

We create spaces that are friendly
to both people and the environment

ESG Report 2023

ROBYG



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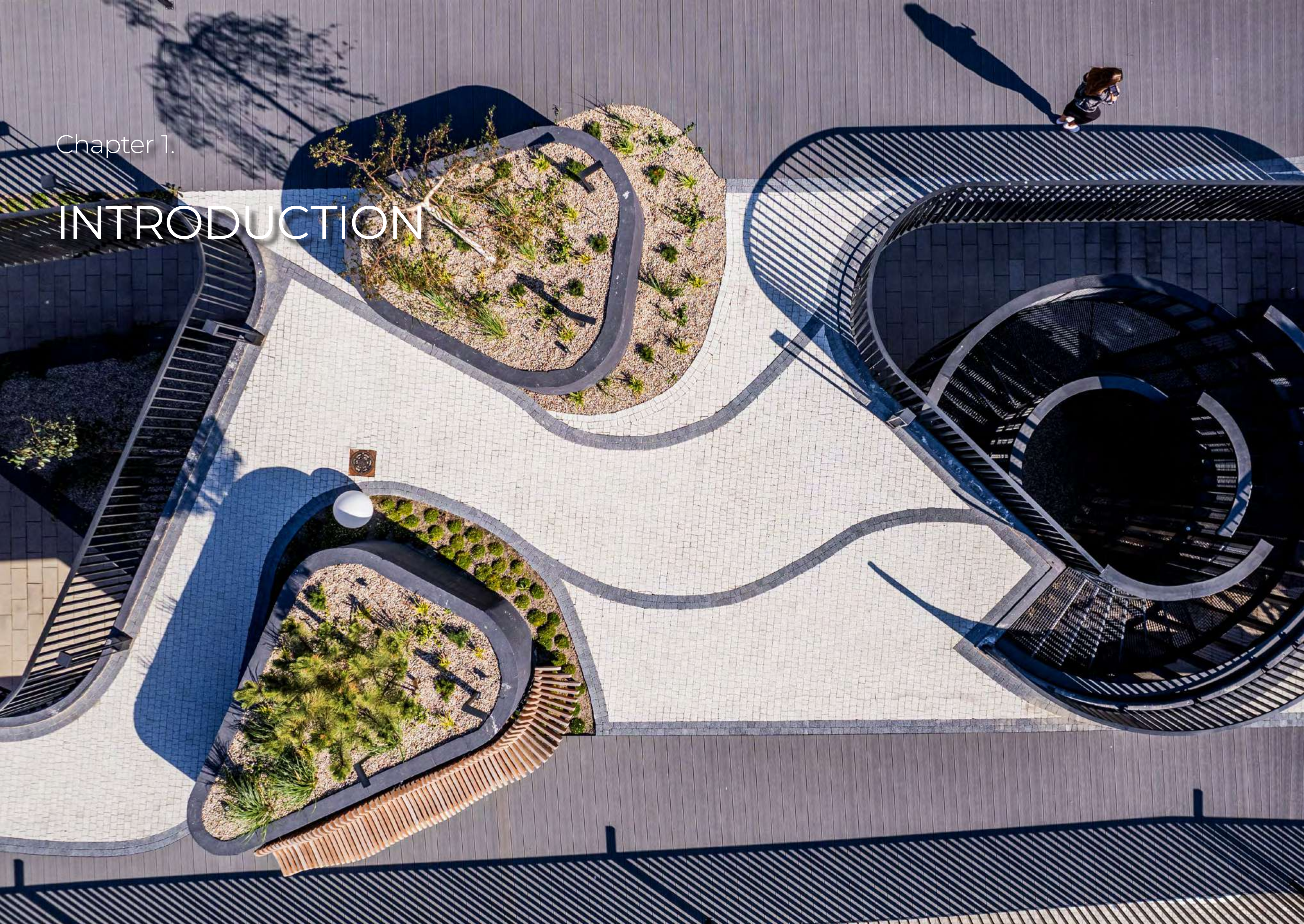
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Chapter 1.

INTRODUCTION



Letter from the President

GRI [2-22]



Eyal Keltsh

President of the Management Board, CEO

Dear Sirs,

The year 2023 was a successful year for us. In 2023, ROBYG Group recorded sales revenues of PLN 1.813 billion, while the gross margin on sales we carried PLN 462.2 million. The above performance is the result of a consistently implemented development strategy, understood not only from a financial perspective, but first and foremost multidimensionally - putting sustainable development goals as an important part of success and a condition for growth for ROBYG Group.

We are acutely aware of the scale and dynamics of the changes taking place in our political and economic environment, known by many as the 'polycrisis'. That is why, for many years now, without obligation, we have consistently declared and calculated our carbon footprint and operationalised declared and calculated our carbon footprint, but operationalised and implemented measures to reduce our impact in every aspect of our business. For us, sustainability is a way of building a competitive advantage and an opportunity to further develop the Group.

In order to reduce the environmental impact of our buildings, we use a number of solutions, introduced as the ROBYG Green Standard. This is a structured standard that includes both solutions and amenities for clients and guidelines for architects and designers in terms of construction, sanitation, electricity or ecological design. Furthermore, we use low-emission solutions (minimum 3 for each stage of investment), biodiversity-friendly (minimum 1 per stage), and water-saving (minimum 1 per stage). As a result, 84% of our buildings already meet the definition of nearly zero-energy buildings (nZEB), we have reduced ROBYG Group's total emissions by 48.7%, in Scopes 1 and 2, compared to last year, and the emissions from the construction process per m² were 3.85 kg / year, 37% less than in 2022. What's more, we have already achieved the target set to be achieved by 2024 in 2023, ensuring 100% use of electricity from renewable energy sources (RES) powering our construc-

tion sites.

At ROBYG, we actively work for the benefit of society - our employees, clients and local communities. Given the nature of the construction industry, it is particularly important to ensure the health and safety of all employees and associates, both with us and with our subcontractors. We are pleased that we have been able to record zero accidents on our construction sites over the years.

We are consciously creating not just buildings, but friendly, neighbourhoods integrated into the surroundings for entire communities to live in. This is our mission, which is backed up by concrete actions and measures for investments in infrastructure made to the unprecedented amount of PLN 115 million in 2023 and a commitment of a further PLN 375 million.

As we look boldly to the future, we are not forgetting the corresponding changes in the corporate area. In light of the new EU regulations, we have updated and expanded our internal regulation system to ensure the highest standards of procedures and mechanisms for our business. All our employees are trained in compliance, including anti-mobbing and corruption. However, this is not the end of the changes. We are already working to further extend our responsibility to the value chain.

In conclusion, I hand over to you a sustainability report that not only confirms the successful implementation of the sustainability strategy, the significant quantitative and qualitative changes in terms of our impact on the environment, communities and business, but also the proactive preparation for the new challenges facing the construction industry. Being among the market leaders entails a commitment.

1.2. Who we are?

GRI [2-1], [2-6], [201-1]

ROBYG is one of the largest residential developers in Poland. For over two decades, we have responsibly designed, built, and managed multifunctional residential estates in Poland's largest cities. We mark our presence in many locations across Warsaw, the Tri-City area, Wrocław, and Poznań. Our sustainable operations, aimed at steady financial growth, also take into account our stakeholders, including our consideration for our planet.

We pride ourselves on our established position as a leader in the residential construction in Poland. Our Group's strength lies in our renowned, recognizable brand, integrated and motivated team, effective division of competencies, and experienced management staff capable of identifying market trends. Our success is also built on our land bank, optimised construction costs, and the trust we've earned over many years from our clients, financial institutions, and investors.

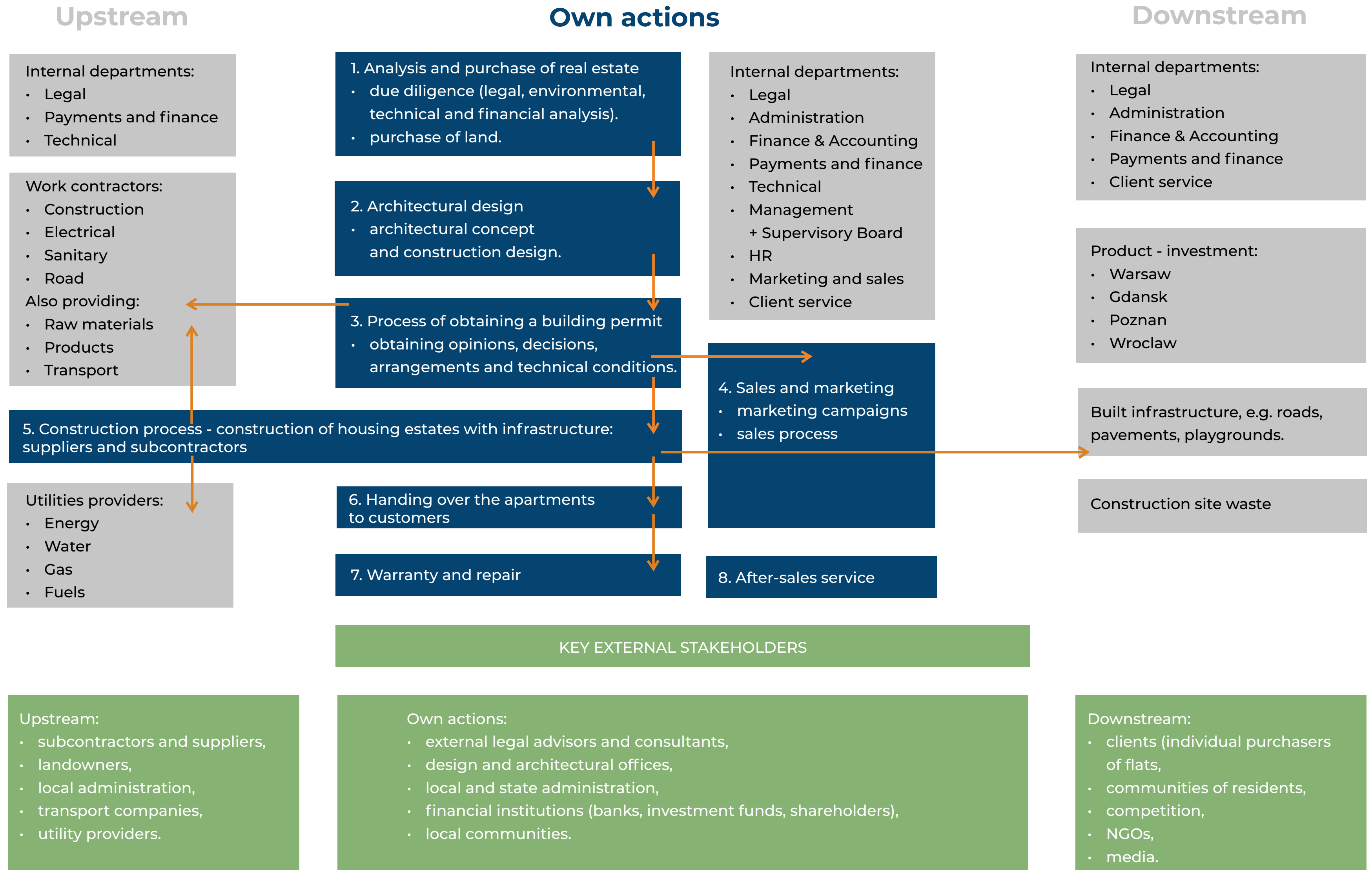
We regularly receive awards for the standard and quality of our projects from independent experts.

It is estimated that there is a shortage of several hundred thousand of apartments in Poland. As one of the largest developers, we contribute to narrowing this gap. To date, our Group has built a total of 31 475 apartments, it means 1 759 845 m².

At ROBYG, we give more: we focus on providing our clients with homes in diverse locations, consistently maintaining high standards and attractive pricing. We construct estates accessible to various customer groups in the fastest-growing urban agglomerations.



Value Chain of ROBYG Group



ROBYG IN 2023:

3 690

units built since the beginning of operations

3 071

units sold

3 361

units recognised in revenue

2 350

units under construction at the end of 2023

49,1 m²

average area of a unit recognised in revenue

PLN 1.813 billion

sales revenue

PLN 456.6 million

EBITDA

PLN 358 677 million

revenue

Our strategic commitment to our clients is “Robyg We Give More”. Anyone who purchases apartments built by our Group can count on innovative solutions that support environmental protection while at the same time reducing operational costs.

At ROBYG, we invest in a sustainable future and raise the standard:

- **A minimum of 3 low-emission solutions in buildings**, such as photovoltaic panels, LED lighting, and installations enabling the connection of electric car chargers,
- **Smart House ROBYG by Keemple**, without additional charges, allows remote control of heating, lighting, multimedia, and security through a mobile app. We were the first developer in Poland to offer such an option as a standard,
- **The Green Standard**, which includes 12 solutions supporting, among other things, biodiversity protection and water retention.

The construction market in Poland accounted for approximately 10% of the Gross Domestic Product (GDP) in 2022, and considering related industries such as mining, machinery industry, and construction financing instruments, the share in GDP is about 13–14%. 6–8% of Poland’s entire workforce is employed in the broadly defined construction sector, representing 1.2–1.3 million individuals. Our involvement plays a significant role in the growth and expansion of the sector. We bolster GDP growth, consistently fulfil our tax obligations, and sustain daily employment for around 2,500 individuals across our construction sites.

We manage our environmental and social impact responsibly. In the construction process, we opt for eco-friendly solutions. We care for the development of local communities, closely collaborating with local suppliers, contractors, authorities, and non-governmental organisations. We proudly support initiatives for sustainable development, being a member and supporter of the UN Global Compact, the European Climate Pact, the Diversity Charter, and the Polish ESG Association, among others.

We have estimated that every zloty of added value generated by the ROBYG Group creates nearly another zloty of added value within the broader Polish economy.¹



WHAT DIFFERENTIATE US IN 2023

492
employees
and associates

0
accidents on
our construction
sites

100%
employees
trained in compliance
and health and safety

100%
electricity powering our
construction sites
comes from renewable
energy sources

48.7%
reduction of the Group's
total Scope 1 and 2 emis-
sions by 48.7% relative to
2022

61,71 Kwh/m²
Primary Energy (PE)
demand in buildings
completed in 2023

100%
settlements equipped
with biodiversity
and low-carbon
features



Form of ownership, legal and management structure

GRI [2-9], [2-10], [2-11], [2-18], [207-1]

ROBYG S.A. centralises pivotal management roles and delineates strategic objectives and core values across the entire investment group. In accordance with the company's charter, its operations are based in Poland, focusing primarily on development activities. This includes the execution of residential and commercial-residential projects, apartment sales, and the related marketing and administrative functions. ROBYG Group engages in construction through its subsidiary, ROBYG CONSTRUCTION sp. z o.o., specialising as a general contracting services.

In 2023, ROBYG Group consisted of special purpose vehicles, encompassing a total of 93 companies, specifically established for the execution of designated construction investments. In these SPVs, ROBYG S.A. is either the sole owner (directly or indirectly) or holds a majority stake, except for the joint ventures. The structure of the Group remained stable throughout 2023. The headquarters of the leading company, ROBYG S.A., is located in Warsaw, and since 2022, the group has been under the ownership of the German company TAG Beteiligungs- und Immobilienverwaltungs GmbH, whose sole shareholder is TAG Immobilien AG, domiciled at Steckelhorn 5, 20457 Hamburg, Germany.

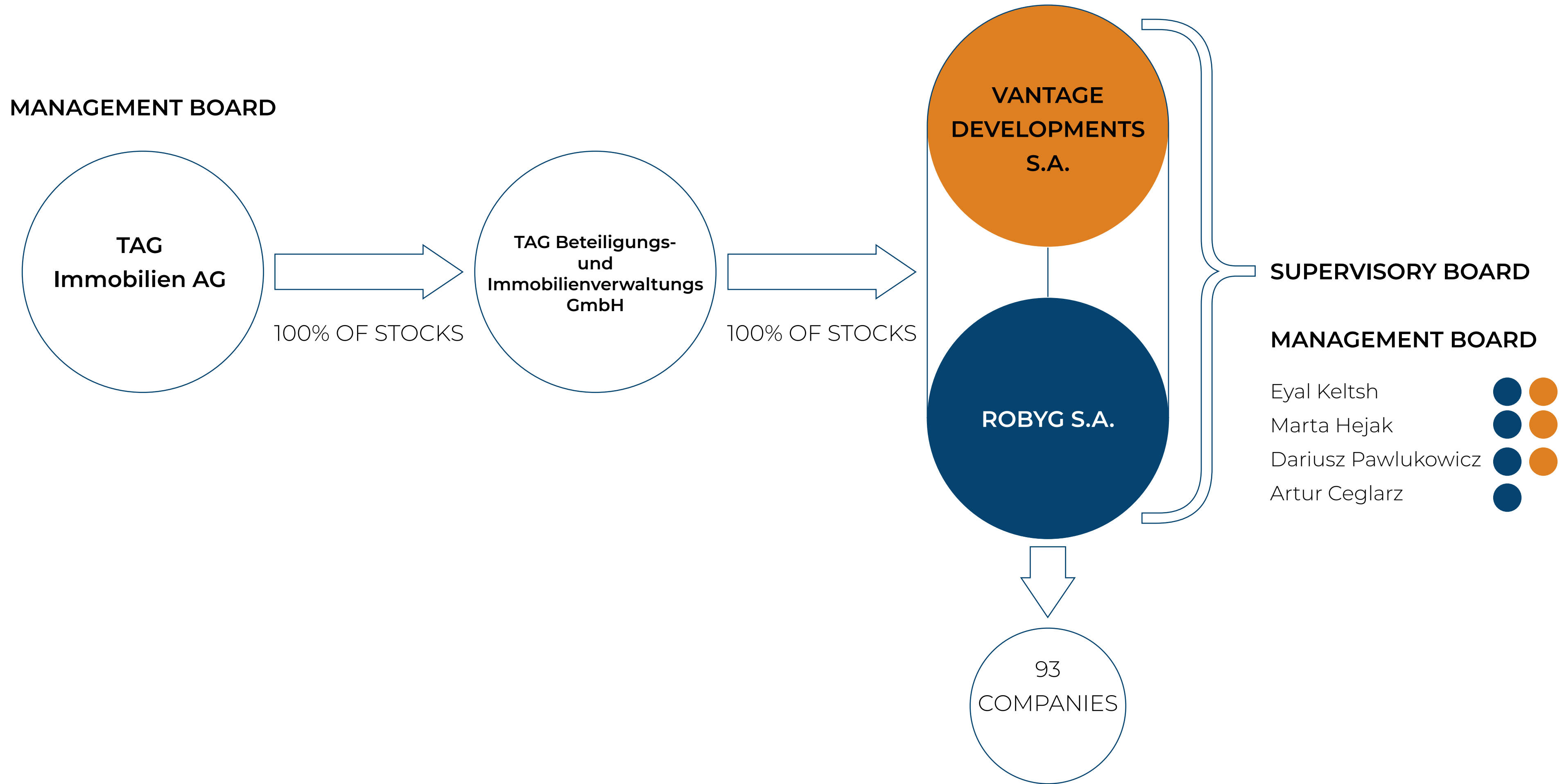
In this report, we use the terms ROBYG Group and ROBYG interchangeably, both referring to the ROBYG Capital Group with ROBYG S.A. as the parent entity.

In 2022, TAG Beteiligungs und Immobilienverwaltungs, a subsidiary of the publicly traded TAG Immobilien AG, which specialises in long-term rental sector activities, acquired 100% of the shares in ROBYG S.A. Previously, in 2020, this entity had also taken full ownership of Vanatge Development S.A. Following these acquisitions, 2022 marked the commencement of an integration process for the ROBYG and VANATGE Capital

Groups under the directive of the parent company.



STRUCTURE



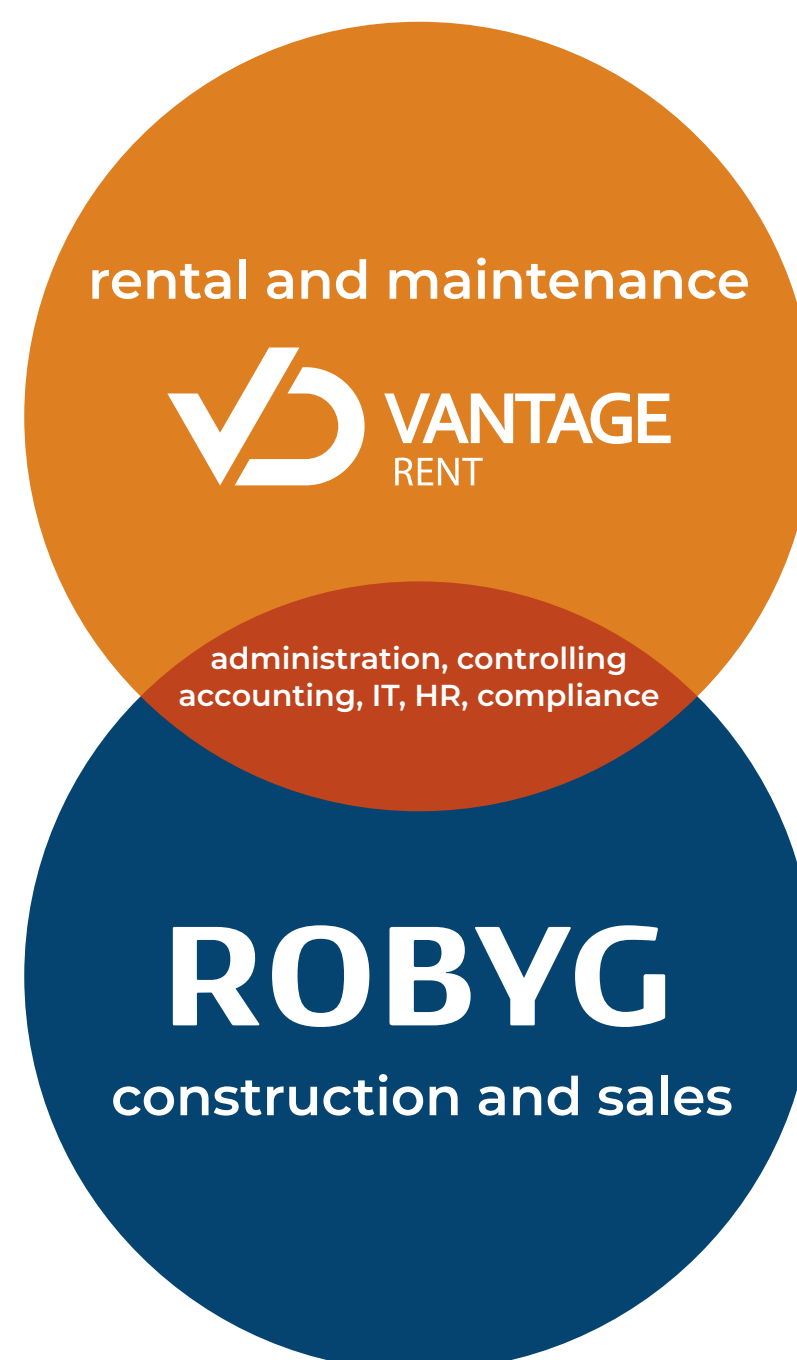
List of companies under ROBYG Group in 2023:²

1. ROBYG S.A.
2. ROBYG Development 1 Sp. z o.o.
3. ROBYG Development 1 Sp. z o.o. Sp. k.
4. ROBYG Development 2 Sp. z o.o.
5. ROBYG Park Sp. z o.o.
6. ROBYG Słoneczna Morena Sp. z o.o. Sp. k.
7. ROBYG City Apartments Sp. z o.o.
8. ROBYG Marina Tower Sp. z o.o.
9. ROBYG Osiedle Zdrowa 1 Sp. z o.o.
10. ROBYG Osiedle Zdrowa Sp. z o.o.
11. ROBYG Jabłoniowa Sp. z o.o.
12. ROBYG Jabłoniowa 2 Sp. z o.o.
13. ROBYG Marketing i Sprzedaż Sp. z o.o.
14. ROBYG Księgowość Sp. z o.o.
15. ROBYG Construction Sp. z o.o.
16. ROBYG Residence Sp. z o.o.
(formerly: ROBYG Construction Poland Sp. z o.o.)
17. ROBYG Kameralna Sp. z o.o.
18. P-Administracja Sp. z o.o.
19. Wilanów Office Center Sp. z o.o.
20. ROBYG Business Park Sp. z o.o.
21. Jagodno Estates Sp. z o.o.
22. ROBYG Morenova Sp. z o.o.
23. OVERKAM 7 QUBE Sp. z o.o.
24. ROBYG Zajeżdźnia Wrzeszcz Sp. z o.o.
25. ROBYG Ursynów Sp. z o.o.
26. OVERKAM 7 QUBE SPV 12 Sp. z o.o.
27. ROBYG Praga Arte Sp. z o.o.
28. ROBYG Property Sp. z o.o.
29. ROBYG Żoliborz Investment Sp. z o.o.
30. ROBYG Finance Sp. z o.o. S.K.A.
31. ROBYG Finance Sp. z o.o.
32. ROBYG Słoneczna Morena Sp. z o.o.
33. ROBYG Stacja Nowy Ursus Sp. z o.o.
34. ROBYG Praga Investment I Sp. z o.o.
35. ROBYG Apartamenty Villa Nobile Sp. z o.o.
36. ROBYG Young City 2 Sp. z o.o.
37. ROBYG Mokotów Investment Sp. z o.o.
38. ROBYG Green Mokotów Sp. z o.o.
39. Barium 1 Sp. z o.o.
40. BARIUM Sp. z o.o.
41. ROBYG Young City 3 Sp. z o.o.
42. ROBYG Ogród Jelonki Sp. z o.o.
43. ROBYG Osiedle Kameralne Sp. z o.o.
44. ROBYG Project Management Sp. z o.o.
45. ROBYG Wola Investment 2 Sp. z o.o.
46. ROBYG Osiedle Życzliwe Sp. z o.o.
47. Kuropatwy Park Sp. z o.o.
48. GK ROBYG Sp. z o.o.
49. Inwestycja 2016 Sp. z o.o.
50. ROBYG Wola Investment 3 Sp. z o.o.
51. ROBYG 24 Sp. z o.o. Sp. k.
52. PZT „Transbud” S.A.
53. PZT „Transbud Service” Sp. z o.o. in liquidation
54. PZT „Transbud Trading - 3” Sp. z o.o. in liquidation
55. ROBYG 27 Sp. z o.o.
56. ROBYG 18 Sp. z o.o.
57. ROBYG Grobla Park Sp. z o.o.
58. ROBYG Wola Investment Sp. z o.o.
59. ROBYG 19 Sp. z o.o.
60. ROBYG Working Balance Sp. z o.o.
61. ROBYG 21 Sp. z o.o.
62. ROBYG 22 Sp. z o.o.
63. Star Property Sp. z o.o. in liquidation
64. IGD Silesia Sp. z o.o. in liquidation
65. 8/126 ROBYG Praga Investment I Sp. z o.o. Sp. k.
66. 10/165 ROBYG Praga Investment I Sp. z o.o. Sp. k.
67. 9/151 ROBYG Praga Investment I Sp. z o.o. Sp. k.
68. 15/167 ROBYG Praga Investment I Sp. z o.o. Sp. k.
69. ROBYG Nowy Wrocław 1 Sp. z o.o.
70. ROBYG Nowy Wrocław 2 Sp. z o.o.
71. ROBYG Zajeżdźnia Wrzeszcz 2 Sp. z o.o.
72. ROBYG WEGA Development Sp. z o.o.
73. ROBYG 23 Sp. z o.o.
74. ROBYG 24 Sp. z o.o.
75. TM Investment Holding Sp. z o.o.
76. GYBOR Sp. z o.o.
77. ROBYG 25 Sp. z o.o.
78. ROBYG 26 Sp. z o.o.
79. ROBYG 28 Sp. z o.o.
80. ROBYG 29 Sp. z o.o.
81. ROBYG 30 Sp. z o.o.
82. ROBYG Piątkowo Sp. z o.o.
83. ROBYG WPB Sp. z o.o.
84. Królewski Park Sp. z o.o.
85. ROBYG Young City 1 Sp. z o.o.
86. ROBYG Osiedle Królewskie Sp. z o.o.
87. Przybrzeźna Sp. z o.o.
88. MKO Investment Holding Sp. z o.o.
89. KAJAR Investment Sp. z o.o.
90. Apartamenty przy metrze Sp. z o.o.
91. Affane Sp. o.o.
92. Zaspą Project Sp. z o.o.
93. Krakowska Project Sp. z o.o.

Since 2022, under the ownership of TAG Immobilien AG, our Group has started an integration process with the Vantage Group, which specializes in the institutional rental market. We aim to combine strengths and expertise in key operational areas in order to forge synergies. Together we boast one of Poland's most substantial land banks.

ROBYG Group views this integration as a significant move towards expanding its presence in the Polish real estate market and establishing a foothold in the institutional rental sector. Meanwhile, Vantage Group benefits from our expertise in construction and property sales. Together, we offer properties for sale under the ROBYG brand (around 3,000 apartments annually), and over 3,300 rental units under the Vantage Rent brand in Wrocław, Poznań, and Łódź (by the end of 2024). In 2022, the management structures of both Groups were consolidated, sharing the same Supervisory Board, CEO, and Board Members. Despite each entity being financially independent, there has been a coordination of support functions critical to our main operations, such as administration, financial control, marketing, and accounting, which has led to shared services and standardized procedures. In 2023, as a continuation of the integration process, Vantage Investment Execution Department was integrated into Robyg Construction, which now leads the Vantage Group's rental projects. Key activities such as construction and sales remained separate within ROBYG, while rental continued to be managed by Vantage. Despite the lack of integration in these areas, the companies provide services to each other, exemplified by the marketing and sales support that our Robyg Marketing i Sprzedaż company offers to the Vantage Group.

In 2023, together with the Vantage Group, we standardised internal codes and policies.



The statutory bodies of ROBYG S.A. include the General Meeting, the Supervisory Board, and the Management Board.

Management Board of ROBYG S.A.

According to the ROBYG company's statutes, the Management Board may consist of between one and six members. The Supervisory Board appoints these members for a collective term of three years. The Board also appoints and dismisses the President of the Management Board and, for material reasons, may suspend members of the Management Board from their duties. The Group has not set formal guidelines for the Supervisory Board regarding the selection of Management Board members. The Board prioritises the company's interest in this matter, and individuals are chosen for the Management Board based on their competencies and extensive experience in their management areas. Every member of the Management Board fulfils the criteria for independence. The compensation for the Management Board is aligned with the attainment of the financial and sustainable development objectives set by the Supervisory Board. There were no changes to the Management Board of ROBYG S.A. in 2023.

Our Management Board's compensation policy is based on a monthly salary and a bonus for achieving operational goals. The Board's goals – derived from the Group's business strategy, are determined and verified by the Supervisory Board. The Board sets short-term goals on an annual perspective and long-term goals on a three-year perspective.

The Board also sets goals for sustainable development, which we discuss further in Chapter 4.

During the reporting period, no additional bonuses, pension benefits, or severance payments related to the termination of cooperation were paid to the Board.

ROBYG Management Board



Eyal Keltsh

President of the Management Board, CEO, a graduate of the Economics and Accounting Faculty at the University of Haifa, has over 30 years of experience in the development market in Central and Eastern Europe. Areas of responsibility include:

- Overall management and company development
- Sales and marketing
- Project execution
- Legal matters
- Post-sale property management

Eyal Keltsh also serves as the President of the Management Board of Vantage Development.



Marta Hejak

Vice-President of the Management Board, Chief Financial Officer, a graduate in Finance and Accounting from the Warsaw School of Economics, has experience in the financial sector and has worked as a chartered auditor for many years. Areas of responsibility include:

- Accounting
- Finance
- Controlling
- Administration
- IT

Marta Hejak is also Vice-President of the Management Board of Vantage Development.



Artur Ceglaz

Vice-President of the Management Board, Head of Business Development & Investor Relations, a graduate of the Faculty of Management at the University of Gdańsk and the Gdańsk University of Technology's Faculty of Management and Economics, with experience in finance, real estate, and investor relations. Areas of responsibility include:

- Investor relations
- Business development.



