



# **Report of** **Asseco Poland S.A.** **and the Asseco Group**

on non-financial information for 2023

**asseco**

## Table of contents

<b>1. INTRODUCTION .....</b>	<b>5</b>
1.1 Letter from the Vice President responsible for sustainable development .....	5
<b>2. ABOUT ASSECO .....</b>	<b>9</b>
2.1 Description of the company and its business model .....	9
2.1.1 Development strategy .....	15
2.1.2 Mission and vision .....	16
2.1.3 Strategic objectives in key areas .....	16
2.2 Asseco's approach to sustainable development .....	17
2.3 Materiality test.....	17
<b>3. CORPORATE GOVERNANCE .....</b>	<b>22</b>
3.1 Management structure .....	22
3.1.1 General Meeting of Shareholders (WZA).....	22
3.1.2 Supervisory Board .....	22
3.1.3 Audit Committee .....	22
3.1.4 Management Board .....	23
3.2 Internal control, risk management and internal audit system .....	25
3.3 Stakeholder relations .....	26
3.4 Tax transparency .....	27
3.5 Information security .....	27
3.5.1 Cyber Security.....	28
3.5.2 Business continuity .....	29
3.6 Protection of personal data .....	29
3.7 Anti-Corruption .....	30
3.8 Risks related to corporate governance issues .....	31
<b>4. SOCIAL ISSUES .....</b>	<b>34</b>
4.1 Our employees - characteristics .....	34
4.2 Employment policies .....	34
4.3 Employee engagement process .....	35
4.4 Scope of collective bargaining and social dialogue.....	35
4.5 Diversity index.....	36
4.6 Fair remuneration .....	37
4.7 Social protection .....	37
4.8 Employee development.....	38
4.8.1 Talent acquisition.....	38
4.8.2 Periodic evaluation .....	40
4.8.3 Training.....	40

4.9 Occupational health and safety .....	41
4.10 Work-life balance .....	42
4.11 Remuneration indicators .....	42
4.12 Incidents, complaints and serious violations of human rights .....	43
4.13 Employees in the value chain .....	44
4.14 Social environment.....	45
4.15 Public assistance received and offered .....	49
4.16 Risks related to labor and social issues .....	50
<b>5. ENVIRONMENT.....</b>	<b>52</b>
5.1 Climate change.....	52
5.1.1 Transition plan for climate change mitigation .....	52
5.1.2 Managing impacts, threats and opportunities.....	52
5.2 Energy.....	54
5.3 Emissions .....	56
5.3.1 Data sources for emissions .....	58
5.4 Waste management .....	58
5.5 Water and wastewater.....	60
5.6 EU taxonomy.....	61
<b>6. ADDITIONAL INDICATORS .....</b>	<b>71</b>
6.1 Social and labor indicators.....	71
6.2 EU Taxonomy Indicators.....	73
<b>7. ABOUT THE REPORT .....</b>	<b>104</b>
<b>8. GRI and SASB TABLES .....</b>	<b>106</b>
8.1 GRI table .....	106
8.2 SASB table .....	110

# Introduction

assecO



## 1. INTRODUCTION

### 1.1 Letter from Vice President responsible for sustainable development

[GRI 2-22]



The Asseco Group achieved good results last year and strengthened its market position. We continued to consistently pursue a business strategy based on sector, geographic and product diversification, and a structure based on a federative operating model. Its pillar is economic wisdom, which requires thinking in terms of the common interest and having a real impact on the prosperity of countries and their societies. This approach also responds to the expectations of our customers, shareholders and our team, built by more than 33,000 dedicated employees in 60 countries around the world.

Our global operations, as well as our position as a digital leader in Poland, make us constantly monitor all relevant economic and geopolitical events around the world. Another year of war in Ukraine and the conflict between Israel and Hamas are events that not only cause us concern and sympathy, but most importantly motivate us to take action both to ensure the continuity of our organization's operations, as well as financial and social support.

We are aware that the current conflicts in the world also pose a huge threat in the cyber space. Asseco is engaged in numerous activities aimed at protecting state administration, business and, above all, citizens from cyber attacks. We

provide technologically advanced solutions, as well as engage in international projects in which we implement next-generation cyber tools.

