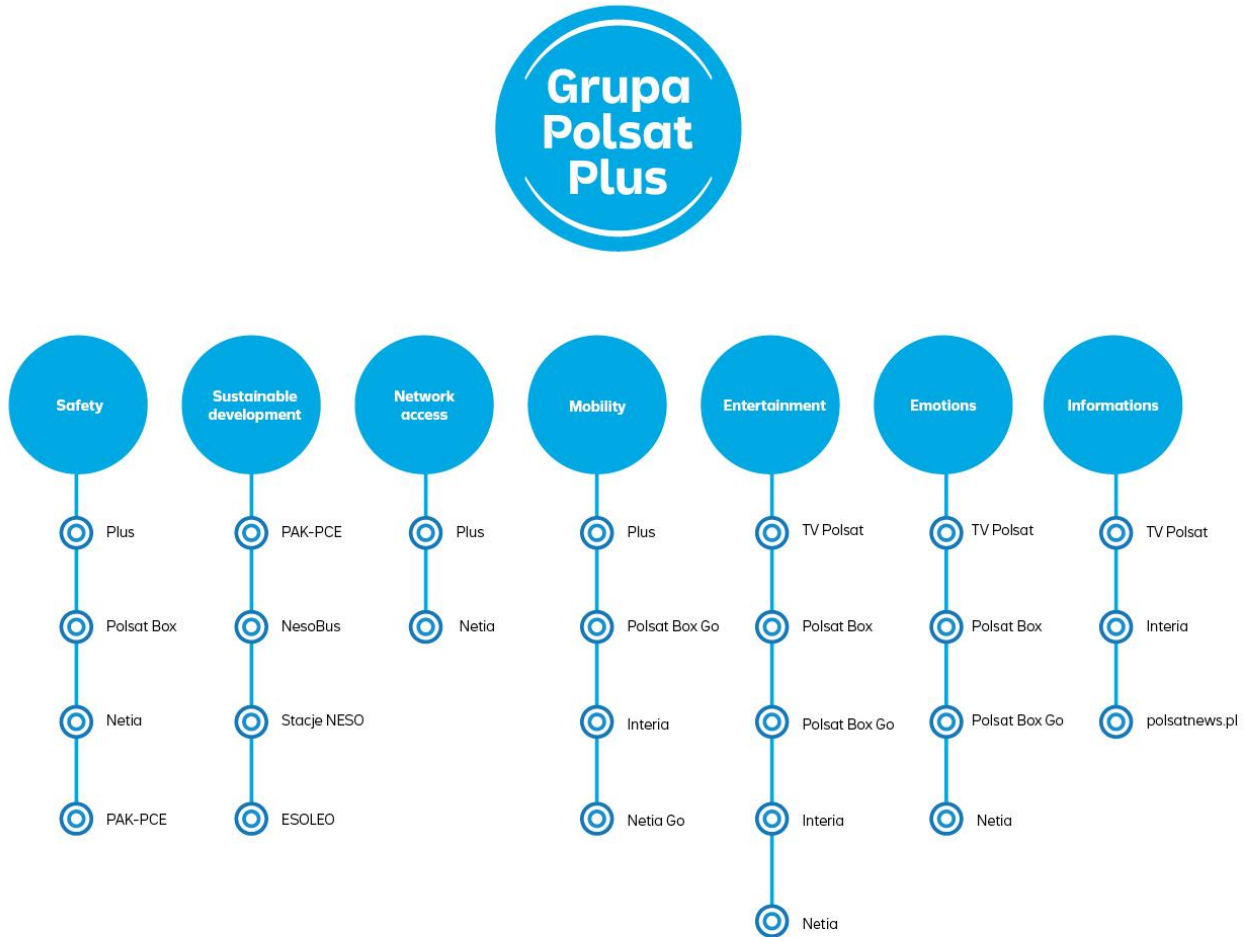
¹ people using at least one service from Polsat Plus Group (Plus, Polsat Box, smartDOM, Netia, Plus, individual customers market). Source: Characteristics of the market of services for households (individual customers market), the survey was performed by Zymetria in May 2022. Sample size 2500 - a representative sample for citizens of Poland aged 18-65 living in households using a voice service (postpaid or prepaid).

Polsat Plus Group also provides ICT (Information and Communication Technologies) services to medium and large enterprises and institutions.

These services are provided on the basis of, among others, one of the most extensive backbone fiber-optic networks operated by Netia (around 25 thousand kilometers long), as well as on the basis of the access network which reaches more than 3.3 million flats and houses (including ca. 2.3 million connected via gigabit links and 1.5 million connected via fiber-optic links) and around 70% of class A and B office buildings and shopping centers all over Poland. Netia also provides advanced ICT solutions, cloud solutions as well as IoT solutions and it operates Data Centers (DC) while also assuring a full range of cyber-security solutions, including the Security Operations Center (SOC).

In accordance with our vision and strategy we wish to develop and deliver top quality core services for day-to-day use, reliable and fast communications, most attractive and unique content and entertainment, cheap and clean energy and also other services and products for households as well as for residential and business customers, while using for this purpose the best and the latest technologies which respond to the dynamically evolving needs and expectations of our customers and keep them highly satisfied.

Figure 12. User experience offered by selected Polsat Plus Group brands.



Detailed information regarding customer numbers and services we provide can be found on [our corporate website](#).

Availability – for everyone. Everywhere

Polsat Plus Group is the biggest provider of multiplay media-and-telecommunication services in Poland.

We are guided by the principle *“For Everyone. Everywhere”*, while striving to make sure that our services and products respond to the needs of each and every customer and are available at any time and on any device, regardless of the method of their delivery. We take care to provide unique content, both our own, proprietary as well as the content which is acquired from external providers. We do so while recognizing that it is content that gives our operations a substantial competitive edge.

Since the very beginning our mission has been to prevent digital exclusion by assuring universal and easy Internet access in all available technologies. Just as the offer of Telewizja Polsat content as well as Polsat Box and Netia TV packages and also Polsat Box Go streaming service reach millions of households in Poland, it is also the Internet access service offered by our Group that has become “a window to the world” for many Polish families. Not only in big cities but also in small towns and villages people can enjoy fast 5G,

5G Ultra, LTE and LTE Advanced Internet access from Plus as well as fixed-line access, including via fiber-optic lines provided by Plus and Netia.

More information about the offer for our customers can be found in Chapter 1. Our business.

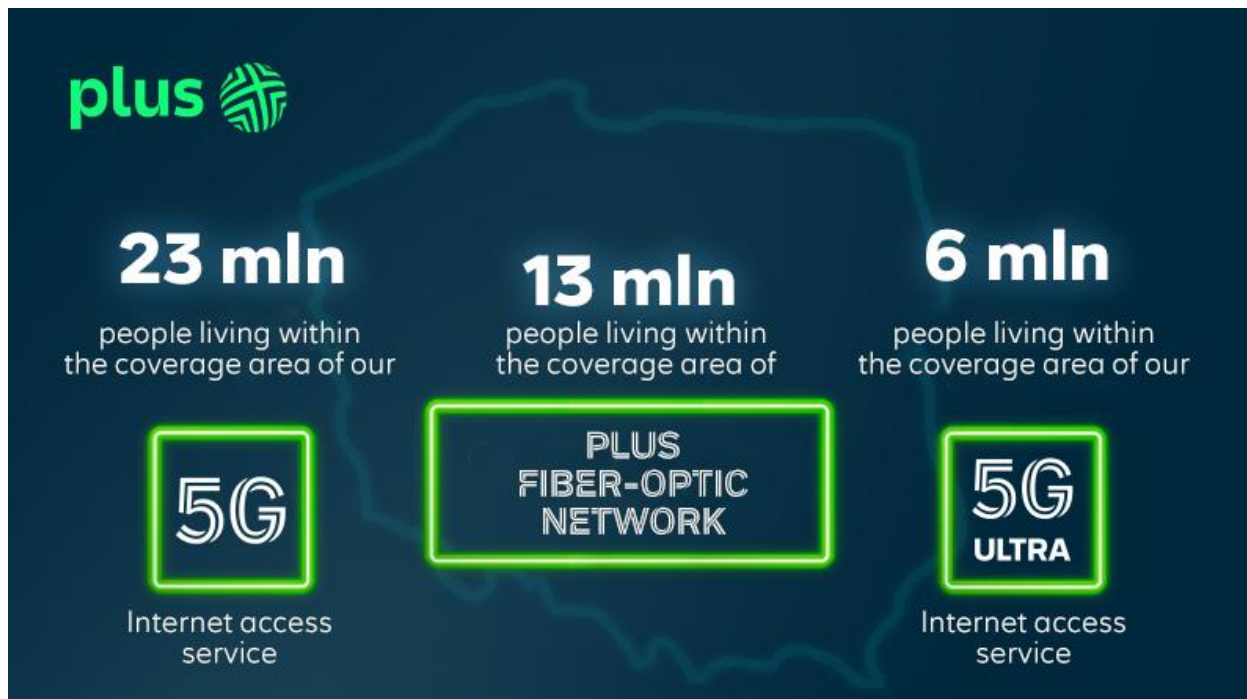
5G network roll-out

We started 2023 by **providing access to 5G network at no additional charge** to all users using our postpaid subscription offers as well as prepaid Plus and Plush offers.

Thanks to intensive work on the development of the 5G technology, already **more than 23 million people**, i.e. more than half of the country's population from bigger and smaller towns and places, live within the coverage area of Plus 5G network. Roll-out of 5G Internet access is a priority for us. As the 5G technology leader, we feel enormous responsibility for the digital development of our country, the quality of education, the ability to offer the possibilities of remote work or enabling the companies' activity on the Internet. Last year saw finalization of a 5G spectrum auction in which **Plus acquired a block of spectrum in 3.6-3.8 GHz frequency band**. Thanks to this the operating possibilities of Plus mobile network will be further enhanced, while aggregation of existing radio resources will lead to further acceleration of data speeds and increase the network's capacity. Thanks to this all users will gain access to a service with even better parameters, further boosting the 5G network's capabilities.

In mid-June 2023 Plus launched mobile Internet access which is as fast as a fiber-optic connection, namely **5G Ultra**. It is a pioneer solution which involves combining of three frequency bands – two bands in which 5G technology is used (2600 MHz and 2100 MHz) and additionally the 4G layer (in 1800 MHz band). For users it means ability to use fiber-optic-like Internet access in everyday life situations. Activation of 5G access in the 2100 MHz frequency band has not only made data transmission using 5G Ultra technology faster, but it has also improved coverage and availability of 5G technology. Currently **6 million** of Poland's population, living in more than 250 towns and places across all provinces, can enjoy the ultrafast 5G Ultra Internet access thanks to nearly 1000 base stations.

Figure 13. Development of the coverage of Plus' ultra-fast mobile and fiber-optic internet



Plus was the winner of SpeedTest.pl rankings

For over 3 years Plus has invariably held the first spot in data speed rankings of SpeedTest.pl in the 5G category. In 2023 it has confirmed its leading position in 5G technology by staying at the top spot during the entire year. First quarter of 2023 brought a big change at the position of the mobile Internet access leader in the rankings maintained by Speedtest.pl. When taking into account all technologies, namely 3G, 4G and 5G, Plus jumped to the number one spot in March and stayed at the lead till year end.. The climax came when Plus ranked first in both, the 5G category and in the overall mobile Internet access category for 2023, as measured by SpeedTest.pl service.

A record 2.2 EB of data transmitted by Plus

Thanks to expanding the true 5G network coverage by Plus during the past 3 years as well as thanks to the implementation of innovative technological solutions, such as 5G Ultra, Plus's mobile Internet access service was gaining popularity last year. 2.2 EB of data was transmitted over Plus network in 2023. Such data traffic level places Plus among the top European mobile operators in terms of data transmission volume.

LTE mobile Internet access coverage

LTE mobile Internet access, whose development Plus network also pioneered, is universally available in Poland. Nearly 100% of Poland's population lives within the coverage Plus's LTE network, while LTE Advanced, offering even higher transmission parameters, reaches 97% of the population. Moreover customers can use the Home Internet set (for LTE or 5G, featuring an outdoor modem and a router which is installed indoors) which improves coverage and boosts signal power, hence offering improved quality Internet access at home. Such a set is a perfect alternative to a fixed-line Internet connection.

Fixed-line broadband Internet access

Fixed-line broadband Internet access is offered under "Netia" and "Plus" brands using our nationwide access infrastructure which reaches around 3.3 million homes, as well as based on access to the networks operated by other wireline network operators. Together our fixed-line Internet access offer, including fiber optic, reaches more than 6.9 million households/addresses.

A unique offer of advanced products

4K technology in the offer of Polsat Plus Group

Polsat Box, Polsat Box Go and Netia offer to their subscribers and users access to even as many as eight 4K channels, including Eleven Sports 1 4K, Love Nature 4K, MyZen 4K, Museum TV 4K and Travelxp 4K. The channels can be received using polsat box 4K, polsat box 4K lite and Netia EvoBox 4K set-top boxes. 4K TV stations are also available in Polsat Box Go service – in the application designed for the devices which support such quality.

State-of-the-art connected set-top boxes

By providing TV services we exploit the possibilities offered by the Internet, thanks to which our programming content is available to customers in many ways. Both, Polsat Box and Netia viewers using our EVOBOX series and 4K set-top boxes (upon connecting their devices to the Internet) can enjoy some innovative features, such as TimeShift, reStart and CatchUP which enable them to watch selected shows with a time shift. These features offer big flexibility and freedom when watching TV and they offer the possibility of being independent of the regular TV scheduling. As regards the latest set-top boxes – polsat box 4K and polsat box 4K lite – we have introduced the DUO feature which enables reception of TV channels while either using the satellite (DTH) technology, or the cable IPTV technology and being able to switch freely between the two technologies as often as we wish, within one programming package. The set-top boxes support program reception in 4K standard as well as content search using voice commands.