Dariusz Pawlukowicz

Vice-President of the Management Board, a graduate of the Wrocław University of Economics and the International Management Centre of the University of Warsaw, where he completed Executive MBA studies in cooperation with the University of Illinois, an expert in finance, accounting, and taxation. Areas of responsibility include:

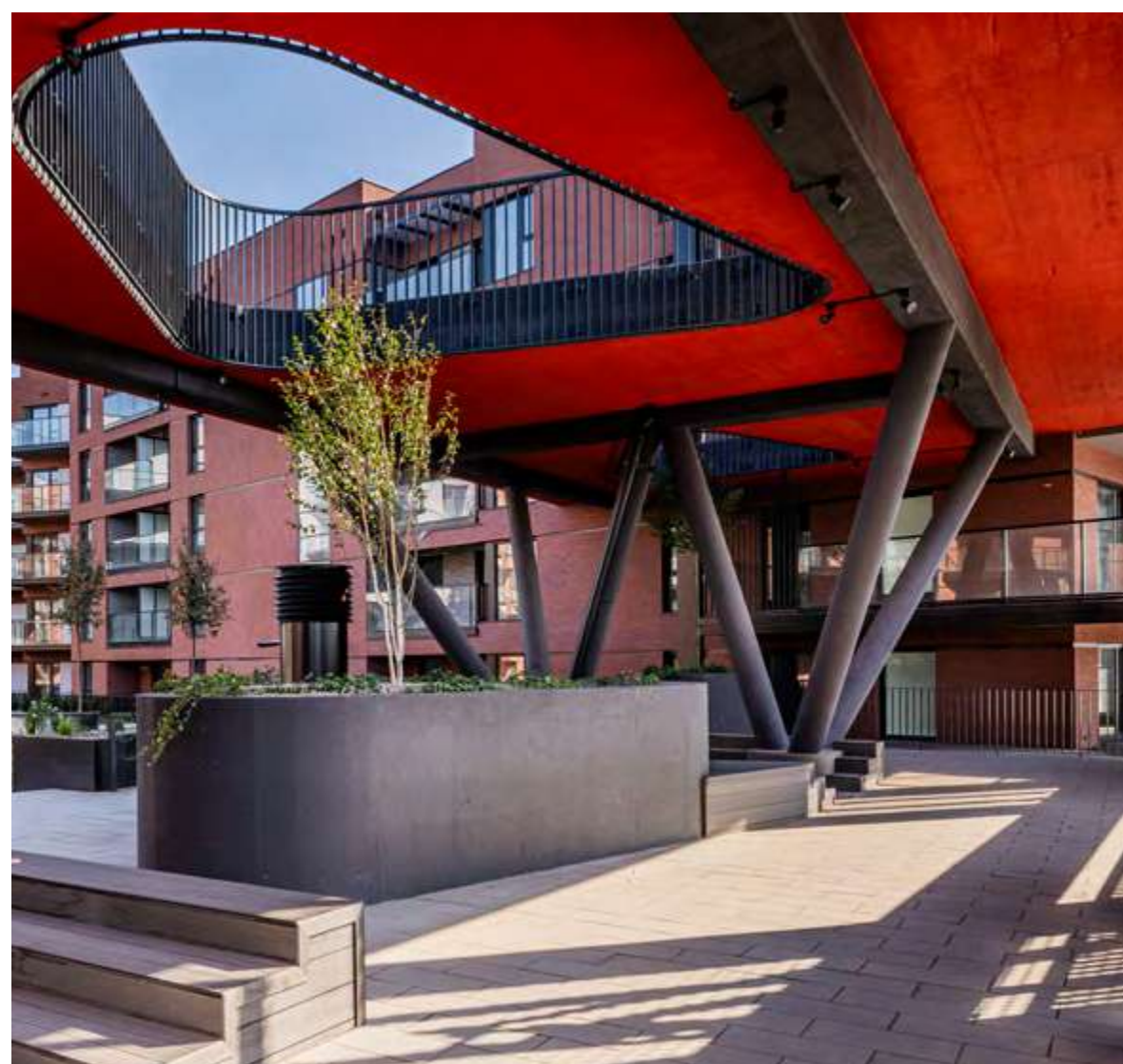
- HR,
- ESG.

Dariusz Pawlukowicz is also Vice-President of the Management Board of Vantage Development.

SUPERVISORY BOARD OF ROBYG S.A.

The Supervisory Board of ROBYG S.A. is constituted through appointments and dismissals made by the General Meeting. Comprising between three and eight members, the Board is elected for a unified three-year term. The current board's tenure is aligned with that of the Management Board, extending until 11 March 2025. Both the Chairperson and the Vice Chairperson of the Supervisory Board are selected by the General Meeting. While there are no formalised guidelines for the election of Supervisory Board members by shareholders, selections are made with the company's best interests in mind. The Board includes two independent members, ensuring the chairperson is not part of ROBYG's senior executive team.

An Investment Committee has also been established by the Supervisory Board to serve in an advisory capacity.



The members of the ROBYG S.A. Supervisory Board are:

- **Oscar Kazanelson** – Chairperson of the Supervisory Board, a graduate of the Givaataim Engineering School in Israel, with over 45 years of experience in the development market in Israel and Central and Eastern European countries.
- **Claudia Hoyer** – Member of the Supervisory Board, a business studies graduate from the University of Berlin. She is associated with TAG Immobilien AG, where she is responsible for property management and acquisition, business development, and digitalisation. Claudia Hoyer is the chair of the Investment Committee.
- **Martin Thiel** – Vice-Chairperson of the Supervisory Board, a board member of TAG Immobilien AG. An expert with over 15 years of experience as an auditor and tax advisor.
- **Dr Harboe Vaagt** – Member of the Supervisory Board, Doctor of Law, a former board member of TAG Immobilien AG responsible for HR, compliance, legal matters, property management, internal control, and IT.
- **Radosław Biedecki** – Independent Member of the Supervisory Board, a legal advisor and expert with over 20 years of experience in Polish and international law in the real estate sector. He completed his studies at the Robert Schuman University in Strasbourg and the University of Warsaw.
- **Przemysław Kurczewski** – Independent Member of the Supervisory Board, a graduate of the Faculty of Economics and Law at the University of Maryland, USA, and MBA studies at the Warsaw University of Technology. From 2019 to February 2022, he served as the Deputy Director of the National Centre for Research and Development. An expert in management and leading strategic business projects, including in new technologies.



Tax transparency

ROBYG Group has a Tax Strategy developed. Implementation of the Strategy in the tax area entails ensuring proper and timely compliance with all obligations imposed by tax law, so that the company contributes to ensuring public funds for enabling or supporting the implementation of socially significant initiatives.

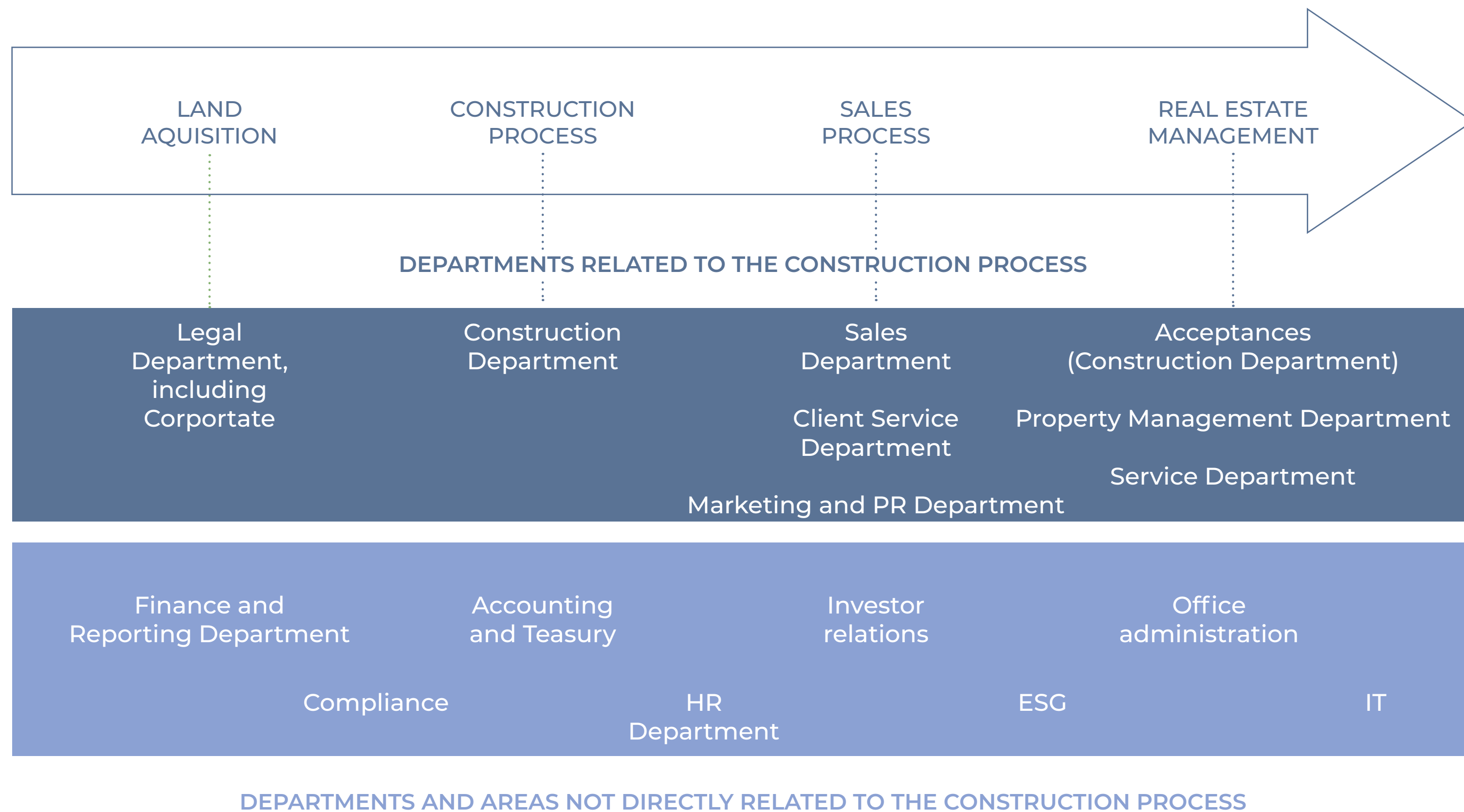
The Strategy is reviewed and approved by the Board. In 2023, it did not include items related to sustainable development. The Group continuously monitors changes in tax legislation and implements required changes in business processes regarding the documentation of economic transactions resulting from legal regulations and tax authorities' interpretations.

ROBYG Group has no tax arrears, all tax obligations are fulfilled promptly and with the utmost care. Detailed data concerning tax liabilities are included in the financial report for 2023.

ORGANISATIONAL STRUCTURE OF ROBYG

The success of our group is also attributed to the skilful division of responsibilities and a well-considered organisational structure.

Alongside departments directly involved in the construction and sale of properties, there are supporting divisions essential to the Group's operations, without which our activities would not be feasible.



1.3. Mission and values

At ROBYG Group, we are committed to stable financial growth as it forms the foundation of our company's sustainable development.

ROBYG Mission

Our mission at ROBYG is to construct living spaces for our clients. We do not just construct buildings, but build welcoming, harmoniously blended estates designed for whole communities to thrive. Our aim is to build for the benefit of our clients, with respect for the existing surroundings and the communities around us.

ROBYG values

- **CARE** – At the heart of ROBYG lies our commitment to nurturing our workforce, serving our clients, engaging with local communities, and supporting charitable causes. Our innovative human balance standard initiatives are designed to enhance the quality of life for those residing within our developments. Through educational efforts, we aim to elevate the discourse around sustainable construction, raising awareness of the importance of green building practices.
- **RESPONSIBILITY** – We conduct our business responsibly. By looking after our subcontractors and suppliers, we promote our principles and extend a culture of accountability across our value chain.
- **DEVELOPMENT** – We focus on development in every aspect of our operations. Our priorities are sustainable development and fostering communities in our estates and the cities where we operate. In the realm of environmental stewardship, we aim to secure a leading role among residential developers with a focus on low emissions, committing ourselves to biodiversity conservation and the advancement of blue-green infrastructure solutions.

In 2023, one of the Group's values was revised to reflect the need for a flexible response to the challenges of a changing environment and customer expectations. We want to describe our organisation with words that best capture our current approach to key areas. Meanwhile, the nature of our business and areas of operation remain unchanged.



1.4. ESG strategy

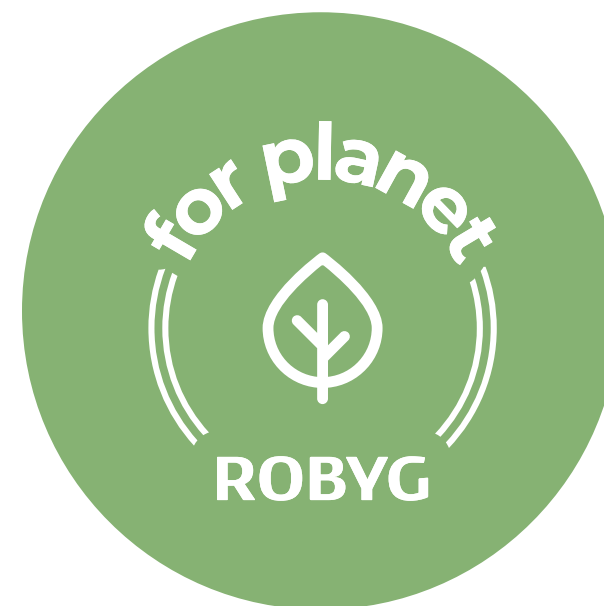
GRI [2-22]

We create spaces that are friendly to both people and the environment

In 2023, the ROBYG Group continued to implement the sustainable development strategy adopted in 2021. This strategy outlines objectives in three key areas: environmental, social,

and corporate governance. Throughout 2023, we focused on reviewing these goals and aligning them with, among other things, the EU Taxonomy, the CSRD directive, the results of the double materiality analysis, and the ESRS. We plan to publish the updated framework within the Group in 2024.

Three areas of our sustainable business



Environmental area

We care for the environment in all aspects of our operations to minimise the negative effects of climate change.



Social area

We care about the development and safety of our employees and colleagues. The high level of service and satisfaction of our clients is a priority for us.



Management area

We conduct our business in a responsible and transparent manner. We are committed to compliance and are extending a responsible approach along the entire value chain.

Our mission at ROBYG Group is to construct living spaces that cater to our clients' needs. We do not just construct buildings, but build welcoming, harmoniously blended estates designed for whole communities to thrive. For years, we have demonstrated that construction can be beneficial for clients while respecting the existing environment and surrounding communities. We conduct our operations sustainably, mindful of our impact on the natural environment. For us, construction is part of a broader process of creating new communities, encompassing building structures, developing infrastructure, cultivating green spaces, and designing areas for recreation, integration, and relaxation. We believe that this approach enables us to not only develop new estates, but also to nurture communities where individuals extend beyond mere neighbourly relations.

Due to the nature of our operations and their significant impact on the environment and society, we have identified three key areas in our ESG strategy:

- **ROBYG FOR PLANET** – We care for the natural environment in all aspects of our business to minimise the negative effects of climate change.
- **ROBYG FOR PEOPLE** – We ensure the well-being and safety of employees, co-workers and customers while supporting local communities.
- **ROBYG FOR SUSTAINABLE BUSINESS** – We act responsibly while driving financial performance.

We set our goals clearly and measurably – this forms the foundation for conducting our activities transparently and sustainably. We focus on effectively implementing environmentally friendly and low-emission solutions in our newly built estates, developing the ROBYG Green Standard, and conducting the construction process based on renewable energy sources.



Our approach to managing ESG issues:

OUR VALU-ES	CARE	DEVELOPMENT	RESPONSIBILITY
DIREC-TIONS	ROBYG FOR THE PLANET	FOR THE PEOPLE	ROBYG FOR SUSTAINABLE BUSINESS
DE-SCRIPTION	<p>We implement the principles of sustainable development and all our projects are carried out with full respect for the natural environment. Protection and care for natural resources, increasing the popularity of a sustainable lifestyle and promoting biodiversity are very important to us, which is why we implement ecological solutions in all our housing estates.</p>	<p>We care about our employees, customers, local communities and public benefit organizations. Thanks to the Human Balance standard solutions, we contribute to increasing the well-being of the residents of our housing estates, and through educational activities we raise awareness of the importance of green construction.</p>	<p>We conduct business responsibly. By taking care of our subcontractors and suppliers, we promote our principles and expand responsibility throughout the value chain.</p>
ZONE OF INTEREST	<p>E1. Green standard: introducing low-emission and environmentally friendly solutions. E2. Making the 15-minute city concept a reality. E3. Water and biodiversity.</p>	<p>S1. Building new, integrated communities. S2. Employee well-being: being an employer that attracts, retains and develops people. S3. Customer's satisfaction.</p>	<p>G1. ESG in management practices. G2. Annual reporting of ESG data and transparent business.</p>
STRATEGIC OBJECTI- VES	<p>1. ROBYG as the No. 1 developer among low-emission housing developers in Poland: a) 100% of energy from renewable energy sources in the construction process at ROBYG by the end of 2024, b) disclosure of CO2 emissions within scopes 1 and 2 in accordance with the GHG Protocol standard and, starting from 2021, preparations for reporting CO2 emissions within scope 3. 2. Increasing the number of projects consistent with the 15-minute city idea from the current 70% to over 80% by 2025. 3. ROBYG is a leader in taking into account biodiversity and water policy in all its housing projects.</p>	<p>1. Be a housing developer that is welcomed and valued by neighbors and local communities. 2. Be the employer of first choice in the housing construction sector in Poland. 3. Balanced gender diversity in management bodies and in management positions: striving to achieve at least 30% of women in the Management Board and Supervisory Board of ROBYG by the end of 2025. 4. Robyng Zero Accidents (ROBYG Zero Wypadków): no accidents at work is a key goal for us. 5. Maintaining a customer satisfaction rate of over 80% after taking over the property and increasing it to 90% by the end of 2025.</p>	<p>1. Annual publication of the ROBYG ESG Report in accordance with GRI standards 2. Maintaining the ROBYG ESG website 3. Implementation of the ROBYG ESG Strategy and being recognized as a leader in the field of ESG on the Polish property developer market</p>

We also aim for responsible urbanisation, which is why the concept of 15-minute cities is so important to us, a concept we bring to life and champion in Poland. We construct estates aligned with the 15-minute city model, where residents can reach essential daily services such as shops, schools, preschools, or medical centres within a 15-minute walk or bike ride. We believe our new residential estates will stimulate the emergence of new, integrated communities. We see this aspect of our operations as crucial, both environmentally, as it reduces emissions during use, and socially, as it benefits the health and well-being of the inhabitants.

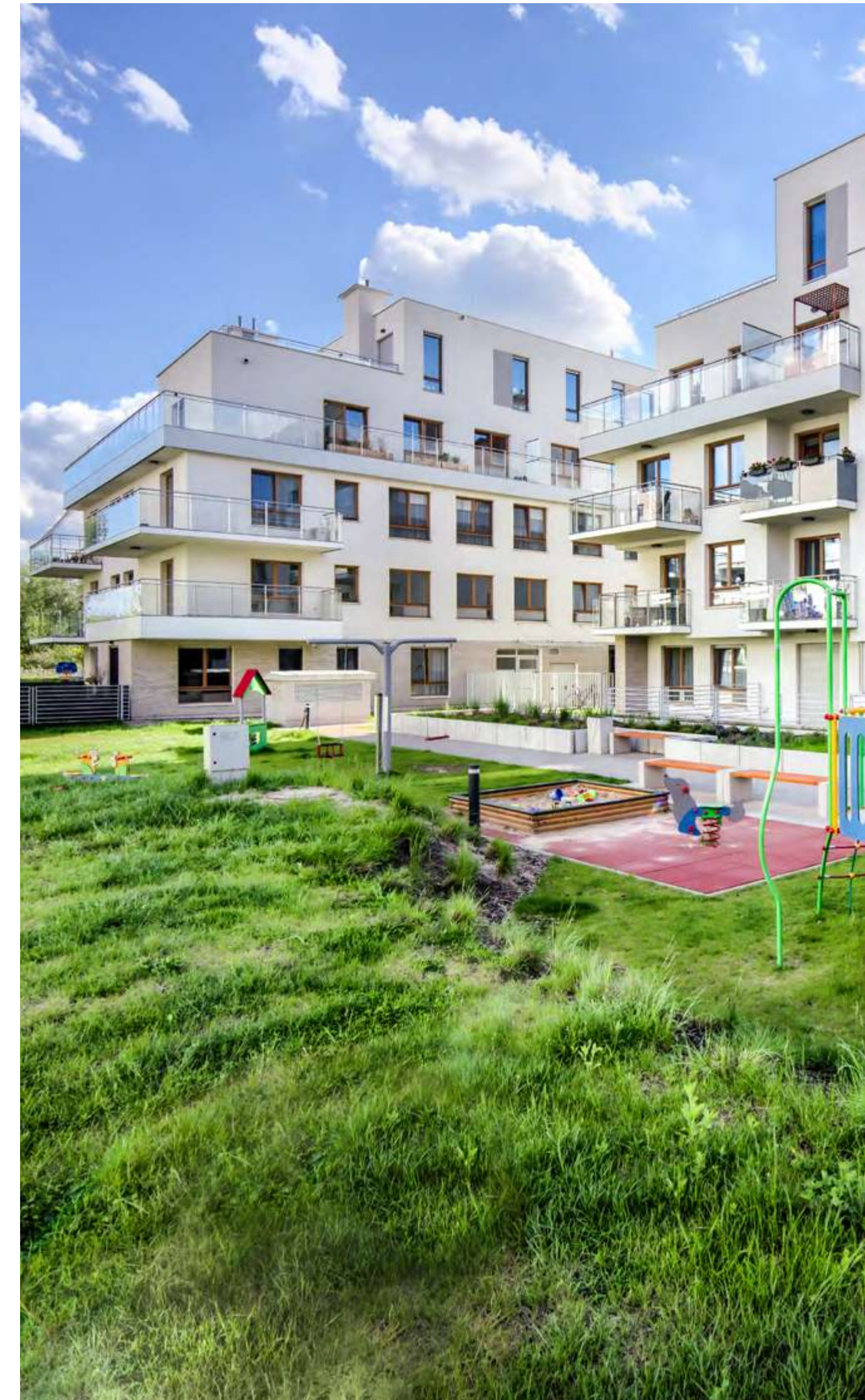
Our employees are our most valuable asset. We strive to foster a work environment that is not only stable and secure, but also conducive to personal and professional growth. We are consistently building our Group's reputation as a desirable employer in the construction industry.

We are aware of the construction sector's impact, including its negative aspects, on the environment. Research indicates that our industry accounts for over 37% of greenhouse gas emissions and significantly contributes to global warming. Therefore, we have taken steps to assess our impact on the natural environment, introduced solutions to reduce energy demand both during construction and occupancy of our buildings, and broadened the scope of our environmental impact assessments to comprehensively evaluate the effects of our operations.

GOOD PRACTICE

In 2023, our dedicated efforts to minimize our environmental footprint led to a significant reduction in CO2 emissions, achieving a **47.69%** decrease from the previous year.

In 2023, we began updating our ESG strategy to more ambitiously address the reduction of primary energy consumption in our buildings and decrease the carbon footprint throughout their construction and usage phases. In preparation for ESR-S-compliant reporting, we are also refining our metrics and indicators to more effectively assess the company's impact on the environment and society, as well as to evaluate the related risks.



ESG governance model

Within the ROBYG Group, the President and the Vice President of the Management Board are responsible for the sustainable development governance. The implementation of the ESG strategy and other operational activities are overseen by the Head of ESG, who reports directly to the Management Board.

Our ambition is to integrate ESG elements throughout all aspects and layers of our organisational structure. To achieve this, we adopt an interdisciplinary approach, engaging teams responsible for specific areas, thereby educating our employees and collaborators. The Compliance Officer plays a key role, actively contributing to the execution of corporate governance tasks.



We write more about managing ESG issues in Chapter 4 of ROBYG for Sustainable Business.

1.5. How we contribute to the UN's Sustainable Development Goals?

Since 2021, we have been signatories of the United Nations Global Compact (UNGC) and have reported our actions in the area of the 10 Sustainable Development Goals (SDGs) where we have the most significant impact. ROBYG is also the first company in the Polish construction sector to have a representative in the European Climate Pact, which is why we also report our objectives in the declared area to the European Commission.



The UN Sustainable Development Goals we support include:



- As part of ROBYG Human Balance Standard, we focus on implementing 11 solutions that enhance the quality of life for residents of our estates.
- We provide all employees with access to private healthcare, including psychiatric and preventive care.
- We engage in health promotion through charitable initiatives supporting health.
- We equip our offices with air purification systems.
- 0 accidents among ROBYG employees – we monitor the accident rate (no accidents on construction sites in 2023).
- 100% of employees are trained in health and safety.
- 100% of employees and associates at Robyg Construction have been trained in health and safety.
- Nearly 3,000 hours of health and safety training in 2023 – we organise first aid training.
- We prevent accidents on construction sites through an integrated health and safety management system and external health and safety inspections.
- In 2023, we organised a Safety Week at ROBYG construction sites.

[401-2], [305-1], [305-2], [403-9], [403-6], [203-2]



- ROBYG is a signatory to the Diversity Charter.
- Gender equality and respect for human rights are governed by ROBYG management policies.
- Women constitute 72% of ROBYG employees and 53% of the management team.
- We monitor the pay gap, which was 11% in 2023.
- We encourage the use of maternity and paternity leave.
- 100% of employees and associates have been trained in human rights; in 2023 we focused on mobbing awareness training.

[401-1], [401-2], [401-3], [405-1], [203-1], [102-22]



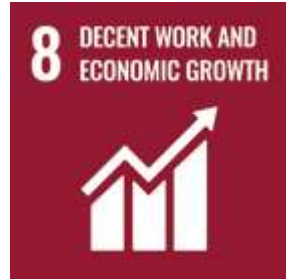
- We care for water resources and deliver solutions ensuring water retention like ponds, basins, ditches, rain gardens, retention tanks, retention-filtration tanks, infiltration boxes and green roofs.
- We provide rainwater irrigation systems in our estates – 9 estates have been equipped with these systems.
- We adhere to construction standards that incorporate water protection.
- We engage in social activities related to water (e.g., Walk for the Baltic).

[303-1], [304-2], [304-3]



- Our approach to sustainable development, particularly the use of clean energy, is holistic – it applies to all aspects of our operations at every stage.
- We continuously reduce the energy demand in our buildings – the average primary energy demand for buildings constructed in 2023 was 61.71 kWh/m²/year.
- In 2023, renewable energy usage in the construction process reached 100% (compared to 85% in 2022 and 54% in 2021).
- The share of renewable energy in the total energy consumption in the construction process increased to 59% in 2023 (from 51% in 2022).
- We promote and utilise renewable energy – in 2023, we installed 2 927 m² of photovoltaic panels on the roofs of our buildings.

[302-1]



- We respect employee rights throughout our value chain.
- We have implemented procedures that prohibit forced labour, both internally and across our entire value chain.
- Our suppliers and subcontractors are required to respect human rights, including the right to fair remuneration and the assurance of fair working conditions.
- All our employees and collaborators operate under formal contracts.
- We do not engage with entities that do not practice legal employment.
- We advocate for a safe working environment and closely monitor accident rates.
- We support the professional and personal development of our employees and associates.
- We facilitate internal promotions to foster growth while also recognising the value of our existing, experienced workforce.
- We participate in initiatives that promote a balance between work and personal life.
- Every zloty earned by ROBYG contributes to the Polish economy. ⁴

[201-1], [203-2], , [302-1], , [302-3], [102-8], , , [401-1], [401-3], [405-1], , [408-1], [403-5], [403-8]



- We construct residential estates with a focus on reducing carbon dioxide emissions, preserving biodiversity, and protecting water resources.
- We contribute to urban development by building public infrastructure for communities, with an expenditure of PLN 115 million in 2023.
- We do not just construct buildings, but build complete living spaces, including schools, nurseries, gyms, playgrounds, and indoor play areas for children.
- In designing our estates, we embrace the '15-minute city' concept, ensuring essential services are conveniently located near our developments.
- Our designs are guided by the active design principle, fostering environments that encourage physical activity.
- We work to mitigate urban heat islands.

[203-1]



- Every ROBYG residential estate incorporates at least five solutions aimed at reducing CO2 emissions.
- We systematically reduce the emissions generated by our construction operations each year.
- The emission intensity from the construction process per square metre was 3,85 kg CO2/year in 2023.
- We fulfil tasks related to our Environmental Policy, Code of Conduct for Business Partners, Procurement Policy, and the ROBYG Green Standard.
- Our leadership in ESG transformation was recognised with the ESG Eagles award by the editorial team of Rzeczpospolita newspaper during the European Economic Congress.

[201-2], [302-1], [302-3] [305-1], [305-2], [305-5]



- We are committed to protecting flora and fauna, including by applying specific guidelines for landscape architects and green designers.
- All our estates feature at least three biodiversity-friendly solutions, including mitigating the impact of our developments by creating new green spaces.
- We advocate for biodiversity protection among our clients, for example, by organising a Biodiversity Week.
- We reduce our environmental impact by creating new green areas, such as green roofs and walls.
- We conduct soil analysis with a focus on sustainable development during the due diligence process.

[304-2], [305-1],
[305-2], [305-5]



- Since 2022, we have been members of the Polish ESG Association, sharing best practices and promoting sustainable development, particularly in the construction industry.
- We are the first Polish company to join the European Climate Pact.
- ROBYG participates in the UN Global Compact initiative and advocates for sustainable construction within the Polish Association of Developers.
- We are members of the Business Centre Club and the Polish Association of Construction Employers.
- We support local governments in the development of local infrastructure.
- Our ESG objectives align with the UN Sustainable Development Goals.
- We manage our organisation transparently, adhering to both international and national regulations.

[207-1]

1.6. Membership in organisations

GRI [2-28]

We share our construction expertise and knowledge of sustainable business practices with the market and social environment by being part of esteemed organisations. We also see our participation in these organisations as an opportunity for mutual inspiration and the exchange of best practices.

- United Nations Global Compact, a signatory since 2021
- Business Centre Club, a member since 2018
- Diversity Charter, a signatory since 2021
- European Climate Pact, a member since 2021
- ESG Association, a member since 2022
- Polish Association of Developers, a member since 2011. Wojciech Okoński, the long-standing President of ROBYG, has been the Honorary President of the Polish Association of Developers since 2013.
- Polish Association of Construction Employers, a member since 2011.



Our awards and honourable mentions

Key distinctions and awards in 2023:

- Honourable mention in the **Diamenty Forbes** ranking, highlighting the fastest-growing companies in Poland over the past three years.
- Received the **ESG Eagle Award** at the European Economic Congress from the Rzeczpospolita daily for contributions to sustainable development and the green transition.
- **Awarded Best Employer 2023** by Gazeta Finansowa, marking ROBYG's third consecutive recognition in this category.
- **Ranked TOP 4 in the Builder Ranking of the 100 largest development firms**, a list compiled by PwC, Builder Polska, and Dun&Bradstreet.
- **ESG Innovator 2023** distinction for the 'Caring for Water' social initiative.



Chapter 2.

ROBYG FOR THE PLANET



ROBYG FOR THE PLANET

We are a large, recognizable development company that has been changing the architecture of Poland's largest cities and co-creating trends in the entire housing industry for decades. We care about the environment on our construction sites, and we know how to use the experience we have gained in this way also in those areas we influence indirectly as an organization.

THREE ROBYG AREAS OF INTEREST,
as part of the strategic direction of ROBYG for the Planet:

E1. Green standard: introduction of low-carbon and environmentally friendly solutions

E2. Making the 15-minute city concept a reality

E3. Water and biodiversity



MAIN POLICIES, PROCEDURES AND ROBYG DOCUMENTS

in this area:

- Environmental Protection Policy,
- Code of Conduct for Business Partners, ROBYG Group Code of Conduct,
- ROBYG Design Standards.