Our mission is a secure and effective digital transformation. We implement projects that aim to ensure the development of societies by facilitating access to IT solutions and services, such as in healthcare, social security, education and smart city. We computerize medical facilities, implement cloud solutions in them and develop applications for patients. Using the capabilities of artificial intelligence, we develop IT systems dedicated to, among other things, the payment of key social benefits. We promote the idea of paperless, transferring our clients' analog processes to the digital space. Our systems also support the development of the modern financial sector, so that bank customers can enjoy, among other things, convenient and secure payments regardless of whether they make them in a store or online, and financial institutions expand their offerings based on advanced core systems.

These activities would not be possible if it were not for our team. It is made up of talented and dedicated people who are united by a common vision and partnership. Very important for our business is the development of the team and continuous expansion of its competence. We cooperate with universities, conduct internship and graduate programs, support events in the field of science and technology and young talents. We provide our employees with numerous benefits and opportunities for further development, including by organizing or financing training and courses.

We are guided by the idea of economic wisdom - we pay taxes in the places where we earn income and take care of local communities. One of our key projects is Asseco's charitable campaign "We Help," in which we have so far donated over PLN 2 million to help more than 6,000 children and 130 families. The campaign involved a large number of employees, who also took part in many charitable initiatives organized by our companies – including a variety of auctions, collections or volunteer work. Thanks to the actions of our team and the funds donated by Asseco, we were able to support orphanages, hospices, hospitals, foundations supporting people with disabilities or humanitarian actions, through which we helped, among others, those affected by last year's earthquake in Turkey and Syria.

The surrounding natural environment is also a good for local communities, hence our concern for its protection. Due to the nature of the IT business, we focus primarily on increasing energy efficiency by, among other things, reducing energy consumption and investing in renewable energy sources (RES).

Technology has a huge impact on the world and people. We believe that with modern IT solutions we have the opportunity to build a better, more sustainable future. This is possible thanks to the trust and commitment of our employees, customers, investors, as well as other stakeholders who share our vision, goals and values. This is a huge potential for us, motivating us to do more.

I would like to invite you to read the Report on our activities.

Yours sincerely,

Gabriela Żukowicz,

Vice President of the Management Board of Asseco Poland



Presence  
in **60 countries\***



Sales obtained  
**PLN 16 897 million**



**33 062 people**  
working for the  
results obtained



Earned net profit for the  
Shareholders of the  
Parent Company  
**PLN 482.8 million**



**PLN 6.4 billion**  
market capitalization\*

\* as at March 26, 2024

The background features a large, abstract geometric design. A dark blue hexagon is partially visible on the left, with a light blue rounded rectangle overlapping its right side. The bottom left corner is a white rounded shape. The rest of the background is a light blue color.

## **About Asseco**



## 2. ABOUT ASSECO

### 2.1 Description of the company and its business model

[GRI 2-6]

Asseco Poland S.A. is a leading Polish IT company listed on the Warsaw Stock Exchange (WSE) and the parent company of the international Asseco Group. It combines the competencies of a software and services company and a producer of technologically advanced software.

In 2023, Asseco Poland had the following management systems in place:

- ISO 9001:2015 (quality management system).
- ISO/IEC 27001:2013 (information security management system).
- ISO 22301:2019 (business continuity management system).
- ISO 14001:2015 (environmental management system).
- AQAP 2110:2016 (quality assurance system for design, development and production for suppliers of products and services of NATO countries) and AQAP 2210:2015 (complementary requirements to AQAP 2110 for software quality assurance).
- WSK certificate (system for conducting trade in goods and services of strategic importance).

These systems are certified to the standard in areas that require such confirmation by an external entity.