Disney+ in the offers of Polsat Box, Plus, Netia and Polsat Box Go

Polsat Plus Group has been the only pay TV and telecommunication operator in Poland who since the beginning of Disney+ presence in our country has been offering to its subscribers the possibility of buying attractively-priced bundled offers which included Disney+, thus assuring best quality entertainment to whole families in one place.

New streaming package. Start bundle from Polsat Box Go

In August 2023 a new channel package, called Start, was launched by Polsat Box Go in addition to the existing Polsat Box Go Premium and Polsat Box Go Sport packages. The promotional price is only 30 PLN per year, or 2.5 PLN per month. Polsat Box Go Start offers access to more than 40 thousand hours of favorite TV series, reality shows as well as to fine entertainment and many exciting new shows from more than 20 Polsat TV channels.

We support energy transition

Wind and solar energy, or the energy generated from biomass burning cease to be a thing from far away future, while photovoltaic solutions are no longer a fad but a necessity. That is why Polsat Plus Group has been consistently working to move away from coal and to enable people in Poland to enjoy cheap green energy. And all of this is done while caring for the natural environment and while trying to avoid the energy crisis.

Clean energy from RSE

Polsat Plus Group produces clean energy at its solar power plant located in Brudzew (82.4 MWp) and from the wind farms in Miłosław (9.6 MW) and Kazimierz Biskupi (17.5 MW), while numerous further power plants are in the development phase, including Człuchów (72.6 MW) Przyrów (50.4 MW), Drzeżewo (138.6 MW) wind farms as well as Przykona solar farm (ca. 260 MWp). In 2026 the Group plans to have 740 MW of installed green power, including wind farm projects offering total power of nearly 300 MW and solar (photovoltaic) farms with total target power in excess of 340 MW. It is estimated that these moves will help reduce CO₂ emissions in Polish economy by more than 2 million tons annually.

First publicly-accessible hydrogen refueling stations operating under NESO brand

Polsat Plus Group is also developing the full value chain for the green hydrogen-based economy, i.e. a chain stretching across the whole process – from green hydrogen production through its storage and transport to distribution and sales. First generally-accessible hydrogen refueling stations for cars and buses have been launched in Warsaw and Rybnik. The chain of hydrogen refueling stations is being developed under NESO brand and will continue to expand. Further stations will be opened in Wrocław, Lublin, Gdańsk and Gdynia.

Polish hydrogen-powered bus and Świdnik bus factory

NesoBus hydrogen bus factory, owned by Polsat Plus Group and ZE PAK, was opened in Świdnik. Ultimately it will be able to produce more than 100 hydrogen-powered buses per year.

NesoBus, which is powered by green hydrogen, is the most ecological bus designed for those living in cities and for the purpose of catering to the needs of municipal transport. It has been designed by Polish engineers in cooperation with partners from Europe and other parts of the world. NesoBus has already completed trials in several major Polish cities (including Rybnik, Warsaw, Gdansk, Gdynia, Szczecin, Wrocław), with Rybnik, Gdansk and Chelm being the first cities to order it.

Strategic partnership between Google Cloud and Polsat Plus Group

Google Cloud and Polsat Plus Group (GPP) announced strategic partnership which includes signing by Google of its first in Poland contract for purchase of clean and green electricity. Thanks to using the Google Cloud solutions, Polsat Plus Group will accelerate its technological progress and digital transformation process.

More information about what is offered to our customers can be found in Chapter 1. Our business.

Safety – the DNA of our operations

Cybersecurity

As a provider of critical nationwide infrastructure and communications, on which millions of our customers rely, we treat cybersecurity and information security as a priority in all our activities. To be able to confront contemporary threats to cybersecurity in an effective manner, we continuously manage our policies, standards and processes which are related to information security across the whole organization. To this end, we have implemented numerous rules and guidelines which are defined in our policies and procedures, and in particular in the **Security Policy**, the **Information Security Policy**, the **Personal Data Security Policy**, the **ICT Security Policy**. These policies define the fundamental principles of security management while the methods of their implementation and the ways of mitigating the risks which can be associated with our operations are covered by the procedures and operational instructions.

These documents include **Risk and incident management procedures**. Based on these procedures we carry out continuous monitoring of incidents and test our resistance to cyberattacks, regularly analyze and update security risk assessment process, as well as introduce required changes to the telecommunication architecture, software and also to our products and to the services we provide.

The Group's organizational structure includes dedicated units (including the Telecommunication and Data Communication Security Office, Personal Data Security Office, the Security and Fraud Detection Department, the Classified Information Security Officer) which are responsible for the fulfilment of the tasks associated with e.g. telecommunication and data communication security management, crisis management and the military service obligation as well as information security, including security of personal data and classified information.

Risk assessment

We have implemented the Information Security Management System which is used by us for comprehensive management of acceptable risk levels, identification of threats to information as well as for ensuring information security while using the following methods:

- Risk identification: we continuously assess the threats and vulnerabilities while using various commercial and government-supported solutions as well as publicly-available sources,
- Detection of threats: to identify threats and security gaps we use both, manual and automatic detection methods and we also rely on external sources which provide information on existing threats,
- Risk level assessment: relevant risk levels are assigned to identified threats by estimating these levels using recurrent and measurable criteria,
- Mitigation: risks are reported to relevant asset owners and managers for mitigation. If reduction of risk level proves impossible using the functioning policies and operating procedures, then a recovery plan is developed which contains corrective actions,
- Reporting: we collect and store data for reporting purposes. The reports are also used for assessing the trends in terms of emerging threats as well as for the purpose of strategic planning of on-going improvements to the Information Security Management System.

Audits

Internal audits are performed by our Internal Audit and Control Division and IT-Business Support Systems Team from the point of view of assuring alignment with **PN-EN ISO/IEC 27001:2017-06** standard, as well as by Internal Control Office.

We hire external experts who perform audits and assessments for the purpose of validation of the Information Security Management System. Netia, Polkomtel and Cyfrowy Polsat hold valid PN-EN ISO/IEC 27001:2017-06 certificates and are subject to obligatory audits carried out by external auditors. The scope of certification at Cyfrowy Polsat and Polkomtel covers provision, sale, support and maintenance of telecommunication, IT, data communication and accompanying services for B2B clients as well as assurance of information security. In the case of Netia it is the collocation services and cloud services for the business market as well as provision of cybersecurity services that are covered by certification.

Training

Our employees are an important element in the security assurance chain and that is why we invest in their security-related training. In the years 2022-2023 intensive employee training was carried out in Polsat Plus Group in order to increase awareness and reinforce observance of best practice solutions in the field of security. The training in data communication security is obligatory while additional facultative webinars always attract big audiences.

Cybersecurity of 5G network

We are aware that potential threats to cybersecurity will persist, or that new threats will emerge as use of 5G network becomes more universal. Our approach to tackling these issues relies on the security rules which formed the basis for the development of our previous-generation networks and which we can now apply with greater efficiency and effectiveness in the 5G network. We design and implement 5G network solutions while putting stress on security and while relying on services of trusted providers only, i.e. of those who have undergone rigorous supply chain assessment processes. We conduct routine checks of the software and the hardware installed in our network and apply documented rules and procedures of safe configuration and operation of equipment and devices. .

Third party access to information

In the world which undergoes continuous digital transformation we are aware of our responsibility for securing our customers' data and information as well as of our own business information against unauthorized third party access. That is why we act with utmost care to maintain restricted access to our information resources and to the databases in which we store the information from outside the organization. We require that the vendors who gain access to confidential business information or to customer data meet the security requirements which are based on the Group's corporate information security rules, and that they observe best industry practice in this area. Management of vendor-related risk is a continuous process which starts from conducting due diligence prior to contact signing and which continues throughout the period of relations with a given vendor.

Business continuity

In cooperation with our partner who is responsible of the operation of our network, we strive to have redundant resources in our broadcasting, telecommunications (in the core layer) and information technology infrastructures in order to prevent or limit negative consequences of emergencies. Redundant systems are usually housed in geographically distant locations, which prevents exposure of our infrastructure to local failures. We continuously work with regulatory bodies to solve problems related to external interference within the frequencies we use.

In order to manage the risks to business continuity, we have introduced and constantly maintain a Business Continuity Plan. The plan focuses on the examination and early detection of risks to the processes and the services which are critical from the point of view of our operations. We apply an approach which takes into account all the threats which require contingency planning for the cases of occurrence of potential undesirable events, both natural and man-made. The plan describes in detail the required steps and actions which are necessary to restart or restore assets to working order and to restart the operation in the case of the events

which have caused interference with the operation of our facilities and systems. The impact of identified threats is minimized through early implementation of relevant recommendations and remedial measures to our processes and procedures.

The Business Continuity Plan includes a list of identified threats and the Risk Minimization Plan, while also defining the actions to be taken in the event of a probable worst-case scenario.

Data protection and data privacy

Data protection and data privacy are strategic priorities for Polsat Plus Group. We are aware of the fact that protection of privacy of the data of our customers, employees and business partners is an important element of our operations. Our organization is also subject to existing and new national and EU regulations regarding data protection and privacy. We have implemented measures which have the aim of protecting the privacy and the security of the data entrusted to us as well as assistance in ensuring compliance with the data protection and privacy laws. Work in this area is carried out under the supervision of our Personal Data Protection Office which carries out on-going reviews of the threats to data privacy and takes actions to mitigate any such threats. We observe the rules defined in the **Information Security Policy, the Personal Data Security Policy and the Policy of granting access to personal data, or the Instruction defining the actions to be taken in the situations of breach of personal data security.**

Privacy Policy

The Group has adopted corporate rules and operational procedures which regulate the process of data collection and the ways in which we use, store and protect the data. In this extent we observe the valid Privacy Policy (the individual privacy policies can be accessed on the websites of respective companies) which defines the detailed principles and the scope of personal data collection and processing. We regularly update our privacy policies to make sure that they reflect the changes caused by the development of products, services and technologies. We constantly monitor new and changing regulations in the field of data protection and privacy and update the rules and the processes valid in our organization whenever needed.

Personal data processing

We are bound by the law to follow relevant rules when processing the personal data which we collect from our customers, employees and business partners at any stage of such data's lifecycle, including during collection, use, disclosure, storing and deletion of the data. We carry out reviews of data privacy principles whenever developing or modifying our products, systems, or when implementing new initiatives. In accordance with the law, we assure to our customers the possibility of verification and updating of their information. We require that the providers who process personal data on behalf of the Group use such data only for the purposes for which the data has been transferred to them and that they implement all protection and security measures which will guarantee the same level of protection as the measures that we use in our Group. We enforce the implementation of such measures by including binding contractual provisions which must be confirmed and approved before access to any personal data is provided.

We maintain corporate rules which regulate data storing and we review the data storing practice in place. In accordance with our own practices and principles personal data is stored for only as long as necessary due to business, accounting, tax or legal reasons. We have rules in place which regulate the data deletion process, including the guidelines concerning data carriers throughout their entire lifecycle.

We assure secure data storage. To this end we employ technical, administrative and physical safeguards, including personal data hashing and encryption, which help us protect the data against various threats, including cyber-threats.

To assure due protection of the data inside the organization our employees undergo regular, obligatory training in information security and personal data protection.

Digital safety

While trying to assure comprehensive safety to our customers, we offer them numerous services, for example "Bądź bezpieczny w sieci - usługa Ochrona Internetu i Tożsamości" ("Be Safe on the Internet – Internet and Identity Security"). It is a service which assures protection against computer viruses and malware, security of

on-line payments and blocking of false online payment processing sites, as well as data leakage alerts, protection against phishing or safety of children on the Internet.

Security of our products and services

Each **new service** introduced to the market is **analyzed from the point of view of security** at the design stage. Key requirements are defined and all components are verified before the commercial launch.

We also offer services which give millions of people in Poland the sense of security in day-to-day life. These include:

- Ratunek (Rescue) application,
- Gdzie Jest Bliski family member location tracking service,
- Dzieci w Plus parental control program,
- Ochrona Tożsamości identity protection application,
- Secure Internet software suite,
- House or flat monitoring service.

Safety of our TV content

Cyfrowy Polsat Group is aware of the detrimental effects that television piracy, carried out to a large degree via the Internet, has on the development of the Polish economy and culture. For years, we have actively collaborated with “Sygnał” Association, which associates leading media market players. We work jointly with other companies to improve content security level and to support the law enforcement authorities in combatting the crimes to this type.

Fight against piracy

According to the latest calculations of Deloitte consulting firm, the value of illegal consumption of audio and video content streamed on the Internet was 7.3 billion PLN, including 2.85 billion PLN which could be transferred to legal. State Treasury loses 1.86 billion PLN yearly due to piracy. Being one of the leading market players and a member of Sygnał Association, together with other TV market players we indulge in joint actions having the aim of protecting audiovisual content against piracy and effectively enforcing observance of intellectual property rights.