SUSTAINABLE DEVELOPMENT GOALS OF UN, that we support:



A description of the specific actions under each objective is included in Chapter 1.



2.1. Green standard for low-carbon performance (E1)

GRI [3-3]

OUR STRATEGIC OBJECTIVES
in the area of the environment:

1. 100% of electricity from renewable energy sources in the construction process in ROBYG by the end of 2024.

2. Disclose CO2 emissions under Scopes 1 and 2 in accordance with the GHG Protocol standard and, starting in 2021, make preparations for reporting CO2 emissions under Scope 3.

KEY METRICS

our strategic objectives and the extent to which they will be achieved in 2023:

100% – percentage of electricity from renewable sources powering our construction sites in 2023⁵

CO₂ disclosure of Scope 1 and 2 emissions under the GHG Protocol standard for 2023

37%⁶ reduction in CO₂ emissions per m²

48.7%⁷ reduction of CO2 emissions (scope 1 and 2) in absolute terms

2.1.1. ROBYG Green Standard

2.1.1.1. ROBYG Environmental Protection Policy and other documents regulating this area

GRI [3-3]

We operate in accordance with ROBYG's Environmental Protection Policy, which sets out environmental principles, objectives, measures and formulates guidelines for the Group. The Policy governs not only the activities of our organization, but also relates to the procurement of services and products, as well as the conduct of our team and contractors - all employees, associates and suppliers and subcontractors are obliged to follow the recommendations of the Policy. Each of our stakeholders also has the right to raise comments and concerns relating to our environmental performance. The Management Board of ROBYG S.A. is responsible for the management of the environmental area within the Group.

We regard reducing the negative impact on the environment as one of the key ways of maintaining our high market position among Polish residential developers.

ROBYG's Environmental Protection Policy sets out strategic objectives and ways of achieving them, these include:

- Reducing greenhouse gas emissions by maximising the use of energy from renewable sources and maximising energy from renewable sources,
- Reducing or compensating for negative impacts on biodiversity,
- Implementing solutions in our developments that facilitate the retention of rainwater and snowmelt on site and the re-use of rainwater,
- Reducing the use of natural non-renewable resources in the design, implementation and operation stages of our projects,
- Reducing the occurrence of urban heat island phenomena by eliminating low albedo surfaces and increasing the amount of green and blue infrastructure,
- Raising environmental awareness among employees, co-workers and customers by promoting green solutions and a green lifestyle.



The scope of the Environmental Protection Policy includes the evaluation of products and services over their entire life cycle. As stated in the document, preference is given to solutions that are as energy-efficient, environmentally friendly and sustainable as possible.

The provisions of the Environmental Protection Policy are complemented, among other things, in the Code of Conduct for Business Partners, which integrates the principles of responsible business and sustainable development into our value chain. In the area of environmental impact, we require business partners to strictly comply with the law, care to use renewable energy, minimize greenhouse gas emissions and comply with waste regulations.

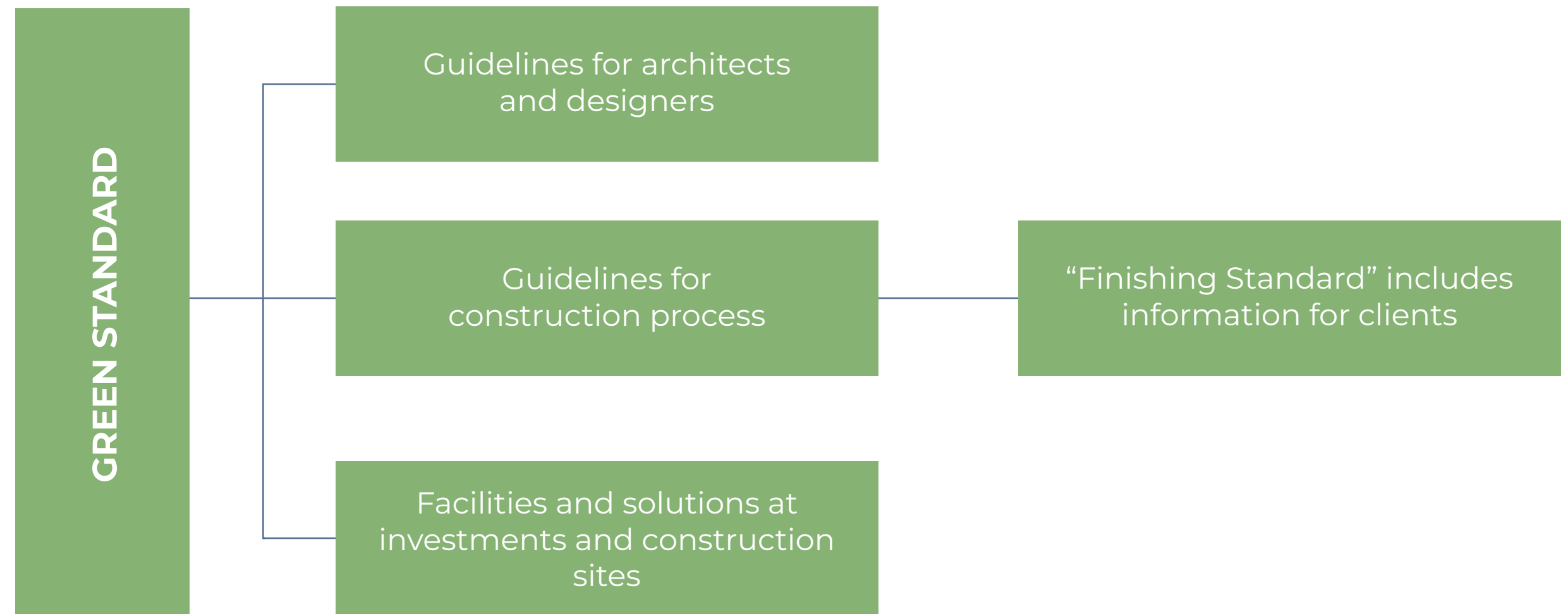
Relevant environmental guidance is also contained in our internal document - Greenery Standard - Guidelines for the architect and designer. The guidelines are part of the Design Standards, which address biodiversity and green space management, as well as the conservation of the most valuable habitats and natural elements.

The ROBYG Green Standard is also an important part of our approach to environmental protection.



2.1.1.2. GreenStandard

The ROBYG Green Standard is a structured standard that includes both solutions and amenities for clients and guidelines for architects and designers. The Green Standard provides guidance on how to design and operate a development in an environmentally responsible manner, counteracting urban heat islands and supporting the fight against climate change. The Standard is on the one hand our eco-promise to clients and on the other hand our environmental requirements for subcontractors and designers.



Energy efficient solutions	Biodiversity conservation	Solutions to conserve water resources and facilitate small-scale retention (blue-green infrastructure)	Compatibility of the project with the concept of 15-minute city	Solutions of Human Balance
3 per stage	1 per stage	1per stage	at least 6 per housing estate	at least 5

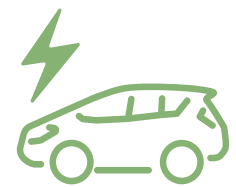
The Green Standard is our internal document, but we communicate its elements to external recipients. In the general part, the Standard defines 16 solutions for clients, which are also included in the documentation attached to the contract, while in the detailed part, the ROBYG Green Standard defines the solutions that we want to implement additionally in particular areas and regularly increase their number in newly built estates.

A. ROBYG Green Standard for customers

ROBYG Green Standard for customers is 16 modern, eco-friendly solutions in flats and estates that allow you to take care of the environment while reducing the cost of everyday living. The most important elements of the ROBYG Green Standard for customers are enshrined in the finishing standard - a formal document that is attached to every contract concluded with us.



16 technical solutions for customers under the ROBYG Green Standard



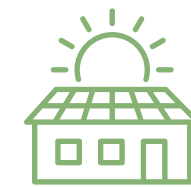
electromobility infrastructure: public parking facilities for electric cars.



infrastructure for micromobility - bicycle repair stations, bicycle parking facilities and / or cycling



LED lighting in common areas



photovoltaic panels supplying common areas



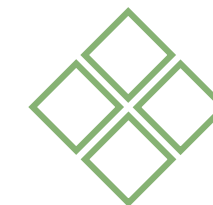
triple-glazed windows anti-smoke ventilators



automatic control: motion/dusk sensors



weather control in the boiler room



anti-smog pavements



Smart House System by Keemple



environmentally friendly interior insulation



green roofs



climbing plants on facades



flower meadows



green and recreational areas on the estate



rain gardens



birdhouses and insect houses

B. ROBYG Green Standard for designers

For designers, the ROBYG Green Standard is a set of recommendations for incorporating low carbon and energy efficient solutions as a standard design solution. ROBYG’s design standards are divided by industry into:

- Building standard,
- Sanitary standard,
- Electrical standard,
- Green standard - guidance for the Architect and Greenery Designer on biodiversity conservation and greenery management.

The guidelines for the construction process are divided according to the building life cycle into:

- contractor selection and evaluation,
- project implementation,
- guidelines for completed facilities.

2.1.2. Achievements ROBYG in the field of low carbon

2.1.2.1. Greenhouse gas emissions

GRI [305-1], [305-2], [305-3], [305-4], [305-5]

At ROBYG, we are aware of the challenge for the entire construction sector to reduce emissions. At the Group, we treat the issue of reducing CO2 emissions and increasing the energy efficiency of the buildings we build as one of the key measures of our approach to sustainable development.

Peter Drucker, the modern management authority once said: To manage something, you have to measure it⁸. At ROBYG, we agree with this statement, which is why we have been analysing data and expanding data since 2021. We are investigating how to reduce the sum of emissions not only at the operational level of our Group, but also in the construction process itself thus bringing our buildings closer to the goals set out in the Paris Agreement⁹. As a result of our membership of the European Climate Pact, the implementation of our actions is verified by the European Commission.



To calculate CO2 emissions in Scope 1 and 2, we used the 2023 GHG Protocol Corporate Accounting and Reporting Standard (ver 3.51), in force since 2015.¹⁰

The GHG Protocol standard is the world’s most widely used standard for measuring and managing greenhouse gas emissions for companies and institutions.

Ranges, categories and basis of calculation of CO₂ emissions for ROBYG Group in 2023

Scope of emissions	Category	Explanation of the calculations	Basis of calculation
1	Used fuel in company vehicles	Emissions related to the combustion of fuels in vehicles used by the Group.	<ul style="list-style-type: none"> invoices for purchased and energy supplied, invoices for purchased fuels, data from the building administrator (based on meter readings), the guarantee of origin transfer document to POLPX
	Spent fuel in sources controlled by the organisation	Emissions associated with the combustion of fuels for power generation at Group-controlled sources (i.e. oil-fired boilers, generators).	
	Process emissions - refrigerants	Omitted due to marginal impact on total emissions.	
2	Purchased energy	Emissions related to electricity and heat purchased and consumed by the Group for its operations. Calculation based on the amount of energy in kWh or GJ.	



In 2023, we reduced in comparison with last year. ROBYG Group's total emissions in Scopes 1 and 2 by 48.7%.¹¹

Emissions from the construction process per m² were 3.85 kg/year k - 37% less than in 2022 (6.10 kg/year).¹²



ROBYG Group's total direct emissions in Scope 1 in 2023 were:¹³

310,3 tonnes CO₂e

ROBYG Group's total indirect emissions in Scope 2 in 2023 calculated using the market-based method were:

1237 ton CO₂e

ROBYG Group's total Scope 1 and Scope 2 („market-based”) emissions in 2023 were:

1547,3 CO₂e

The largest share of indirect emissions from the Group's operations is accounted for by Scope 2 emissions related to the consumption of thermal energy for construction (75.2%).



99,7% naszych bezpośrednich emisji w 2023 roku związanych było z procesami budowlanymi. 96% z nich zostało wygenerowanych w naszym biurowym kompleksie.

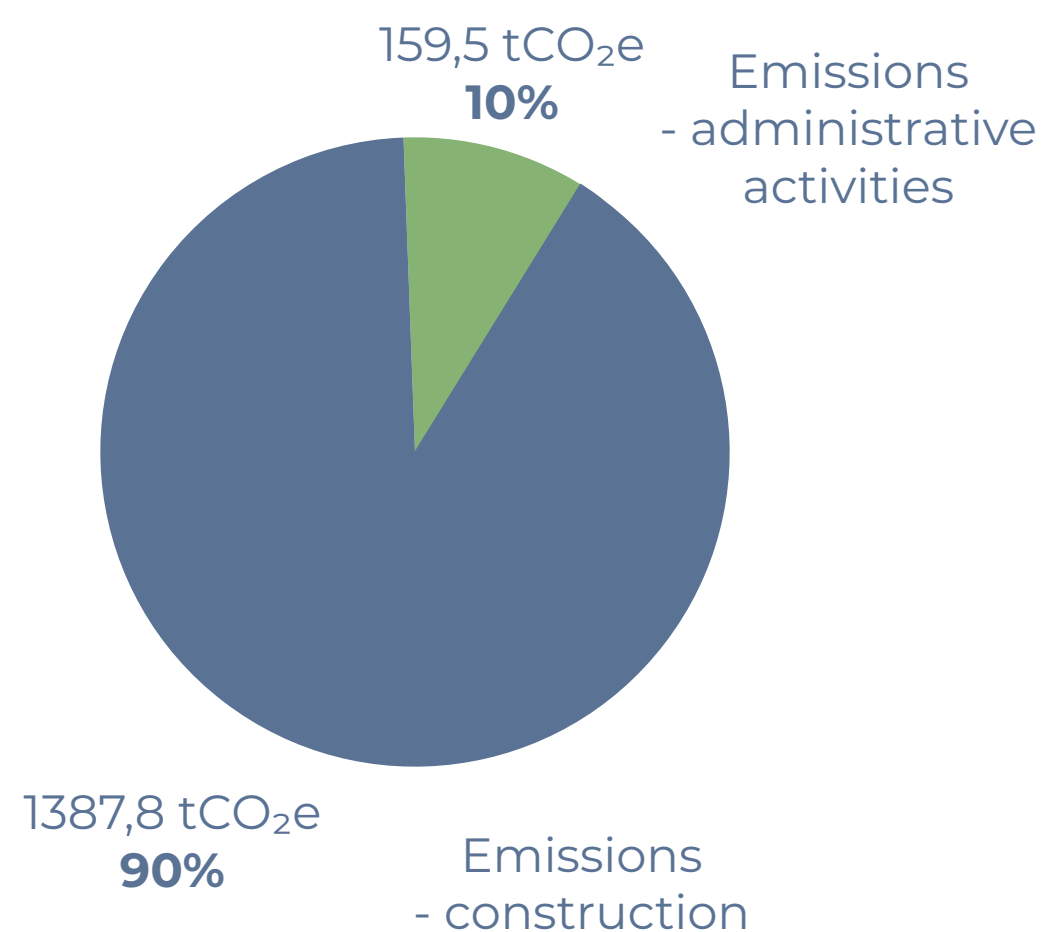
Emissions calculated using the market-based method 2022 vs 2023 (tCO₂e)

Scope of emissions	Type of emission	[tCO ₂ e] 2022				[tCO ₂ e] 2023			
	TOTAL EMISSIONS	2957,9				1547,3			
Scope 1	Emissions from the combustion of petrol in vehicles	118	4,00%	358,8	12,10%	216,7	14,00%	310,3	20,10%
	Emissions from diesel combustion in vehicles	47,3	1,60%			45,7	3,00%		
	Emissions from the combustion of diesel in generators	27,9	0,90%			0	0		
	Emissions from the combustion of fuel oil for heating purposes	165,6	5,60%			39,4	2,50%		
	Emissions from gas combustion					8,5	0,60%		
Scope 2	Emissions from electricity - offices	177,5	6,00%	2 599,10	87,90%	0	0,00%	1 237,10	79,90%
	Emissions from electricity - construction	805,6	27,20%			0	0,00%		
	Emissions from thermal energy - offices	90,8	3,10%			72,9	4,70%		
	Emissions from thermal energy - construction	1 525,10	51,60%			1 164,20	75,20%		
		2 957,90	100,00%			2957,9	100,00%		

Location-based emissions 2022 vs 2023 (tCO₂e)

Scope of emissions	Type of issue	[tCO ₂ e] 2022				[tCO ₂ e] 2023			
	TOTAL EMISSIONS	3602,7				1732,9			
Scope 1	Emissions from the combustion of petrol in vehicles	118	3,30%	358,8	10,00%	216,7	12,50%	310,3	17,90%
	Emissions from diesel combustion in vehicles	47,3	1,30%			45,70	2,60%		
	Emissions from the combustion of diesel in generators	27,9	0,80%			0	0		
	Emissions from the combustion of fuel oil for heating purposes	165,6	4,60%			39,4	2,30%		
	Emissions from gas combustion	0	0			8,5	0,50%		
Scope 2	Emissions from electricity - offices	257,3	7,10%	3243,9	90,00%	0	0,00%	1422,6	82,10%
	Emissions from electricity - construction	1 135,40	31,50%			0	0,00%		
	Emissions from thermal energy - offices	103,4	2,90%			84,1	4,90%		
	Emissions from thermal energy - construction	1 747,80	48,50%			1 338,50	77,20%		
		3602,7	100,00%						

Emissions in tonnes of CO₂ e in Scope 1 and 2 (market-based) - year 2023 by administrative and construction activities¹⁴



Share of each category in ROBYG Group's emissions in 2023:

14%

Emissions from the combustion of petrol in vehicles

2,5%

Emissions from the combustion of fuel oil for heating purposes

3%

Emissions from diesel combustion in vehicles

4,7%

Emissions from thermal energy - administrative activities

0,6%

Emissions from gas combustion

75,2%

Emissions from thermal energy - construction activity

0%

Emissions from electricity - administrative and construction activities





2.1.2.2. Low carbon solutions at ROBYG

The low-carbon solutions set out in the ROBYG Green Standard and implemented on our estates are aimed at reducing the negative impact on the climate and at the same time are a strong response to the expectations of customers who prefer greener and friendlier housing.

100% of the estates completed in 2023 had a minimum of five low-carbon solutions.¹⁶

In 2023, we started work on calculating and disclosing Scope 3 of our emissions. For the first time, we have determined the CO₂ emissions arising from the operational phase of the buildings we built in 2023 - the result is 24 kg/m²/year¹⁵. We thus know the emission values of two of the four life phases of the buildings¹⁷:

- **Production stage - not specified**
- **Construction phase - 3.85 kg CO₂ / m²**
- **Use stage - 24 kg CO₂ / CO₂ / m² (scope 3)**
- **End of life stage - not specified**



Low carbon solutions at ROBYG	share in all buildings completed by ROBYG in 2023
Electromobility infrastructure: public chargers for electric cars	5%
infrastructure for micromobility: bicycle repair stations, bicycle parking facilities and/or bicycle storage facilities	100%
LED lighting in common areas	100% of settlements
photovoltaic panels to power common areas	89%
triple-glazed windows and anti-smog vents	100%
automatic control: motion/dusk sensors	89%
weather control in the boiler room	85%
anti-smog pavements	0%
use of prefabricated elements	75%
energy recovery: lifts	46%
heat recovery : recuperation	5%
heat exchangers, e.g. heat pump	10%
sun blinds	50%
thermostatic heads (individual heat control in the units)	100%
low-emission heating, e.g. condensing gas boilers	18%
Smart House System by Keemple	89%
Environmentally friendly external insulation	100%
climbing plants on walls	71%

From 2015 to the end of 2023, the total capacity of the photovoltaic panels installed on our constructed buildings amounted to 965.5 kWp¹⁷. The total surface area of our photovoltaic panels was 6097 m² by the end of 2023.¹⁸



2.1.3. Energy and energy efficiency

GRI [3-3]

We defined our goals and ambitions for the use of electricity in the ESG Strategy. In accordance with its provisions, we have committed to using only energy from renewable sources in our construction processes from the end of 2024. We are proud to announce that we were able to realise these plans early on - as early as 2023, 100% of the electricity on ROBYG construction sites came from RES.

2.1.3.1 Objectives of ROBYG in terms of electricity consumption

GRI [302-3]



2.1.3.2. Energy and fuel consumption in ROBYG

GRI [302-1], [302-4]

At ROBYG, we treat reducing energy consumption as an ongoing process. We follow technological innovations and monitor industry best practices, reaching for those solutions that allow us to realistically reduce energy demand. We conduct constant, ongoing monitoring of energy consumption across the organisation.

Fuel consumption - direct energy consumption in the organisation

Direct energy consumption ¹⁹	unit	2022	2023	Difference 2022/2023
Total direct energy consumption	MWh	1 462	930	36% ↓
Natural gas	MWh	140	43	69% ↓
Heating oil	MWh	689	141	80% ↓
Combustion in the fleet	MWh	633	746	-18% ↑
Diesel	MWh	180	134	26% ↓
Petrol	MWh	453	613	-35% ↑



Indirect energy consumption in the organisation

Indirect energy consumption ²⁰	Jednostka	2022	2023	Różnica r/r
District heating	MWh	4 796	3 763	22% ↓
including heating from renewable sources	MWh	0	0	0%
including heating from renewable sources	%	0	0	0%
Electric heating	MWh	0	0	0%
Electricity for other purposes	MWh	8 986	6 390	29% ↓
Total indirect energy consumption	MWh	13 782	10 154	26% ↓
including own energy from renewable sources	MWh	0	0	0%
of which purchased energy from renewable sources	MWh	7 348	6 390	13% ↓
Electricity from renewable sources	%	82	100	18

In 2023, all of the electricity used in our Group's construction process came from renewable energy sources (2022 was 85%), as evidenced by the relevant Energy Commodity Exchange certificate.

The energy exchange. Our aim is to maintain this rate in the years to come.

Renewable energy and on ROBYG construction sites:

2021 – 54%

2022 – 85%

2023 – 100%

Total energy consumption	MWh	15 244	11 083	27% ↓
Energy consumption from renewable sources	MWh	7 348	6 390	13% ↓
Energy consumption from renewable sources	%	48%	58%	10% ↓

2.1.3.3. Energy efficiency of ROBYG buildings

GRI [302-3]



We focus our emissions reduction efforts not only on the construction process, but also on reducing the primary energy demand of buildings. Already during the design of buildings, a projected energy performance of the building is developed. It contains the most important information related to the building's energy requirements for its operation. ROBYG buildings are designed and constructed in such a way that the amount of energy required for use is kept below national standards. By maintaining thermal comfort and good performance, our customers benefit from lower maintenance costs.

The energy efficiency of a building is its energy performance, i.e. the degree to which it is prepared to provide thermal comfort to its occupants during use, using the lowest possible energy to heat or cool it.

The energy efficiency of a building is determined by the building's energy performance certificate, which specifies, among other things, the annual rate of non-renewable primary energy demand expressed in kWh per m² per year.

The biggest contributors to the reduction in this ratio are:

- thermal insulation,
- the tightness of the building,
- high-efficiency heating systems,
- the use of renewable energy sources (RES),
- advanced building management systems.

We calculate the energy efficiency of our buildings both per building and per total temperature-controlled area:

Energy efficiency of buildings completed in 2023.

Primary energy demand per m ² per year	Temperature-controlled space in buildings recognized in revenue [I] ²¹	Buildings recognised in revenue [II] ²²
< 30 kWh/m ²	0,50%	6%
from 31 to 50 kWh/m ²	7,70%	5%
51 to 75 kWh/m ²	75,20%	37%
76 to 100 kWh/m ²	15,50%	41%
101 to 130 kWh/m ²	1%	11%
131 to 160 kWh/m ²	0%	0%
from 161 to up to 200 kWh/m ²	0	0
201 to 250 kWh/m ²	0%	0%
> 251 kWh/m ² a	0%	0%
Average primary energy demand kWh/m ² /rok	61,71	72,51

2.1.4. Raw materials and waste

2.1.4.1. Raw materials and waste in the construction process

GRI [3-3], [301-1], [306-2]

It is impossible to build without consuming raw materials. At ROBYG Group, however, we prove that it is possible to build taking care of their rational consumption and responsible waste management. Only construction products that have certificates or declarations allowing them to be used in construction in Poland are used on construction sites. According to the regulations, they must be CE marked and have a Declaration of Functional Properties or an optional Environmental Product Declaration. We give preference - when meeting the price criterion - to local materials manufactured close to the investment being carried out. In 2023, we have started work to expand the existing supplier selection criteria of timeliness, references and reliability to include additional parameters, including those relating to our ESG Strategy, Environmental Policy and decarbonisation ambitions. Final implementation of the new regulations is scheduled for 2024.

As a Group, we do not purchase materials or raw materials directly. All these tasks are carried out by our subcontractors and are regulated in contracts.

We monitor the use of raw materials on construction sites - in 2023 the most important by weight were:

Most commonly used materials in the construction process ²³	Unit	Quantity
Reinforcing steel	tons	23090
Concrete	tons	589198
Gypsum plasters	tons	8935
Orth 8 and 10 cm gypsum blocks	tons	15451
Silka blocks 12, 18, 24 cm and others	tons	31911



In line with our Environmental Protection Policy, we ensure responsible waste management on our construction sites. Although we are not ourselves a generator of construction waste, we oblige all works contractors to make every effort to ensure that the waste generated, especially construction waste, is recycled. On selected construction sites, we carry out so-called 'cleanliness inspections' to help keep the site tidy and in 2023 we organised seven inspections of the proper segregation of municipal waste in the technical offices on the construction sites. Employees were trained in the proper segregation of municipal waste on all inspected construction sites. All our technical offices are equipped with containers for municipal waste segregation according to the rules of the city. In 2023, we have started work on implementing solutions to inspect our subcontractors with regard to waste management.

In the Group, we have also introduced changes to the safety and health plans applicable to each construction site. In accordance with the changes, all participants in the construction process at ROBYG developments are required to:

- conduct rational waste management,
- transfer all waste to consignees - entities with the appropriate waste management permits,
- keep quantitative and qualitative records of waste,
- carry out construction work in a way that minimizes the amount of waste generated and to limit the negative impact of waste on the environment and on human health and life,
- manage according to the waste hierarchy, i.e. waste prevention first, followed by preparation for recycling and finally waste disposal,
- store waste at a place and with a storage capacity adapted to the weight of the waste generated in the period and the frequency of its collection, in a manner adapted to the chemical and physical characteristics of the waste and preventing it from spreading beyond its intended location.

We did not generate any hazardous waste at ROBYG Construction or any other Group company in 2023.²⁴

In 2024, we plan to initiate an analysis of feasible measures to adapt the company to the regulations in force from 2025 regarding the need for separate collection of construction waste and to implement investments in accordance with the taxonomy recommendations for the construction of new buildings including waste management.



2.1.4.2. Waste management in offices

GRI [306-3], [306-5]

The ROBYG Less Waste Office program is in operation at ROBYG offices. In line with its objectives:

- we separate all waste,
- we reduce the amount of paper used,
- reduce the amount of plastic in daily office operations, -
- we use FSC-certified paper for our marketing materials,
- we recycle office and marketing materials.

We inform all employees about the principles of proper office waste segregation. Our offices are equipped with water dispensers and employees have been given glass bidons to reduce plastic waste. In the sales offices, customers use glassware and eco-friendly disposable cups. We also segregate waste in all offices.

We are also changing the way we prepare marketing materials, switching to reusable materials or using IT technologies, thereby reducing waste. We are reaching out to new technologies and eco-friendly materials, including:

- smart models,
- 100% of folders printed on FSC-certified paper²⁵
- paper bags converted into reusable linen bags,
- eco-friendly gadgets, such as reusable glass bottles.



In 2023, 12,915 kg of waste was recycled from our offices, including 7,770 kg of paper and cardboard and 53 kg of plastic. We recycled 1011.62 kg of marketing materials only.²⁶

Non-hazardous waste resulting from the administrative action of ROBYG ²⁷		
Non-hazardous waste	litry	877539
including segregated waste	litry	402493
including paper, cardboard	litry	173137
including plastic	litry	127283
Waste sent for recycling	kg	12915
including paper, cardboard	kg	7770
including plastic	kg	53

As we mentioned earlier, the ROBYG Group is not a producer of construction waste. The only waste that is generated as a result of our activities comes from our administrative offices and offices located on construction sites.



2.2. 15-minute ROBYG estates (E2)

OUR STRATEGIC OBJECTIVES

in the 15-minute city area:

Regularly increasing the number of projects that are compliant with the 15-minute cities idea to reach a compliance level of 80% in 2025.

KEY METRICS

our strategic objectives and the extent to which they will be achieved in 2023:

96% - share of projects in line with the 15-minute cities idea²⁸

20 playgrounds²⁹

3 Kids Play areas³⁰

1 pitch³³

18 indoor³¹ and outdoor³² gyms

2.2.1. What are 15-minute cities and what benefits do they offer?



At ROBYG, we believe that urban planning and architecture can help people to live physically healthy and enjoy well-being. Wise and modern urban plans - which take into account the needs of residents - influence a sense of connectedness, activity, attentiveness and the ability to relax. At ROBYG, we are ambassadors of '15-minute cities', i.e. estates where most things can be done within a 15-minute walking or cycling distance.

Compliance of the settlement with the idea of 15-minute city requires fulfilment of the so-called proximity criteria. or at least six of the following should be located within a maximum of 15 minutes cycling distance from the estate:

- green and recreational areas on the estate,
- playgrounds (on the estate),
- outdoor gyms (on the estate),
- multifunctional fields (on the estate),
- schools and kindergartens (max.15 minutes from the estate),
- co-working spaces (on the estate),
- proximity to transport (max.15 minutes from building exit),
- shops, services, restaurants (on the estate),
- Office or similar buildings (max. 15 minutes from the development),
- medical facility (max.15 minutes from the housing estate).

GOOD PRACTICE

We promote the 15-minute cities concept on a dedicated website www.15minutowemiasta.pl, where we explain the principles and present its benefits while emphasising its socially inclusive nature.

On the 18 estates where we have completed at least one phase in 2023, we built this year:

20
playgrounds

3
Kids Play zones

10
outdoor gyms

8
indoor gyms

1
pitch

1065
bicycle racks³⁴

991,93 m²
bike room³⁵

2.2.2. 15-minute cities, health and wellbeing

The 15-minute cities are combined with a Green Standard, unique on the market, developed by our Group. It includes ROBYG HUMAN BALANCE solutions to improve the quality of life for residents. ROBYG HUMAN BALANCE consists of 10 solutions that foster a sense of connection, activity, learning, being mindful and opportunities to give. These five ways to well-being have been defined in the literature as 'five ways to well-being'.

We want a minimum of five solutions that are part of ROBYG HUMAN BALANCE to be included in each newly built housing estate.

GOOD PRACTICE

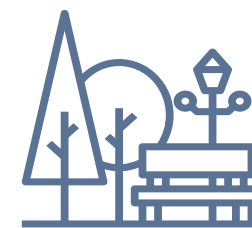
We were one of the first developers to begin the revitalization of the Ursus area of Warsaw, and our investments in the area include over three thousand units with infrastructural facilities - the whole forming a full-scale and functional urban premise. The scale of our activities has dramatically changed the perception of the district, and the post-industrial areas have been transformed into a modern, attractive district with, among other things, squares, squares and parks.