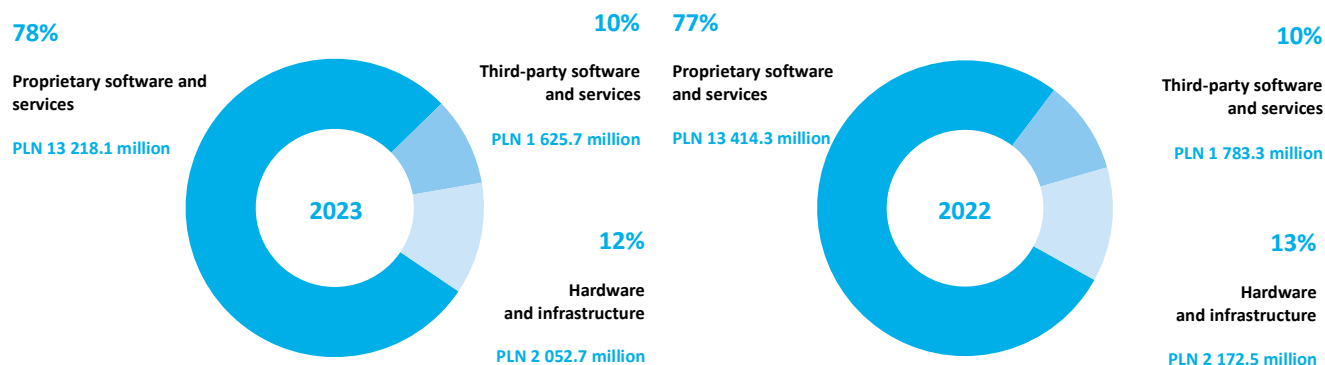
#### The Asseco Group

The Asseco Poland heads an international group of companies, present, through its subsidiaries, on 6 continents and in 60 countries around the world: in most European countries, as well as in Israel, the USA and African countries. The Asseco Group is one of the leading software producers in Europe and the largest provider of modern IT solutions in Central and Eastern Europe. The Group's companies are listed not only on the Warsaw Stock Exchange (WSE), but also on NASDAQ Global Markets and the Tel Aviv Stock Exchange.

#### **Asseco Group is a leading European software producer**

- We focus on our proprietary software and services
- We develop our cross-sector competencies
- We employ the best programmers and IT experts
- We work with global technology and IT solution providers
- Our goal is to increase shareholder value, we are a dividend company
- We are a socially committed Group, we support the development of local economies

Figure 1. The Asseco Group's revenues by types



### Geographic segments and markets

An important role for the Asseco Group is to strive for product, sector and geographic diversification, so that it is not dependent on one or a few customers and suppliers. This approach makes it possible to significantly offset the impact of negative market factors on the Group's operations. Thanks to geographic diversification, the risk of negative impact of local factors on the Group's operations is significantly reduced, and a wide range of products makes Asseco immune to possible collapses in particular market sectors.

The Asseco Group's operations are concentrated in three segments:

- **Asseco Poland** encompasses the operating activities of the parent company and companies operating in the Polish market. In line with the strategic goal of building a global company, the Asseco Group's growth is driven by foreign markets.
- **Asseco International**, under which Asseco operates mainly in the markets of Central Europe, South Eastern Europe and Western Europe.
- **Formula Systems** operates mainly in the Israeli market, North America and the Europe and Middle East and Africa (EMEA) region.