In 2023:

- in cooperation with the Police Headquarters we conducted a series of nationwide training sessions thanks to which we have been able to share the knowledge related to prevention of piracy with all police garrisons in Poland and with over 700 officers,
- based on partnership arrangements with the National School of Judiciary and Prosecution we produced educational podcasts for Prosecutors and Judges and we also supported the National Public Prosecutor’s Office in the development of the guidelines for dealing with cases of illegal content streaming,
- the experts from Sygnał Association supported police officers in 10 actions which led to shutting down of numerous leading pirate and content sharing services,
- in cooperation with Deloitte we have developed the latest analysis presenting the scale of video content stealing on the Internet and its economic impact,
- we effectively continued the activities conducted as part of the “follow the money” action which involves cutting off pirate services from their sources of financing,
- we have strengthened the international cooperation aimed at improving and harmonizing the standards in the field of combatting of piracy, including by blocking access to illegal live coverage.

Top level customer service

Serving several millions of customers is an enormous challenge. Constant technological progress opens new communication channels and forces continuous changes in the organization of work of our customer service representatives. When serving customers and making efforts to ensure their satisfaction, there is no end to improvements.

Our customers decide to contact our Customer Service Centers because of specific issues they want resolved as soon as possible. Contract extension, replacement of a set-top box, checking the coverage of the Internet access service, a request for explaining the items on the invoice, activation of new services – there are hundreds of reasons. We treat all of them with the utmost care. Our priority is to resolve every issue during the first contact, with customers getting the answers to their questions right away.

A committed and trained team of **over two thousand customer service representatives, experienced managerial staff** and the great **flexibility of our operations** are our main advantages. Latest technical achievements support customer service. We have created an advanced customer relationship management system which integrates all communication channels – both electronic as well as those supported by phone or mail. Thanks to the implemented solutions we can serve each reported problem more effectively.

The **customer service call center** is the core of the Group's customer care operations. This system comprises eight separate call centers integrated through an intelligent call routing system. It guarantees reliability and uninterrupted round-the-clock phone service on all days of week. The intelligent call distribution system handles calls depending on the subject matter and forwards them to appropriate agents, which reduces customer service time. Nearly **2570 people** work in Polsat Plus Group call centers with more than 1650 of them taking phone calls from customers while remaining about 920 back-office positions handle letters and e-mails (including technical complaints). Customer service representatives are competent to handle all issues related to the services we deliver. Contact numbers of our call center lines are universally known – we publish them on our web pages and present them while advertising our services in the media.

We constantly **modernize the tools supporting customer service** and **implement latest technological solutions** available on the market. All of this is aimed at ensuring that the issues that our subscribers report are dealt with in a convenient and satisfactory form. These activities are extremely vital in today's world in which technology is an important element of daily life, helping people save time.

The received requests and complaints are qualified according to the problems and their sources. Then they are immediately directed to relevant functional units of the company. Thanks to advanced customer care processes, customers receive answers to their complaints and requests in a short time. Regular analysis of the root causes of the reported problems enables their identification and resolution as well as taking actions to prevent future events which could cause inconvenience to our customers. In addition, the information that we get from our customers is used by us while developing new products and services as well as for the purpose of streamlining our customer service processes.

Furthermore, in connection with the application of the provisions of GDPR it is also the requests related to processing of customers' personal data by Polkomtel, Cyfrowy Polsat and Netia that are handled by Polsat Plus Group, apart from the standard requests and complaints-related inquiries.

Last year our customers could invariably continue using the facilities that we provided to them during the pandemics - a 14-day payment deferral for the customers aged 65+ and the option of suspending the services without incurring any subscription charges.

Customers who are members of our smartDOM loyalty program, which in recent years has become a very popular method of reducing the cost of core services, such as TV, Internet or voice services, can count on very efficient support of dedicated customer service representatives who have knowledge about the products offered by both, Polsat Box and Plus. Furthermore, constant monitoring of smartDOM services by customer service representatives enables continuous improvements to this flagship offer of Polsat Plus Group.

Every year our customers are able to resolve more and more issues without having to contact our employees. Aside from **interactive voice response systems**, **online customer service systems** ensure safe and free-of-charge access, with Polsat Box, Plus as well as Netia offering their own online platforms. Customers can purchase or modify their service packages by themselves, check the payment balance together with payment history, control available units within active service packages and make payments. Additionally, via online systems they can modify their contact data, print a postal payment slip or a direct debit form for a bank, check the technical specification of their equipment, print relevant operating manuals, reestablish the connection with a satellite, reset the PIN in the set-top box to factory settings and contact us using online contact form.

Plus provides a **mobile application called iPlus** for customer account management and access to up-to-date information related to the account. The application also enables contact with us via a special form, chat and authorized call to the Call Center. The use of this service is free of charge and data traffic generated while using this application is not subject to fees for data transmission.

Polsat Box provides to its subscribers access to a state-of-the-art **mobile application called iPolsat Box**. It enables verification of services in use, modification of contact data, viewing of invoices, online payments and fast contact using the chat functionality or authorized calls to the Call Center.

In the customer service area we also pay attention to the aspects connected with natural environment conservation. We minimize the need for producing traditional letters, thanks to which we use less paper, which ultimately has a positive impact on the scale of wood processing for industrial purposes. We constantly search for various possibilities of limiting the traditional forms of communication which use paper. We place strong emphasis on educating our customer service representatives by promoting the “zero waste” policy, making them all aware that every single sheet of paper which was printed unnecessarily means another felled tree. Natural environment is also very important for our customers. In 2023 vast majority of them chose **e-invoices** instead of traditional invoices. As many as 97.9% of the invoices issued by Plus were purely electronic documents, in Polsat Box the share of e-invoices was 90.5% (excluding DTH in whose case invoices are not issued at all), while in Netia e-invoices constituted 78.2% of all invoices.

Facilities for the disabled

According to the report prepared by the Office of Electronic Communications (UKE) for 2023, Plus and Polsat Box company stores selected by UKE for analysis met the recommendations regarding the facilities for the disabled. During last year’s inspection the regulator analyzed the following:

- signage of Points of Customer Service (BOK),
- accessibility – lack of architectural barriers,
- facilities provided,
- support for the deaf and mute,
- support for the blind and people with impaired eyesight
- access to end-user devices.

Plus and Polsat Box companies store fulfilled UKE recommendations. Compliance with the regulations is important, however the essence of Polsat Plus Group’s operations is to provide high quality services, without any barriers, to the whole society. That is why the new interior design of our company stores all over Poland forms a space which is friendly to all, modern, ergonomic, energy-saving, devoid of barriers – a space in which every customer and employee will feel well.

Plus, Polsat Box and Netia assure solutions – both architectural ones and service-related – which facilitate contact with our consultants in selected points of sale.

Architectural area:

- selected Points of Sale are free from architectural barriers so that a disabled person can access the point of sale by themselves, without being aided, and be served at a sales desk,
- Points of Sale with architectural solutions designed for disabled people are marked with a relevant pictogram.

Area of services:

- in accordance with the requirements of the regulation, on request we provide documents in a format facilitating their reading (printed in Braille or with a bigger font) to customers who are blind or have impaired vision,
- at Points of Sale people who are deaf can use a connection with an interpreter of Polish sign language in real time, while people with impaired hearing have access to induction loop,
- our offer includes handsets designed for use by people with disabilities,
- we assure competent staff to serve customers with disabilities.

Information area:

Points of Sale are marked by relevant pictograms:



Points of Sale in which deaf people can use the assistance of a Polish sign language interpreter in real time



Points of Sale in which deaf or mute person can use amenities for people with disabilities,



Points of Sale which are free from architectural barriers where disabled people with mobility impairment can be served,



Points of Sale where people with hearing or speech impairments can use a hearing aid system in the form of the so-called induction loop.

The list of Points of Sale offering access to amenities for people with disabilities can be found on our websites: [Plus](#), [Polsat Box](#) and [Netia](#).

We respect the law

In accordance with the law, our consumers are informed of the changes in the scope in the scope of use of their personal data, e.g. in connection with amendment of the regulations related to consumers.

[GRI 418-1]

In 2023 at Polkomtel:

The President of the Office of Competition and Consumer Protection filed twenty requests to the Company for explanations regarding the new proceedings and the cases from previous years. In connection with these proceedings the President of the Personal Data Protection Office (PUODO) issued two decisions (a warning regarding addressing of marketing communication without proper legal grounds/in spite of an objection and a warning regarding transfer of data without a customer's awareness and consent). The Company appealed against the two decisions of PUODO to the Provincial Administrative Court (WSA) (the cases are pending). In one of the cases, the company received a WSA ruling reversing the original decision of PUODO. In another case PUODO issued a decision regarding division of the case into two parts – separately for Polkomtel and for Cyfrowy Polsat. As regards the remaining cases, no decisions have been issued yet by the President of the Personal Data Protection Office.

In 2023 at Cyfrowy Polsat:

The President of the Personal Data Protection Office filed seven requests to the Company for explanations regarding the new proceedings and the cases from previous years. In connection with these proceedings the President of the Personal Data Protection Office (PUODO) issued two decisions (one concerning discontinuance of the proceedings and the other requesting that the company provides data copies). The Company appealed against the decision of the PUODO from 2023 regarding access to data copies and also appealed against the decision of the PUODO from 2022 regarding provision of access to data copies (the

cases are pending). In one case the PUODO issued a decision regarding division of the case into two parts – separately for Polkomtel and for Cyfrowy Polsat. As regards the remaining cases no decisions have been issued yet by the President of the Personal Data Protection Office.

In 2023 at Netia:

The President of the Personal Data Protection Office filed seven requests to the Company for explanations regarding the new proceedings and the cases from previous years. As regards the aforementioned cases, the PUODO issued one decision refusing to include the party's request. As regards the remaining cases no decisions have been issued yet by the President of the Personal Data Protection Office.

[GRI 416-2]

In 2023 we did not receive any requests from National Broadcasting Council (KRRiT).

Polkomtel and Cyfrowy Polsat received 22 complaints regarding self-ignition of equipment. The complaints were rejected by the manufacturers of these devices.

No dangerous cases of damage to the equipment were reported in Netia in 2023 in connection with failure notifications.

[GRI 417-3]

As a group operating on the market which is subject to numerous legal regulations, we are subject to constant monitoring and verification of our activities by regulatory authorities. In previous years the Office of Competition and Consumer Protection (UOKiK) occasionally questioned selected aspects of our marketing communications, initiating explanatory proceedings as well as proceedings related to alleged practices violating the competition and collective interests of consumers. The proceedings related to a potentially misleading advertisement promoting smartDOM loyalty scheme from several years ago was ended on 25 May 2023 (Cyfrowy Polsat's appeal against the sentence was dismissed).

As of the date of this Sustainable Development Report of Polsat Plus Group, there were no pending marketing communication-related cases at the Office of Competition and Consumer Protection which concerned Polsat Plus Group companies.

We set standards

Our television channels – everybody will find something for themselves

The foundations of our TV operations are the production, acquisition and broadcasting of news, sports, and entertainment programs as well as of TV series and feature films aired in our TV channels. At the moment we have **43 channels**, including our main channel, POLSAT. In addition we have 6 channels cooperating with us which are linked to Polsat Plus Group either by equity or by joint broadcasting projects. The Group's channels are broadcast via both, terrestrial TV and multiplexes (free-of-charge and paid channels on MUX4 multiplex), as well as via cable and satellite and also over the Internet – via IP networks and streaming services (in a paid version).

The trust and appreciation of our viewers are best proven by the popularity of the channels they choose to watch. Telewizja Polsat ended 2023 at top spots in terms of audience rankings. In the commercial group (16-59 years), which is most popular among advertisers, Polsat's main channel posted an audience share of 7.5%, compared to 7.9% share of TVN channel, which is a member of TVN Warner Bros. Discovery Group, while main Polish TV channels, TVP1 and TVP2, had audience shares of 5.3% and 5.5% respectively. The audience shares of Polsat TV theme channels (excluding partner channels) were also among top results in the rankings, with the overall audience share of 13.8%, compared to 14.9% of TVN Warner Bros. Discovery Group's channels and 8.7% for Telewizja Polska state-owned TV.

Objectivity as the basis of our information activities

“Wydarzenia” (the News) program, Polsat News, Polsat News 2, Polsat News Polityka, Wydarzenia 24 TV stations as well as Wydarzenia.Interia.pl and Polsatnews.pl portal form the basis of information activities of Telewizja Polsat and their credibility is proven by surveys. According to surveys published by CBOS in October last year, the news and journalistic programs of **Polsat and Polsat News are regarded as the most trustworthy by respondents**.

Socially-engaged journalism

The most popular journalistic program – “Guest of the News” is aired on Polsat, Polsat News and “Wydarzenia 24” channels. According to the data from December 2023, 1.4 million viewers on average watch the interviews conducted by Bogdan Rymanowski and Piotr Witwicki, among others, with the invited guests.

We also try to help viewers, whenever we have such a possibility. The program called “Interwencja” (“Intervention”) is an example of socially responsible journalism, which is for many people the last resort for getting help and justice. Another program, called “Państwo w Państwie” (State within a State), which condemns cases of abuse of the law in the relations between the state and a company or the state and a citizen, can be watched on Polsat and Polsat News channels.

Diversity in entertainment, also with a mission

Popular “**Dancing with the Stars**” show has also become the space for raising socially-important topics and overcoming stereotypes. The participants included a same-sex couple and people with disabilities.

With the support of sponsors, Telewizja Polsat has thoroughly renovated 300 houses and flats as part of its “**Nasz nowy dom**” (“**Our New Home**”) show.

The winner of each episode of “**Your Face Sounds Familiar**” show donates 10 thousand PLN every week and as much as 100 thousand PLN in the final episode to a selected charity cause. More than 152 artists participated in 19 editions of the show and so far more than 4 million zloty has been donated by them to selected charity causes.