ROBYG HUMAN BALANCE



Smart House System by Keemple



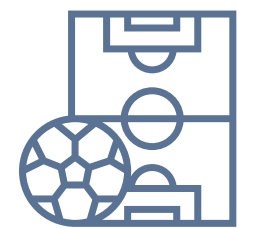
green and recreational areas



playgrounds



outdoor gyms



multi-functional fields



schools and kindergartens



co-working spaces



proximity to transport



shops, services, restaurants



barrier-free housing estates

2.3. Water and biodiversity

GRI [3-3]

OUR STRATEGIC OBJECTIVES

in the area of biodiversity and water conservation theme management:

1. ROBYG leading the way in incorporating biodiversity and water policy into all its residential projects.

KEY METRICS

our strategic objectives and the extent to which they will be achieved in 2023:

100% - newly built housing estates that have a biodiversity conservation element³⁶

100% - newly built housing estates that have blue-green infrastructure elements³⁷

58% - Share of biologically active area³⁸

76 170,60 m²³⁹ biologically active area created in 2023

100%⁴¹ of ROBYG estates that have a biodiversity conservation element in 2023

16021 m²⁴⁰ rain garden area

2.3.1. Out of love to biodiversity

GRI [304-1], [304-2], [304-3]

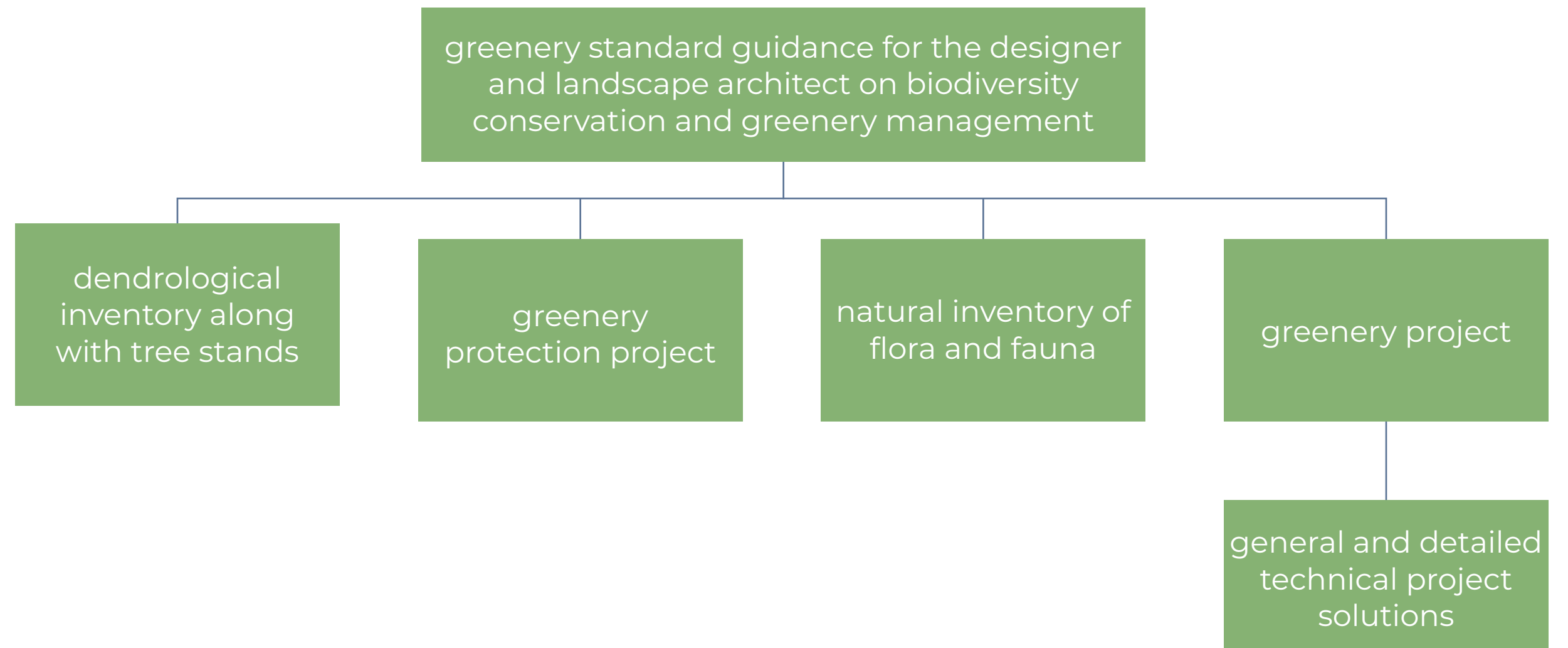
Any transformation of the landscape and especially the conduct of the construction process has an impact on biodiversity - at ROBYG, however, we want to take as little away from nature as possible. We try to build in such a way as to minimize our impact on biodiversity, while at the same time carrying out comprehensive measures to compensate for our negative impact.

Biodiversity issues are regulated in the Group in:

- ROBYG Group Code of Conduct,
- Environmental Protection policy,
- ROBYG Design Standards: Building, Electrical and Sanitary Standards, Greenery Standard - Guidelines for the designer and greenery architect on biodiversity protection and greenery management ROBYG Green Standard,
- Code of Conduct for Business Partners.

Greenery standard Guidance for the designer and landscape architect on biodiversity conservation and greenery management relates to, among other things:

- introducing solutions to protect birds from incidents,
- greenery planting incorporating vegetation with reference to the existing habitat,
- design of the area and its functions in relation to service and ecosystem theory,
- using nature-friendly solutions,
- installing light points only where necessary and justified,
- installation of motion detectors with timed light switch.



We approach the topic of biodiversity conservation in a systematic way, at all stages of the project.

At the investment preparation stage:

- we conduct a due diligence process taking into account environmental issues,
- we monitor the ratio of paved area to biologically active area,
- we carry out an environmental review taking into account, inter alia
 - neighbouring areas,
 - protected areas,
 - a record of historical land surface pollution and direct threats and environmental damage,
 - environmental permits related to, inter alia, protected areas, risk of flooding, sapper works, protection of historical monuments, assessment of the condition of trees and shrubs, underground water intakes, underground and above-ground reservoirs, water and sewage networks, risk of landslides, ground and groundwater contamination and waste.

In 2023, we did not invest in protected areas or areas of high biodiversity value.

In the process of preparing the investments in the four planned projects, nature inventories showed the occurrence of protected animals as defined by the relevant regulations. No habitats of Community interest identified under EU regulations were found.

On two of our investments in 2023, we were forced to execute the provisions of the permits for derogations from the prohibitions applicable to protected species issued on the basis of the Nature Conservation Act, „so-called derogation decisions”. - these measures consisted of the removal of one magpie nest and the destruction of habitats that are breeding and rearing areas for hedgehogs.

The plots purchased in 2023 were also analyzed for historical contamination - no contamination was recorded.

GOOD PRACTICE

In 2023, we added environmental issues, including standards for the protection of greenery on the construction site, to the model SDS. We have obliged all participants in the construction process to, among other things:

- maintain the environmental protection equipment, and in particular the installations for the protection of protected species located on the site, in an impaired state,
- monitoring the construction site for animals and notifying the site manager in each case,
- carry out the work in accordance with the Standard for the Protection of Greenery on the Site and the Greenery Protection Project,
- a prohibition on moving or dismantling the fences of Tree Preservation Zones,
- Compliance with prohibitions within Tree Protection Zones, including:
 - storage of building materials and soil,
 - moving heavy equipment,
 - use of machinery in the zones of root systems,
 - carrying out work resulting in soil compaction,
 - dumping of waste generated during the construction process
 - disturbing tree crowns,
 - changing the ground level around the base of the trunks,
 - attaching wires, poles, fences, chains, ropes, cables and wires to tree trunks,
- using lighting installations only where necessary and justified, with the use of movement detectors and time switches. The lighting used should be inert to the animals, i.e. with low or no UVB spectrum,
- comply with the prohibition on causing water ponding on the construction site.



At the development stage:

- protection of trees and animals on the construction site including full fencing of construction sites to prevent animals from entering the site
- verification of the presence of birds and mammals in the area to be demolished (e.g. bats)
- supervision by an ornithologist when felling trees during the breeding season
- compensating for the impact of our investments by creating new green spaces
- preservation and protection of existing greenery on and off the project site, including tree protection zones
- checking the compliance of the conditions set out in the environmental decisions and our standards with the factual state - 7 inspections in 2023 .
- proper organization and use of the site by our subcontractors, including monitoring the construction site for the appearance of animals, limiting noise, planning and carrying out the work in a way that eliminates the risk of contamination of the ground surface and surface and groundwater.

At the use stage:

- systematic inspection of the planted greenery by qualified persons,
- systematic inspection of associated structures such as nest boxes, drinking troughs, etc.,
- rationalizing care.



GOOD PRACTICE

Before work began on the Sady Ursynów II development, we took care to protect amphibians. Along the Służewiecki Stream, wildlife experts made a 200-metre-long herpatological fence to our order.

In 2023, we have handed over the following areas to residents in the phases of the development we have completed:

Data refers to buildings completed in 2023 ⁴²		
Index	Unit	Area
Biologically active area	m ²	76,170.60
Areas of high biodiversity	m ²	72,993.00
including area in flower meadows	m ²	1,149.70
including green roof area	m ²	19,477.30
including area planted with shrubs favorable for birds and insects	m ²	23,516.50
including forest area	m ²	23,329.50
including park areas	m ²	5,520.00

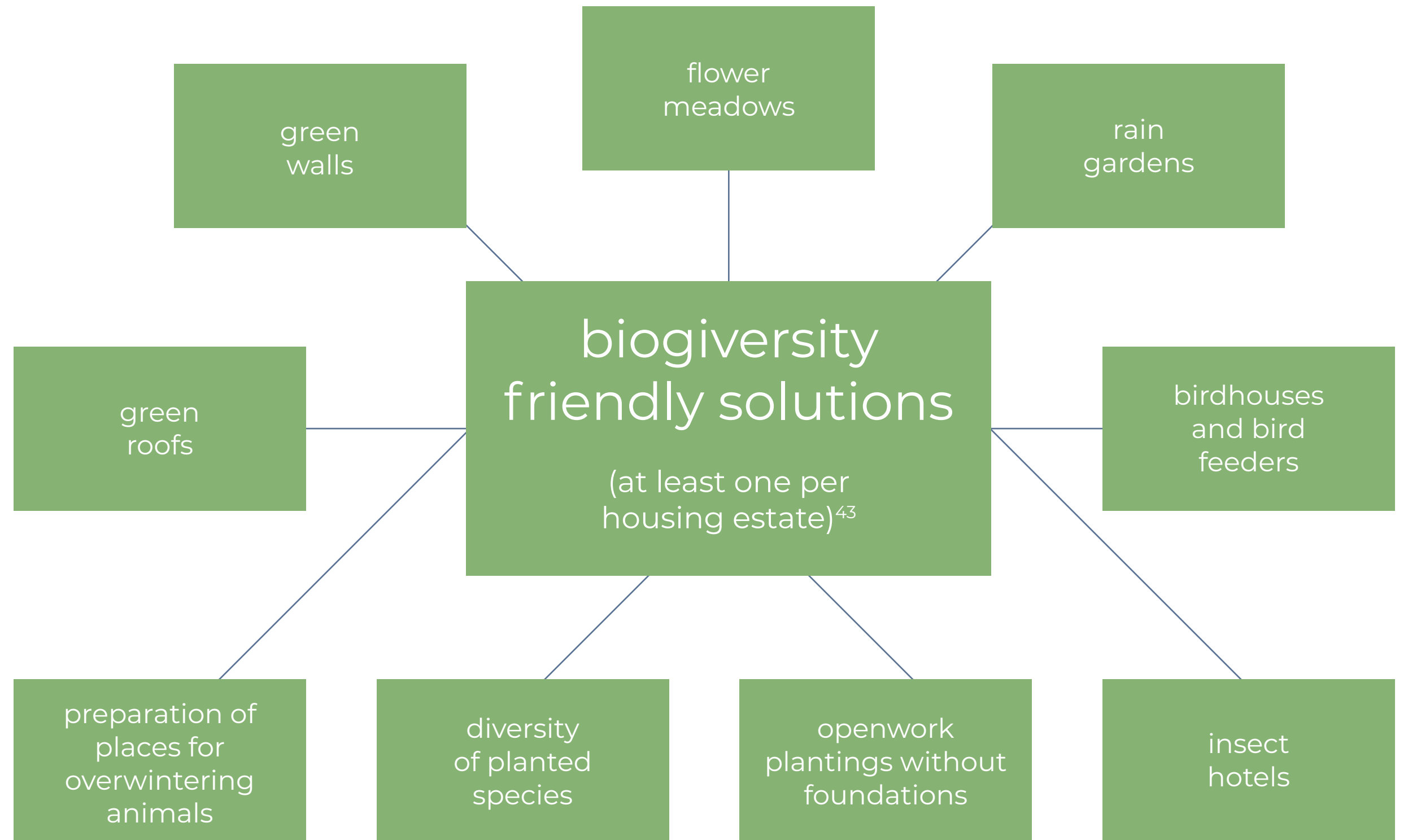
Our story - how we have protected biodiversity since 2015:

51 374 m²
green roofs⁴⁴

135 895 m²
planted shrubs favorable to birds
and insects⁴⁵

4697
trees planted⁴⁶

The Green Standard by ROBYG serves as both a tool for action and a catalog of solutions for us, in which we have identified nine solutions supporting biodiversity present in our housing estates:



2.3.2. Water and blue infrastructure

2.3.2.1. Water consumption by ROBYG

GRI [303-4], [303-5]

We recognize that the growing challenges of climate change and limited natural resources make water management a key element of sustainability in the development industry as well. We are implementing innovative solutions to make efficient use of water and to conserve water resources, especially with regard to the use of rainwater and small-scale retention on new developments.



Water consumption by type of activity

A. Water consumption in administrative activities	958
Water consumption intensity per m ² in administrative activities ⁴⁸	0.16
B. Water consumption in construction activities	37 269
Water consumption intensity per m ² under construction ⁴⁹	0,12

Water consumption by source

Fresh water consumption (m ³) ⁴⁷	38 227
Freshwater supply from the municipal network ⁵⁰	38 132
Deep wells (groundwater) (freshwater) ⁵¹	95
Surface water	0
Marine waters	0
Water generated	0

Water abstraction occurs at the locations where we operate.

2.3.2.2. ROBYG collects rain - water and its conservation in ROBYG's operations

GRI [303-3



When we think of water at ROBYG, we think of blue infrastructure, i.e. solutions integrated into the urban landscape that allow rainwater to be retained where it falls and thus improve the city's water management at the level of its local ecosystems. We want our estates to be models for the implementation of blue infrastructure solutions, sustainable management principles and water conservation.

Tasks in this area, as well as in the area of biodiversity, are carried out at 3 stages of development:

At the planning stage through:

- analyzing the total balance of paved areas on the plot and seeking to minimize them in the development structure,
- reviewing the direction of water run-off from roofs and directing it to the project site instead of to the stormwater drainage system (directing water towards rainwater collection basins and green areas),
- preferring design solutions that allow rainwater to be retained on the roof by using special retention layers (retention mats),
- selecting traffic surfaces so as to slow down water run-off (eco-surfacing, perforated concrete surfaces with larger joints, stabilized gravel surfaces instead of hardened concrete surfaces).

In the construction process through:

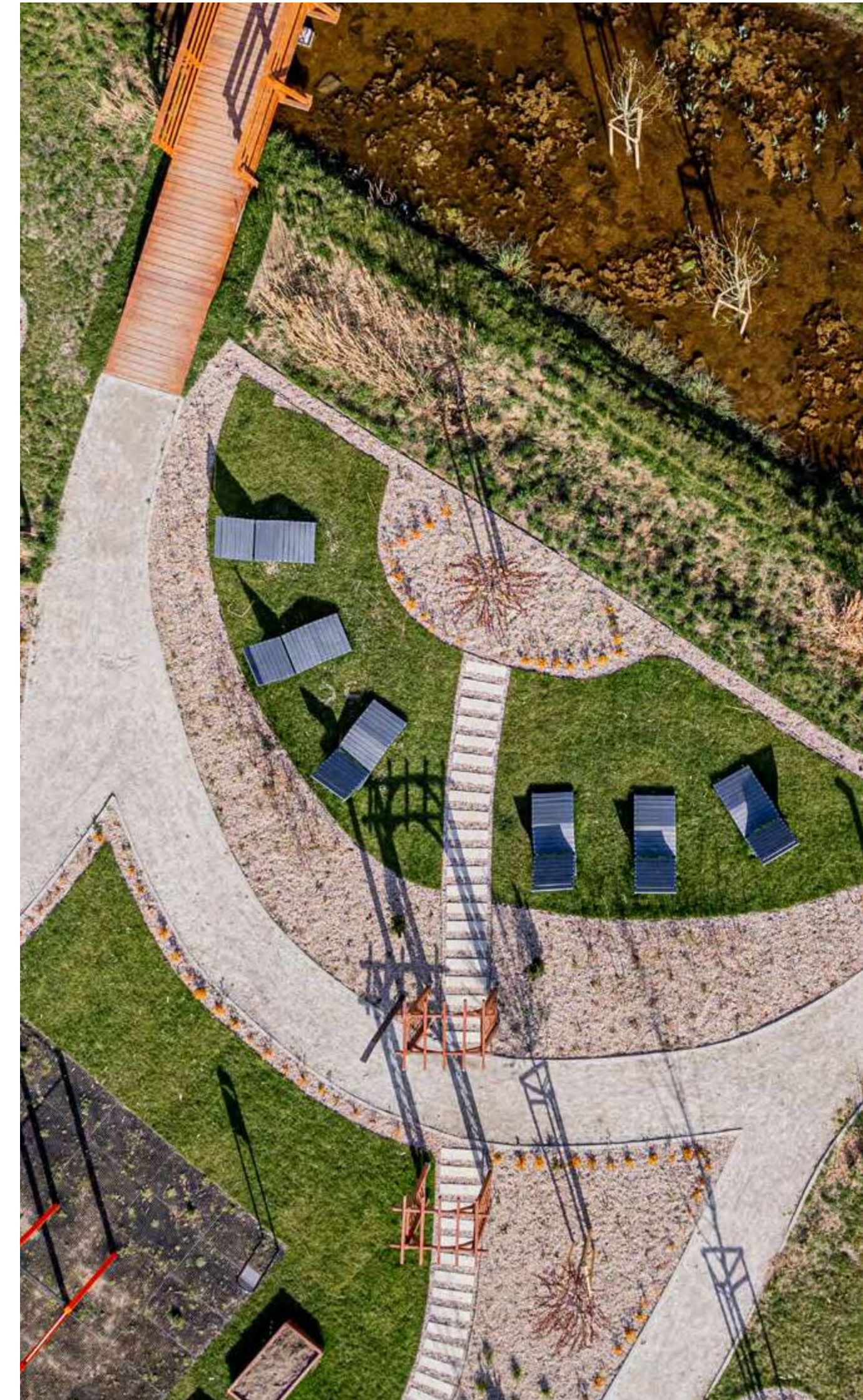
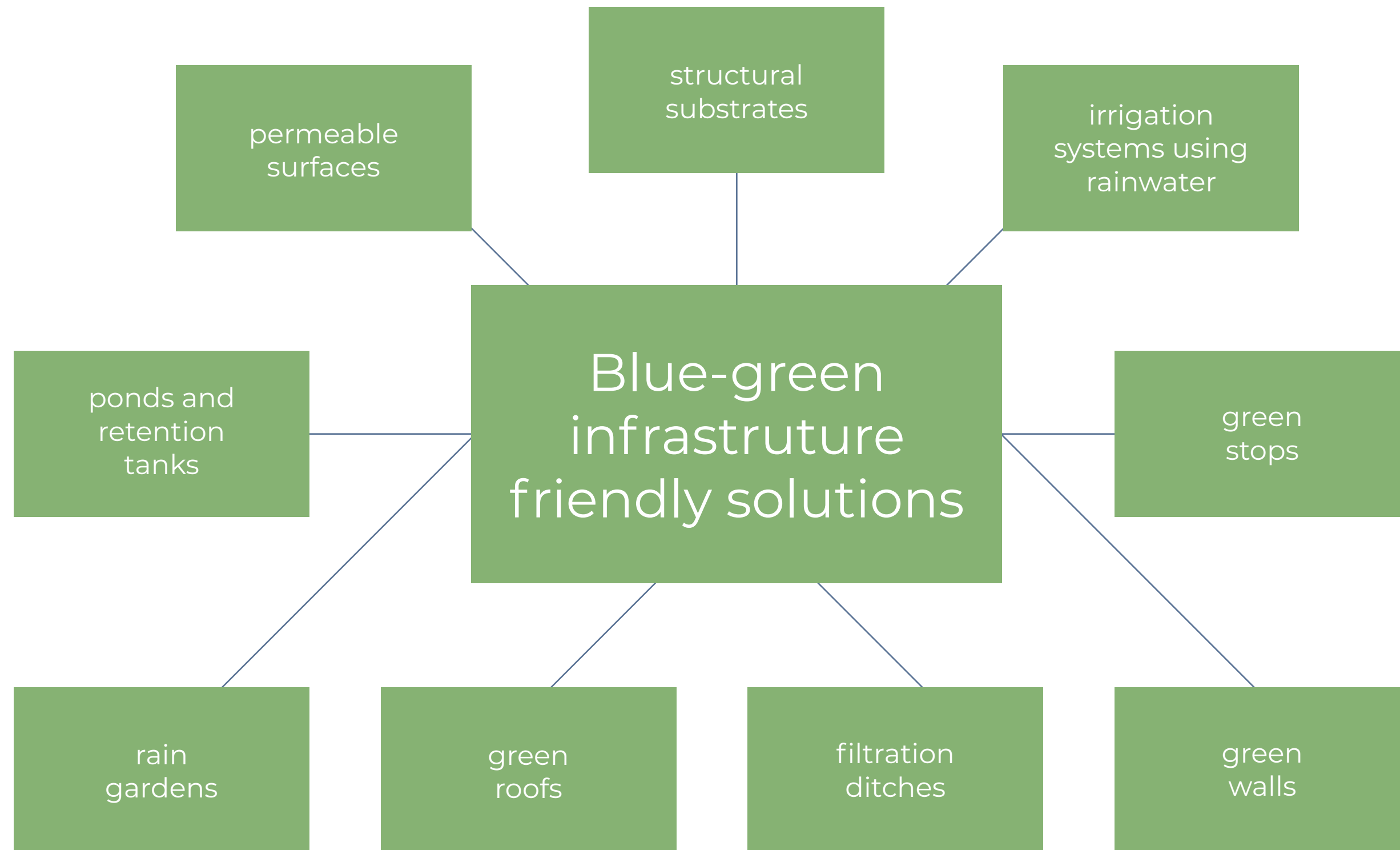
- protection of groundwater and as little interference as possible with the natural flow of groundwater, including re-injection of pumped water into the ground,
- the use of waterproof concretes instead of heavy waterproofing which can have a negative impact on the water environment.
- obtaining, where required by law, water-legal permits for the construction of facilities, the introduction of rainwater or snowmelt into the ground or into water bodies, or for special use.

At the use stage through:

- making rainwater systems that use the collected rainwater to water the greenery in the common areas.
- the use of an automatic green watering system in the communal areas that enables water to be used rationally.
- reducing paved areas in the common parts of the development to a minimum, which reduces the need to manage rainwater and snowmelt during the operational phase.



Our estates have a minimum of one blue-green infrastructure solution.



In order to ,catch' and later manage rainwater in the best possible way, we install an integrated rainwater management system on the housing estates we build, which allows for comprehensive rain retention on the roofs of buildings and garages, in the ground and in water reservoirs, among other things. All these activities are always carried out in accordance with the local city policy and the current water and wastewater programme. We use the retained water to water the green areas in the common parts of our estates.

In 2023, nine of our estates were equipped with systems for watering common areas with rainwater. The total area of the rain gardens commissioned in 2023 was 6,521 m².⁵²

Our story - how we have been looking after small-scale retention on our estates since 2015:

27
of our estates have rainwater systems for watering greenery in common areas⁵³

16021 m²
surfaces had at the end of 2023 year our rain gardens⁵⁴

GOOD PRACTICE

ROBYG's design standards oblige design offices to design as extensive green roof areas as possible and to keep paved and impervious surfaces to a minimum.

Protection of water resources is part of our Environmental Protection Policy. It is a document with which all subcontractors signing a contract with ROBYG Construction for construction works are familiar. From 2023, water regulations are also present in the new model Health and Safety Plan, which obliges all participants in the construction process to, among other things:

- immediate response to accidents involving hazardous substances in water,
- absolutely refrain from pouring any chemical substances into water, the ground, the rainwater drainage system, the sanitary sewer system or the temporary drainage system of the construction site,
- a ban on washing vehicles and equipment, with the exception of washing/cleaning vehicle wheels and wheel arches before leaving the construction site.

GOOD PRACTICE

We also take care to minimize water consumption during construction. We finish partition walls with gypsum blocks, requiring less water than traditional plastering. We use partial prefabrication so that water consumption is reduced and is used to complete the element.



Chapter 3

ROBYG FOR PEOPLE



ROBYG FOR PEOPLE

ROBYG for People represents one of the three fundamental pillars of our company's ESG Strategy. We are deeply committed to social responsibility, extending our support through three key dimensions:

1. For our employees and associates, we foster a diverse and friendly work environment. We combine a positive atmosphere with the broad professional development opportunities – understanding that our employees' skills also enhance our organisation's competencies. We strive to be a first choice employer.

Identified needs of ROBYG employees and associates:

- Employment with a stable, trusted employer in a friendly and motivating environment.

2. We provide our clients with high-quality housing and the highest standards of service. Anyone deciding to purchase an apartment from the ROBYG Group can expect reliable, competent, and honest care from our representatives, as well as receiving a property that meets the agreed standards on time.

Identified needs of ROBYG clients:

- Ownership of a high-quality apartment at an affordable price.

Three focus areas within the ROBYG for People pillar:



3. Local communities can also count on us. We have been involved in charitable and sponsorship activities for years and have participated in campaigns led by non-governmental organisations. We also contribute to building public infrastructure that enhances the quality of life for city residents. Our suppliers and subcontractors are part of this stakeholder group.

Identified by ROBYG subcontractors and suppliers needs:

- Cooperation with an experienced, predictable, and stable developer that fulfils its commitments

Needs of local communities:

- Support for those in most need.



MAIN POLICIES, PROCEDURES AND DOCUMENTS OF ROBYG in this area:

GRI [2-23], [2-24]

- Code of Conducts,
- Anti-Corruption Policy,
- Human Rights and Anti-Discrimination Policy,
- Code of Conduct for Business Partners,
- Whistleblowing Policy,
- Human Rights Policy,
- Social Policy,
- Procurement Policy,
- Know Your Customer Procedure,
- Work Regulations,
- Remuneration Regulations,
- Remote Work Regulations .

SUSTAINABLE DEVELOPMENT GOALS WE SUPPORT within the ROBYG for People pillar:



Actions taken to achieve sustainable development goals are described in Chapter 1.

3.1. Our employees (S1)

OUR STRATEGIC GOALS in the area of responsibility management in the workplace:

1. Be the first choice employer in the housing development sector in Poland.

2. Balanced Gender Diversity in governance bodies & managerial positions: try to achieve at least a 30% representation of women in ROBYG S.A. Management and Supervisory Board by the end of 2025.

3. ROBYG Zero Accidents: the goal is to have no accidents at work.

KEY METRICS

our strategic objectives and the extent to which they will be achieved in 2023:

21% – Employment rate

5,2 years – Average employees length of service

13,4% – Staff and associates turnover rate

72% of employees are women

11% – in 2023⁵⁵ Gender pay gap

57% – Representation of women in senior management

0 from 2021⁵⁶ – Incidence rate

3.1.1. ROBYG as a first choice employer

3.1.1.1. Our community

GRI [2-7], [2-8], [2-9], [2-30]



Our strength in the market is rooted in our dedicated employees and associates and we are committed to ensuring that the success of our Group is shared by all who are employed or partner with our organisation. We offer stable employment, attractive remuneration conditions, development opportunities, and a positive team atmosphere. We aim to build long-term relationships with employees and associates based on mutual understanding, enabling their career progression within the organisation. This is clearly demonstrated by our results: most managerial positions in our Group are held by people previously working in lower positions, the average tenure in our organisation is increasing, and as many as 16% of our employees and associates have been with us for over 10 years.

Key definitions:

Employee: an individual employed under a contract of employment at ROBYG S.A. or another ROBYG Group company

Associate: an individual providing services to ROBYG S.A. or other ROBYG Group companies based on a contract other than an employment contract with these companies, including as a sole trader, under a contract for specific work or a contract of mandate.

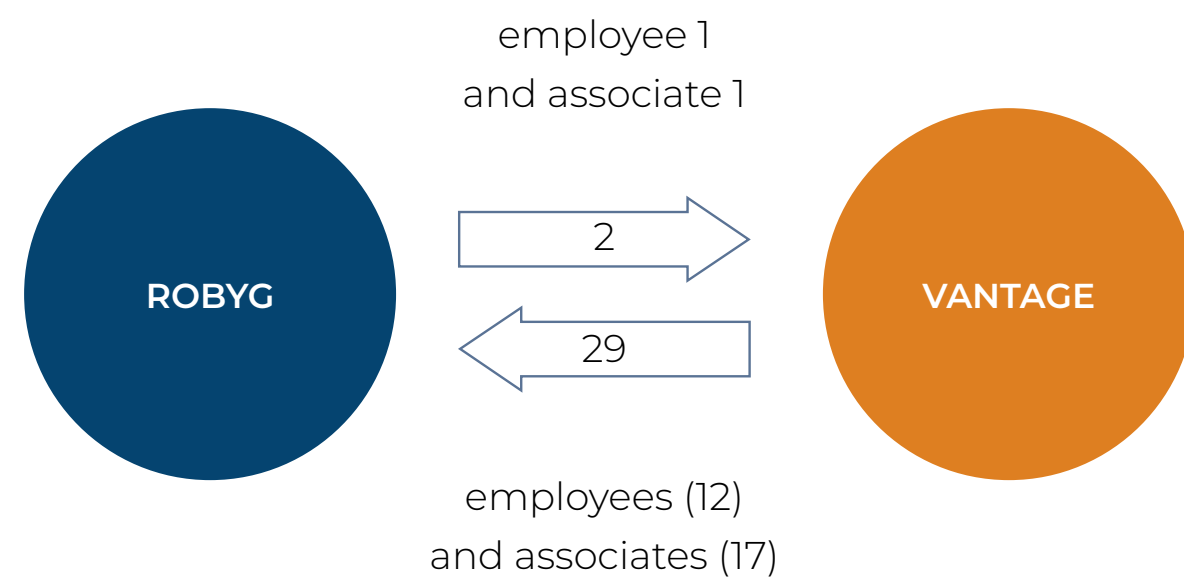
We manage our team of employees and associates based on clear rules known to all. Employment policy, corporate culture, and other matters related to daily work in the ROBYG Group were regulated in 2023 by:

- Code of Conduct,
- Policy of Equal Treatment of Employees and Associates ,
- Human Rights and Anti-Discrimination Policy,
- Capital Group’s Whistleblowing Policy,
- Anti-Corruption Policy,
- Work Regulations,
- Remuneration Regulations,
- Remote Work Regulations,
- Personal Data Protection Policy.

Caring for the well-being of employees is embedded in our Group’s values. We responsibly manage teams and care for their rights, incl. by organising preventing mobbing training.. We regularly focus on integration within the entire Group and among teams. We support health care by providing access to preventive examinations and enhance work comfort by enabling remote work. We champion our core values and strengthen team bonds, as demonstrated by our 2023 “Creating People and Planet Friendly Spaces” campaign. In a promotional video featuring our employees, we reiterated our mission and core values.

[Watch film](#)

In 2023, we focused on team integration, especially with the incorporation of the Vantage Group's investment execution team into the ROBYG's technical department. Ensuring a smooth process for merging the teams was crucial, with the goal of forming a unified team. This move marked a significant shift in our team management approach, bringing our operations into closer alignment with the TAG Immobilien Group.



As a result of the change in the employment structure of the individuals above, all data presented for the year 2023 include employees and associates who transitioned between ROBYG and VANTAGE.