Figure 2. The Asseco Group's revenues by business segments

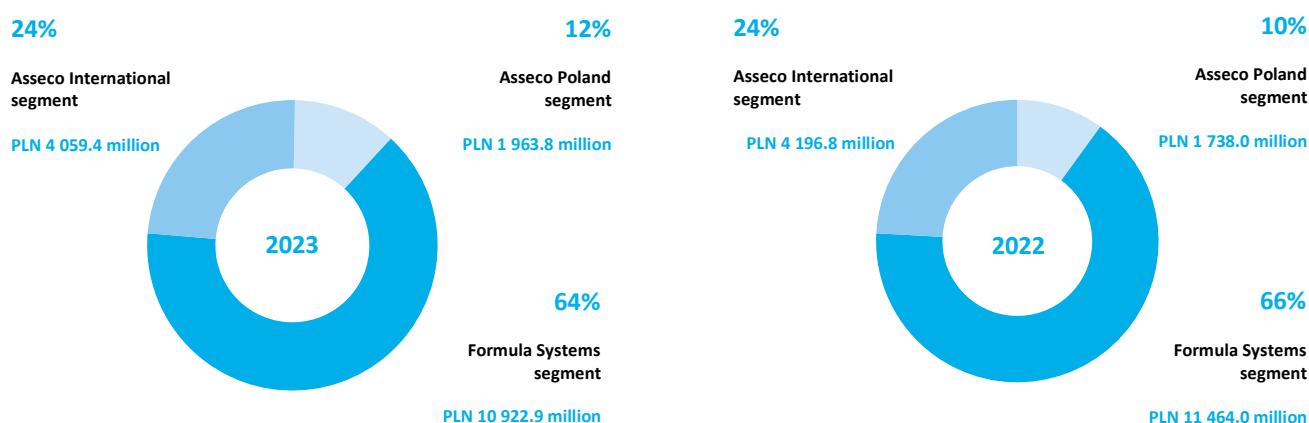
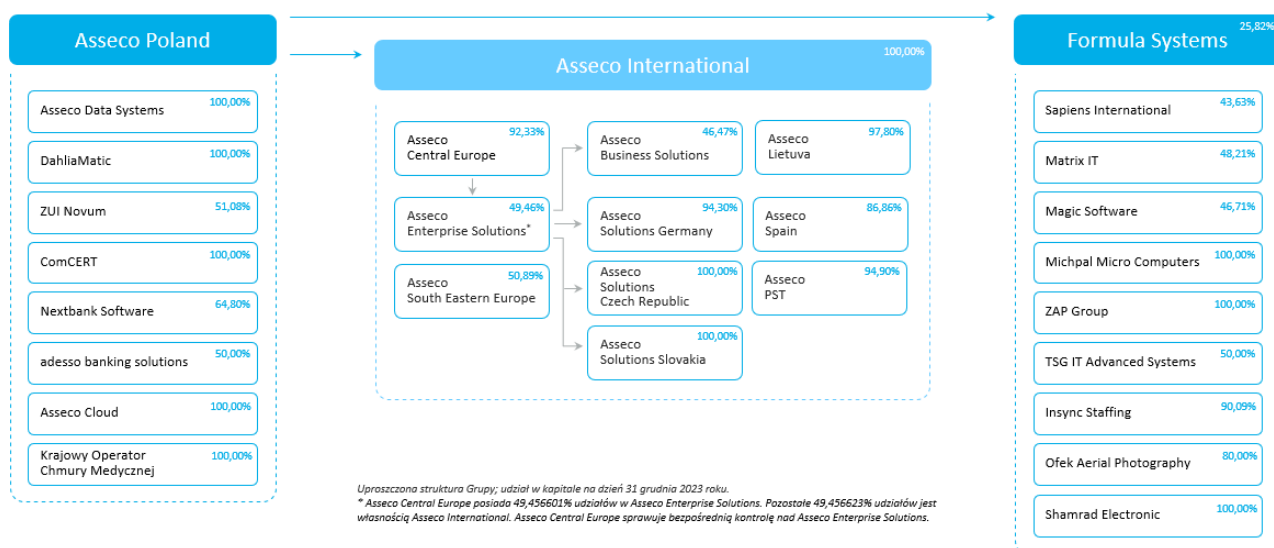


Figure 3. Simplified structure of the Asseco Group



The full structure of the Group and a description of the changes that took place in the Group during 2023 can be found in Item 3 of the additional notes to the "Consolidated Financial Statements of the Asseco Group for the year ended December 31, 2023."

## Products

The Asseco Group is primarily focused on providing its customers with proprietary IT solutions in the form of software and services, and third-party solutions and technical infrastructure when needed. As a result, the Group companies offer their business partners top-notch solutions fully tailored to their needs.