Best sports

Sports channels of Polsat Sport family and under the brand Eleven Sports are the most extensive and the most diverse sports programming offer in Poland. Apart from the impressive portfolio of volleyball events, during the whole year fans can follow numerous other sports disciplines, including football (soccer), tennis, boxing, mixed martial arts, cycling, track and field, motor sports or skating.

Thanks to Telewizja Polsat Polish viewers have the opportunity of watching the most important sports events that are followed by hundreds of millions of people around the world. This way we encourage children and teenagers to go outdoors and get interested in sports, and also help adults in deciding to devote at least part of their leisure time to sports.

Polsat, as well as our sports and news channels willingly support activities which promote physical education by popularizing such activities in the media and in TV channels.

Involvement in cinema productions

Polsat Plus Group is involved in cinema productions, both in co-production as well as in production of own titles. The Digital Artists Zone (CST) operates within Polsat Plus Group. It is a unique program in Poland for supporting domestic film productions – from submittal of a proposal through support during production phase, to promotion and distribution. Polsat Plus Group’s productions are supported by the Polish Film Institute (PISF).

The biggest and the most advanced TV studio in Poland, with a floor space of 2400 square meters and height of 18 meters, was opened in Polsat Plus Group's Film and TV Production Center. It enables realization of film and TV productions, sports events, concerts and shows which involve even as many as 2200 people. It is the Group's seventh studio.

For the people with sight and/or hearing impairment

Our **Super Polsat** channel is the first channel in Poland and Europe with most of the programming adjusted to the needs of people with sight and/or hearing impairment.

Polsat News is the first commercial news station to show live subtitles, mainly for deaf people and people with impaired hearing. Since February 2020 the main edition of "Wydarzenia" and "Wydarzenia Wieczorne" news programs (which are already shown with translation to sign language) as well as journalistic programs can be watched with subtitles. All that is needed is to activate a relevant function in the TV set.

Strictly regulated advertising air-time

In accordance with the regulations, at least 33% of the quarterly air-time in Telewizja Polsat channels is made up shows originally created in Polish, with more than 50% of the content being of European origin, produced mainly in the EU member states.

We also rigorously observe the duties and the restrictions related to advertising. The commercial blocks in our channels can be easily distinguished from regular shows while the total air-time devoted to commercials and tele-sales does not exceed 144 minutes in the 6 a.m.- 6 p.m. timeframe and 72 minutes in the 6 p.m. to midnight timeframe. All the sponsored programs contain sponsor markings. We also disclose product or service placement.



5 „ G for Governance



5. G for Governance

5.1. Key regulations

We meet the requirements of the Directive EU 2014/95 and of the Polish Accounting Act of 29 September 1994 (with subsequent amendments).

At the same time, as the new European Sustainability Reporting Standards (ESRS) have come into force, Polsat Plus Group strives to meet the reporting standards according to the new standard.

We operate on highly regulated markets – while conducting our operations we have to account for several domestic laws, including the telecommunications law, the press law as well as the regulations governing radio and television, the EU law, or the capital market regulations and the principles of best practices for WSE-listed companies.

Polsat Plus Group companies are members of **several industry organizations**.

5.2. Non-financial risks (ESG)

From the point of view of Polsat Plus Group, the operational management of the so-called non-financial risks (ESG), is an integral element of the business risk management. The non-financial risks (ESG) are treated and managed at the same level as other business risks.

Business risk management model, including non-financial risk management (ESG) is a distributed model. Individual business owners address goals at risk, which allows for managing individual risks “at the source” and – in the Group’s opinion – is effective and efficient. At the same time, functioning of organizational units is monitored and controlled by the units responsible for internal audit. This includes, apart from many other business aspects, also an issue of reliability and accuracy of risk management by individual units. Conclusions from the conducted analyses and inspections are then presented to the management of the Company (Management Board and Supervisory Board). The Management Board is responsible for day-to-day management, thus also for non-financial risk management (ESG) and that is why there is a Management Board Member responsible for non-financial risk management (ESG) in its composition. However, at the same time, it is the Supervisory Board that provides a comprehensive supervision over Polsat Plus Group’s matters. The Audit Committee operates within its structure and its tasks include, among others, monitoring of the efficiency of internal control systems and risk management systems as well as the internal audit function. Therefore, the Supervisory Board – through its supervision function – is the highest authority, involved in risk management, including non-financial risk management.

The table below presents the summary of the ESG risk analysis of Polsat Plus Group divided by the areas: environment, social and governance.

Table 36. ESG risks

ENVIRONMENTAL RISKS (E)

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk measurement tools
<p>Risk related to <u>climate change mitigation</u></p>	✓	✓	More information in Chapter 3.5. Climate-related risks – scenario analysis.
<p>Risk related to <u>adaptation to climate changes</u></p>	✓	✓	More information in Chapter 3.5 Climate-related risks – scenario analysis.
<p><u>Risks related to sustainable utilization and protection of water and marine resources</u></p> <p>The conducted real estate development activities in Port Praski, including execution of construction work in the direct vicinity of the basin of former port and the mainstream of Vistula river, is related to a marginal risk of water contamination and on a very small scale (e.g. spillage of diesel fuel or an oil from construction equipment and infiltration of soil).</p> <p>A similar situation may happen in case of the failure of construction equipment at our subcontractors hired to perform construction work related to other areas of operations of Polsat Plus Group.</p>		✓	<p><u>Real estate segment:</u></p> <ul style="list-style-type: none"> • cooperation with verified subcontractors and renowned general contractor, • application of required protections and signs at the construction site as well as training of employees, • observing the rules of correct securing and storing of fuels, raw materials as well as waste, • equipping the area with specialized accessories for securing the site against potential contamination with petroleum-based agents.
<p>Risk related to <u>transition to the closed-loop economy</u></p> <p>Activities related to the provision of telecommunication and media services are connected with utilization of the extensive ICT infrastructure by the Group’s companies. Equipment in the enterprises is subject to replacement, quite often also due to the so-called “moral obsolescence” (new technologies replace older ones, and this in turn translates into giving up on equipment working in older</p>	✓	✓	<p><u>B2C and B2B services segment:</u></p> <ul style="list-style-type: none"> • recovering of unused smartphones from customers against payment – smartphones which can be still used are refurbished and gain a new life, the rest is disposed in the proper way, • re-entering set-top-boxes and accessories into service (power supplies, remotes, batteries, cables), returned by customers after their refurbishment, • proper utilization of waste electric and electronic equipment (WEEE), enabling retrieval of raw materials from this equipment by professional companies.

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk measurement tools
<p>technologies). At the same time, customers are replacing their terminal devices with more advanced and modern equipment, removing their order equivalents. In case of services for the provision of which the terminal equipment owned by the Group is used, failure to extend the agreement with the customer means the return of the used, but still functional devices.</p> <p>Polsat Plus tries to re-use some equipment through its refurbishment (set-top-boxes, smartphones retrieved from customers) – this means substantial extension of their life cycle and contributes to reduction of volume of waste electric and electronic equipment (WEEE). If refurbishment and further use of the devices is not possible, they proper disposal is ensures, which means retrieval of raw materials.</p> <p>Green energy sector has completely different problems. In this case it is difficult to talk about effective methods of reusing the waste from wind turbines or PV modules.</p> <p>The real estate development activities are associated with creation of high volumes of construction waste. Proper management on the construction site offers a chance to reduce their volume, as well as improve disposal of waste the creation of which cannot be prevented.</p>			<p><u>Green energy segment:</u></p> <ul style="list-style-type: none"> • Polsat Plus Group is aware of potential problems related to future utilization of elements of wind turbines and PV modules (due to the wind farm service life this risk will materialize in ca. 25-30 years and one can reasonably expect that a cost-effective and environment-friendly method of disposal of such elements will become available by the time the current facilities are decommissioned and depreciated), therefore it closely monitors emerging solutions in this respect. <p><u>Real estate segment:</u></p> <ul style="list-style-type: none"> • striving for optimum use of construction materials (minimizing volume of generated waste), • segregation of created waste and transferring it to competent entities for their further utilization.
<p><u>Risk related to pollution and its control (electromagnetic radiation)</u></p> <p>Telecommunication equipment such as satellite antennas, which are the heard of broadcasting centers, as well as base transceiver stations (BTS) of the mobile telephony, and consumer equipment used by customers, smartphones, etc. operate thanks to sending and receiving electromagnetic waves of relevant frequency. World Health Organization carries out research concerning the impact of</p>	<p>✓</p>	<p>✓</p>	<p><u>B2C and B2B services segment:</u></p> <ul style="list-style-type: none"> • sale of such terminal equipment which meets stringent requirements of electromagnetic radiation regulations, • Group applies all standards and recommendations regarding electromagnetic field emissions for broadcasting antennas and base stations (together with a strategic network infrastructure partner) and controls and ensures that their operation is fully compliant with applicable law,

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk measurement tools
<p>electromagnetic field on living organisms and based on the analysis of results of over 25 thousand scientific researches performed during the recent decades, WHO decided that there is no sufficient evidence to prove negative health impact of the contact with electromagnetic field generated by telecommunication equipment. Notwithstanding the above, these issue still raise serious concern (e.g. 5G technology, in particular in the recent years, at the initial stage of its deployment). It is worth mentioning that the legal regulations valid in Poland with respect to human exposure to electromagnetic radiation are among more stringent ones.</p>			<ul style="list-style-type: none"> • requiring that external service providers, who are owners of base stations, meet the requirements with respect to the level of electromagnetic radiation, • lack of access of third parties to broadcasting antennas of satellite television (receiving antennas, installed by customers do not emit any waves, but only receive one-way the signal transmitted from the satellite).
<p><u>Risk related to pollution and its control (other pollutions)</u></p> <p>In case of renewable energy, wind farms may be the source of certain specific pollutions. Wind turbines, due to their size, heavily disrupt (pollute) the landscape, and their operation entails the emission of both the noise and the reflections of sunlight (stroboscope effect).</p> <p>Whereas, in the case of real estate development activities, certain pollutions, in particular noise or dusting, may accompany construction work.</p> <p>In both cases, the effects may be a nuisance to the inhabitants of neighboring areas.</p>		<p>✓</p>	<p><u>Green energy segment:</u></p> <ul style="list-style-type: none"> • observing the law regulating investments consisting in construction of wind farms, in compliance with the valid national regulations and while respecting the mandatory distance from the nearest buildings, • social consultations and listening to opinions expressed by local communities, • compensating occurring disturbances to the communities, • in the area of wind energy – implementation of the program of monitoring noise pollution, conducting the assessment of shadow flicker effect as well as evaluation of impact and plan of mitigation of noise and visual impact of windmills. <p><u>Real estate segment:</u></p> <ul style="list-style-type: none"> • conducting noisy work form 8 a.m. to 6 p.m. in order to reduce the noise disturbance for inhabitants of neighboring areas.
<p><u>Risk related to protection and restoration of biodiversity and ecosystems (biomass)</u></p> <p>Production of energy from burning biomass may be subject to hypothetical risk of using biomass from unethical sources, i.e. the biomass the sourcing of which harms the</p>		<p>✓</p>	<p><u>Green energy segment:</u></p> <ul style="list-style-type: none"> • the used biomass is a certified biomass and comes only from “second generation” sources that is wood chips, lignocellulose biomass from agricultural residues/waste and from dedicated energy crops.

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk measurement tools
biodiversity, including degradation of environmentally valuable areas.			
<p><u>Risk related to protection and restoration of biodiversity and ecosystems (others)</u></p> <p>The operation of wind turbines is related to a risk for bats and birds, including migrating birds. Collisions with turning blades of wind turbines usually ends with death.</p> <p>Construction activities in Port Praski are carried out in close, practically direct vicinity of Vistula river and the area of Nature 2000 Middle Vistula River Valley (PLB140004).</p>		✓	<p><u>Green energy segment:</u></p> <ul style="list-style-type: none"> analyzing of locations for future farms from the point of view of occurrence and migration of birds populations, compensating damages to the nature, implementation of a management plan of biodiversity protection, implementation of procedures of mitigation of impact on bats, including temporary switching off turbines during mating season. <p><u>Real estate segment:</u></p> <ul style="list-style-type: none"> proper planning of construction work and proper organization of construction site (protecting existing green areas during the construction), performing replacement plantings.

SOCIAL RISKS (S)

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk management tools
AREA: Employees			
<p>Risk of losing managerial staff and key employees</p> <p>The labor market has been 'employee market' for a few years already, competition for the best employees is more and more fierce. Thus, a need to protect people who have the highest competence or acquire them on the market generates higher costs.</p>	✓	✓	<p><u>Business segment: entire Group</u></p> <ul style="list-style-type: none"> striving to ensure the attractiveness of remuneration and incentive systems for our key employees and managerial staff, on-going monitoring of the level of wages on the labor market, adjusting the level of remuneration offered by us to the market situation, concluding clauses extending the notice period or non-competition clauses with selected employees. These clauses, among others, are intended to secure sufficient response time for us in order to prevent the loss of these employees, supporting the development of key employees and managerial staff by offering them specialist trainings, MBA studies and other forms of professional development.