Robyg Team in numbers

		2022	2023	
Total number of employees		Headcount	290	307
Women	Headcount	199	221	
Men	Headcount	91	86	
Women	(%)	69%	72%	
Men	(%)	31%	28%	
Number of employees with contracts for an indefinite period		Headcount	158	173
Women	Headcount	114	131	
Men	Headcount	44	42	
Women	(%)	72%	76%	
Men	(%)	28%	24%	
Number of employees with fixed-term contracts		Headcount	132	134
Women	Headcount	85	90	
Men	Headcount	47	44	
Women	(%)	64%	67%	
Men	(%)	36%	33%	
Number of full-time employees		Headcount	287	303
Women	Headcount	196	217	
Men	Headcount	91	86	
Women	(%)	68%	72%	
Men	(%)	32%	28%	
Number of part-time employees		Headcount	3	4
Women	Headcount	3	4	
Men	Headcount	0	0	
Women	(%)	100%	100%	
Men	(%)	0%	0%	
Number of interns and trainees		Headcount	0	0
Women	Headcount	0	0	
Men	Headcount	0	0	
Women	(%)	0	0%	
Men	(%)	0	0%	
Number of people receiving the minimum wage		Headcount	0	0
Women	Headcount	N/A	0	
Men	Headcount	N/A	0	
Women	(%)	0%	0%	
Men	(%)	0%	0%	



Number of employees by region

	2022	2023
Warszawa	177	179
Gdansk	66	70
Wroclaw	38	40
Poznan	9	16
Lodz	0	2
TOTAL	290	307

A clear division of roles, known to all employees, facilitates our day-to-day management of the Group and efficient internal communication. Defined management levels allow for quick response to changes and market trends, understanding the needs of team members, effective identification of leaders, and better allocation of tasks that encourage development.

Number of associates

	2022	2023
B2B contracts	134	142
Civil law contracts (contracts of mandate and management contracts)	35	43
Total	169	185



Managers – management level					
	Management level	Management staff – division	Headcount		
				2023	% woman
ROBYG S.A. Management Board	Senior management	Senior managers	4	4	25%
Management Boards of ROBYG Group companies, excluding the ROBYG SA Management Board, and directors	1st management level		23	30	57%
Managers and Project Managers	2nd management level	Middle management	29	40	43%

There are no trade unions within the organisation. Collective labour agreements or other forms of employee agreements do not exist. Although formal trade union structures are not present, transparency in the employment area is important to us. We achieve it through appropriate regulations, including work and remuneration regulations, as well as implementing internal rules that are available to all employees and have been presented [above](#).

We engage in dialogue with our employees through the intranet, email and personal communication.



3.1.1.2. Supporting professional and personal development of employees

GRI [3-3], [404-1], [404-3]

We meet the expectations of our clients thanks to a qualified, experienced, and loyal workforce. We understand that the development of the skills of our team and sometimes the only way to advance the competencies of the entire Group. We encourage the enhancement of qualifications and the pursuit of long-term professional careers within the Group through a consistent policy of internal promotion. This policy is evident in our preference for current employees and associates when filling managerial positions.

This is demonstrated by the fact that:

- By the end of 2023, **19%** of ROBYG Group employees and associates held a higher position than the one they started with at ROBYG.
- **51%** of managerial positions by the end of 2023 were occupied by employees and associates who had been promoted within the managerial structure or moved into management from a lower position.

All our employees and associates are subject to quarterly evaluations according to the Remuneration Regulations. Those receiving positive assessments from their superiors are awarded quarterly bonuses. This system serves as a motivational tool and a means of verifying proper task execution, as well as recognising particularly active individuals. In 2023, we began working on expanding, deepening, and refining our employee evaluation system.

Training

We provide a comprehensive and equal training package aimed at enhancing the professional qualifications of both employees and associates. These are organised in consultation with the relevant teams to ensure they meet their needs and develop their skills. Trainings are conducted with the support of experienced individuals from our organisation, as well as external companies and consultants. While superiors can

nominate participants for training, we also encourage our employees and associates to proactively request to get enrolled.

Types of training within the ROBYG Group:

- Onboarding training for new employees,
- Mandatory periodic training, including compliance and health and safety,
- Specialised training, courses, and conferences on construction, controlling, accounting, ESG, marketing, human resources and payroll, as well as other areas considered important.



Selected training in 2023:

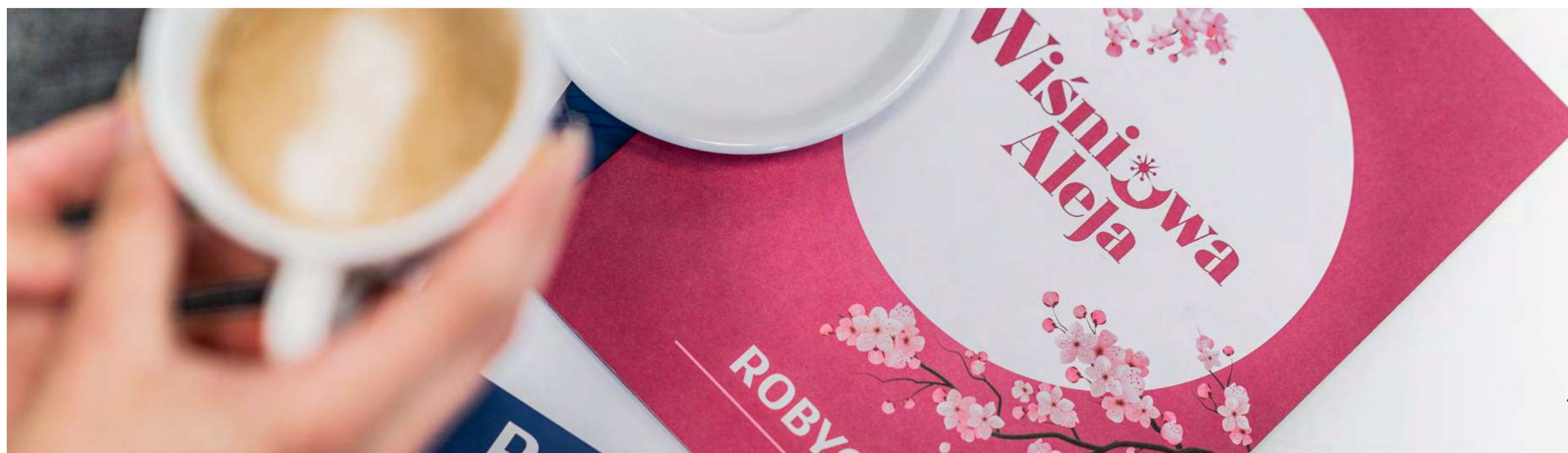
<p>Manager Academy</p>	<p>In 2023, for the first time in the Group’s history, we launched the ROBYG Manager Academy, where we discussed key aspects of managerial roles. The topics for each training session were carefully selected based on the participants’ experience, offering a customized program for both individuals new to management positions or those being considered for such roles, as well as for employees and associates with extensive managerial experience. We engaged experienced trainers from an external company, and the training covered topics such as:</p> <ul style="list-style-type: none"> • The role and responsibilities of a manager in team management • Techniques to support employee motivation and mobilisation <ul style="list-style-type: none"> • Effective, proactive, and assertive communication • Identifying mobbing behaviours and the consequences of mobbing for the organisation and its employees
<p>Anti-mobbing training</p>	<p>In 2023, we conducted mandatory anti-mobbing training for all employees and associates, outlining mobbing’s various forms and the characteristics of both perpetrators and victims. We explored practical anti-mobbing measures, including the Group’s policies and reporting procedures, along with the Group’s policies and instructions on how to report workplace mobbing incidents. The training also highlighted the psychological support available for those affected by mobbing.</p>



In 2023, we allocated PLN 76 887 for the training of employees and associates PLN 162 90 per person annually on average.⁵⁷



Training by employment level					
	2022		2023		Training rate (%)
	Total hours	Average hours per person	Total hours	Average hours per person	
Senior managers	379,5	14,05	571	16,79	100%
Women	316,5	21,1	408,5	22,69	
Men	63	5,25	162,5	10,15	
Middle management	486,5	16,78	619,5	15,49	100%
Women	175	19,44	413	24,29	
Men	311,5	15,57	206,5	8,97	
Employees and associates	6167,5	13,43	6426,5	15,33	100%
Including employees	4574,50	15,77	4960	16,15	
Women	2425,50	12,18	3253	14,71	
Men	2149	23,61	1707	19,84	
Associates	1593	9,42	1466,5	7,92	



3.1.1.3. How we attract employees?

GRI [2-9], [2-19], [401-1], [401-2], [401-3]



We aim to be the the first choice employer among residential developers. We consistently continue the best HR practices and constantly implement new solutions within our organisation while also building the position of our Group. Our long-term goal is to reduce turnover rates attract and retain talent from the market within the Group.

We offer:

- Stable employment in a reputable company
- Attractive financial conditions
- A comprehensive package of additional benefits
- Strong ethical foundation in daily team operations, supported by relevant policies and regulations
- A positive team atmosphere
- Attention to the health of employees and associates
- The option for candidates to choose the form of cooperation

We are committed to a friendly recruitment process. We ensure confidentiality and equal treatment for all candidates. Since mid-2023, our Group has implemented an Employee Referral Programme – every employee and associate can recommend acquaintances for the positions within our organisation. Should these individuals be selected and prove successful in their roles, the referring party receives a special financial bonus dependent on the level of the position. Since 2023, we have been publishing vacancies on the intranet, allowing employees to nominate themselves or their acquaintances.

ROBYG IN NUMBERS:

12 years

average tenure as a senior manager⁵⁸

8,3 years

average tenure of ROBYG S.A. Board members

5,2 years

average tenure of employees and associates

41 %

percentage of employees and associates with a tenure longer than 5 years

13,4 %

turnover rate of employees and associates⁵⁹

Our team – tenure		
	2022	2023
Average tenure of employees and associates at ROBYG	5 years	5.2 years
Average tenure of employees	4.7 years	4.9 years
Percentage of employees and associates with tenure longer than 5 years	41%	41%
Percentage of employees and associates with tenure longer than 10 years	15%	16%

In this report, we present turnover and employment rates in two contexts – including turnover from and to the Vantage Group team, and excluding it. We provide this dual perspective because internal changes within both the ROBYG Group and Vantage Group significantly influenced these metrics. When excluding inter-group movements, we note a lower employment rate and a declining trend in staff changes at ROBYG, indicating that more individuals are staying and professionally growing within the organisation year after year.



Employment rate			
	2022	2023	2023 after subtracting rotation within the TAG Immobilien group
New employees and associates	87	99	70
Including only employees	65	64	52
Women	43	46	37
Men	22	18	15
Employment rate among employees and associates	18.95%	20%	15%
Employment rate among employees	22.41%	21%	18%

Turnover at ROBYG			
	2022	2023	2023 after subtracting rotation within the TAG Immobilien group
Individuals who ceased to be employees and associates	81	66	64
Including only employees	64	46	45
Women	47	22	22
Men	17	24	23
Terminations initiated by the employee or associate	46	45	44
Employee and associate turnover rate	17,6%	13,40%	13,80%
Including terminations initiated by the employee or associate	10,9%	9%	9,5%
Employee turnover rate	22,1%	15%	15,3%
Including terminations initiated by the employee	15%	10,4%	10,5%



An integral part of our HR policy is to provide support for our employees' families. This includes not only monitoring the number of individuals on maternity, paternity, and parental leave but also tracking the rate at which they return to work.

In 2023, 89% of employees who took maternity/paternity leave returned to work within the expected timeframe.⁶⁰



Maternity, paternity, and parental leave taken by our employees:		
	2022	2023
Maternity and paternity leave	21	37
Women	16	28
Men	5	9
Returned after maternity and paternity leave	13	17
Women	8	8
Men	5	9
People who returned to work after the end of maternity/paternity leave and 12 months after returning remained employed	10	15
Women	10	6
Men	0	9
The percentage ratio of individuals expected to return from maternity leave compared to those who actually resumed work after their maternity/paternity leave concluded	82,35%	89%

re of the work allows, our employees can perform their duties from home for up to 24 days a year. We also established rules for organising remote work, including covering costs and determining a monetary equivalent or lump sum.

In addition to financial remuneration, including bonuses, we complement our compensation with a comprehensive package of additional benefits available to all employees and associates after their first three months with our Group. These benefits include:

- Private medical care with travel insurance (the highest VIP package including dental services, psychiatric care, and preventive examinations with VIP Patient Care support)
- Gym membership
- Life insurance contributions
- Financial support for learning English
- Seasonal presents for employees' children
- Co-financing the purchase of glasses
- Marriage and childbirth bonuses

In 2023, we expanded the range of medical care funded by the company and introduced the option to choose from a wider selection of sports activity passes.

Salaries and benefits

We base our employee remuneration on:

- Remuneration Regulations, which define the framework for remuneration for work and other employment-related benefits and the rules for their granting. This applies to all employees, regardless of the nature of their work or position.
- Work Regulations, which set out the organisation and ways of working, as well as related rights and duties of both the employer and employees, including deadlines, places, times, and frequency of salary payments, work time systems and schedules, and established work time settlement periods.

Salaries are transferred monthly and on time to the bank accounts of employees and associates as per their contracts.

Employee involvement was not part of the process for establishing remuneration policies. However, any changes to the regulations, including the Work Regulations and Remuneration Regulations, are preceded by consultations with employees. During these meetings, employees can express their concerns and comment on the proposed changes.

In 2023, we made amendments to the Work Regulations and introduced the possibility of remote work along with the relevant regulations. We adopted the principle that, if the natu-

We're enhancing internal communication, mutual relations, and engagement through regular meetings and team-building events, along with initiatives, particularly in sports, that strengthen team spirit and promote health:

- In November 2023, we hosted an official gala with outside guests to mark the completion of the ROBYG's Lawendowe Wzgórza project. Following the formal part, ROBYG employees and associates enjoyed a banquet, where a film summarising the multi-year investment was presented.
- In December 2023, over 350 individuals from our company enjoyed a festive gathering together.
- In August and September, two teams of our employees and associates took part in the Runmageddon races in Wrocław and Gdańsk. The company provided a starter pack including attire, equipment, refreshments, and snacks, as well as reimbursed travel expenses.
- In September, we also organised a sports challenge for all employees and associates. Using a dedicated app on their phones, participants earned points for physical activities, with 100 people joining the challenge.



3.1.2. Diversity at ROBYG

3.1.2.1. Diversity Charter and other regulations

GRI [405-1], [405-2]

The ROBYG Group consists of employees and associates representing a broad spectrum of cultures, nationalities, religions, beliefs, genders, and preferences. We take pride in this diversity, viewing different perspectives as opportunities rather than threats for our business. Respect for diversity is ingrained not only in our actions but also in our internal regulations – defined by, among others, our Code of Conduct and our Human Rights and Anti-Discrimination Policy. Since 2021, we have also been signatories of the Diversity Charter, which we consider an extension of our Code of Conduct.

We have a zero-tolerance policy towards any form of discrimination within the Group. All decisions must be based solely on substantive, objective criteria, and every individual working for us can expect to be treated equally.

Our team by age in 2023:	
<30	32%
31-50	60%
>51	8%
ROBYG S.A. management by age:	
<30	0%
31-50	50%
>51	50%
Senior management staff by age	
<30	0%
31-50	73%
>50	27%
Supervisory Board by age:	
<30	0%
31-50	20%
>51	80%



3.1.2.2. ROBYG supports women

GRI [405-1]; [405-2]

Every employee and associate in our organisation, regardless of gender, is assured equal opportunities for development and support in maintaining a work-life balance.

We monitor female representation at all levels of employment within our organisation.



Share of women in management				
	2022		2023	
	Percentage	Number	Percentage	Number
ROBYG S.A. Management Board	25%	1	25%	1
Senior Management	61%	14	57%	17
Middle Management	31%	9	43%	17



Average working time in years in 2023	
Average employment time	4,9
Women	5,2
Men	4,0

Pay gap in ROBYG

first level of management without the board, including all associates	%	2
second level of management, including all colleagues	%	3,39
employees and associates (excluding B2B) excluding management, first and second level of management	%	8,2
employees bypassing the board ⁶¹	%	11

We believe in equal pay for equal work. Since 2021, we have been tracking and disclosing the gender pay gap within our company, aiming to eliminate it.

The ratio of management remuneration to employee remuneration - 6.1%.

WOMEN IN THE ROBYG GROUP:

55,7%

of employees at ROBYG Construction, the company directly responsible for executing construction projects

57%

of senior management



3.1.3. Safety on construction sites and in offices

GRI [3-3]

3.1.3.1. Areas of responsibility and OHS goals

GRI [403-9], [403-10]

Employee's and associate's safety within the ROBYG Group is a strategic goal in our organisation, identified as a key element of our ESG strategy. The primary indicator of this goal is the incidence of accidents on our construction sites and in our offices.

To prevent safety incidents, we introduced the ROBYG Zero Accidents program aimed at achieving no accidents on construction sites. We also ensure the safety of the team working off-site.

0 the number of workplace accidents, including fatal accidents and accidents resulting in lost workdays, recorded in the ROBYG Group in 2021, 2022, and 2023.

0 days of work lost as a result of accidents at work in the ROBYG Group in 2023.



3.1.3.2. Zero accidents on construction sites

GRI [403-1], [403-2], [403-3], [403-4], [403-5], [403-6], [403-7], [403-8], [403-9]

Given the unique nature of our operations and associated risks, workplace safety and health issues are of particular importance to us. ROBYG Construction, the company within our Group responsible for general contracting tasks, ensures every new employee undergoes comprehensive health and safety training. This includes both a general induction led by a health and safety officer and job-specific training conducted by the employee's direct supervisor. Knowledge of workplace safety is refreshed during periodic health and safety training sessions. The requirement for up-to-date training in this area also applies to ROBYG Construction associates. Every individual entering into a cooperation agreement is obliged to present a current health and safety training certificate.

Furthermore, as part of the ROBYG Zero Accidents program, ROBYG Construction has organized safety training sessions for employees and associates, conducted during working hours.

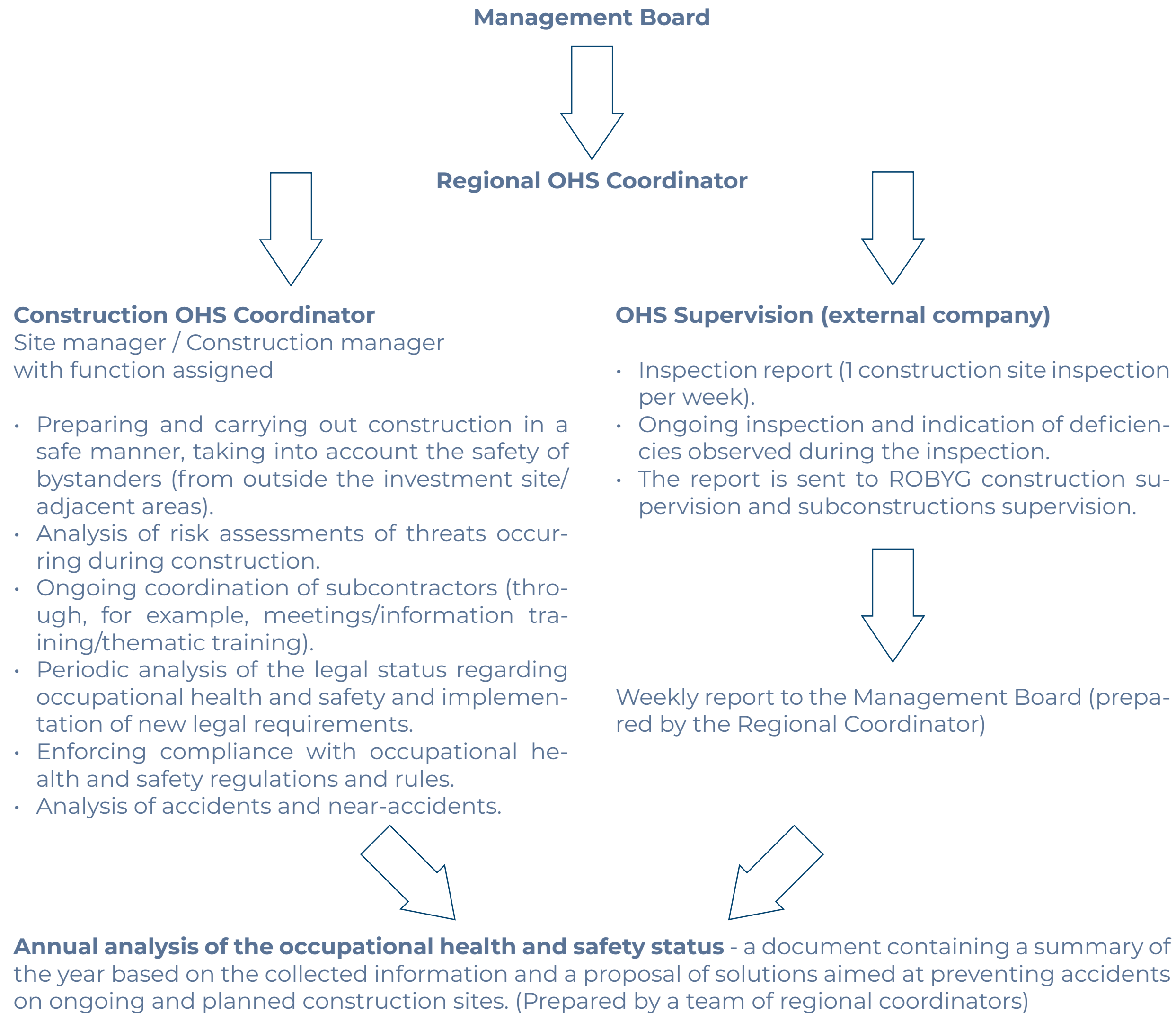
Technical Department – health and safety training		
	2022	2023
Total training hours	1424	1960
Participation of employees trained in health and safety	100%	100%

ROBYG Construction has developed a bespoke health and safety management system. Health and safety are uniformly managed across all ROBYG Construction regions of operation. Each region employs Regional Health and Safety Coordinators who, besides ensuring the safe execution of projects, also serve the Health and Safety Service. Each regional coordinator is responsible for implementing and executing the Health and Safety Policy within their region, primarily focusing on supervising ROBYG Construction sites for health and safety

compliance. Additionally, each construction site has Health and Safety Coordinators from the ROBYG team and external health and safety supervision.



The health and safety management system at ROBYG Construction sp. z o.o., broken down by tasks:



Regulations and procedures regulating the area of OHS

L.p.	Document	Document attachment	Comments
	Name of document	Name of the Annex	
1.	OHS INTERNAL OHS REGULATIONS	Initial training card	Internal document
		Health and safety inspection report	
		Occupational risk assessment ROBYG CONSTRUCTION Sp. z 0.0.	
		Health and safety manual book	
2.	P/O1 CONSTRUCTION ENTRY PROCEDURE	Statement by the contractor	Procedure update - job titles systematised in line with the Company's structure
		Information clause on processing of personal data	
		Site handover protocol	
		Work front transfer protocol	
		Statement by the works manager	
		List of employees assigned to work on the site	
		List of equipment to be used on site	
		IBWR form	
		Daily briefing with the crew	
		Dedicated health and safety training	
3.	SAFETY AND HEALTH PROTECTION PLAN	Building Regulations	Internal document
		List of persons acquainted with the Health and Safety Plan	
		List of particularly hazardous work	
		Written order	
		Model Health and Safety Plan	
4.	TEMPORARY ELECTRICAL INSTALLATION	–	Available to subcontractors

5.	PZT GUIDELINES ASPECTS	-	
6.	INVESTMENT AREA	OHS pictograms	Available to Subcontractors
7.	Earthworks, Excavation	-	Available to Subcontractors
8.	Scaffolds	Scaffolding acceptance protocol	Available to Subcontractors
		Scaffold acceptance checklist	Available to Subcontractors
9.	Work at heights	-	Available to Subcontractors
10.	Emergency response instruction	Incident report	Internal document
11.	Sobriety assessment instruction	Sobriety assessment protocol	Internal document
12.	OHS INSTRUCTION for remote work	Statement of familiarization with the occupational risk assessment and instruction of OHS for remote work	Internal document
13.	Management of OHS equipment	Allocation standards for personal protective equipment and workwear and footwear	Internal document
		Rules of management and allocation of personal protective equipment and workwear and footwear	Internal document

Safety on ROBYG Construction sites is regulated by:

- Internal OHS Regulations of ROBYG Construction
- ROBYG Construction’s Occupational Safety and Health Policy

ROBYG Construction’s Occupational Safety and Health Policy defines 13 strategic objectives that form the basis of the OSH system, which all individuals working for and on behalf of the company must adhere to. These objectives include:

1. Ensuring a healthy and safe workplace
2. Eliminating accidents by addressing root causes
3. Maintaining open and effective communication with employees, clients, local communities, administrative bodies, including regulatory authorities, and other stakeholders regarding ongoing projects

4. Striving to reduce construction site accidents to zero
5. Developing a positive occupational safety and health culture
6. Researching, monitoring, and communicating results in occupational safety and health
7. Monitoring and analysing every accident that occurs on construction sites
8. Fulfilling commitments to ensure compliance of projects and supervising ongoing investments to guarantee occupational safety and health for workers and all individuals involved with our company
9. Promoting a healthy lifestyle among employees and associates of ROBYG

10. Conducting consultations involving employees and, where applicable, employee representatives in occupational safety and health matters
11. Continuously improving the effectiveness of occupational safety and health management
12. Active participation of senior management in ensuring the system’s effectiveness
13. Monitoring occupational safety and health on construction sites

The internal regulations define the organization, duties, and tasks related to occupational safety and health for all employees involved in the construction process. The document establishes the rules for monitoring the level of occupational safety and health and the necessary qualifications of employees. The main objective of the Regulations is to minimise accidents during the construction process and ensure safety, protection of people, the environment, and machinery. The Regulations apply throughout the construction process. All employees and associates are obliged to comply with it.

The Site Induction Procedure, approved by the Technical Department Director, lists the minimum occupational safety requirements that a contractor or subcontractor of ROBYG Construction must meet. Its aims to ensure an appropriate level of safety, prevent illegal employment, and safeguard that workers have the necessary training and qualifications, including equipment operations. The procedure also requires the use of equipment that meets occupational safety standards and subjecting it to periodic technical inspections.



How we ensure safety on construction sites:

- A Health and Safety Coordinator is appointed for each project, and in his/her absence, the Construction Manager assumes these duties.
- We conduct health and safety inspections at least once a week on every ongoing project.
- The inspection report covers the 12 most crucial aspects of safe work organisation on the construction site, and it is reviewed by both ROBYG Construction supervision and the supervisory teams of contractors or subcontractors.
- Health and Safety Coordinators on site conduct additional safety inspections – if any non-compliances are observed, contractors or subcontractors are urgently called to rectify them.
- We promote safety among employees, associates, and everyone working on behalf of ROBYG Construction.
- We strictly adhere to procedures for site induction.
- We carry out thorough analyses of reported accidents and near-miss events and implement corrective measures to prevent them in the future.
- We halt any works carried out in a manner that poses a threat to life or health until corrective actions are implemented.
- We develop and implement safe work standards for contractors and subcontractors.
- We provide induction training for individuals working on our construction sites.
- We promote safety among employees, associates, and everyone working on behalf of ROBYG Construction.

Risk identification at ROBYG Construction:

- Each role undergoes a thorough occupational risk evaluation, which is then communicated to every employee.
- During the project preparation phase, we conduct consultations on the organisation and safety of the construction site.
- We have developed a Health and Safety Plan (BiOZ) which includes an individual risk assessment for ongoing work and corresponding risk reduction measures. Furthermore, each newly developed Health and Safety Plan revisits these issues. All subcontractor employees are briefed on the Health and Safety Plan and identified risks during the introductory training for each construction site.
- During construction works, all contractors and subcontractors of ROBYG Construction assess risks before commencing work. Hazards present during work processes are outlined in the Construction Safety Manual. In this document, the subcontractor also defines preventive measures to mitigate these risks. Contractors or subcontractors are obligated to inform all workers about the hazards and preventive measures outlined in the Immediate and Special Construction Activities Report.
- During health and safety inspections and walk-arounds, we conduct local risk assessments and introduce measures to minimise hazards.

Regional Health and Safety Coordinators at ROBYG Construction analyse all reported incidents and near-misses on construction sites. After determining their causes and circumstances, a report is compiled and an email alert is sent to ROBYG Construction's supervision in the respective location, outlining appropriate corrective and preventive measures for the future. Each incident and near-miss is also discussed by the Site Manager during coordination meetings with subcontractors. In cases of workplace accidents involving ROBYG Construction employees, an accident investigation team is convened to establish the circumstances of the incident and recommend measures to prevent similar occurrences in the future.

A register is maintained for all accidents and near-misses, which is presented to the Technical Department Director in an annual health and safety analysis.

We care about the safety of not only our team members but also all individuals working on our construction sites. The appointed Health and Safety Coordinator for the construction site or the external health and safety supervisor organises mandatory induction training for all employees of contractors and subcontractors before they commence work on the site. The training content is included in the Health and Safety Plan for the construction site and is derived from the procedures applicable to contractors and subcontractors. To enhance safety among contractors and subcontractors' employees, universally accessible safety standards related to scaffolding work, excavations and earthworks, high-altitude work, and emergency response instructions have also been developed. Every contractor and subcontractor is required to develop a Construction Safety Manual for construction activities, provide a statement concerning legal employment of workers, and verify the validity of their health and safety training and required machine/equipment operation licenses before starting work on the site. If a subcontractor performs additional works, they are required to provide ROBYG with additional proof of their employees' qualifications to operate supervised machines and equipment, and other documents as may be legally required.

Health and Safety Supervision or Regional Health and Safety Coordinators conduct weekly safety inspections of contractors and subcontractors on construction sites and address any observed non-compliances. After each inspection, a report is compiled and presented to ROBYG Construction's site supervision and subcontractors' supervision. Findings and recommendations are recorded in OHS Logs. An annual health and safety report, containing key incidents, hazards, and recommendations, is prepared and submitted to the ROBYG Construction Management Board every year.

The construction supervision is responsible for verifying the implementation of corrective actions by subcontractors. Additionally, to raise the level of safety on our construction sites, we have introduced health and safety boards and pictograms in foreign languages for non-native workers, and we have involved our subcontractors in the Stop Construction Accidents campaign. However, the Robyg Group has not established a health and safety committee.

GOOD PRACTICE

In 2023, ROBYG CONSTRUCTION hosted a Health and Safety Week for its employees and associates, themed "Safety Starts with You!" Employees and associates were invited to participate in extended health and safety training and demonstrations by rescue services, including:

- Fire brigade exercises to evacuate a tower crane operator from the cabin
- Exercises involving Virtual Reality
- First aid training
- Presentation of safety systems for high-altitude work
- Demonstration of modern power tools and personal protective equipment
- Webinar including the National Labour Inspectorate on subjects including the legal responsibilities of construction supervision and best practices in construction
- Training on transport operations using a tower crane



3.1.3.3. Security at ROBYG offices

GRI [403-1], [403-3], [403-9], [403-10]

How we manage Health and Safety in all ROBYG Group companies except ROBYG Construction:

- **100% of ROBYG Group employees had occupational safety and health training in 2023.**
- Our health and safety training is conducted by a specialised external company.
- Individual roles have occupational risk descriptions. In 2023, we updated this list to include remote work.
- Every new employee in the Group undergoes initial health and safety training, which is regularly updated during periodic training sessions.
- 3.01% – absenteeism rate within the ROBYG Group in 2023.



Employee data security

Employees and associates of the ROBYG Group entrust us with their personal data when signing contracts with our Group. These data are protected throughout the organisation in accordance with legal regulations. We store information both in traditional form in an archive with controlled and restricted access, and in IT systems, including the HR system that we prepared to launch in 2023. The system is properly secured against unauthorised access, and its security was being tested throughout 2023. If an individual ceases to work at ROBYG Group, their personal information is retained for specific reasons associated with meeting contractual obligations.

GOOD PRACTICE

- In 2023, we participated in the STOP Construction Accidents campaign organised by the District Labour Inspectorate in Wrocław. Our employees attended a seminar as part of a session of the Lower Silesian Council for Occupational Safety in Construction. The discussions covered topics such as forms of employment on construction sites and responsibilities arising from legal regulations.
- In the second half of the year, we invited employees and associates to first aid training sessions. Participants had the opportunity to learn proper wound dressing and perform cardiopulmonary resuscitation, including the use of an Automated External Defibrillator (AED). 36 individuals were trained in total.