Figure 4. Selected products of the Asseco Group

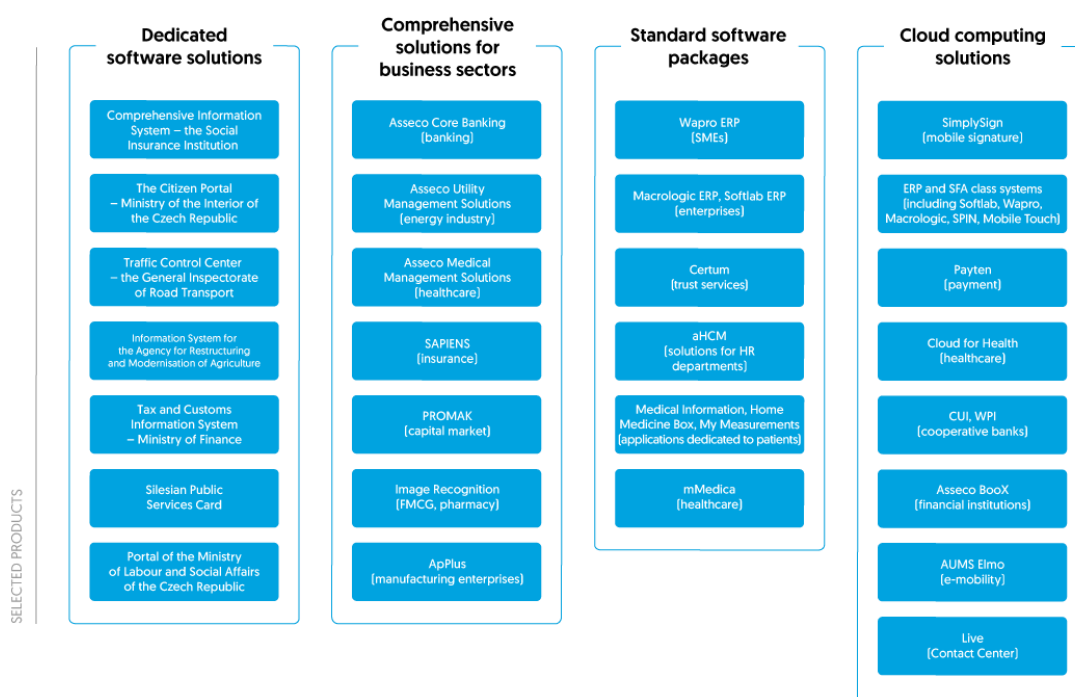
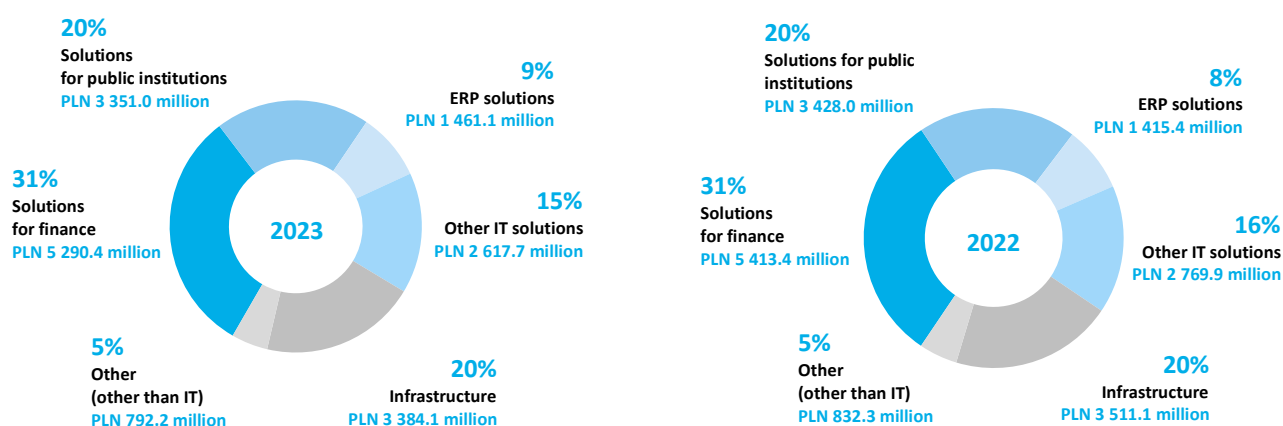


Figure 5. The Asseco Group's revenues by product groups



## Federation model

The Asseco Group operates on the basis of a unique cooperation model – the federation model.

As the parent company, Asseco Poland is a shareholder in the companies that make up the Group, but does not seek to own 100% of their shares. The companies that join the Asseco Group maintain a wide range of autonomy in their operations, and Asseco Poland participates in setting the strategic directions of development.

Asseco is primarily interested in profitable entities with specialized and dedicated staff. Acquisitions are also aimed at increasing competence in key business sectors, entering new geographic markets or strengthening the position of the entire Asseco Group in countries where it is already present.

The Group's operation under the federation model relies on mutual trust, people-based business and a set of clearly defined rules for cooperation among Group entities. Companies acquired by Asseco retain their local character and are often managed by their existing owners and management.

The benefits that the Group derives from such a model of cooperation are:

- Strengthening market position and customer confidence.
- Access to interesting, locally well-known product solutions.
- Knowledge of local markets, customers, business environment and unique considerations.
- Access to local teams of native-speaking employees.
- Responsible business conduct in relation to local stakeholders.

Companies becoming part of the Asseco Group can count on:

- Access to the products and experiences of other Group members.
- Access to the sales network of the Asseco Group.
- Financial empowerment.
- An international brand and a strong market position.
- Access to global contracts with IT vendors.