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk management tools
<p>Risk of a lack of recruitment of properly qualified employees</p> <p>Due to a very low unemployment on the market for the last few years the market has become the 'employee market'. As a result, it is more and more difficult to find and acquire employees, in particular those who have specific competences.</p>	✓	✓	<p><u>Business segment: entire Group</u></p> <ul style="list-style-type: none"> • focusing the Human Resources Management Plan on building an attractive workplace for the current and future employees, • offering attractive terms of employment, including competitive remuneration (current monitoring of the level of salaries on the labor market, adjusting the level of remuneration to market situation) and rich package of non-wage benefits, • building a discrimination-free working environment, • investing into long-term development of employees.
<p>Risk of disputes with employees</p> <p>A possibility of occurrence of different views, or different interests is quite normal, and the ability to work out a compromise and find realistic solutions through dialogue becomes an essential business skill. The Group respects and does not curtail the activities of trade unions in individual companies, while at the same time trying to build relation with social side based on dialog and mutual trust.</p>	✓	✓	<p><u>Business segment: entire Group</u></p> <ul style="list-style-type: none"> • taking care of good relations with our employees and making sure that we meet all obligations of an employer under applicable labor laws, • focusing on working out a compromise (in particular in possible disputes), • Anti-Mobbing Policy and an efficient Anti-Mobbing Committee in place, • maintaining constructive dialogue with trade unions existing in our companies.
<p>Risk of an accident at work (EHS) (among our employees and subcontractors' employees)</p> <p>Each type of work, in particular working at heights (e.g. in construction sector, maintenance of wind turbines or base stations), working in the environment exposed to the risk of electrical shock, involves certain risks for people performing such work. Such threats may be limited by applying group or individual protective equipment, but also through building awareness of EHS risks which limits the routine.</p>	✓	✓	<p><u>Business segment: entire Group</u></p> <ul style="list-style-type: none"> • regular, mandatory trainings for all our employees with respect to general Occupational Health and Safety regulations, as well as specific requirements of their respective jobs, • preventive medical examination of employees which confirms a lack of medical restrictions to perform specific tasks, • taking care of an appropriate level of safety at the workplace, as well as high quality of equipment and work clothing, guaranteeing the safety of our employees and sub-contractors, • the Civil Defense Formation operates within our structure, including over 100 employees trained in the pre-medical first aid.
<p>Risk of discrimination and human rights violations</p>	✓	✓	<p><u>Business segment: entire Group</u></p> <ul style="list-style-type: none"> • application of the guidelines of the adopted Human Rights Policy include: Equality Policy, Diversity Protection Policy, Anti-discrimination

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk management tools
<p>Discrimination of anyone (employees, customers, etc.) because of such features as: gender, age, ethnic origin, religion or beliefs is ethically unacceptable and constitutes the violation of rights envisaged in the Universal Declaration of Human Rights. From the point of view of the enterprise, this may also lead to non-optimum choices – as they may be dictated by other factors than qualifications. In turn, non-optimum decisions, for instance regarding staffing, may have negative impact on business results.</p>			<p>Policy, Policy of Protection Against All Form of Violence, Freedom of Association Policy and Safe Working Environment Policy,</p> <ul style="list-style-type: none"> • appointing the Human Rights Compliance Officer.
<p>AREA: Community and society</p>			
<p>Risk of insufficient coverage of state-of-the-art services and digital exclusion of communities from selected areas</p> <p>It may happen that we will not have a possibility to offer our customers attractive products and services in the areas threatened by digital exclusion.</p> <p>Inhabitants of small towns and rural areas in Poland have limited access to entertainment and education. Polsat Plus Group meet the expectations of these regions by presenting them with an attractive offer at an affordable price. The universal Internet access is one of the biggest challenges of the information society of Poland and Europe at the moment. It is an extremely important element stimulating economic growth, social, cultural and educational development, and improvement of life of all citizens.</p>	<p>✓</p>	<p>✓</p>	<p><u>B2C and B2B services segment:</u></p> <ul style="list-style-type: none"> • investments into frequencies, • strategic cooperation with the network infrastructure partner with respect to maintenance and rollout of the mobile access network (ensuring access to fast Internet and entertainment and education thanks to television), • successive increasing of network coverage and modernization of fixed-line Internet access network.
<p>Risk of insufficient protection of intellectual property rights</p> <p>The Group protects its intellectual property based on the rights to trademarks, copyrights, trade secrets, non-disclosure agreements and other agreements with their</p>	<p>✓</p>	<p>✓</p>	<p><u>B2C and B2B services segment and media segment:</u></p> <ul style="list-style-type: none"> • using provisions confirming acquisition of relevant rights in the agreements, • regular monitoring of terms for which licenses have been granted, • verifying in each project of a need of obtaining intellectual property rights.

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk management tools
<p>suppliers, subsidiaries, associates, customers, strategic partners and other entities. Activities undertaken by the company may be insufficient, e.g. in order to prevent e.g. appropriation of information, which may lead to losing market position or weakening of such position or to losing competitive edge.</p> <p>Risk of social acceptance of our operations</p> <p>Difficulties in acquiring sites for new investments due to the resistance of local communication against base station sites in the nearest vicinity and emitted electromagnetic radiation, new technologies e.g. 5G – this type of problems may be encountered in case of base stations built by our partner, ensuring coverage of mobile telecommunication network, including e.g. 5G network. They are related with concerns of alleged negative impact of wireless communication equipment on living organisms and human health.</p> <p>Concerns about nuisances, including potential negative impact on health, are raised not only in case of masts but also wind turbines or photovoltaic installations. These issues are very often used by various groups in their disinformation activities aimed at inciting social concerns which then translate into stopping or blocking investments.</p>	✓	✓	<p><u>B2C and B2B services segment:</u></p> <ul style="list-style-type: none"> • undertaking educational activities in cooperation with industry chambers and institutions and scientific centers with the aim to prevent misinformation and dispel possible concerns, • The Group together with its strategic partner applies any standards and recommendations regarding electromagnetic field emissions and strictly controls that the operation of a base station is carried out in full compliance with applicable law, • active participation in industry discussions accompanying legislative processes regulating the investment process. <p><u>Green energy segment:</u></p> <ul style="list-style-type: none"> • stringent compliance with law with respect to location of farms, observing international standards and guidelines with respect to management of social and environmental impact, • dialog with local communities, including ensuring a mechanism for examining complaints, • regular informing of local communities about any impacts (both in the construction phase as well as during operations), • compensation for nuisances.
<p>Image-related risk</p> <p>A risk of negative assessment of the activities of Polsat Plus Group by stakeholders, thus a risk of negative publications about the Group’s companies in conventional media and in social media. Negative perception of the Group’s activities may also lead to the loss of credibility and transparency of the organization, loss of reputation or loss of public trust.</p>	✓	✓	<p><u>Business segment: entire Group</u></p> <ul style="list-style-type: none"> • regular monitoring and research of the market and brand conditions, as well as regular surveys of the satisfaction level of our customers, • regular monitoring and analysis of publications in the media and undertaking possible corrective actions, • regular monitoring of discussion forums and social media in order to recognize possible negative phenomena and eliminate false information regarding our main brands,

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk management tools
<p>Risk of terrorist attack</p> <p>Critical infrastructure, such as telecommunication networks or broadcasting centers, may potentially become a target of a terrorist attack.</p>	✓	✓	<ul style="list-style-type: none"> internal regulations regarding crisis communication, improving competences of employees representing the organization, internal rules regulating contacts with media and Group's representation in the media. <p><u>B2C and B2B services segment:</u></p> <ul style="list-style-type: none"> we have developed and implemented the Security Plan for the critical infrastructure facilities, agreed with state authorities, including detailed actions which the company is obliged to perform in case of introducing an alert state or state of emergency in Poland.
AREA: Customers			
<p>Risk of fraudulent activities by our customers</p> <p>The risk of unauthorized access to the content that we produce and distribute is particularly acute in the case of our media segment and paid content distribution operations in whose case the illegal activities are fostered by technological progress and the growing popularity of "on-demand" content distributed online, which facilitates creation, distribution and providing access to high quality unauthorized copies of programs provided on various media while also enabling unlicensed and unscrambled broadcast on TV or on the Internet. Illegal use of intellectual property of the Group may have a negative impact on Group's operations, harming reputation and undermining the confidence of our business partners in our capability to protect our own and licensed content.</p>	✓	✓	<p><u>Media segment and B2C and B2B services segment:</u></p> <ul style="list-style-type: none"> a dedicated internal unit regularly monitors unauthorized distribution of content both in the Internet and via other technologies and devices, analyzing individual cases and undertaking adequate mitigation measures, including legal steps in order to eliminate events which have already occurred or to minimize their effects on our operations as well as preventing occurrence of similar situations in the future.
<p>Risks related to the possibility of unauthorized access by third parties to data and digital information that is a secret of our enterprise or sensitive information of our customers (cyber security)</p>	✓	✓	<p><u>Business segment: entire Group:</u></p> <ul style="list-style-type: none"> maintaining limited external access to our IT resources and the databases we store, taking care about updating the software we use, the appropriate level of knowledge of our employees responsible for cybersecurity,

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk management tools
<p>Polsat Plus manages big data bases and sensitive information both from the point of view of the company and customers. The organizational structure of the Group includes dedicated organizational units responsible for security, including Personal Data Protection Office, and the entire security area is managed by the appointed Management Board Member. At the Group's level there are numerous internal procedures in the area of security, including in the area of monitoring and analysis of the risk related to security breach of personal data (<i>Data Protection Impact Assessment</i>) as well as management of security incidents.</p>			<ul style="list-style-type: none"> on-going monitoring of external threats, regular updating of security measures.
<p>Risk of violation of personal data protection law or requirements specified by the General Inspector of Personal Data Protection</p> <p>The Group manages and processes big personal data bases of its own employees and customers. Possible irregularities or non-compliance with the applicable law may become a source of sanctions or loss of reputation.</p>	✓	✓	<p><u>Business segment: entire Group</u></p> <ul style="list-style-type: none"> regular mandatory trainings of the companies' employees in GDPR and specialist trainings for employees dealing with personal data protection, cooperation with specialized external law firms and consulting companies in order to support the organization in more complex projects, investments in the IT systems designed to restrict access to sensitive personal data of our employees, customers and subscribers only to justified cases and according to valid internal procedures, continuous monitor how the data of our employees, customers and subscribers is processed and verification of the legal basis for executing specific business goals of our company.
<p>Risk that our practices will be deemed as limiting competition or violating the Polish competition and consumer protection laws</p> <p>Lack of compliance with the applicable regulations, or regarding any document (regulations, price list) or practice as violating the collective interest of consumers may become a source of sanctions and loss of reputation.</p>	✓	✓	<p><u>Business segment: entire Group:</u></p> <ul style="list-style-type: none"> continuously analyzing changes in the law in order to ensure compliance, All regulations, price lists and advertising campaigns prepared by our employees are subject to verification and approval in legal terms and compliance with applicable regulations.

GOVERNANCE RISKS (G)

Risk	Cyfrowy Polsat	Polsat Plus Group	Mitigating measures and risk management tools
<p>Risk of bribery and corruption</p> <p>The Group, similarly as any big organization which has substantial assets and concludes high value agreements is exposed to occurrence of corruption behaviors which may lead not only to making non-optimum business decisions and deterioration of results, but also to considerable image-related losses.</p>	✓	✓	<p><u>Business segment: entire Group:</u></p> <ul style="list-style-type: none"> • applying guidelines of the adopted Anti-corruption Policy, • regular analysis of the risk of corruption, • implementing mechanisms which prevent or mitigate the risk of corruption, including the implementation of, among others, the Code of Ethics and appointment of the Anti-Corruption Compliance Officer, • segregation of duties as regards making specific decisions, for instance through a multi-level and diverse path of approval of specific decisions (such an approval usually goes across different areas in the structure of our company in order to minimize the risk of occurrence of corruption-generating circumstances).
<p>Risk of violation of Polish and EU law regulating in particular information obligations of the issuers of securities</p> <p>Lack of compliance with regulations with respect to information obligations may lead not only to sanctions imposed by supervising authorities, but also loss of reputation on the capital market.</p>	✓		<p><u>Business segment: entire Group:</u></p> <ul style="list-style-type: none"> • investing in the knowledge of the employees of our department dealing with reporting and investor relations, • cooperation with specialized external law firms and consulting companies in order to support the organization in more complex projects, • appointing an ESG Coordinator who continuously monitors the scope of information obligations in the area of ESG resulting from new EU and national regulations, • participation in conferences and trainings organized by institutions specializing in the field of information obligations, e.g. Polish Association of Listed Companies (<i>Stowarzyszenie Emitentów Giełdowych</i>).

5.3. Transparent communication

[GRI 2-2, GRI 3-1, GRI 3-2, GRI 2-3, GRI 2-5]

We understand the importance of responsible communication with the market, our employees and other stakeholders of our Group. As a public company, listed on the Warsaw Stock Exchange, we regularly publish financial statements, management reports on our activities and reports on non-financial information. More information on this item can be found in Chapter 1. Our business

This report is the seventh sustainability report including non-financial data of Polsat Plus Group, prepared in accordance with the Global Reporting Initiative (GRI) Standard and the art. 49b sections 2-8 of the Polish Accounting Act. The report covers Polsat Plus Group, and in particular data related to the following companies: Cyfrowy Polsat S.A., Polkomtel Sp. z o.o., Telewizja Polsat Sp. z o.o., Netia Capital Group, Polsat Media Biuro Reklamy Sp. z o.o., Interia PL Group, PAK-PCE Group, ESOLEO Sp. z o.o., InterPhone Service Sp. z o.o. and Port Praski Group.