3.2. Our clients (S2)

OUR STRATEGIC GOAL in the area of customer relations and satisfaction:

1. Maintain a customer satisfaction rate of over 80% after handover of the apartment and increase it to 90% by the end of 2025.

KEY METRICS

of our strategic goals and how well they were met in 2023:

16%⁶² – returning Customer Rate

13%⁶³ – recommendation rate

92%⁶⁴ – Customers who declare that they would recommend ROBYG to their family and friends (NPS - net recommendation index):

86%⁶⁵ – Customer satisfaction rate after receiving the apartment

92%⁶⁶ – Customers satisfied with the standard of service and level of knowledge of the real estate advisor during the sale

3.2.1. Community of satisfied clients

GRI [3-3]

3.2.1.1. Building client communities

GRI [2-29]



At ROBYG Group, we believe customer satisfaction is the measure of our success. Simply put, the higher the satisfaction, the more secure our position in the highly competitive property development market. That is why we combine high construction standards with the highest levels of customer service at every touchpoint. We treat every potential customer as we would like to be treated in a similar situation, listening carefully to their needs and treating each individual personally. We maintain transparent communication and provide accurate answers to any queries. This strategy has solidified our status as a trustworthy and transparent developer, encouraging clients to choose us again for their housing needs and to recommend our company to their friends and family. In doing so, we are not just building homes; we are building a community of satisfied clients.

In 2023, nearly every fifth real estate purchase agreement was concluded with a customer who already owns an apartment.⁶⁷

At ROBYG, we regularly conduct customer satisfaction surveys to evaluate our performance from our stakeholders' perspective. Customer satisfaction research is carried out by means of a CRM system, a specialised survey system, and phone calls with customers.

The research is conducted twice: after the contract is signed and after property handover. After signing the development contract, the survey is sent to customers by e-mail. The feedback allows us to gauge the commitment of our advisors, representatives, and notary offices. To encourage to submit the online survey and to thank those who participate, we donate 30 PLN to charity for every complete submission. In 2023, this

initiative supported the beneficiaries of the Pomeranian Hospice for Children, the Baudouin House Foundation, the Wrocław Hospice for Children Foundation, and the Foundation for Children with Cancer. Thanks to the completed surveys, over 54,600 PLN in total was donated to these institutions.

In 2023, we received 1 156 completed surveys after signing the contract and 667 surveys after apartment handover.



Survey results after signing a developer agreement in 2023

92%
of clients who would gladly or very gladly recommend ROBYG to their friends and family (NPS)

92%
of clients satisfied or very satisfied with the service standard and knowledge level of the real estate advisor during the sales process

91%
of clients rate the service of our company's representative during the signing of the developer agreement at the notary office as good or very good



Customer satisfaction survey results after handover of the apartment in 2023:

86%
of clients are satisfied or very satisfied with the apartment on the handover day

86%
of clients are satisfied or very satisfied with cooperation with ROBYG

94%
of clients are satisfied or very satisfied with the service of the construction department

90%
of clients are satisfied with the service related to payment, mortgage and document processing

92%
of clients are satisfied or very satisfied with the service of the sales department

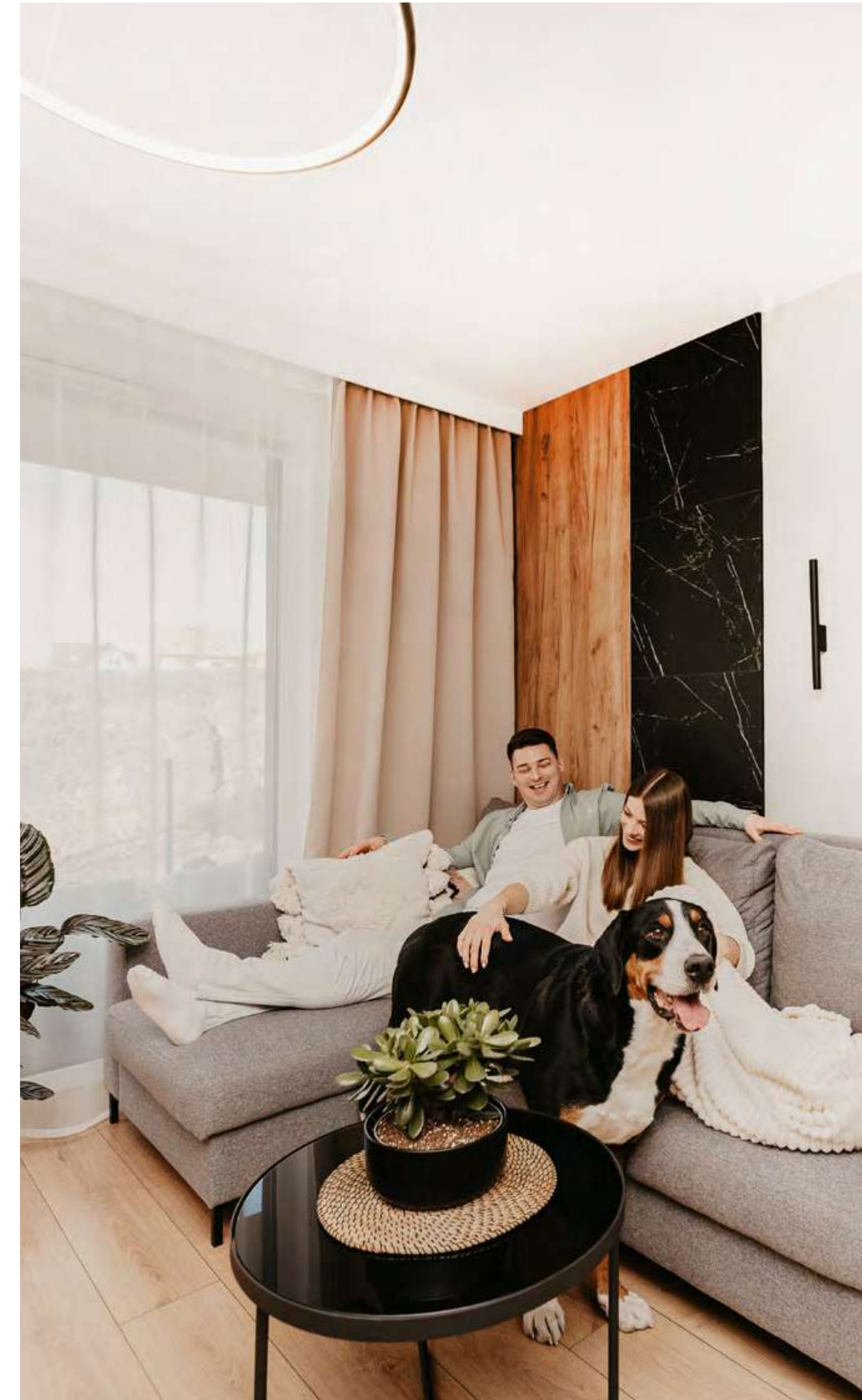
3.2.1.2. ROBYG Club Program

Even the most beautiful apartment still needs furnishing. That's why we've launched the ROBYG Club program for our clients, offering attractive discounts of up to 50% at DIY stores, interior design shops, electronics and appliances stores, and decorative material outlets. ROBYG Club partners also include companies providing medical, psychological, and dining services.

ROBYG Club offers discounts for our customers from 40 partners throughout Poland.

ROBYG Club also features a Referral Program, where our clients can recommend ROBYG apartments to their friends and family. If their referrals result in a purchase, the referring clients receive gift cards for a popular electronics retailer, with the value depending on the number of successful referrals, potentially reaching up to PLN 5,000.

In 2023, we distributed 123 vouchers worth PLN 98,000 through the ROBYG CLUB program for referrals.⁶⁸



3.2.1.3. Building trust during customer service

We aim to build trust in the ROBYG Group comprehensively, starting from the very first interaction with a client. We are constantly working on improving our service process, which is why we have broken it down into key stages: sales, post-sales support, and post-handover support. This approach allows us to thoroughly examine all areas of our service. Every client can expect support from a dedicated advisor, providing personalised assistance.

Sales

Customers interested in purchasing an apartment find us through various channels – predominantly from a wide range of advertisements and listings on the internet, but also from radio ads, press, or referrals from other clients. We have also set a maximum response time to inquiries within the Group – we respond within 24 hours, with one of the basic criteria for automatic verification being the consents given by the enquirer for personal data processing. Our consultants meet potential clients at Sales Offices or directly on the project site, and each interested individual receives a complete set of informational materials. In addition to traditional printed information, such as project brochures and marketing plans for apartments, we also invite clients to view properties in 3D, i.e., in interactive simulations. A detailed price offer, along with all conditions, is presented verbally to clients and then sent via email. Depending on the form of the contract, if signing it does not require a visit to our office, we use a special platform for secure electronic signing to save clients an additional visit to our office.

In safeguarding consumer rights, we provide clients with the following materials before signing the reservation agreement:

- Template of the reservation agreement
- Template of the developer agreement
- Layout of the apartment
- Layout of the parking garage
- Information brochure
- Finishing specifications
- SMART by Keendle Standard
- Information about planned projects in the vicinity of the project
- The declarant's statement
- Template of the developer agreement





Post-sales support

Upon signing the contract, in addition to the documents, the client also receives the 'My Apartment' folder. It contains instructions on the next steps after signing the contract, which may be needed during its execution. After signing the reservation agreement, the client has access to a dedicated helpline and email addresses, and after signing the developer agreement, also to a client panel where monitoring of construction progress and payments is possible. Construction progress is also visible on the website. We also collaborate with a group of external financial experts who advise clients financing their property purchases. It is standard practice in our Group to refund the reservation fee if external financing for the purchase is not obtained. We also allow clients to make design changes to the apartment during the construction phase, with support provided by our engineers.

Post-handover support

The property handover occurs after all instalments of the purchase schedule have been paid. Our engineer is always present

GOOD PRACTICE

We assist foreigners in obtaining permission from the Minister of the Interior to purchase real estate if required by regulations.

during the apartment handover, highlighting and discussing key issues related to the property, including statutory warranty and guarantees. We prepare a property handover protocol and, together with the client, record the meter readings. The handover is also an opportunity for clients to report any comments or defects. In the event of client complaints, we present our position within 14 days, and within 30 days – where possible – we carry out repair works.

In accordance with the Civil Code, clients receive both a five-year statutory warranty on the purchased property, starting from the date of handover and manufacturer's warranty



3.2.2. Responsible marketing communication

3.2.2.1. Digitising of processes in response to the rapidly changing world



In an increasingly digital world, we are embracing more digital customer service. Each of our projects has a dedicated email address, and inquiries are responded to as quickly as possible during working days. We aim for our replies to be delivered within 12 hours. Our website offers an online live chat available seven days a week, featuring a special dialogue box, with consultants available from 9:00 am to midnight. We employ actual chat consultants instead of relying on chatbots. In 2023, we also introduced additional services aimed at enhancing the presentation of our offers and expanding information about the projects themselves.

Information about our offerings is available on our website and affiliated portals. We ensure our listings are up-to-date – any sold properties are removed from our website within two hours of the sales agreement registration. Although our price lists are not publicly available, all clients are offered the same price for an apartment, with each having the right to negotiate it individually.

We use a CRM system in our service process to monitor client inquiries, tailor offers more effectively. We also employ an electronic system for signing contracts and amendments. Our after-sales service includes a client service panel that provides access to payment schedules and contributions, the ROBYG Smart House system, the ROBYG Club Program, and essential contacts.

GOOD PRACTICE

Our clients have access to cutting-edge 3D model technology, enabling virtual exploration of the various stages of our properties available for sale.

3.2.2.2. Responsible marketing communication

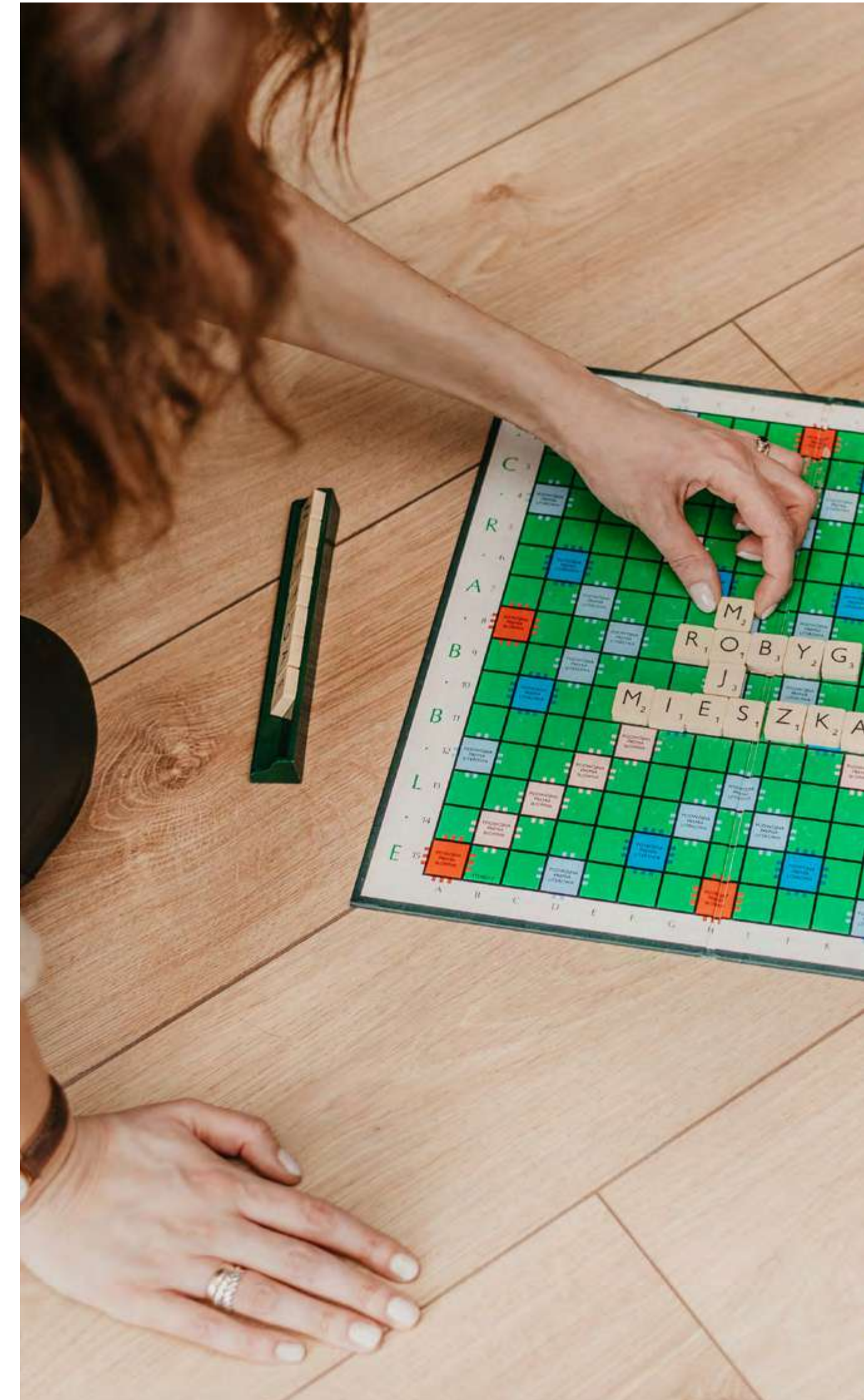
We uphold transparent, clear, and ethical marketing communications, respecting legal standards and widely accepted moral norms. Our advertising never includes comparative elements, and we carefully select advertising mediums and channels with consumer privacy rights, community well-being, and regulations in mind. The Group's adverts avoid discriminatory content and refrain from using hate speech.

Our marketing materials are delivered to clients through various channels, including our website, marketing brochures, informational leaflets, architectural models including smart models, visualizations, and photos. We are committed to ensuring contracts are fully understood, preparing documents in straightforward and intelligible language. If needed, a translator is present during the signing of the contract, or the agreement is drafted in a foreign language.

We communicate in three languages: Polish, English and Ukrainian.

Our marketing materials are eco-friendly:

- We print 100% of our marketing materials on recycled paper or paper certified by the Forest Stewardship Council (FSC), guaranteeing it comes from sustainably managed forests.
- We practice double-sided printing and project size optimization.
- We use eco-friendly inks and paints.
- We aim to reduce the number of printed marketing materials and models, conscious of their future recycling or disposal.
- Our chosen printing services use green technologies and focus on energy efficiency in their printing processes.



3.2.2.3. Environmental education of our customers and communities

GRI [2-29]



Purchasing a home is a significant moment in many of our clients' lives. As such, our Group naturally becomes an important entity for them, and we want to use this relationship to promote our core values, especially encouraging environmental stewardship. In 2023, as always, we prepared environmental campaigns and initiatives for our customers:

Customer engagement initiatives

- **Walk for the Baltic Sea** – we help because we clean up – as part of the campaign, we encouraged Tricity residents to clean the beaches together. Nearly 250 people participated in the event. Besides cleaning, we also provided educational materials from an expert at the Sea Fisheries Institute – National Research Institute about the threats to the Baltic ecosystem and how to help. Participants received eco-friendly gifts from us, including eco-bags and glass bottles. Our Group employees also took part in the cleanup as part of a corporate volunteering program.
- To celebrate the **International Day for Biological Diversity**, we prepared special wildflower seed mixtures perfect for planting even in flower pots at home. Seed packets were handed out to all visitors to our Sales Offices. Additionally, we prepared educational materials for children about the benefits of wildflower meadows in cities.
- We encouraged residents of the Szumilas estate to come together for biodiversity by organising a communal tulip planting event under the **'Plant in Autumn, Enjoy in Spring!'** campaign. Gdańsk employees of our company also participated as volunteers.
- During sales events like housing fairs or open days, **we distributed native plant seedlings and bulbs.**
- **The 'Caring for Water' Campaign:** together with the Gdańsk Water Foundation and as part of the European Climate Pact initiative, we prepared educational packs for young students, familiarising them with the topic of groundwater protection. The packs sent to schools included lesson plans

GOOD PRACTICE

2023 was a landmark year for ROBYG in terms of water conservation education. Our educational initiatives in this area earned us an award from the Polish ESG Association.

for teachers, worksheets, quizzes, and colouring books. Educational posters along with the materials were sent to a total of 50 institutions in Gdańsk, Poznań, Warsaw, and Wrocław.

- We organised an **Earth Week at ROBYG** to celebrate Earth Day. In all our Sales Offices in Gdańsk, we distributed reusable glass water bottles and eco-bags.

Information campaigns

- On our social media, we ran campaigns **promoting the green solutions in our projects**, including electromobility, green roofs, and wildflower meadows.
- We broadened our engagement with the community by consistently **installing informative panels** that, among other topics, highlighted the advantages of creating rain gardens.
- **For Earth Week at ROBYG**, we created social media campaigns on environmental protection topics.
- On **Energy Efficiency Day**, we informed on social media about the benefits of Smart House systems by Keemple.

3.2.3. Security of our clients

3.2.3.1. Consumer data protection and privacy

GRI [418-1]



We safeguard our customers' personal data diligently. Our Group has implemented a Personal Data Protection Policy and established procedures for reporting security breaches. Our employees and associates undergo mandatory GDPR training, and we regularly remind them about the importance of securing personal data. We also use standard clauses, consents, and informational clauses regarding customer data processing. Agreements for the processing of personal data are signed with all external entities that require access to our customers' data. In line with regulations, we also maintain records of data processing activities, risk assessments, and breaches in this area. Employees granted permissions for data handling and sign confidentiality agreements.

In 2023, we received no external complaints regarding personal data breaches: neither from private individuals nor from the Office for Personal Data Protection.

There were 11 incidents of customer personal data breaches reported directly to our Data Protection Officer by ROBYG employees and associates. These incidents were promptly mitigated, for example, by requesting the employee who mistakenly received another individual's personal data to delete the email and its attachments, which was confirmed to us. Following the severity analysis based on the ENISA methodology, we assessed the risk level for all incidents in 2023 as low concerning the rights and freedoms of the subjects. Consequently, these breaches were not required to be reported to the Office for Personal Data Protection, as it was unlikely that they would result in a risk to the rights or freedoms of natural persons.

In accordance with our procedures, in the event of a personal data breach, employees are required to promptly notify the Data Protection Officer, their supervisor, and the legal counsel. Every employee starting work in our Group undergoes GDPR training, and we conduct additional refresher and update training for selected groups of employees, such as a webinar on personal data protection for 38 Customer Service and Sales department employees in 2023.

Selected regulations regarding data protection:

- Personal data protection policy,
- Whistleblowing policy,
- Personal data protection procedure in relations with suppliers,
- Procedure for granting authorisations and permissions,
- Rules on the use of assigned business equipment and electronic data carriers,
- Rules for working with e-mail,
- Principles of data security at the workplace,
- Procedure for managing data used for authentication,
- Procedure for handling requests from data subjects,
- Data retention period guidelines,
- Guidelines for GDPR compliance on construction sites.

In 2023, we updated the marketing consent information clauses due to the creation of a joint marketing database for Robyg Marketing and Sales, Vantage Development, and Tag Residential Real Estate.

In the proper execution of tasks related to our customers' data security, we are aided by IT systems specifically designed for this purpose. An example is the CRM system, which automatically verifies granted consents for data processing, their scope, and if necessary, blocks potential communication between the consultant and the client, eventually leading to the deletion of their data. The systems undergo security testing.

3.2.3.2. Cybersecurity

GRI [418-1]



The increasing digitization of our Group is also associated with the implementation of more advanced security measures for our systems. We rely on the best, proven, and reputable tools in this area, which fully protect the security of computer assets within the Group.

In 2023, we started collaborating with a professional provider specialised in cybersecurity. A comprehensive security audit of the organisation was conducted, incident handling procedures were established, vulnerabilities were analysed, and a plan for their remediation was developed.

We also initiated the implementation of a new electronic document management system within the Group, significantly contributing to the reduction of paper use and allowing for the optimisation of many processes.

Regular external and internal IT security audits at various levels are a constant practice throughout our organisation. In 2023, we conducted, among all:

External audits:

- Microsoft 365 security audit,
- Semi-annual audit – verifying data processing security,
- Comprehensive IT security audit covering systems, IT networks, servers, computers, domains, websites, CIS Benchmark,
- Backup audit and test restoration of the full infrastructure from backups.

Internal audits:

- GDPR audit,
- Workstation audit,
- Audit of licenses and permissions in IT systems,
- Review of user access and permissions,
- Audit of permissions in Active Directory and Microsoft 365.

GOOD PRACTICE

In 2023, as part of our collaboration with an external partner, we developed a procedure for reporting and responding to security incidents. This procedure established the range of incidents that could trigger an alert of a specific category. Depending on the significance of the alert, appropriate responses to the incident were agreed upon. This approach ensures 24/7 protection of IT resources and personal data.

GOOD PRACTICE

In 2023, we prepared a security test for all employees and associates of our organisation to assess their resilience to phishing attacks. This test helped to raise user awareness about the cyber threats they might encounter in their daily work. Furthermore, each of our employees participated in a training session where the correct responses to various IT threats were demonstrated.



3.3. Community around ROBYG

OUR STRATEGIC GOAL

1. Be the housing developer that local communities and neighbours welcome and value the most.

KEY METRICS

of our strategic goals and how well they were met in 2023:

PLN 115 million⁶⁹ – contribution to infrastructure development in 2023

PLN 285,600⁷⁰ – Amount allocated for sponsorship and charity

PLN 54,600⁷¹ – Engaging our customers in charitable activities in 2023: donations for completed surveys

Support for local communities: 100% of suppliers and subcontractors (583 companies) of ROBYG Construction in the construction sector are from Poland.⁷²

Added Value: every zloty of added value generated by ROBYG creates nearly another zloty of added value in the entire Polish economy.⁷³

23 – number of supported entities as part of sponsorship campaigns and charities

3.3.1. Building new integrated communities

GRI [3-3]

3.3.1.1. ROBYG shapes communities

GRI [2-29]

In the ROBYG Group, we construct more than just homes – we build new, integrated communities, connections, friendships, and opportunities. In the multi-functional spaces of our estates, we cater to the needs of various social groups. Following the concept of 15-minute cities, residents of our estates can meet their most important needs in the estate or within a short walking distance. This is achieved by including a variety of commercial and healthcare facilities, and infrastructure, as well as educational establishments such as nurseries and kindergartens.



Our stakeholder activities

		STAKEHOLDERS				
		employees	clients	residents	local communities	society
ROBYG's social responsibility		socio-economic impact				
		building infrastructure				
				support of non-profit organizations in charitable actions		
				support of local suppliers and sub-suppliers		
		educational campaigns				

3.3.1.2. Socio-economic impact of ROBYG

GRI [203-2]

The scale of our operations significantly impacts the economic and social life of Poland's major cities. For many local businesses, we represent a major, often the largest, client, indirectly influencing employment levels within our value chain. We have calculated that each zloty of added value generated by our Group roughly translates to another zloty of added value within the entire Polish economy⁶⁵. Additionally, the way we design our projects, construct them, and maintain accompanying infrastructure plays a crucial role in determining the extent to which Polish cities and communities are inclusive, environmentally friendly, people-oriented, and resilient to the negative effects of climate change.

By building our housing estates, we also indirectly or directly contribute to the development of other sectors:

- Construction material production,
- Machinery and equipment manufacturing for construction,
- Finishing materials and home furnishings,
- Services and craft,
- Financial institutions.

Our activities, like those of the entire property development sector, also address the significant housing deficit in Poland, estimated to be around one million homes.



3.3.1.3. ROBYG’s contribution to the development of local infrastructure

GRI [203-1]

Over the decades of our operation, we have completed numerous projects with the residents of our housing estates in mind. A vital part of our activity, indispensable for the functioning of our housing estates, is the accompanying infrastructure, which includes roads, bridges, water supply networks, sewage systems, power lines, as well as educational institutions, hospitals, shops, and other public facilities. In every housing estate we build infrastructure that includes both underground and surface-level infrastructure. The latter consists of new roads, intersections, pedestrian pathways, parks, recreational areas including sports facilities like courts, gyms, running tracks, playgrounds, public and security lighting, bus stops, car parks, and cycling infrastructure. However, a significant portion of our work is hidden from sight – the underground infrastructure. It encompasses hundreds of kilometres of water and sewage networks, heating systems, electrical grids, telecommunications networks, and stormwater drainage systems.

Each of our projects is designed in coordination with local government bodies to include public infrastructure such as cycling paths, playgrounds, communal gardens and parks, and water recreation areas, where feasible.

Key public infrastructure investments in 2023 included:

- In GDANSK: the construction of a multipurpose sports field at the Szumilas housing estate.
- In WARSAW: at the Royal Residence estate, we built roads complete with lighting, pavements, bike lanes, and publicly available parking spaces. We also planted trees along the streets.
- In WROCLAW: at the Osiedle nad Widawą estate, we constructed a road with a stormwater drainage system, low-voltage cable lines for lighting, and a service duct.
- Expansion of Wrocław’s Dożynkowa Street by laying pavements, reconstructing the stormwater drainage, and building a service duct.



PLN 115 million
 In 2023, we spent PLN 115 million on infrastructure construction

PLN 375 million
 Our commitments for infrastructure purposes totalled PLN 375 million at the end of 2023.⁷⁴



CASE STUDY

In 2023, we completed a 40-hectare project in Gdańsk's Jasiń area, comprising three residential housing estates: Lawendowe Wzgórze, Stacja Nowy Gdańsk, and Zielony widok. Over 14 years, this previously undeveloped district was transformed into a multifunctional, modern complex with full infrastructure, embodying the 15-minute city concept. We constructed 61 residential buildings, nearly 4 000 apartments, 30 commercial units, 18 playgrounds, kindergartens, and a nursery, and planted tens of thousands of trees, making it the largest residential project in Gdańsk and one of the largest in the Tri-City area.

Lawendowe Wzgórze offers 174 763 m² of residential space. According to the 2021 census, Jasiń had 22 242 residents, and today nearly 10 000 people live in our housing estates. Nearby, they will find shops, medical centres, educational facilities for children, and spaces for outdoor activities, including walking areas, sports fields, outdoor gyms, and BBQ spaces, with the recreational area spanning 130 000 m². Our project also extended the tram line and bus routes.

3.3.2. ROBYG social engagement

3.3.2.1. Supporting initiatives and organisations by ROBYG

GRI [413-1], [415-1]

Wherever we build our housing estates, we actively engage in the life of the local community and support local NGOs, charitable initiatives, education, cultural and sports events. Our sponsorship activities are transparent and clear, governed by our Sponsorship Policy. This policy ensures that donations or sponsorships are given transparently, and we always carefully identify the recipient and what the funds will be used for. We never link donations or sponsorships to any obligation on the

part of the recipient to make purchases or enter into any collaborations.

We steer clear of political involvement and lobbying – our organisation allocates PLN 0.00 to such activities.



Among others, we supported the Theatre for a Smile, which organised performances for young patients in hospitals on International Children's Day. We also engaged our clients in charitable efforts, donating PLN 30 00 to charity organisations for each completed customer satisfaction survey.

In 2023, we donated 285 600 PLN to charitable and sponsorship activities, supporting 23 entities, including:

- Beudouin Orphanage
- Wrocław Children's Hospice Foundation
- Therapy is Not a Shame Foundation
- Relief in Suffering Association
- Inspiring Examples Foundation
- Gdańsk Music Festival Foundation
- Polish Association of Modellers
- EFC Foundation Beneficiary – Horizons Scholarship/Support for Scholarship Program
- CHAI Foundation – Support for Ukraine
- Budowlani Olsztyn Sports Club
- Żabiński Foundation
- Theatre for One Smile
- Artistic Precursor
- MKS Piaseczno
- KS Granica Gdańsk
- Children's Fantasy Foundation

For many years, ROBYG has collaborated with the Inspiring Examples Foundation, guiding secondary school students to choose their career paths. In 2023, our Gdańsk office was visited by students from VIII Liceum Ogólnokształcącego im. KEN secondary school. During the meeting, we presented an overview of the development industry, introduced interesting career paths, and hopefully, assisted in the challenging moment of choosing a professional direction.

In 2023, as part of a partnership with the EFC Foundation, our group also sponsored a scholarship for one of the students



under its care. We allocated a grant of PLN 25 000 to support her education – a summer language school in New York, with the flight and a computer paid for. The EFC Foundation facilitates equal access to education for students across Poland, promotes unconventional thinking about education in light of the challenges of the 21st century, and expands education to include social responsibility and civic engagement.

Additionally, we funded packages for the Warsaw uprising veterans for Christmas. Our Group also partnered with the Wilanów District Days organized by the Wilanów District Office in Warsaw. Numerous attractions and surprises awaited residents across the district, including at the beach, the Museum of King Jan III's Palace, and the new branch of the Community Centre. We supported sports competitions, city games, and musical performances and shows.

ROBYG was also a Partner of the Sirens 2023 Women's Creativity Festival, the first edition of a new cultural event in the Tri-City, featuring concerts, film screenings, discussion panels, meetings with authors, city walks, and workshops, organised by the Gdańsk Culture Foundation. As every year, we were also a sponsor of the Mozartiana International Mozart Festival, the only event in Poland presenting the works of Wolfgang Amadeus Mozart in a truly original way. The rich program of this unique event attracts more and more enthusiasts each year, both residents of Gdańsk and visitors to the Tri-City.

Employee volunteering in 2023:

- In 2023, our Group's employees participated in a beach clean-up event.
- For Christmas, employees got involved in a fundraising initiative for the beneficiaries of the Narcissistic Abuse Recovery Foundation, which aims to provide broadly defined support to those in financial difficulty, and extend legal assistance. Our Group's employees assembled material support according to a specific needs list provided by the Foundation.
- In Gdańsk, as part of their volunteer work, employees planted over two hundred tulip bulbs in the Nowa Letnica housing estate.
- Employees and Associates of the ROBYG Group and Vantage Group once again took part in the virtual, charitable MileDOBRA CUP regattas. By donating an amount of their choice, they supported the Ocean of Dreams Foundation, which has helped many young people do exactly that – fulfil their dreams.
- At ROBYG, employees also organised a collection of donations for the Paluch Animal Shelter. Several dozen kilograms of animal food, cans, blankets, and toys were delivered to the shelter for the animals under its care.