In terms of generated revenue, assets held and the nature of operations the above-mentioned entities are the key companies of our Group, and in our view they provide the basis for a comprehensive description of our business. In response to the requirements of the Polish Accounting Act, all the provided data are presented with a breakdown into the data for our parent company, i.e. Cyfrowy Polsat S.A. and in consolidated form for the entire Polsat Plus Group (including the above mentioned entities). Any qualitative data are presented for the parent company, while mentioning subsidiaries whenever, in our opinion, this may constitute valuable content for stakeholders.

The present report was not subject to external audit.

Just like in the past years, our report has been compiled in line with the rules defined by the GRI Standard. During the preparation of this publication, we went through the processes of identification, prioritization and validation.

In 2023 we did not hold a dialog session with stakeholders, we used the data from the current communication as well as the information we obtained based on continuous observation and analysis of the markets on which we operate.

[GRI 3-3]

Responding to the current trends related to economic, environmental and social changes, we analyzed a list of key topics for Polsat Plus Group. More information on this item can be found in Chapter 2.3. Environmental and social impact.

5.4. Compliance with requirements

[GRI 3-3]

Industry standards and self-regulation

More details can be found in the Chapter 4. Society.

Management approach disclosures

All our activities are undertaken in compliance with law applicable in Poland. We operate in accordance with the regulations that pertain to commercial companies in Poland, in particular with legislation that regulates activities on individual markets, as well as with the regulations pertaining to publicly listed companies

In Poland, the corporate governance rules are found in a document entitled Best Practices for WSE Listed Companies 2021. The purpose of these rules is to consolidate the transparency of listed companies, improve the quality of communication between companies and investors, strengthen the protection of shareholders' rights, also in the areas which are not regulated by the law. The Best Practices cover fields in which

implementation of the rules may have a positive influence on market valuation of the company, thus reducing the cost of acquisition of capital

In Polsat Plus, according to the requirements of the Ordinance of the Minister of Finance of 29 March 2018 on current and periodical information reported by issuers of securities and the conditions under which the legally required information originating in a non-member state can be deemed equivalent thereof, each year we publish declaration of application of corporate governance rules. It presents the Good Practices applied by the Company, as well as explanations of reasons for deviation from application of individual practices. In 2023 the Company applied 54 out of 65 Good Practices.

Due diligence procedures

In each of the Group's companies, both the legal departments and the operating units which carry out specific business activities, are responsible for making sure that the operations are conducted in compliance with the law.

Our activities on the telecommunications market (Internet access and mobile telephony) are supervised by the Office of Electronic Communications (UKE), while the activities on the TV market are supervised by the National Broadcasting Council (KRRiT). The activities on the renewable energy sources (OZE) are supervised by the Energy Regulatory Office (URE). Representatives of our organization regularly participate in the work of Polish and international industry organizations and then implement and promote the solutions developed by these organizations.

We are signatories of numerous voluntary industry agreements.

The most important ones include:

- Standards regarding online advertising formats IAB Polska,
- Broadcasters' agreements regarding the principles of dissemination of advertisements and sponsor references regarding food or beverages containing components whose presence in excessive amounts in a daily diet is not recommended,
- IAB Polska initiative for fair advertising,
- Code of best practices regarding the principles of protection of minors in respect of on-demand audiovisual media services,
- "Warsaw Declaration": International Cooperation Key to Combating Piracy,
- 5G Strategy for Poland Agreement,
- Declaration of Cooperation for the Safety of Children in the Internet,
- IAB Qualid program on improving the quality of online advertising,
- Agreement signed by the providers of media services regarding the method of fulfillment of the obligation of assuring the facilities for the people with disabilities, while providing to them audiovisual services which are offered on-demand, as well as the obligation of assuring the facilities in the TV shows for children.

Performance

[GRI 2-27]

In 2023, none of the Group's companies was penalized for non-compliance with laws and regulations in the social and economic area.

Polsat Box also offers access to as many as even 160 Polish-language TV channels, including all the channels from Polsat's extensive portfolio, via satellite (DTH), using IPTV technology as well as over the Internet provided by any ISP. Every day TV Polsat provides reliable and impartial information regarding the most important developments from Poland and around the world. The audits performed by KRRiT (National Broadcasting Council) confirm the top quality of work of our journalists.

With the wellbeing of underage viewers and their protection against harmful content in mind, Polsat Box offers parental control which can be activated for specific channels or shows. As regards VOD, we have adopted the "Code of VOD best practices in the field of protection of minors" which was developed by the National

Broadcasting Council jointly with the IAB Polska Association of Employers in the Internet Industry (Polish advertising industry organization).

Our Internet access service contributes to providing equal opportunities for the inhabitants of cities and rural areas alike. Wireless LTE communication offered by Plus network reaches big cities as well as villages and small towns. Our Internet access service is often the only possibility of connecting to the Internet, which reduces the threat of digital exclusion on a nationwide scale. In May 2020 Plus launched the first commercial 5G network in Poland and dynamically extends its coverage, ensuring new opportunities with respect to access to the latest solutions and services for customers, companies and the economy.

Telewizja Polsat understands the particular responsibility related to the impact that television, advertising in particular, has on children. Telewizja Polsat is a signatory and met the requirements of the self-regulation document which was developed jointly by the TV broadcasters carrying out advertising activities for their own channels as well as for the channels they represent (Telewizja Polsat, Telewizja Polska, TVN) and by organizations which associate producers of food supplements (PASMI Employers Association "Polish Union of Non-Prescription Drug Manufacturers," POLFARMED Polish Chamber of the Pharmaceutical Industry and Medical Devices, Polish Council for Supplements and Nutritional Foods (KRSiO), Polish Association of Pharmaceutical Industries (PZPPF)). The essence of this self-regulation document is the universal adoption of the regulations whose observance will, on the one hand, ensure access to reliable information on the beneficial effects of supplements which support the organism and, on the other, protect viewers, to even a greater extent than to-date, against advertising messages being too intrusive.

Furthermore, Telewizja Polsat is a signatory of an agreement protecting children against an unhealthy diet. This agreement clearly formulates the principles to be observed when approving commercials and sponsor references shown in connection with children's programs. In accordance with this agreement, all advertisers from the industry must submit statements confirming compliance of their products with the criteria developed by the Polish Federation of Food Industry (PFPZ) and the Nutrition Institute (IŻŻ).

In 2023, Telewizja Polsat and TV Spektrum fulfilled the requirements imposed by the regulation of the National Broadcasting Council of 13 April 2022 on increasing accessibility of television programs for disabled persons with impaired vision and hearing. Programs produced for Super Polsat channel in 2023 were adapted, in 87% of the reported air-time, to the needs of people with impaired hearing, speech and sight. Moreover, in 2020 Telewizja Polsat implemented the feature of displaying of text live on screen in its Polsat News channel.

We exceed standards

[GRI 2-28]

Our representatives participate in the activities of work groups of several industry organizations that we are members of (among others, Polish IT and Telecommunications Chamber (PIIT), Association of Private Media Employers Lewiatan, Polish Confederation Lewiatan, National Chamber of Commerce of Electronic Industry and Telecommunications (KIGEiT), Polish Chamber of Digital Broadcasting (PIRC), IAB Polska, SYGNAŁ Association of Distributors of Television Programs, Polish Internet Surveys, Advertising Council (Rada Reklamy), Creative Poland Association (Stowarzyszenie Kreatywna Polska), Polish Chamber of Electronic Communications (Polska Izba Komunikacji Elektronicznej). Participation in these groups is voluntary and the addressed topics include, among others, development of the telecommunication market, regulation of the media market and intellectual property protection. We are also a member of the Polish Association of Listed Companies. More information on this item can be found in Chapter 2. Strategy.

Prevention of corruption and bribery

Management approach disclosures

An intention of the parent company of the Group, that is Cyfrowy Polsat, is to always carry out activities in accordance with the highest standards of ethical behavior, which include in particular compliance with the

law. We strive to implement these rules in the remaining companies of the Group and the respect for law and adopted ethical values remain our overarching goal.

Due diligence procedures

Cyfrowy Polsat is implementing anti-corruption measures in order to secure its business operations, protect recognized values and good image of Cyfrowy Polsat. The goals and rules of these measures have been formulated in the **Anti-corruption Policy**.

Anti-corruption Policy is a part of the **ethics system** of the Company and should be interpreted and applied together with other regulations of the ethics system, including **Code of Ethics**.

Anti-Corruption Compliance Officer is responsible for compliance of the Policy with legal regulations and its publication.

All areas with increased risk of corruption or corrupt practices are covered by the control program and dedicated trainings program.

Performance

[GRI 205-3]

No incidents having the nature of corrupt practices were noted in Polsat Plus Group in 2023.

Table 37. Noted corruption incidents in Polsat Plus Group

Noted corruption incidents ended with:	2023	2022
Termination of employment or a disciplinary penalty for employees	0	0
Refusal to renew contracts with contracting parties due to violation of rules related to corrupt practices	0	0
Court suits related to corrupt practices filed against a reporting organization or its employees during the reporting period	0	0
Total	0	0

Violation of the rules of Anti-corruption Policy by any employee, including management personnel of the Company, may have disciplinary consequences, leading even up to termination of employment contract or managerial contract with immediate effect, without notice period.

Principles of free competition

[GRI 206-1]

To our best knowledge, no incidents involving the violation of freedom of competition or anti-trust regulations occurred in Cyfrowy Polsat and other companies from the Group.

Detailed description of pending important administrative proceedings as at the date of publication of this report against companies from Polsat Plus Group is presented in Chapter 7.5 of the Consolidated Report of the Management Board on the operations of Polsat Plus Group.

Responsibility towards the employees

More details can be found in the Chapter 4. Society.

Management approach disclosures

In every company belonging to Polsat Plus Group employee affairs are regulated by the applicable **Work Regulations**.

We try to make sure that the policies that we use internally in the organization reflect applicable standards. This rule also applies to our Work Regulations. According to the **Human Resources Management Plan**, whose main purpose is to build an attractive working environment for existing and potential employees, we

strive for aligning within the Group the understanding of the principles of staff management with the values adopted by our Group.

Due diligence procedures

The Human Resources Management Plan regulates the process of hiring new employees, their onboarding, offered terms of employment and organizational culture, competence development, freedom of association. We offer fair remuneration to our employees, depending on the type of their duties, scope of responsibilities and complexity of their tasks. The levels of remuneration at individual employment levels/positions are defined by the Remuneration Regulations, while the minimum remuneration level offered by the Group complies with the provisions of Polish law.

Performance

Performance indicators adopted by us are presented in tables 30-35, which can be found in Chapter 4.2. Success thanks to people.

We exceed standards

Polsat Plus offers numerous benefits, facilitating access to health care and supporting the balance between work and personal life, such as:

- Prepaid medical care package,
- Sport and recreational program providing access to sport facilities across Poland,
- Unique group insurance offer prepared by one of the biggest insurance companies on the Polish market,
- Access to sport sections operating under the Company Social Benefits Funds (ZFŚS).

Respect for human rights

Details in this respect can be found in the Chapter 4. Society.

Management approach disclosures

In Poland **respect for human rights** is effectively enforced by the Polish law. Our business is not exposed to forced labor or employment of minors.

In 2023, we implemented the Human Rights Policy the goal of which is to ensure that the stakeholders of the parent company and its subsidiaries:

- are aware of and understand expectations and declarations addressed to them,
- understand what acts violate human rights,
- are aware of the consequences of committing acts that violate human rights,
- know what steps are taken by the Company to prevent, detect and eliminate any behavior which constitutes violation of human rights,
- are aware of the possibilities of reporting suspicions of committing an act of violation of human rights and what protection is ensured for people reporting such incidents,
- are aware of the consequences of violation of rules provided for in the Human Rights Policy.

The catalog of the rules of Human Rights Policy includes sets of special rules which the Group identified as:

- Equality Policy,
- Diversity Protection Policy,
- Anti-discrimination Policy,
- Policy of Protection Against All Forms of Violence,
- Freedom of Association Policy
- Safe Working Environment Policy.

Due diligence procedures

The Group fulfills the declarations formulated in the Policy through:

- establishing and observing by the companies of the rules concerning respect for human rights,

- supporting activities of individual companies for respecting of human rights through undertaking pro-social initiatives,
- preventing any violations of human rights through preventive actions and detecting and responding in a proper way to the ascertained irregularities. At the same time, the formula of the System preventing violation of human rights and correctness of its functioning is regularly verified and modified if necessary,
- eliminating effects of human rights violations,
- undertaking corrective actions, preventing human rights violations in the future.

Performance

[GRI 406-1]

The Human Rights Compliance Officer is responsible for resolving doubts related to application of the Policy and in the cases indicated in the Procedure for internal reporting of violations of law and follow-up actions: Anti-Mobbing Committee and Ethics Officer.

In 2023, in Polsat Plus Group there were 9 confirmed cases of failure to observe the policies with respect to ethics and human rights.

- The Anti-Mobbing Committee received 2 reports of regarding alleged mobbing behavior. In both cases the proceedings have not confirmed mobbing behavior.
- The Ethics Officer received 7 reports, out of which 2 cases concerned accusations of mobbing behavior at the workplace, 3 of them concerned the violation of the principles of ethical conduct in the context of the discrimination felt by an employee, and in 2 cases – an inappropriate attitude, in the opinion of a superior, expressed by his/her subordinate. In two cases, after conducting interviews and collecting explanations, they were forwarded for investigation to the person responsible for relations with trade unions. In three cases, an advice was given to the reporting person, as a result of which a solution which satisfied all parties was found. In the remaining two cases there were individual recommendations given.

Activities for the society

Details related to this item can be found in Chapter 2. Strategy and Chapter 4.1 Social Mission of Polsat Plus Group.