Chapter 4.

ROBYG FOR SUSTAINABLE BUSINESS



ROBYG FOR SUSTAINABLE BUSINESS

At the ROBYG Group, we combine economic success with sustainable development. We have adopted and rigorously adhere to regulations aligned with the highest global ESG standards. Our approach involves systematic management of ethical, social, and environmental issues. We responsibly identify and mitigate risks, providing our stakeholders with trustworthy, comprehensive, and transparent insights into our operations.

ROBYG for Sustainable Business represents the third key area embedded in our company's ESG Strategy. It encompasses two areas of ROBYG's interests, each associated with measurable goals and specific ESG initiatives:

TWO AREAS OF ROBYG'S INTERESTS

as a part of strategic direction ROBYG for Sustainable Business

G1: ESG in management practices

G2: Annual disclosure of ESG information and transparency in corporate governance

THE MAIN POLICIES, PROCEDURES, AND OTHER DOCUMENTS OF ROBYG in this area include:

GRI [2-23], [2-24]

- Code of Conduct,
- Code of Conduct for Business Partners,
- Procurement Policy,
- Anti-corruption Policy,
- Environmental Protection Policy,
- Human Rights and Anti-Discrimination Policy,
- Social Policy,
- Whistleblowing Procedure of the ROBYG Capital Group,
- Procedure for managing major incidents and other events affecting the Company’s reputation,
- Know Your Customer Policy.

THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS supported by our ROBYG for Sustainable Business strategic direction:



Actions taken to achieve the 17th sustainable development goal are described in the Chapter 1.



4.1. Management practices (G1)

OUR STRATEGIC OBJECTIVES

in the area of responsible management practices:

1. To become the leading ESC in the Polish housing market.

2. Implementation of ESC policies and good practices.

3. Membership of sustainable development organisations.

4. Election of the board member responsible for ESG strategy.

KEY METRICS

our strategic objectives and the extent to which they will be achieved in 2023:

Policies and internal regulations implementing sustainable business goals expanded in 2023

100% of employees and associates trained in the prevention of conflicts of interest, ethical business conduct and anti-corruption

Membership of recognised organisations and associations working for sustainable development -> from 2021 a UN Global Compact member

Board member responsible for the area of sustainability from 2019.

4.1.1. ESG management at ROBYG

4.1.1.1. ESG governance structure

GRI [2-12], [2-13], [2-14], [2-17], [2-18], [2-27]

In ROBYG Group of companies, we engage all key organizational units within our structure in achieving the goals of the ESG Strategy. The oversight of the ESG area and the implementation of the ESG Strategy are the responsibility of the President and Vice President of the Management Board. The President reports the results and actions related to sustainable development to the Supervisory Board and Robyng owner, TAG Immobilien AG.

ESG reports are approved by the President of the Management Board.

Since 2019, the Management Board has included a member responsible for ESG issues. Among their responsibilities are strategic actions at the Group level, which include introducing ESG issues to the meetings of the Supervisory Board.

In 2021, we created the role of Head of ESG within the Group, appointing an individual solely dedicated to overseeing the Group's sustainable development initiatives. The Head of ESG closely collaborates with an interdisciplinary team of representatives from Group departments and reports their actions to the Management Board. The responsibilities of the Head of ESG also include implementing and monitoring progress in the ESG strategy, representing the Group and communicating ESG issues within the Group, as well as overseeing the ESG reporting process.

The Management Board's remuneration is dependent on the achievement of ESG goals set by the Supervisory Board. In 2023, the goals included developing a concept for low-emission construction activities and reducing CO₂ emissions in completed rental properties for the following years.



4.1.1.2. Risk management

GRI [201-2]

Key risks

We manage risk within the ROBYG Group responsibly. The risk matrix defined by the organization is updated quarterly by the Finance, Legal, and Controlling departments, with this process overseen by the Chief Financial Officer, the Group's Member of the Board.

Material risks in our operations are analyzed using the OPTURE system, implemented for use across all companies within the TAG Immobilien AG Group. According to this system, opportunities and risks are monitored every three months in terms of:

- Cause-and-effect relationships,
- Likelihood of occurrence,
- Effectiveness of mitigation measures,
- Potential impact on the organization.

Within the Group, we also consider opportunities and risks that are not reflected in the planning data but may have a significant impact on business operations. A consolidated risk report is presented to the Supervisory Board on a quarterly basis.

The cyclical analysis of risks affecting ROBYG's operations determines active actions contributing to minimizing the negative effects of their occurrence.

We have implemented in the Group a procedure for conducting audits by external consultants. Its goal is an independent verification of the effectiveness and efficiency of the internal control system. The auditors' actions are based on the Internal Audit Regulations of the Capital Group adopted by the Supervisory Board. The internal audit plan is approved, and recommendations are provided by the Supervisory Board.



Identified key risks of our Group and way to mitigate them:

Level of risk	Type of risk	Description of risks	Ways of mitigating risks
high	operational	Delays in construction phases due to adverse weather conditions, protracted administrative processes, new formal legal requirements.	Introducing appropriate security provisions in contracts. Long-term planning - entering into long-term contracts, including framework agreements for the supply of building materials. Conducting due diligence processes prior to purchasing plots of land.
	operational	Reduce the land bank resource for new builds within the schedule assumptions available to the budget, i.e. in line with the developed business plan.	Constant, in-depth analysis of the housing market and monitoring of changes in the value and terms of purchase contracts support the systematic purchase of properties and land. Identification of profitable land purchases at an early stage thanks to a network of advisors, very good knowledge of local markets, including the location of offices in the regions. Search for significant land purchases taking into account financial possibilities.
	operational	Limited access to mortgages for potential clients.	Monitoring of the FSA's creditworthiness assessment recommendations. Updating pricing and sales plans.
	legal/compliance	Changes in real estate regulations.	Legal monitoring, use of advisory support, cooperation with associations, professional organisations in the analysis and consultation of drafts of new legislation and finally adopted legislation.
medium	operational	Unstable geopolitical situation, e.g. war in Ukraine, economic sanctions imposed on Russia, Covid-19, high inflation; Increase in the price of construction materials as a result of rising oil prices, exchange rates, staff costs.	Long-term planning, conclusion of long-term contracts, including framework contracts for the supply of building materials. Implementation of appropriate security provisions in contracts. Analysis of trends and changes in the market. Working with multiple subcontractors, ordering materials in advance, limiting investment purchases at later stages than pre-sales, selling flats after final closure of cost estimates. Systematic updating of prices and sales plans.
	IT/ERP	Cyber attacks on computer systems, databases, ransomware or data leaks.	Security of servers and computer network, implementation of appropriate technical, organisational measures, restricted access procedures, purchase of specialised software, supervisions, information activities for employees, simulation of hacking attacks, regular audits, data backups.
low	administrative	Inefficient recruitment processes, lack of suitably qualified professionals on the market.	Building an image as a good employer, well-chosen composition of recruitment teams, attractive job offers and employment conditions.
	strategic	Climate change risks (global warming, increase in number and scale of weather anomalies - extreme temperatures, intense rainfall, gusty winds - exacerbating the greenhouse effect.	Flexible changes in the conduct of construction processes and property standards to changing climatic and weather conditions.
	IT/ERP	Problems accessing IT systems due to outages or power grid failures, or periods of peak electricity demand.	Implementation of security systems, backup power systems, ongoing maintenance of IT equipment, server security, employment of high-level IT specialists.

We have defined the following climate risks in the ROBYG group:

a. Energy transition risks i.e. the need to adapt operations to changing social, technological, economic, environmental and political conditions.

<p>1. regulatory and legal</p>	<ol style="list-style-type: none"> 1. the need to change and adapt investment implementation processes to new guidelines, including new technical conditions and product solutions; 2. exposure to litigation or financial penalties in case of non-compliance and failure to meet new obligations; 3. the need to review the terms of contracts with subcontractors in order to comply with the new regulations; 4. Increased lead times associated with the extended design phase and the use of new technologies; 5. unavailability of alternative technological solutions or materials on the market; 6. reporting obligations and the need for detailed process and emissions monitoring and data collection; 7. short timeframes to comply with the new requirements.
<p>2. financial</p>	<ol style="list-style-type: none"> 1. high emission prices 2. increase in the price of raw materials, products, technology 3. increase in energy price 4. limitation on the ability to obtain financing for operations without meeting the requirements arising from the energy transition
<p>3. technological</p>	<ol style="list-style-type: none"> 1. the need to change technological processes, products and services to energy-efficient, low-emission, recyclable or produced from recycled intermediate products 2. Failed or costly investments in new technologies 3. the need to change subcontractors to those meeting environmental impact statements
<p>4. reputational</p>	<ol style="list-style-type: none"> 1. increasing market/society expectations regarding environmental investments - social pressure 2. increasing expectations of investors in terms of reducing greenhouse gas emissions 3. consumer trends to reduce over-consumption 4. changing expectations and preferences regarding the product (housing)

b. Risks arising directly from climate change, i.e. the physical effects of climate change and its impact on our operations

5. strong winds, hurricanes	<ol style="list-style-type: none"> 1. health and life risks for construction workers 2. failures, damage to buildings and infrastructure 3. power cuts 4. interruptions in construction processes, including deliveries
6. droughts/high temperatures	<ol style="list-style-type: none"> 1. health and life risks for construction workers 2. energy supply interruptions 3. water supply interruptions 4. interruptions in construction processes, including deliveries 5. increase in energy demand for cooling
7. flooding, floods, heavy rains	<ol style="list-style-type: none"> 1. health and life risks for construction workers 2. accidents, damage to buildings and building infrastructure - flooding of roads, underground parts of buildings, shafts, lift shafts 3. the inefficiency of urban drains 4. disruptions in construction processes including deliveries

c. Risks arising from climate change and environmental degradation that may directly or indirectly affect our operations

8. new diseases	<ol style="list-style-type: none"> 1. the threats to the health and lives of construction workers 2. interruptions and delays in construction work 3. disruptions in supplies deliveries and processes 4. change in demand on the part of clients - need to change the standard of housing provided, e.g. air disinfection equipment
9. restriction/lack of raw materials	<ol style="list-style-type: none"> 1. supply chain and process interruptions 2. large fluctuations in raw material prices 3. increase in investment costs 4. the need to change the technology 5. delays in the implementation of investments
10. loss of biodiversity	<ol style="list-style-type: none"> 1. hindering the acquisition of new investment land and the need to increase biologically active areas (limiting the possibility of land development) or introducing additional solutions to protect biodiversity 2. a significant reduction in the productivity of ecosystem services - polluted air, extinction of key species e.g. pollinators, food and clean water shortages
11. waste	<ol style="list-style-type: none"> 1. the need to adapt operations to a circular economy and thus increase the cost of carrying out investments
12. soil and ground contamination	<ol style="list-style-type: none"> 1. exclusion of part of the land from development - reduced profitability of investments and and constraints on the real estate market supply 2. the need to clean up the soil and ground 2. increase in investment costs 3. extension of investment times 4. the need to obtain additional administrative decisions, permits

In 2023, we also embarked on a dual materiality assessment process.

4.1.2. Policies and procedures for sustainable business

4.1.2.1. Documents which regulate sustainability management at ROBYG

GRI [2-15], [2-16], [2-23], [2-24], [2-25], [205-2], [205-3]

We manage ESG issues systematically, based on policies and procedures. Matters such as ethics, social impact, supplier relationships, and environmental protection have been governed since 2023 by revised and expanded regulations adopted throughout the Group.

ESG policies and regulations of the ROBYG Group in 2023:

Environmental area:

- Environmental Protection Policy (replacing the Group's Environmental Policy),
- Design Guidelines for Architects and Designers, including the ROBYG Green Standard.

Social area:

- Know Your Customer Policy,
- Human Rights and Anti-Discrimination Policy (replacing ROBYG Group Human Rights Policy),
- Whistleblowing Procedure of the ROBYG Capital Group (replacing Whistleblowing Policy and ROBYG Group Internal Reporting Regulations),
- Social Policy.

Corporate governance area:

- ROBYG Group Code of Conduct,
- Code of Conduct for Business Partners (replacing ROBYG Group Code of Conduct for Suppliers and Subcontractors),
- Anti-Corruption Policy, (replacing Procedure for dealing with business partners and public administration authorities, Policy for accepting and giving presents, invitations, and hospitality,
- Managing a conflict of interest Policy.

Policy regarding sponsorship and charity activities:

- Procurement Policy,
- Procedure for managing major incidents and other events affecting the Company's reputation.

Adopted ESG management within the Group aligns with principles of responsible business conduct outlined in, among all:

- OECD Guidelines for Multinational Enterprises,
- UN guidelines on business and human rights, including principles and rights defined in the eight core conventions outlined in the International Labor Organization's Resolution on fundamental principles and rights at work,
- International Charter of Human Rights.

Our operational standards encompass unwavering commitment to human rights, fight against corruption and coercion, promotion of fair competition, and the diligent fulfilment of tax obligations. Within the Group, we assess risks to organizational sustainable development, and our due diligence system is commensurate with risks associated with the business model. Our actions also align with European standards for fair and just working conditions. Within the Group, we actively promote human rights and exercise environmental due diligence by identifying, preventing, and mitigating both actual and potential adverse impacts. We never engage in forced labor. Moreover, as a Group, we continuously broaden the range of disclosed information concerning sustainable development aspects. Implemented regulations also ensure socially sustainable procurement. Summarizing, according to European guidelines, we strive to make sustainable products the norm.

No cases of corruption were reported in 2023.

Our internal regulations also apply to political involvement. In 2023, we did not finance political parties or lobbying activities.

We ensure that our internal procedures comply with current regulations and market best practices. All documents are accessible to employees and associates. We conduct specialized training sessions for new hires, which conclude with an examination. Additionally, all employees and associates undergo annual training on key policies.

In April 2023, we invited all employees and associates to a refresher training on the amended compliance policies. In November 2023, we also organized a mandatory in-person training session on preventing mobbing. The program covered discussing typical mobbing situation, identifying differences between conflicts and mobbing, and the psychological effects of mobbing. The training also addressed the responsibilities of a witness to mobbing and provided practical tools to combat mobbing.

Any material issues are reported by the Compliance officer to the Management Board. Key negative impacts managed by ROBYG refer to environment. We introduces also formal a formal process/procedure for receiving and addressing any complaints from stakeholders. and handling any complaints issued by a stakeholders.

Procedures familiarity rate among ROBYG Group employees and associates in 2023:

	Preventing conflicts of interest	Counteracting corruption	Ethical business conduct
Management Board	100%	100%	100%
Other employees and associates	100%	100%	100%



4.1.2.2. Regulations and training regarding Compliance

GRI [2-25], [2-26], [205-1]

Code of Conduct

The Code of Conduct is a set of rules that we require our employees and associates to follow. The document serves as a comprehensive overview of the core values inherent to our Group. Oversight and updates to the Code are the responsibility of the Board of ROBYG S.A. The Code refers to three primary stakeholder groups within our organization: employees, clients, and the environment.

According to the Code, we expect mutual respect and the assurance of dignity for every individual within the Group **from our employees and associates**. We require that everyone employed in the Group be treated equally, appreciated for who they are and what they do regardless of their position, tenure, gender, origin, gender identity, orientation, and other differentiation criteria. In the Group relations relations, we promote collaboration, understanding, and clear feedback. We also provide opportunities for participation in training.

In the ROBYG Group, we have a zero-tolerance policy towards discriminatory and mobbing behaviors. This includes any form of unacceptable verbal communication, creating a hostile work environment, psychological coercion, and any form of violence. The Code of Conduct also commits our Group to combating the use of child labor, forced labor, slavery, or any other form of coercion. We also oppose illegal employment, while promoting diversity in the workplace.

Our interactions with **clients and business partners** align with the principles outlined in the Code, which emphasize compliance with legal standards and the promotion of fair and effective business practices. From all contractors, we expect:

- Compliance with legal regulations,
- Avoidance of conflicts of interest,
- Counteracting corruption,
- Ensuring safe working conditions and environmental protection,
- Ethical conduct,
- Commitment to principles of fair competition .

As outlined in the Code, in our engagements with public administration bodies, we pledge to operate in a transparent and well-documented manner.

Moreover, the Code of Conduct reflects our commitment to environmental sustainability and ensuring health and safety in the workplace. We declare strict compliance with environmental protection, safety, and occupational health regulations.

GOOD PRACTICE

All employees and associates are required to acknowledge their familiarity with the content of the Code of Conduct by signing a statement. Members of the Board, the Head of ESG, and unit managers are tasked with actively promoting the principles outlined in the Code.

Respect for human rights

Across the ROBYG Group, we uphold human rights as fundamental to our daily operations and essential to all internal and external relationships. Our approach to this is outlined in the Human Rights and Anti-Discrimination Policy. This policy sets forth the standards we expect our employees and associates to respect, both within and outside the workplace. The policy also represents our commitment to adhering to the Universal Declaration of Human Rights of the United Nations, the Declaration of the International Labor Organization, the International Bill of Human Rights, and OECD guidelines on fundamental principles and rights at work.

Our commitments outlined in the Human Rights and Anti-Discrimination Policy include:

- Respect for employment conditions,
- Zero tolerance for child labor,
- Promotion of health and safety at work,
- Promotion of equal opportunities and diversity,
- Zero tolerance for discrimination.

The Human Rights and Anti-Discrimination Policy is accessible to all employees and associates via the esg.robyg.pl/en website and the company's intranet. Its content forms a crucial part of the mandatory compliance training for all newcomers to the Group.

We actively encourage all employees and associates who may have concerns or information about potential breaches of the Policy to come forward. Reports can be made directly to the Compliance Officer or through the available channels, following the Group's established Whistleblowing Procedure. Investigative procedures are conducted by the Compliance Officer in collaboration with Legal or HR. Any identified violations are promptly reported to the Board. In cases of serious legal infringements, the Board is obliged to notify the Company's Supervisory Board and include the details in the quarterly compliance report.

Mechanisms for reporting concerns and violations

All stakeholders within the Group, including suppliers and sub-contractors, can report instances of policy or procedural violations, as well as express their concerns, either anonymously or not. These reporting mechanisms are governed by our Whistleblowing Procedure.

Whistleblowers are ensured the following:

- A confidential and anonymous form available on the opinion. robyg.pl,
- A dedicated email address: zgloszenia.naruszen@robyg.com.pl,
- An option to report directly to the Compliance Officer through other means.

Our Whistleblowing Policy, which outlines all available reporting channels, is accessible on both our corporate intranet and the publicly accessible website – www.esg.robyg.pl. We treat all information provided as strictly confidential. Whistleblowers are guaranteed full protection against any retaliatory actions, and all parties involved in the process are guaranteed complete data confidentiality in adherence to GDPR regulations.

The Compliance Officer receives information from whistleblowers, informs the Board of our Group, and commences the investigation. Following its conclusion, the Compliance Officer compiles a report containing recommendations for further action, which is then presented to the Board. Whistleblowers are kept informed of the outcomes of the investigation.

In accordance with the Whistleblowing Procedure, upon receipt of the report, the Group's Board may take various actions, including:

- Instruct changes to internal procedures ,
- Enforce disciplinary actions in compliance with labor legislation,

- Dismiss individuals found to be in violation,
- Pursue legal action under civil law,
- Lodge complaints with law enforcement authorities .

If a breach involves a member of the Group's Board, the Compliance Officer notifies about the submission, and presents a report to the Supervisory Board.

In 2023, there were no reported cases of irregularities or discrimination within the ROBYG Group of irregularities or cases of discrimination.

Preventing conflicts of interest

We actively prevent conflicts of interest by eliminating situations where personal relationships might impact professional decisions. These issues are addressed in the Group's Anti-Corruption Policy. This document outlines procedures for managing identified conflicts of interest and offers avenues for reporting such occurrences.

Selected regulations for employees and associates on preventing conflicts of interest:

- Ban on competing with our Group's companies,
- Prohibition of business ties among family members,
- Prohibition of hiring relatives,
- Prohibition of accepting or offering personal benefits in exchange for business favors.

Every employee and associate who maintains business relationships with our contractors is obligated to report in writing to their supervisor or Compliance Officer any situations potentially giving rise to conflicts of interest.

According to procedures, each report is individually analyzed by the Compliance Officer and notified to the Board. Based on the opinion presented by the Compliance Officer, the Board may decide to take disciplinary measures or those provided for in labor law, seek compensation, or report the violation to the appropriate law enforcement authority.

Training on preventing conflicts of interest is part of the mandatory compliance training package and is required to be completed by new hires in the Group. The Anti-Corruption Policy is available on the intranet and company website.

In 2023, we did not record any cases of a conflict of interest.



4.1.2.3. Rules of cooperation with business partners

We are building a responsible supply chain, focusing on local suppliers and subcontractors. As one of the largest residential developers in Poland, we are an attractive client for many companies. We aim to leverage this influence to promote principles of sustainable development.

Enterprises wishing to collaborate with the ROBYG Group are required to adhere to the Code of Conduct for Business Partners. The Code serves as a vehicle for integrating principles of responsible business and sustainable development into the partner relationships framework. The document is integral to our collaboration with contractors. Violations of the Code may lead to the exclusion of a partner from future contract negotiations. Proven breaches could lead to immediate termination of current business ties and contracts with subcontractors. As the Group, we reserve the right to seek compensation in such cases.

Selected principles Code of Conduct for Business Partners:

- Compliance with laws and ethical standards,
 - Prevention of corruption and money laundering,
 - Adherence to health and safety regulations,
 - Fair treatment of employees and prohibition of unethical employment practices,
 - Prevention of discrimination or mobbing,
 - Protection of personal data,
 - Responsible management of environmental impact.
-



In our **Code of Conduct for Business Partners**, we have defined three key areas where we aim to promote and develop best practices. These are:

- Ethical conduct and corporate governance, with a focus on responsible management, anti-corruption measures, and high ethical standards,
- Social impact, prioritizing employee health and safety, respecting human rights, and ensuring fair working conditions,
- Environmental impact, including environmental stewardship, efforts to minimize greenhouse gas emissions, and responsible waste management.

Our suppliers and subcontractors are required to familiarize themselves with four core corporate documents:

- Code of Conduct for Business Partners,
- Environmental Protection Policy,
- Human Rights and Anti-Discrimination Policy.

GOOD PRACTICE

In 2023, 64% of contractors in ROBYG Group's value chain declared their awareness of business partners requirements.⁷⁵

The decrease in the share of contractors familiar with internal regulations year over year (80% vs 64%) is due to changes in internal document and policy changes within the company in 2023, requiring over 1 000 suppliers and subcontractors to reacquaint themselves with them. However, the lack of a written declaration of familiarity does not exempt our contractors from adhering to these principles in their business operations.

In ROBYG Group, we aim to establish long-term, transparent relationships with our contractors based on respect for the law, ethical principles, social and environmental norms, and fair working conditions. These matters are governed by our Procurement Policy. The policy ensures fair and efficient competition among business partners and equal access to information related to the procurement process. We have standardized the bidding process across the Group, and business relationships commence based on documented criteria set prior to seeking bids. Individuals involved in relations with business partners submit their conflict of interest declarations annually. All procurement processes and contractor relationships are centrally managed, with procurement matters overseen by the Board. Departments responsible for individual investment projects are tasked with aligning and monitoring procurement processes.

In our Procurement Policy, we have also outlined our clear stance on ethical standards. We expect our contractors, among other requirements, to have zero tolerance for all forms of corruption, handle confidential information and documents with care, respect human dignity, and abstain from employing child labor or engaging in involuntary labor.

We are building long-term, trust-based partnerships with suppliers, and in selecting contractors, we consider not only economic efficiency and functional aspects, but also analyse criteria related to safety, health, environment, social standards, and fair business practices.

In line with our Procurement Policy, we thoroughly verify whether our business partners have appropriate procedures and management systems in place before signing contracts. We assess the credibility of contractors, the quality of their work, and environmental protection practices. The environmental guidelines for general contractors are attached to each contract and outline requirements related to health and safety procedures, the use of materials from any demo-

litions on the area of executed investment project, reduction of emissions from construction equipment, waste management, environmental protection, and good neighborliness. If our requirements are not met, we reserve the right to exclude the contractor from future orders or terminate existing contracts. We also reserve the right to pursue compensation for any breaches.

In our collaboration with contractors, we underscore the importance of safety at construction sites, which is specifically regulated by the ROBYG Zero Accidents program.

Aligned with our Procurement Policy, we prioritize partnering with regional or national contractors, thereby supporting the Polish economy. By minimizing the distance materials need to travel to construction sites, our support for local businesses indirectly contributes to reducing greenhouse gas emissions.

GOOD PRACTICE

Any subcontractor who has doubts or reservations about working with our Group can report their concerns, including anonymously, using the channels identified in the Whistleblowing Procedure.

4.2. Transparent business (G2)

GRI [3-3]

OUR STRATEGIC GOALS

in the area of transparent business:

1. Annual publication of ROBYG's ESG Report in accordance with GRI standards

2. Maintaining the ROBYG ESG website (www.esg.robyg.pl/en/)

3. Announcement of the ROBYG ESG Strategy and recognition as a leader in ESG in the Polish real estate market

KEY HIGHLIGHTS

of progress towards our goals in 2023:

Annual publication of an ESG report aligned with international reporting standards (GRI), accessible to all stakeholders. This document is the third edition of the ROBYG's ESG report.

Implementation of ROBYG's ESG Strategy. In 2023, work was underway on the revision and implementation of a new sustainable development strategy.

Collaboration to promote ESG best practices and sustainable development. Engagement includes participation in the European Climate Pact and the Polish ESG Association.

4.2.1. Our stakeholders

4.2.1.1. ROBYG stakeholders and their engagement

GRI [2-29]

ROBYG conducted its initial materiality assessment in 2020. In 2023, as part of our preparations to transition to new reporting standards (ESRS), we have been collaborating with TAG Immobilien and Vantage Development S.A. to conduct a comprehensive dual materiality analysis for the Group.



Stakeholder groups we have identified and communication channels:

Stakeholder group	Communication channels
Shareholders	emails, shareholder meetings, social media, traditional media, website
Supervisory Board	emails, phone calls, board meetings, face-to-face meetings, website
Banks and analysts	emails, social media, traditional media, research
Chartered accountants	emails, phone calls, face-to-face meetings, website
Potential investors	emails, phone calls, face-to-face meetings, website, press conferences
Media	press releases, meetings, emails, traditional correspondence, press conferences
Competitors	social media, website, face-to-face meetings
Non-governmental organizations	website, social media, press releases, face-to-face meetings
State and local administration	website, social media, press releases, face-to-face meetings
Employees	emails, phone calls, face-to-face meetings, intranet
Local communities	website, social media, direct meetings, email, phone calls and written correspondence, local events
Clients	website, social media, newsletters, emails and written correspondence, sales hotline, direct interaction, dedicated BTL materials
Residents of housing estates	website, social media, newsletters, emails and written correspondence, Robyg hotline, Information Point, estate administration



We engage in stakeholder dialogue within the ROBYG Group through collaborative partnerships and participation in ESG initiatives, including the UN Global Compact, the European Climate Pact, and the Diversity Charter, as well as through membership in industry organizations such as the Polish Association of Developers and the Polish Association of Construction Employers. Additionally, we gain insight into local social needs through collaboration with non-governmental organizations we support through charitable efforts, as well as by working with local governments and other public administration authorities. We maintain contact with the residents of the housing estates we develop through various initiatives, including ecological projects aimed at integrating local communities.

Our clients are a special group of stakeholders. We maintain an ongoing communication with them through our website, social media networks, email, telephone, traditional correspondence, and a client panel. We continuously enhance our tools and communication channels to be more accessible. At every stage of the purchase process and after handover, the relevant department is responsible for client communication and ensuring the highest level of service. We encourage clients to share their feedback and concerns with us through dedicated email addresses, and we are also open to face-to-face meetings. We regularly assess customer satisfaction by conducting satisfaction surveys after contract completion and upon handover. Furthermore, we combine our survey efforts with charitable initiatives – donating PLN 30 to chosen charities for every completed survey.



More information regarding our social engagement can be found in Chapter 3 ROBYG FOR PEOPLE.



4.2.2. Access to information as a foundation of responsible business

Our stakeholders can expect reliable and transparent communication regarding the ROBYG Group. We share information with them about ongoing and planned investment projects, the Group's financial situation, and our approach to ESG issues.

Information about the Group is posted on regularly updated corporate websites and social media profiles:

- www.robyg.pl
- www.gdansk.robyg.pl
- www.poznan.robyg.pl
- [LinkedIn ROBYG](#)
- [Facebook](#)
- [Instagram](#)
- [YouTube](#)

Furthermore, a wealth of knowledge regarding our approach to sustainable development can be found on the www.esg.robyg.pl website. Available on the website is ROBYG's ESG Strategy, the Social and Economic Impact Report, and a compilation of our initiatives aimed at fulfilling the UN Sustainable Development Goals, among other valuable resources.





How we engage stakeholders in sustainability initiatives?

Employees and associates

- Focusing everyday work on values,
- Compliance policies training,
- ESG newsletters.

Customers and residents

- Educational campaigns on water conservation and blue-green infrastructure,
- Social activities involving residents,
- Supporting local communities through satisfaction surveys,
- Educational materials placed in buildings by administrators.

Shareholders

- Regular reporting of financial and non-financial results,
- Regular Board meetings.

Banks and financial analysts

- Regular and compliant financial and non-financial reporting based on international guidelines.

Media

- Press conferences,
- Expert commentary on sustainable building practices,
- Publishing information on ESG issues.

Suppliers

- Promoting compliance with the Code of Conduct for Business Partners, Human Rights and Anti-Discrimination Policy, and Environmental Protection Policy,
- Social and environmental criteria in contract negotiations.

4.2.3. Reporting our business

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

Approach to reporting

The 2023 report is ROBYG Group's third ESG report. It has been prepared in alignment with the latest version of the international sustainability reporting standard, the GRI Standards. Covering the financial year from 1 January to 31 December 2023, the report outlines our ESG goals, policies, and achievements. These are pivotal in shaping ROBYG Group's sustainable business practices, reflecting the perspectives of both the organization and its stakeholders.

For the 2023 report, we leveraged insights from surveys of both external stakeholders and ROBYG employees conducted during previous publication cycles. In addition to the surveys, a series of workshops involving ROBYG employees has been organized. The matrix of material reporting topics was confirmed to be current in 2023.

In the report, we present our organization's impact on the environment within the context of three key directions in ROBYG's ESG Strategy: ROBYG for the Planet, ROBYG for People, and ROBYG for Sustainable Business. We disclose data and the progress in goal achievement across all ROBYG Group companies, except where otherwise indicated in the report.

The presented data is derived from internal reporting systems. The report has not been additionally audited externally.

The report doesn't consist of any essential information to be corrected.

Any questions and comments related to this report can be sent to the e-mail address esg@robyg.com.pl.



The list of entities covered by this report is identical to the financial statement. The list of companies forming part of the Group can be found on page 9.