Management approach disclosures

Polsat Plus Group's intention is to strengthen the effects of its activities for respecting human rights through involvement of the parent company and its subsidiaries with pro-social charity and sponsoring activities.

We fulfill our social mission in five areas: environmental protection, safety, sport and physical activity promotion, social education and social aid. Therefore, we consistently get involved in numerous social activities in these areas.

Due diligence procedures

The Human Rights Policy includes a dedicated Item 4. Pro-social activities supporting human rights. The Group is involved in numerous pro-social initiatives in the area of: environmental protection, safety, sport and physical activity promotion, education – with special focuses on ecology and healthy life style – and aid to children.

Performance

Examples of pro-social activities which are consistently performed by the Group on a large scale:

- involvement in numerous initiatives aimed at protection of life and health of children and support provided to the needy and those threatened by digital exclusion (social or economic) in cooperation with non-profit organizations, mainly with Polsat Foundation,
- financial support of rescue services (TOPR, GOPR, WOPR and MOPR),
- involvement in actions promoting a healthy lifestyle through long-term partnerships and sponsoring activities supporting and promoting Polish sport,
- educational and technological projects executed in cooperation with the Copernicus Science Center (CNK) – a subsidiary Polkomtel Sp. z o.o. has been a partner of this facility since its establishment,

- active membership in Clean Poland Program Association (Stowarzyszenie Program Czysta Polska), the mission of which is to initiate changes, educate the society and promote important topics and activities related to ecology, environmental protection and improvement of the life quality,
- consistent involvement in the promotion of sport and healthy lifestyle through among others: participation in national campaign We Live Sports,

We exceed standards

Sponsoring and charity activities performed by Polsat Plus Group are aimed at providing real aid to the society – in particular in crisis situations and wherever it is necessary. The activities which are undertaken consistently with the Group's social mission include, among others: supporting the development of Polish sport, providing state-of-the-art tools to rescue services, educating in the area of ecology and environmental protection and providing aid to the needy.

Environmental impact

Details related to this item can be found in Chapter 3. Environment.

Management approach disclosures

All our activities are undertaken in compliance with the Polish legal order. Therefore, our Group operates in compliance with the following acts:

- Environmental Protection Act dated 27 April 2001,
- Waste Management Act dated 14 December 2012,
- Waste Electrical and Electronic Equipment Act dated 11 September 2015,
- Packaging Waste Management Act dated 13 June 2013,
- Waste Batteries and Accumulators Act dated 24 April 2009,
- Energy Law Act of 10 April 1997,
- Renewable Energy Sources Act of 20 February 2015,
- Wind Farm Investments Act of 20 May 2016,
- Ordinance of the Minister of Economy of 14 August 2008 regarding detailed obligations to obtain and redeem certificates of origin, substitution fee payment, purchase of electricity and heat generated from renewable energy sources and the obligation to update data on thy amount of electricity generated from renewable energy sources,
- Ordinance of the Minister of Economy of 4 May 2007 on the detailed conditions for the operation of the power system.

Due diligence procedures

Polsat Plus Group takes into account the needs of its clients and observes legal requirements, taking care of environment and safety. Therefore, under the valid Environmental Policy it sets itself operating environmental goals. Full compliance with the Environmental Policy and constant improvement of our activities enables us to commit the management to respect all arrangements in this respect.

Performance

The indicators we adopted are presented in tables 10-29, in Chapter 3. Environment.

We exceed standards

For years we have worked on issues related to environmental impact. The topics which are in the area of interest of Polsat Plus Group include among others: clean renewable energy, green hydrogen, energy efficiency, carbon footprint reduction, ecologic products or waste reduction

Polsat Plus Group has developed its new business segment since 2021. Apart from the to-date two pillars of our operations: media/content and telecommunication, the clean energy area has been developed in cooperation with ZE PAK. The Group invests into new, renewable sources of clean energy – from biomass, sun, wind and thermal waste processing. In 2026 the installed clean energy generation capacity should reach ca. 740 MW, including projects of on-shore wind farms of the total capacity of nearly 300 MW. Other projects include solar (photovoltaic) farms of the target total capacity exceeding 340 MW. In the Strategy 2023+ of Polsat Plus Group the final installed power generation capacity should be at the level of 1000 MW. We

estimate that this may contribute to the reduction of greenhouse gas emissions in the Polish economy by over 2 million tons of CO₂ equivalent yearly.

During the 31st Karpacz Economic Forum, Polsat Plus Group received a prestigious title of the Company of the Year for its environmental activities.

Furthermore, we support good habits which, taking into account the size of our organization and the number of people employed, bring tangible changes:

- we segregate waste,
- we do not use plastic dishes or disposable cutlery,
- we drink water in glass bottles or from water dispensers,
- we use two-sided copying and printing,
- we switch off the lights when leaving a room,
- we use the stand-by mode on computers while they are on,
- we disconnect chargers once battery charging ends,
- we use water rationally and are conscientious when using air-conditioning.



Additional information



6. Additional information

6.1. About this report

The Sustainable Development Report of Polsat Plus Group for 2023 meets the requirements of the Polish Accountancy Act of 29 September 1994. The Report has been drafted in accordance with the Global Reporting Initiative – GRI Standards. It fulfills the obligations of the Directive of the European Parliament and Council 2014/95/EU of 22 October 2014.

[GRI 3-2]

Our report covers the Polsat Plus Group, i.e. the data for the following companies in particular: Cyfrowy Polsat S.A., Polkomtel Sp. z o.o., Telewizja Polsat Sp. z o.o., Netia Capital Group, Polsat Media Biuro Reklamy Sp. z o.o., Interia PL Group, PAK-PCE Group, ESOLEO Sp. z o.o., InterPhone Service Sp. z o.o. and Port Praski Group.

The Sustainable Development Report of Polsat Plus Group includes non-financial data in ESG (environmental, social, governance) area and it has been developed with reference to GRI Standards, that is an internationally recognized non-financial reporting standard. The use of indicators of this standard should allow the Group’s stakeholders to find key information easier and provides the possibility of comparing results – both inside the organization year to year, as well as versus the results of other companies from the media, telecommunication and energy sectors.

At the same time, after the entry into force of the new European Sustainability Reporting Standards (ESRS), implementing the so-called CSRD Directive, Polsat Plus Group declares that the reporting will be moved to the platform of the new standard. Some of the presented indicators are already conforming to or are close to the European Sustainability Reporting Standards (ESRS).

The present document is a copy, in pdf format, of the official Sustainable Development Report of Polsat Plus Group for 2023 which was prepared in the xhtml format.

All of the Group’s non-financial reports which have been published to date are available on <https://grupapolsatplus.pl/en> website, in the “[ESG Reports](#)” bookmark.

The document is not subject to any external verification - the auditor only examines the fulfillment of our reporting obligations. The process of internal verification of the report involved the representatives of the Management Board and the directors responsible for individual business areas. The report has been developed by the Department of Financial Reporting and Control, the Investor Relations Department and the Corporate Communications Department.

6.2. Stakeholder guide

INDEX GRI

GRI standard number	Indicator title	Page
GRI 2-1	Organizational details	8
GRI 2-2	Entities included in the organization’s sustainability reporting	128
GRI 2-3	Reporting period, frequency and contact point	147
GRI 2-4	Restatement of information	
GRI 2-5	External assurance	128
GRI 2-6	Activities, value chain and other business relationships	7, 8, 11, 13, 36

GRI standard number	Indicator title	Page
GRI 2-7	Employees	89
GRI 2-8	Workers who are not employees of the organization	89
GRI 2-9	Governance structure and composition	9
GRI 2-10	Nomination and selection of the highest governance body	10
GRI 2-11	Chair of the highest governance body	10
GRI 2-14	Role of the highest governance body in sustainability reporting	11
GRI 2-19	Remuneration policies	90
GRI 2-22	Statement on sustainable development strategy	5
GRI 2-23	Policy commitments	90
GRI 2-24	Embedding policy commitments	90
GRI 2-25	Processes to remediate negative impacts	90
GRI 2-26	Mechanisms for seeking advice and raising concerns	89
GRI 2-27	Compliance with laws and regulations	129
GRI 2-28	Membership associations	130
GRI 2-29	Approach to stakeholder engagement	16-20
GRI 2-30	Collective bargaining agreements	98
GRI 3-1	Process to determine material topics	128
GRI 3-2	List of material topics	128, 137
GRI 3-3	Management of material topics (defined as material on the topic relevance matrix)	27, 128
GRI 201-1	Direct economic value generated and distributed (including revenues, operating costs, employee wages and benefits, donations and other community investments, undistributed profit and payments to providers of capital and government)	7
GRI 203-1	Infrastructure investments and provision of services to communities through commercial, in-kind and pro bono engagements. Impact of these activities on communities	15, 21, 81, 82, 83, 84, 85, 86, 87, 88, 98
GRI 203-2	Identification and description of significant indirect economic impacts, including the scale and extent of impact	15, 21, 81, 82, 83, 84, 85, 86, 87, 88, 98
GRI 205-3	Confirmed incidents of corruption and actions taken	131
GRI 206-1	Total number of legal actions regarding anti-competitive behavior and violations of anti-trust and monopoly legislations and their outcomes	131
GRI 301-1	Non-renewable/renewable materials used by weight or volume	75
GRI 302-1	Energy consumption within the organization, including fuel types	74
GRI 302-4	Reduction of energy consumption	74

GRI standard number	Indicator title	Page
GRI 305-1	Direct greenhouse gas emissions	71
GRI 305-2	Indirect greenhouse gas emissions	71
GRI 305-3	Other indirect greenhouse gas emissions	71, 73
GRI 306-1	Total volume of water discharge by destination	76
GRI 306-2	Total weight of waste by type and disposal method	77
GRI 401-1	New employee hires and employee turnover	89
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	91-92
GRI 403-1	Percentage of workers represented in formal joint management-worker health and safety committees, which advise on occupational safety programs and monitor such programs y	98
GRI 403-2	Rates of injury, occupational diseases, lost days and absenteeism, and number of work-related fatalities	97
GRI 403-3	Workers with high incidence or high risk of diseases related to their occupation	97
GRI 403-4	Health and safety topics covered in formal agreements with trade unions	98
GRI 404-1	Average hours of training per year per employee	95
GRI 404-2	Programs for upgrading employee skills and transition assistance programs which support continued employability and facilitate the retirement process	96
GRI 405-1	Governance bodies and employees, by employee category, gender, age and other indicators of diversity	9
GRI 405-2	Ratio of basic salary and remuneration of women to men	91
GRI 406-1	Total number of incidents of discrimination and actions taken in this respect	133
GRI 413-2	Operations with significant actual and potential negative impacts on local communities	78
GRI 416-2	Incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts	113
GRI 417-3	Incidents of non-compliance with regulations and voluntary codes concerning marketing communications	113
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	112
Requirements of the Directive 2014/95/EU		Included in the report
Description of the undertaking's business model		yes
Description of key risk management		yes
Description of the policies, due diligence processes and key performance indicators pursued by the undertaking in relation to employee matters		yes
Description of the policies, due diligence processes and key performance indicators pursued by the undertaking in relation to environmental matters		yes

GRI standard number	Indicator title	Page
	Description of the policies, due diligence processes and key performance indicators pursued by the undertaking in relation to anti-corruption and bribery matters	yes
	Description of the policies, due diligence processes and key performance indicators pursued by the undertaking in relation to respect for human rights	yes
	Description of the policies, due diligence processes and key performance indicators pursued by the undertaking in relation to social issues	yes

Key ESG policies

No.	Policy name
1.	Code of Ethics
2.	Environmental Policy
3.	Quality Policy
4.	Anti-corruption policy
5.	Policy of Respect for Human Rights along with separated therein:
5.1.	Policy of Equality
5.2.	Policy of Protection of Diversity
5.3.	Anti-discrimination Policy
5.4.	Policy of Protection Against All Forms of Violence
5.5.	Policy of Protection of Freedom of Association
5.6.	Policy of Protection of a Safe Work Environment
6.	Anti-Mobbing Policy
7.	Security Policy
8.	Information Security Policy
9.	Personal Data Security Policy
10.	ICT Security Policy
11.	Personal Data Retention Policy
12.	Human Resources Management Plan
13.	Partner's ESG Declaration of Responsible Cooperation

Table index

Table number	Table title	Page
Table 1.	Supervisory Board	10
Table 2.	Management Board	10
Table 3.	Stakeholder map and forms of dialogue with individual stakeholder groups	16
Table 4.	Environmental and social impact of Polsat Plus Group	21
Table 5.	ESG strategy of Polsat Plus Group	22
Table 6.	Key Performance Indicators and quantified long-term goals concerning the environmental issues tackled by Polsat Plus Group	24
Table 7.	Performance of KPIs	24
Table 8.	Sustainable Development Goals pursued by Polsat Plus Group	28
Table 9.	Key priorities for the Sustainable Development Goals executed in Polsat Plus Group	31
Table 10.	Taxonomy-eligible activities	42
Table 11.	Nuclear and fossil gas related activities	45
Table 12.	Share of Polsat Plus Group's Taxonomy-aligned revenues	46
Table 13.	Share of Polsat Plus Group's Taxonomy-aligned capital expenditures (CAPEX)	48
Table 14.	Share of Polsat Plus Group's Taxonomy-aligned operating expenses (OPEX)	50
Table 15.	Share of Polsat Plus Group's Taxonomy-aligned revenues	52
Table 16.	Share of Polsat Plus Group's Taxonomy-aligned capital expenditures (CAPEX)	54
Table 17.	Share of Polsat Plus Group's taxonomy-aligned operating expenses (OPEX)	57
Table 18.	Current and potential sources of emission of greenhouse gases by segments	60
Table 19.	Potential identified climate-related physical risks in individual business segments [IRO-1 AR 11]	65
Table 20.	Potential identified climate-related transition risks in individual business segments [IRO-1 AR 12]	68
Table 21.	Greenhouse gas emissions (scope 1, scope 2 and scope 3) generated by Polsat Plus Group	71
Table 22.	Estimated avoided greenhouse emissions levels achieved by Polsat Plus Group	73
Table 23.	Greenhouse gas emissions generated by Polsat Plus Group retail customers	73
Table 24.	Total consumption of electrical power from own production or purchased	74
Table 25.	Raw materials/materials (paper) used	75
Table 26.	Raw materials/materials consumed (diesel, aviation fuel, gasoline, gas)	75
Table 27.	Place of waste water disposal (in cubic meters)	76

Table number	Table title	Page
Table 28.	Total weight of non-hazardous waste, depending on the adopted procedure (in tons)	77
Table 29.	Total weight of hazardous waste, depending on the adopted procedure (in tons)	77
Table 30.	Total number of employees, with breakdown into sex and tenure	89
Table 31.	Number of employees, with breakdown into full-time and part-time employment	89
Table 32.	Staff turnover ratio	89
Table 33.	Remuneration of women in relation to remuneration of men in the same pay grade (men's salary equals 100%)	91
Table 34.	Average number of training hours per employee by gender	95
Table 35.	Injury, occupational disease, days lost and absence from work ratios as well as the number of fatal accidents	97
Table 36.	ESG risks	118
Table 37.	Noted corruption incidents in Polsat Plus Group	131

Glossary

4K – a technology offering very high display resolution (3840 x 2160 pixels), i.e. four times bigger than the Full HD format, translating into even higher contrast and better color rendering.

5G – it is fifth generation mobile networks.

ACCOUNTING ACT – a Polish legal act which sets out the rules of accounting and financial and non-financial reporting.

AUDIENCE SHARE – the group of TV viewers watching a channel at a given time, expressed as the percentage of all TV viewers at the time.

BUSINESS ETHICS – accounting for the moral aspects in business, i.e. using the solutions which reconcile the requirements of morality with a company's strategic interest. Business ethics define the ethical standards of behavior, the norms, the values and the code of conduct in a company.

BTS – a mast, transceiver station which, thanks to transmitting-receiving antennas establishing the radio coverage, communicates with terminals (mobile phones, modems) remaining in its operating area.

CARBON FOOTPRINT – calculation of the overall emission of greenhouse gases during the full lifecycle of a product (an enterprise). It is expressed as the equivalent of carbon dioxide volume per functional unit of a product (eCO₂/functional unit).

CO₂ – Carbon Dioxide.

CODE OF ETHICS – a document defining a set of basic values adopted by the company as a code of conduct. This document includes also standards of conduct of the company and its employees towards various groups of stakeholders, consistently resulting from the adopted values. Contents of the Code of Ethics of a given company depend on many factors, both internal and external ones.

CORPORATE GOVERNANCE – a set of rules concerning shareholders, governing bodies of the Company and their members, describing their internal and external relations.

CSR – (Corporate Social Responsibility) a strategy that assumes that the company will voluntarily take into account social interests when striving to achieve economic goals, making decisions and taking actions. CSR assumes care for ethical principles, employee rights, human rights, social environment and the natural environment.

CSRD – (Corporate Sustainability Reporting Directive) is the Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 regarding corporate sustainability reporting.

CSR GOOD PRACTICE – a voluntary activity being an expression of corporate social responsibility, going beyond the requirements defined by law and long-term in its nature. This includes business activities, programs or projects related to specific areas of the organization's operations which are addressed to one or many groups of stakeholders, and their essence is linked to the social mission of the organization.

CUSTOMER – natural person, legal entity or an organizational unit without legal personality who has at least one active service provided in a contract model.

DATA CENTER – in reality a data center consists of multiple elements, such as routers, switches, security systems, mass memory, servers, controllers and many other IT components which are necessary to enable storing and processing of data as well as management of critical systems.

DIALOGUE SESSION – a meeting with key internal and external stakeholders, during which they provide information, opinions and requests addressed to the organization.

DIALOGUE WITH STAKEHOLDERES – it is an open communication by the company with groups and/or individuals who have direct or indirect impact on its activities. Honest, systematic dialogue is the basis of effective CSR policy, because information acquired thanks to such a form of communication plays a key role in defining strategic assumptions of the social responsibility at the level of the entire organization. Being aware of expectations of individual stakeholders, including them in the solution creation process helps in building trust in the company.

DONATION – a form of agreement in which the donor is obliged to provide a free benefit to the beneficiary, at the expense of the donor's assets. The donation may be granted both by natural and legal persons. The subject of the donation may include real property and movable property, money as well as economic rights, whereas it may not include free provision of services.

DTH – (Direct To Home) direct radio signal transmission via satellites. The Polsat Box operator delivers content via the Hot Bird satellite at 13°E.

eCO₂ (or CO₂e) – (carbon dioxide equivalent) a measure used to compare the emissions from various greenhouse gases based upon their global warming potential.

EB – Exabyte (EB) is the biggest unit of measure currently used in the area of IT and refers to data quantities, storage capacity of individual media. It is used for describing, among others, hard drives and other big data storage units. One Exabyte is equal to 1 000 000 000 gigabytes.

EBITDA – is defined as net profit/(loss) determined in accordance with IFRS, before depreciation (excluding software licenses), write-offs (and their reversal) due to impairment of property, plant and equipment and intangible assets, net value of liquidated property, plant and equipment and intangible assets, interest income, financial costs, positive/(negative) exchange rate differences, income tax and share in the result of jointly controlled companies.

EMPLOYER BRANDING – company's activities aimed at building its image as an attractive employer.

EMPLOYEE VOLUNTEERING – undertaking and supporting charity activities by the organization, with voluntary cooperation of people employed by it, for the benefit of non-governmental organizations (NGO) and other institutions specified by law.

ENVIRONMENTAL IMPACT – impact of a given organization, through its activities, products or services, on the natural environment.

EU TAXONOMY – Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088, called the EU Taxonomy. It is a system of uniform classification of actions supporting sustainable growth, aimed at supporting investors in their investment decisions.

ESG – an acronym for environmental, social, governance. ESG provides a kind of framework for enterprise analysis, allowing for comparing of companies against their competitors based on certain specific measures from three main areas related to environment (E), society (S) and corporate governance (G).

ESG STRATEGY OF POLSAT PLUS GROUP – a sustainable growth strategy which accounts for the ESG factors – environmental, social responsibility and corporate governance.

ESRS – European Sustainability Reporting Standards adopted under the EU Delegated Regulation of 31 July 2023.

GDPR – General Data Protection Regulation, effective from May 25, 2018 in all EU countries. The GDPR applies to all private and public entities that process personal data and, in practice, to most data processing processes. GDPR regulations also help people residing in Poland to enforce their right to personal data protection.

GHG PROTOCOL – (Greenhouse Gas Protocol) an international standard including guidelines for measuring and managing greenhouse gas emissions.

GLOBAL REPORTING INITIATIVE (GRI) – an international reporting standard of responsible business and sustainable development for companies.

GRI INDICATORS – indicators showing economic, environmental data and covering social aspects of the organization's operations.

GWh – Gigawatt hour.

HUMAN CAPITAL – the employees of a given company who contribute to the company's operation and its development thanks to their specific knowledge, skills and talents.

ICT SOLUTIONS – Information and Communication Technologies – it is a group of solutions which include transmission, collecting and processing of data in electronic form.

INTERNET OF THINGS – a concept according to which objects of various kinds, among others household appliances, lighting and heating, may indirectly or directly collect, process or exchange data via electrical installation or computer networks. The goal of this idea is to create smart cities, transport, products, building, energy systems, systems related to healthcare or daily life.

ISO 9001 – defines the principles of quality management and describes the process-oriented approach in an organization's operation. It also serves the purpose of improving the quality of services and assuring the stability of provision of these services to clients.

ISO 14001 – ISO environmental management standard, which allows for building Environmental Management Systems based on the so-called process approach. A continuous improvement of activities of a given organization is the basis for this standard.

ISO 27001 – the standard which sets the rules of functioning of the information security system and which also defines the requirements in the areas of information security risk assessment and risk management.

LTE – (Long-Term Evolution) wireless data transmission technology, characterised by much higher transfer speeds, larger network capacity, and lower latencies than traditional technologies.

MWH – Megawatt hour (1 GWh = 1000 MWh).

MWp – (megawatt peak) a unit which indicates how much electricity can be generated at maximum, peak capacity.

NGFS – (Network for Greening the Financial System) is an international forum established at the initiative of central banks and financial supervisors that aims to cooperate in the area of environment and climate risks management as well as to undertake activities for sustainable development of the financial sector.

NON-GOVERNMENTAL ORGANIZATION – a non-profit voluntary organization which acts outside governmental and political structures, whose operation is not aimed at profit. It operates for social causes and the public good. Its activities are largely based on volunteering (NGO).

OHS – Occupational Health and Safety.

ORGANIZATIONAL CULTURE – a set of norms, values, patterns of behavior, attitudes and assumptions as well as symbols which determine the way of thinking and acting in a given company and which set the standards of communication and conduct.

PARTNER'S ESG DECLARATION OF RESPONSIBLE COOPERATION – set of rules which shape the relations of Polsat Plus Group with its business partners (Contractors, Vendors, Bidders, Integrators) with respect to compliance with principles of ethics, respecting of human rights and environmental impacts.

REBRANDING – it is the process of transforming of all of a brand's elements which are used while offering products and services, the quality of service and the methods of communication as well as the appearance of the logo itself.

RES – Renewable Energy Sources.

SCOPE 1 – direct CO₂ emissions that occur as a result of fuel combustion from fixed or mobile sources that are owned or controlled by the company, emissions associated with technological processes or resulting from escaping refrigerants.

SCOPE 2 – indirect CO₂ emissions from consumption of purchased or externally delivered from outside of the company electricity, heat, process steam, cooling energy.

SCOPE 3 – other indirect CO₂ emissions generated in the company's value chain, e.g. as a result of production of raw materials or semi-products, waste disposal, transportation of raw materials and products, employees' business trips or use of products by end-users.

SET-TOP BOX – a device processing the encoded digital signal so that it may be received by a TV set. It is generally used to receive digital satellite, cable or online pay TV services.

SFDR – (Sustainable Finance Disclosure Regulation) a regulation imposing standards of disclosure of information regarding sustainable investments by the financial market participants (Regulation 2019/2088) which is intended to increase market transparency and prevent the so-called greenwashing.

SHARE IN ADVERTISING MARKET – share of TV advertisement and sponsorship revenue of a given entity in the total revenue from TV advertising in Poland.

SOCIAL ENGAGEMENT – deliberate participation of the enterprise / organization in social life. This may take various forms, e.g. charity activities, community investments, cooperation with social partners, children and adults education, cooperation with universities, sponsoring, participation in social campaigns. Not only

engagement is what counts, but also an effective measurement and evaluation of these activities. Social engagement often contributes to solving local and trans-regional social problems.

SOCIAL MISSION OF POLSAT PLUS GROUP – we pursue our social mission in the fields of health protection, safety, aid to children, promotion of sports, environmental protection and education.

SPONSORING – a joint obligation between two parties, a sponsor and beneficiary. The sponsor provides funds, material aid or services to the beneficiary in return for promotional services of the beneficiary. Sponsoring is a planned and conscious activity undertaken to develop a positive image of the company. It is often a part of the long-term marketing strategy of a business.

STAFF TURNOVER – the process of movement of employees within the structures of an organization or outside it; it denotes replacement, hiring, laying off and voluntary leaves by employees. Staff turnover is calculated as "the sum of the total number of employees (FTE - Full Time Equivalent) leaving over the year to the total number of employees (FTE)".

STAKEHOLDERS – persons or groups of persons interested in the activities of the organization, who have influence over the organization, as well as persons who are affected by the activities of this organization.

STRATEGY 2023+ OF POLSAT PLUS GROUP – adopted by resolution of the Management Board of Cyfrowy Polsat S.A. business strategy of December 20, 2021, according to which key segments are and will be developed within the Polsat Plus Group - Telecommunications (Plus network), Content (Polsat brand) and a new segment - Clean Energy.

SUPPLY CHAIN – a flow of materials, products, services and/or money from the development of a concept of product / service until the moment of its consumption by the customer and the receipt of payment by participants of the process.

SUSTAINABLE DEVELOPMENT GOALS (SDG) – 17 goals of UN thanks to which in 2030 the society should live better, healthier and safer in social, environmental and economic terms.

SUSTAINABILITY-LINKED FINANCING FRAMEWORK (SLFF) – a framework document regarding linking of external financing of Polsat Plus Group to its long-term goals of sustainable development, adopted by the Group as a part of development of the ESG Strategy in November 2022. It presents main, measurable environmental goals and Group's ambition with respect to preventing climate changes and improving quality of air in Poland.

SUSTAINABLE DEVELOPMENT REPORT/ ESG REPORT – a report which covers the environmental, social and governance issues while presenting a condensed view of the way an organization is managed and the results of doing business responsibly.

TCFD – (Task Force on Climate-related Financial Disclosures) Task Force's recommendations regarding Climate-related Financial Disclosures.

TWH – Terawatt hour.

Contact us

[GRI 2-3]

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