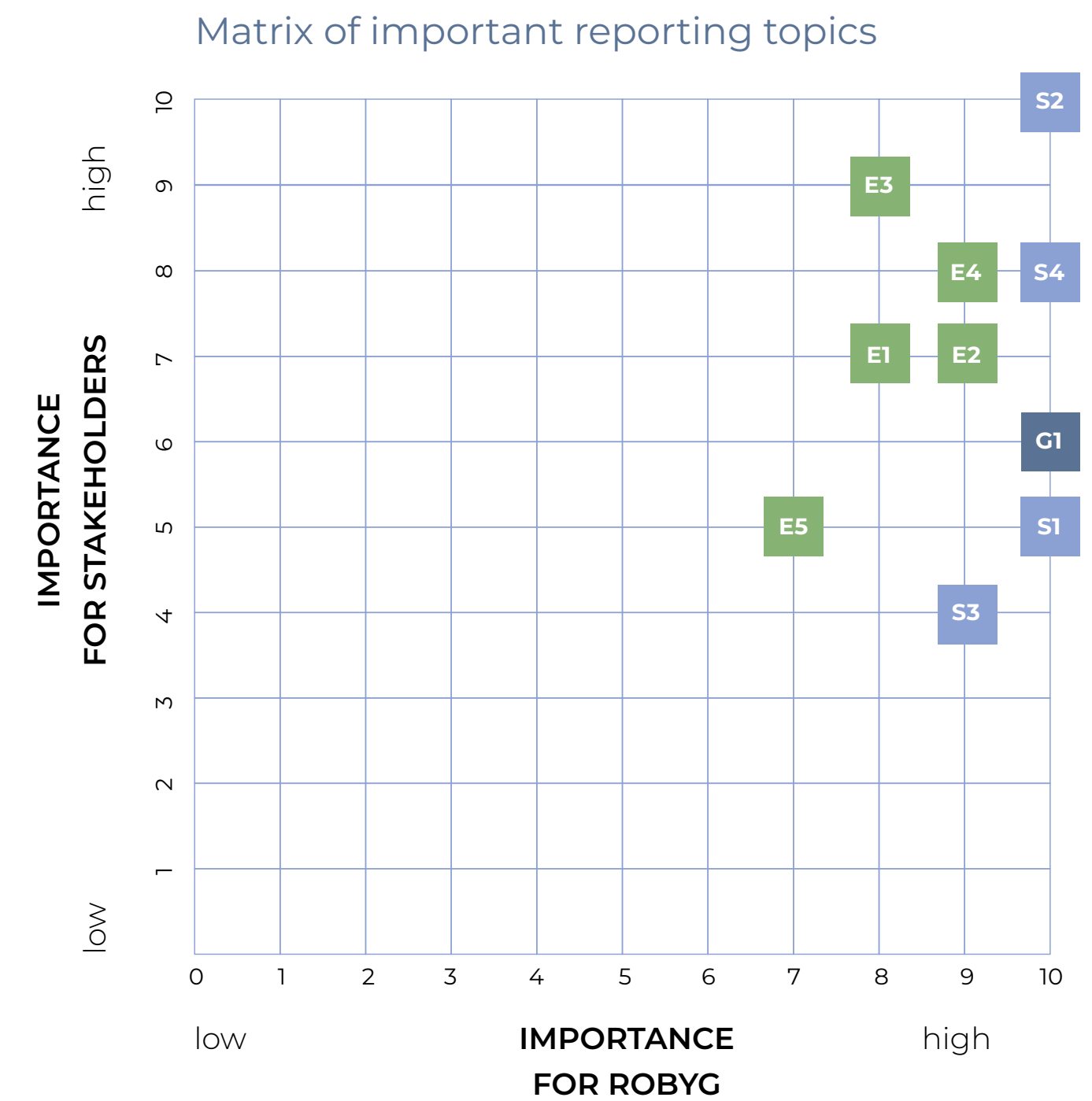


4.2.3.2. Matrix of material reporting topics

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

Below, we present ROBYG's matrix of material reporting topics, updated by our organization in 2023.

	Material reporting topics	symbol for matrix
1	Climate and its changes	E1
2	Energy and energy efficiency	E2
3	Water	E3
4	Biodiversity	E4
5	Mitigation of the negative impact of operational activities on the environment	E5
6	Health and safety in the workplace.	S1
7	Clients' satisfaction	S2
8	Intellectual capital, development, and training	S3
9	Sustainable cities and communes	S4
10	The ethics of conducting business activities	G1



Environmental



Social



Ethical

ROBYG's annual report

A source of knowledge for stakeholders about ROBYG's operations and in particular the company's financial performance is the ROBYG Annual Report, which includes:

- Letter of the President of the Management Board of ROBYG S.A.,
- Financial statements of ROBYG S.A. for the year ended on 31 December 2023,
- Report of the Management Board on the operations of ROBYG S.A. and the ROBYG S.A. Capital Group for the year ended on 31 December 2023,
- Statement of the Management Board of ROBYG S.A. to the financial statements of ROBYG S.A. for the year ended on 31 December 2023,
- Report of the independent auditor on the financial statements of ROBYG S.A. for the year ended on 31 December 2023,
- The financial statements prepared in accordance with accounting principles presenting the financial position of the ROBYG Group and containing above all the balance sheet, profit and loss account as well as notes.

Annual and interim reports can be found on ROBYG's dedicated investor relations website: <https://ri.robyg.pl/raporty-okresowe>



4.2.3.4. Reporting for the United Nations Global Compact and the European Climate Pact

GRI [207-1]

UN Global Compact

In 2021, ROBYG joined the UN Global Compact initiative, thereby declaring its commitment to conducting business activities in line with the 10 principles of the UNGC concerning human rights, labor standards, environmental protection, and anti-corruption efforts. In doing so, we have committed to regular reporting on our progress in these areas.

European Climate Pact

Since 2021, ROBYG has been a member of the European Climate Pact. We have committed to annual reporting on the progress in our commitments, and this information is available on the www.esg.robysg.pl website.

Issue	Page numbers
Principle 1. Businesses should support and respect the protection of internationally proclaimed human rights.	22-24, 64-66, 111, 118-124, 130
Principle 2. Business should make sure that they are not complicit in human right abuses.	22-24, 64-66, 111, 118-124, 130
Principle 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	ROBYG respects the right to freedom of association and the right to collective bargaining. As of December 31, 2023, there were no trade unions functioning in ROBYG, nor were there any situations of collective bargaining.
Principle 4. Businesses should uphold the elimination of all forms of forced and compulsory labor.	22-24, 121-124
Principle 5. Businesses should uphold the effective abolition of child labor.	121-124
Principle 6. Businesses should uphold the elimination of discrimination in respect of employment and occupation.	22-24, 64-66, 78-80
Principle 7. Businesses should support a precautionary approach to environmental challenges.	15-24, 27-60
Principle 8. Businesses should undertake initiatives to promote greater environmental responsibility.	15-24, 27-60
Principle 9. Businesses should encourage the development and diffusion of environmentally friendly technologies.	15-24, 27-60
Principle 10. Businesses should work against corruption in all its forms, including extortion and bribery.	64, 66, 11-112, 118-124

Chapter 5. GRI indicators index

Statement of application		ROBYG Group has submitted the report in accordance with GRI Standards for the period 01.01.2023-31.12.2023		
Application GRI 1		GRI 1: Foudation 2021		
Applicable GRI Sector Standards		N/A		
GRI Standard	Disclosures	Chapter	Pages	Comments
General Disclosures				
GRI 2: General Disclosures 2021	2-1 Basic information	1.2. Who we are?	6	
	2-2 Entities covered by the reporting	4.2.3. Reporting our business	131	
	2-3 Reporting period, frequency of reporting and contact point	4.2.3. Reporting our business	131	
	2-4 Restatement of information		-	No corrections
	2-5 External assurance			The report has not been exteraly verified
	2-6 Activities, value chain and other business relationships	1.2. Who we are?	4	
	2-7 Employees	3.1.1. ROBYG as a firstchoice employer 3.1.1.1. Our community"	66	
	2-8 Workers who are not employees	3.1.1. ROBYG as a firstchoice employer 3.1.1.1. Our community	66	
	2-9 Governance structure and composition	1.2. Who we are? 3.1.1 ROBYG as a firstchoice employer. 3.1.1.1. Our community 3.1.1.3 J How we attract employees	8, 66, 73	
	2-10 Nomination and selection of the highest governance body	1.2. Who we are?	8	
	2-11 Chair of the highest governance body	1.2. Who we are?	8	
	2-12 Role of the highest governance body in overseeing the management of impacts	4.1.1. ESG management at ROBYG 4.1.1.1. ESG governance structure	113	
	2-13 Delegation of responsibility for managing impacts	4.1.1. ESG management at ROBYG 4.1.1.1. ESG governance structure	113	

GRI 2: General Disclosures	2-14 Role of the highest governance body in sustainability reporting	4.1.1. ESG management at ROBYG 4.1.1.1. ESG governance structure	113	
	2-15 Conflicts of interest	4.1.2. Policies and procedures for sustainable business 4.1.2.1. Documents which regulate sustainability management at ROBYG	118	
	2-16 Communication of critical concerns	4.1.2. Policies and procedures for sustainable business 4.1.2.1. Documents which regulate sustainability management at ROBYG	118	
	2-17 Collective knowledge of the highest governance body	4.1.1. ESG management at ROBYG 4.1.1.1. ESG governance structure	113	
	2-18 Evaluation of the performance of the highest governance body	1.2. Who we are? 4.1.1. ESG management at ROBYG 4.1.1.1. ESG governance structure	8, 113	
	2-19 Remuneration policies	3.1.1.3. How we attract employees	73	
	2-20 Process to determine remuneration	3.1.1.3. How we attract employees	73	
	2-21 Annual total compensation ratio			Omission: The ratio of the salary of the highest-paid person in the organization to the median salary, and the ratio of the percentage increase in the salary of the highest-paid person in the organization to the median increase in salaries. The amount of salaries is kept confidential by the company.
	2-22 Statement on sustainable development strategy	1.4. ESG strategy	3, 16	

	2-23 Policy commitments	Chapter 3.ROBYG for people Chapter 4. ROBYG for sustainable business 4.1.2. Policies and procedures for sustainable business 4.1.2.1. Documents which regulate sustainability management at ROBYG	64, 111, 118	
	2-24 Embedding policy commitments	Chapter 3.ROBYG for people Chapter 4. ROBYG for sustainable business 4.1.2. Policies and procedures for sustainable business 4.1.2.1. Documents which regulate sustainability management at ROBYG	64, 111, 118	
	2-25 Processes to remediate negative impacts	4.1.2. Policies and procedures for sustainable business 4.1.2.1. Documents which regulate sustainability management at ROBYG 4.1.2.2. Regulations and training regarding Compliance	118, 120	
	2-26 Mechanisms for seeking advice and raising concerns	4.1.2.2. Regulations and training regarding Compliance	120	
	2-27 Compliance with laws and regulations	4.1.1. ESG management at ROBYG 4.1.1.1. ESG governance structure	113	
GRI 2: General Disclosures 2021 c.d.	2-28 Membership associations	1.6. Membership in organisations	25	
	2-29 Approach to stakeholder engagement	3.2.1. Community of satisfied clients 3.2.1.1. Building client communities 3.1.1.2. Supporting professional and personal development of employees 3.3.1. Building new integrated communities 3.3.1.1. ROBYG shapes communities 4.2.1. Our stakeholders 4.2.1.1. ROBYG stakeholders and their engagement	90, 70, 102, 126	
	2-30 Collective bargaining agreements	3.1.1. ROBYG as a first choice employer 3.1.1.1. Our community	66	

Material Topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	4.2.3. Reporting our business 4.2.3.2. Matrix of material reporting topics	131, 132	
	3-2 List of material topics	4.2.3.2. Matrix of material reporting topics	132	
Energy and energy efficiency				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1.3. Energy and energy efficiency 2.1.3.1 Objectives of ROBYG in terms of electricity consumption	41	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2.1.3.2. Energy and fuel consumption in ROBYG	42	
	302-3 Energy intensity	2.1.3. Energy and energy efficiency 2.1.3.1 Objectives of ROBYG in terms of electricity consumption	41	
	302-4 Reduction of energy consumption	2.1.3.2. Energy and fuel consumption in ROBYG	42	
Climate change				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1. Green standard for low-carbon performance	29	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2.1.2. Achievements ROBYG in the field of low carbon 2.1.2.1. Greenhouse gas emissions	34	
	"305-2 Energy indirect (Scope 2) GHG emissions"	2.1.2. Achievements ROBYG in the field of low carbon 2.1.2.1. Greenhouse gas emissions	34	
	"305-3 Other indirect (Scope 3) GHG emissions"	2.1.2. Achievements ROBYG in the field of low carbon 2.1.2.1. Greenhouse gas emissions	34	
	305-4 GHG emissions intensity	2.1.2. Achievements ROBYG in the field of low carbon 2.1.2.1. Greenhouse gas emissions	34	
	305-5 Reduction of GHG emissions	2.1.2. Achievements ROBYG in the field of low carbon 2.1.2.1. Greenhouse gas emissions	34	

Water				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.3. Water and biodiversity	52	
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	2.3.2.2. ROBYG collects rain - water and its conservation in ROBYG's operations	58	
	303-4 Water discharge	2.3.2. Water and blue infrastructure 2.3.2.1. Water consumption by ROBYG	57	
	303-5 Water consumption	2.3.2. Water and blue infrastructure 2.3.2.1. Water consumption by ROBYG	57	
Biodiversity				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.3. Water and biodiversity	52	
GRI 304. Biodiversity 2018	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2.3.1. Out of love to biodiversity	53	
	304-2 Significant impacts of activities, products and services on biodiversity	2.3.1. Out of love to biodiversity	53	
	304-3 Habitats protected or restored	2.3.1. Out of love to biodiversity	53	
Reducing the negative impact of operations on the environment				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1.4. Raw materials and waste 2.1.4.1. Raw materials and waste in the construction process	45	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	2.1.4. Raw materials and waste 2.1.4.1. Raw materials and waste in the construction process	45	
GRI 306: Effluents and Waste 2020	306-2 Waste by type and disposal method	2.1.4. Raw materials and waste 2.1.4.1. Raw materials and waste in the construction process	45	
	306-3 Waste generated	2.1.4.2. Waste management in offices	47	
	306-5 Waste transferred for disposal	2.1.4.2. Waste management in offices	47	

Occupational health and safety management system				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.3. Safety on construction sites and in offices 3.1.3.1. Areas of responsibility and OHS goals	81	
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	3.1.3.2. Zero accidents on construction sites 3.1.3.3. Security at ROBYG offices	83, 88	
	403-2 Hazard identification, risk assessment, and incident investigation	3.1.3.2. Zero accidents on construction sites 3.1.3.3. Security at ROBYG offices	83, 88	
	403-3 Occupational health services	3.1.3.2. Zero accidents on construction sites 3.1.3.3. Security at ROBYG offices	83, 88	
	403-4 Worker participation, consultation, and communication on occupational health and safety	3.1.3.2. Zero accidents on construction sites 3.1.3.3. Security at ROBYG offices	83, 88	
	403-5 Worker training on occupational health and safety	3.1.3.2. Zero accidents on construction sites 3.1.3.3. Security at ROBYG offices	83, 88	
	403-6 Promotion of worker health	3.1.3.2. Zero accidents on construction sites 3.1.3.3. Security at ROBYG offices	83, 88	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.1.3.2. Zero accidents on construction sites 3.1.3.3. Security at ROBYG offices	83, 88	
	403-8 Workers covered by an occupational health and safety management system	3.1.3.2. Zero accidents on construction sites 3.1.3.3. Security at ROBYG offices	83, 88	
	403-9 Work-related injuries	3.1.3. Safety on construction sites and in offices 3.1.3.1. Areas of responsibility and OHS goals 3.1.3.2. Zero accidents on construction sites	81, 83	
	403-10 Work-related ill health	3.1.3. Safety on construction sites and in offices 3.1.3.1. Areas of responsibility and OHS goals 3.1.3.3. Security at ROBYG offices	81, 88	
Intellectual capital, development and training				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.1.2. Supporting professional and personal development of employees	70	

GRI 401 Employment 2016	3-3 Management of material topics	3.1.1.2. Supporting professional and personal development of employees	73	
	401-1 New employee hires and employee turnover	.1.1.3. How we attract employees	73	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	.1.1.3. How we attract employees	73	
GRI 404. Training and Education 2016	401-3 Parental leave	.1.1.3. How we attract employees	70	
	404-1 Average hours of training per year per employee	3.1.1.2. Supporting professional and personal development of employees	70	
	404-3 Percentage of employees receiving regular performance and career development reviews	3.1.1.2. Supporting professional and personal development of employees	70	
GRI 405: Diversity and Equal Opportunity 2016	405-11 Diversity of governance bodies and employees	3.1.2. Diversity at ROBYG 3.1.2.1. Diversity Charter and other regulations 3.1.2.2. ROBYG supports women	78, 79	
	405-2 Ratio of basic salary and remuneration of women to men	3.1.2. Diversity at ROBYG 3.1.2.1. Diversity Charter and other regulations 3.1.2.2. ROBYG supports women	78, 79	
Customer satisfaction				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2.1. Community of satisfied clients 3.2.1.1. Building client communities	90	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.2.3. Security of our clients 3.2.3.1. Consumer data protection and privacy 3.2.3.2. Cybersecurity	98, 99	
Ethics of conducting business				
GRI 3: Material Topics 2021	3-3 Management of material topics	4.2. Transparent business	125	

GRI 205: Anticorruption 2016	205-1 Operations assessed for risks related to corruption	4.1.2.2. Regulations and training regarding Compliance	120	
	05-2 Communication and training about anti-corruption policies and procedures	4.1.2. Policies and procedures for sustainable business 4.1.2.1. Documents which regulate sustainability management at ROBYG	118	
	205-3 Confirmed incidents of corruption and actions taken	4.1.2. Policies and procedures for sustainable business 4.1.2.1. Documents which regulate sustainability management at ROBYG	118	
Sustainable cities and communities				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.3.1. Building new integrated communities 3.3.1.1. ROBYG shapes communities	102	
GRI 201. Economic Performance 2018	201-1 Direct economic value generated and distributed	1.2. Who we are?	4	
	201-2 Financial implications and other risks and opportunities due to climate change	4.1.1.2. Risk management	114	
GRI 203. Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	3.3.1.3. ROBYG's contribution to the development of local infrastructure	104	
	203-2 Significant indirect economic impacts	3.3.1.2. Socio-economic impact of ROBYG	103	
GRI 207. Tax 2016	207-1 Approach to tax	4.2.3.4. Reporting for the United Nations Global Compact and the European Climate Pact	134	
GRI 413. Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	3.3.2. ROBYG social engagement 3.3.2.1. Supporting initiatives and organisations by ROBYG	106	
GRI 415. Public Policy 2016	415-1 Political contributions	3.3.2. ROBYG social engagement 3.3.2.1. Supporting initiatives and organisations by ROBYG	106	

Footnotes

1. As on https://esg.robyg.pl/wp-content/uploads/2021/12/RAPORT_Wplyw-spoleczno-ekonomiczny-Grupy-ROBYG_2020_PL.pdf

2. Status at 31.12.2023.

3. To <https://globalabc.org/our-work/tracking-progress-global-status-report>

4. https://esg.robyg.pl/wp-content/uploads/2021/12/RAPORT_Wplyw-spoleczno-ekonomiczny-Grupy-ROBYG_2020_PL.pdf

5. Share of electricity from renewable energy sources for the developments in the reported year. Data includes consumption at all projects under development by ROBYG CONSTRUCTION from the start of construction until recognition in revenue (as per financial statements) and consumption by construction offices coordinating the development.

6. The data shows CO₂ emissions from operational activities groups for Scope 1 and 2 calculated using the market-based method for the years 2022 and 2023.

7. Reduction of CO₂ emissions from operational activities groups for Scope 1 and 2 calculated using the market-based method in 2023 compared to the previous year.

8. „What’s measured, gets managed”. Harvard Business Review Poland, 2008.

9. Paris Agreement, Official Journal of the European Union, 22016A1019(01).

10. As on <https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf>

11. Reduction of CO₂ emissions from operational activities groups for Scope 1 and 2 calculated using the market-based method in 2023 compared to the previous year.

12. Emissions calculated using the marked based method, include all phases where construction was ongoing in 2023, including phases recognised in revenue in 2023. The calculation includes total Scope 2 emissions from construction activities relative to the floor area of dwellings in buildings recognised in revenue and under construction on 31.12.2023.

13. Greenhouse gas emissions of the ROBYG S.A. Capital Group in scope 1 and 2 calculated in accordance with the GHG Protocol Corporate Standard methodology.

14. Greenhouse gas emissions of the ROBYG S.A. Capital Group in 2023 calculated in accordance with the GHG Protocol Corporate Standard methodology.

15. Data based on energy efficiency certificates.

16. Data indicates the ratio of phases with a minimum of 5 low carbon solutions that were built in the reported year according to the financial statements to all phases built in the reported period. An estate counted as a whole if at least one stage was completed in the reported year.

17. Emissions per m² at the construction stage were calculated using the market based method, scope 1 and 2, in accordance with the GHG Protocol Corporate Standard methodology. The calculations include the area of buildings under construction and completed buildings as of the last day of 2023. Emissions during the use of buildings were calculated on the basis of energy certificates of buildings recognized in revenues in accordance with the financial statements.

18. The data include the power and area of installed photovoltaic panels in ROBYG housing estates. Included are stages that were built between January 1, 2015. and December 31, 2023.

19. In order to convert the fuel consumption originally stated in litres (i.e. petrol, diesel, heating oil) into MWh, the following conversion factors were used for petrol: 32.339 MJ/litre; for diesel: 35.69 MJ/litre; For natural gas, a conversion rate of 1 m³ = 11 kWh was used.

20. The data includes indirect energy consumption for the implementation of investments in the reported period. The data refers to the consumption of all projects in progress from the start of construction to the time of recognition in revenue according to the financial statements and for ROBYG CONSTRUCTION the consumption by the construction offices coordinating the execution of the investments. As at the last day of the reported year.

21. Data includes stages completed in the reported year according to the financial statements. Data based on energy efficiency certificates for completed buildings. The proportion is calculated as the ratio of the temperature-controlled area according to the energy efficiency certificates to the total temperature-controlled area.

22. The data includes stages completed in the reported year according to the financial statements. Data based on energy efficiency certificates for completed buildings. The proportion is calculated as the ratio of all completed buildings to the number of buildings in the energy class.

23. The data based on material and financial statements for stages completed in the reported year (data includes only stages completed in the reported year and not the entire construction process). Data includes most commonly used materials in terms of weight.

24. In accordance with the Waste Act of 14.12.2012.

25. Forest Stewardship Council, an international not-for-profit organisation that supports sustainable forest management, certifying that the timber has been harvested through responsible management.

26. The data includes all waste generated by all offices for their own administrative activities including ROBYG CONSTRUCTION construction offices. Data based on waste declarations, waste transfer card or waste collection contracts.

27. The data includes waste sent for recycling by offices for their own administrative activities. Data based on documents confirming that waste was sent for recycling. Data from recipient confirmed by a separate recycling certificate. Data as at the last day of the reported year.

28. The data includes stages in sales in line with the idea of 15-minute towns in the reported year that meet 6 of the following 8 criteria: proximity to green areas, proximity to educational facilities (schools and kindergartens), access to medical care, access to services and retail, proximity to office buildings and coworking, access to public transport. Distance in minutes if a feature is not present within the settlement was calculated using Google Map. Data as of the last day of the reported year.

29. Figures include playgrounds in phases of Investment built as reported in the financial statements in the year under review.

30. Figures include Kids Play zones on phases of Projects built in the reported year, as per the financial statements.

31. Figures include outdoor gyms on stages of Investment built as reported in the financial statements in the year under review.

32. Figures include indoor fitness at stages of the Project built in the reported year, according to the financial statements.

33. The data includes pitches on ROBYG estates. Phases that were built in the reported year, as per the financial statements, are included.

34. The data includes the number of bicycle racks at ROBYG's estates. Phases that were built in the reported year, according to the financial statements of ROBYG S.A., are included.

35. The data includes the area of bicycle rooms in the buildings. Phases built in the reported year are included, according to the financial statements of ROBYG S.A.

36. The data includes stages built in accordance with the financial statements in the reporting year, where at least 1 biodiversity conservation element is present, such as: bird or insect boxes, green walls (climbing plants), bird feeders, flower meadows, tree felling outside the breeding season or under ornithologist supervision, diversity of planted species, openwork fencing without foundations, preparation of over-wintering places for animals such as logs, animal translocations, rain gardens. Methodology : numerator - stages built in a given year containing a biodiversity conservation element as defined above ; denominator - all stages built in the reporting period. Estate counted as a whole if at least one phase was built in the reported year. Estate counted as a whole if at least one phase has a biodiversity feature.

37. The data includes phases of developments built in accordance with the financial statements in the reported year where at least 1 element of blue green infrastructure is present, including: ponds, retention basins, basins, retention ditches, infiltration ditches, systems using rainwater for watering greenery in common areas, green roofs, permeable paving, rain gardens, systems using rainwater for watering greenery in common areas, permeable paving, structural

substrates, automatic green watering system, use of prefabricated elements

38. The data show the percentage of biologically active area in relation to the total area of plots on which the stages were completed in the reporting year.

39. The data includes implemented green areas, understood as biologically active areas in accordance with the definition contained in the Regulation of the Minister of Infrastructure of 12 April 2002 on the technical conditions to be met by buildings and their location (biologically active area is understood as native soil covered with plants and surface water on a building plot, as well as 50% of the sum of surfaces of terraces and flat roofs, arranged as permanent lawns or flowerbeds on a base ensuring their natural vegetation, with an area of not less than 10 m²). Figures include stages built in the reported year according to the financial statements.

40. The data includes the area of rain gardens on ROBYG estates. Phases that were built between 1.01.2015 and 31.12.2023 are included, according to the financial statements.

41. The data includes stages of investments built in accordance with the financial statements in the reporting year, where at least one element protecting biodiversity is present, such as: bird or insect boxes, green walls (climbing plants), bird feeders, flower meadows, cutting trees outside the breeding season or under the supervision of an ornithologist, diversity of planted species, openwork fencing without foundations, preparation of a place for wintering animals such as logs, moving animals, rain gardens. An estate is counted as a whole if at least one phase is equipped with a biodiversity conservation element.

42. Figures include investment phases built in the reported year, as per the financial statements.

43. The data includes investment phases built during the reporting year, as reported in the financial statements.

44. The data includes the area of green roofs on the top floors of the buildings, excluding ceilings on the roofs of garages, in ROBYG developments. Phases that were built between 1.01.2015 and 31.12.2023 according to the financial statements are included.

45. The data includes the area of planted shrubbery on ROBYG estates. Phases that were built between 1.01.2015 and 31.12.20223 according to the financial statements are included. Shrubs conducive to birds and insects are considered to be shrubs with dense branches that allow for nest concealment, flowering and fruiting species.

46. The data includes trees planted on native soil on ROBYG estates. Phases that were built between 1.01.2015 and 31.12.20223 according to the financial statements are included.

47. The data includes water consumption from all sources. Data includes all office space used for the Group's administrative activities and ROBYG CONSTRUCTION construction sites and offices. As at the last day of the reporting year.

48. The data includes water consumption per m² of offices used for administrative activities. As at the last day of the reporting year.

49. The data includes average consumption on construction sites. Methodology: annual consumption of mains water (meter); number of m² built and under construction during the reported period. Consumption status shown as at the last day of the reporting year.

50. The data includes consumption of mains water in the reported year. Data refers to construction sites and construction offices for ROBYG CONSTRUCTION. Data based on invoices. Consumption shown as at the last day of the reporting year.

51. The data includes water consumption from wells etc. Data refers to construction sites and construction offices of ROBYG CONSTRUCTION. Data based on invoices. Consumption status shown as at the last day of the reporting year.

52. The data includes the area of rain gardens in the phases of investments built according to the financial statements in the year reported.

53. Phases that were built between 1.01.2015 and 31.12.2023 according to the financial statements are included.

54. Phases that were built between 1.01.2015 and 31.12.2023 according to the financial statements are included.

55. The gender pay gap was calculated including employees and associates in accordance with the WSE guidelines. The remuneration of the Supervisory Board and the Management Board of ROBYG were excluded from the calculation.

56. The data includes employees of the ROBYG Group. Definition of accident at work according to the Act on Social Insurance for Accidents at Work and Occupational Diseases.

57. Amount allocated for the development of Employees and Associates of ROBYG S. A and other Group Companies. Refers to the organisation of internal/external training, individual and group subsidies for training, courses, specialisation etc. Data as at the last day of the reported year.

58. The data includes Management Board of ROBYG S.A., other Management Boards of ROBYG Group companies and

Directors of ROBYG S.A. and other ROBYG Group companies - time in office calculated in calendar years.

59. The data includes employees and associates from the ROBYG Group. The indicator shows how many employees and associates left their jobs/co-operation during the entire reporting period in relation to all employees and associates (employees who leave the organisation voluntarily or due to redundancy, retirement or death in service) Turnover rate calculated according to the formula: numerator = number of people who left work in the year divided by denominator = number of employees and associates status on the last day of the reporting period. Result multiplied times 100.

60. The data includes ROBYG Group employees. The indicator represents the ratio of those who returned to work to all those whose maternity/paternity leave legally ended in the year.

61. The gender pay gap was calculated including employees and associates in accordance with the WSE guidelines. The salaries of the Supervisory Board and the Management Board of ROBYG were excluded from the calculation.

62. The data based on report of signed contracts from the VOX system in Gdansk, Warsaw, Wroclaw and Poznan. Methodology: number of all ROBYG clients who purchased another flat (numerator) by the number of all clients. Data as of the last day of the reported year.

63. The data based on report of signed contracts from the VOX system in Gdansk, Warsaw, Wroclaw and Poznan. Percentage of the number of all ROBYG clients who purchased flats as a result of a recommendation from another satisfied client. Methodology: number of clients who bought a flat as a result of another client's recommendation by the number of all clients (denominator). Data as of the last day of the reported year.

64. The data based on the results of a client satisfaction survey. Survey conducted using the VOX CRM system. Indicator of clients who signed a development agreement and declare that they are willing to recommend ROBYG to their family and friends.

65. The data based on client satisfaction survey conducted via the Webankieta platform and telephone interviews. Result obtained on the basis of the webanalysis report. The survey was conducted among Clients who bought premises in Gdańsk and Poznań. No results from Warsaw and Wrocław. Data as at the last day of the reported year.

66. The data based on the results of a client satisfaction survey. Survey carried out using the VOX CRM system. Percentage of clients who rated the standard of service and level of knowledge of our residential sales advisor as very good or good. Data as at the last day of the reported year.

67. The data based on the report of signed contracts from the VOX system in Gdańsk, Warsaw, Wrocław and Poznań. Number of clients who purchased another flat in ROBYG. Data as of the last day of the reported year.

68. The data on the basis of the PIT return, which the client is obliged to complete when collecting the prize. clients are required by law to pay tax on the prize. Data as at the last day of the reported year.

69. Expenditure incurred on infrastructure construction. Data based on the list of costs incurred as at the last day of the reported year.

70. The data based on the statement of documentation of costs incurred for sponsoring purposes (Sponsoring constitutes promotional activities that are part of the marketing strategy of ROBYG Capital Group. These activities are used to achieve strategic marketing objectives aimed at streng-

thening the brand of ROBYG Capital Group companies and acquiring new clients) and charitable purposes (charitable activities in the form of donations and support in other ways (e.g. through benefits in kind) of charitable activities without reciprocal benefits from the supported entity.

71. The data based on a breakdown of donations made as part of the number of completed ROBYG Client Satisfaction Survey questionnaires. Each client who completes the ROBYG survey contributes to a charity action by donating PLN 15 in Gdansk to the Pomeranian Hospice for Children, in Poznan to the Foundation for Helping Children with Cancer, in Warsaw to the Baudoiun House Foundation, in Wrocław to the Wrocław Hospice for Children Foundation.

72. The data based on list of suppliers by TIN identification. Data as at the last day of the reported year.

73. https://esg.robyg.pl/wp-content/uploads/2021/12/RAPORT_Wplyw-spoeczno-ekonomiczny-Grupy-ROBYG_2020_PL.pdf

74. The data based on signed commitments to be incurred for infrastructure purposes. Data as at the last day of the reported year.

75. https://esg.robyg.pl/wp-content/uploads/2021/12/RAPORT_Wplyw-spoeczno-ekonomiczny-Grupy-ROBYG_2020_PL.pdf

76. The difference in the ratio between 2022 and 2023 is due to the introduction of the revised Codes and Procedures, the revised form of which the company is familiarising new and existing contractors with.