## Asseco's market position

[ GRI 2-28 ]

Asseco is one of the leading software producers in Europe.

Asseco Poland is Poland's largest IT company focused on selling proprietary software and services. The Polish IT market is a competitive and diversified market with both domestic companies and leading global corporations.

The company is a member of many industry organizations and employers, including:

- The Federation of Polish Entrepreneurs.
- The National Chamber of Commerce for Information Technology and Telecommunications.
- The National Association of Cooperative Banks.
- The Polish Chamber of Information Technology and Telecommunications.
- The Employers of the Republic of Poland (Pracodawcy RP).
- The Association of Stock Exchange Issuers.
- The Digital Poland Association.
- The Association of Digital Technology Employers Lewiatan.

In 2023, the Company entered into a partnership with the Polish Federation of Hospitals and the Network of Physician Innovators of the Supreme Medical Chamber.

The Company's strong market position was confirmed in the Computerworld TOP200 report, a comprehensive survey of the Polish ICT market. Asseco once again became the leader of digitization in Poland. It achieved the highest position in 9 categories of the ranking.

Table 1. Asseco Poland in the Computerworld TOP200 ranking

Category	Ranking position
The largest IT capital groups and subsidiaries operating in Poland – the leaders of digitization in Poland	1
The largest providers of IT solutions and services for the large business and corporate sector	1
The largest providers of IT solutions and services for the public administration and uniformed services sector	1
The largest providers of IT solutions and services for the healthcare sector	1
The largest providers of IT solutions and services for the financial and insurance sectors	1
Companies with the largest R&D expenditures	1
The largest custom software providers	1
The largest providers of Business Intelligence, Big Data and Data Discovery systems	1
The largest service providers	1
The largest CIT payers in the IT industry	2
The largest providers of IT solutions and services for the banking sector	2
The largest providers of IT solutions and services for the telecommunications sector	2
The largest IT service providers for the education and scientific research sectors	2
The largest providers of Enterprise Resource Planning (ERP) systems	2
The largest providers of Customer Relationship Management (CRM)	2
The largest providers of services in the cloud model	2
The largest training providers	2
The largest integration service providers	2
The largest IT service providers	3
The largest providers of IT solutions and services for the energy sector	3

The largest software providers	4
IT companies with the largest workforce	4
The largest providers of IT solutions and services for the small and mid-sized enterprise (SME) sector	4

Source: Computerworld TOP200 Ranking of IT and Telecommunications Companies, 2023 edition (ranking according to sales achieved for 2022).

Asseco also became the leader of the ITwiz Best100 ranking, taking 1st place in 11 categories of the list.

Table 2. Asseco Poland in the ITwiz Best100 ranking

Category	Ranking position
Revenues of the largest capital groups in the IT industry	1
The largest providers of IT solutions and services for the large business and corporate sector	1
The largest companies with Polish capital selling their proprietary products and services	1
Companies with the highest sales to large companies	1
Companies with the highest servicing sales revenues in Poland	1
Companies with the highest revenues from the sale of integration services in Poland	1
Companies with the highest revenues from the sale of cloud computing services in Poland	1
Companies with the highest revenues from the sale of application implementation services in Poland	1
Companies with the highest CRM software sales	1
IT companies with the highest sales to government and uniformed services sectors	1
IT companies with the highest sales to banking sector	1
Companies with the highest revenues from IT training sales in Poland	2
Companies with the highest revenues from custom software sales in Poland	2
Companies with the highest sales of analytics and Big Data solutions	2
Companies with the highest sales of ERP systems	2
Companies with the highest sales to the healthcare sector	2
IT companies with the highest sales to the financial sector	2
Companies with the highest sales to the telecommunications sector	2
Companies with the highest sales to the SME sector	3
Companies with the highest software sales	3
IT companies with the highest net profit	4
Companies with the highest sales to the industrial sector	4
Companies with the highest revenues from the sale of IT services in Poland	5
Companies with the highest sales to the energy sector	5

Source: ITwiz Best100, 2023 edition (ranking according to sales achieved for 2022).

Other awards and prizes received in 2023 in Poland:

- 3rd place in the part addressed to financial institutions and 4th place in the part dedicated to individual investors in the ranking "Best investor relations of companies from the WIG30 index" prepared by the *Parkiet* daily and the Chamber of Brokerage Houses.
- Ranked 5th in the "National Champions" main ranking and 3rd in the five-year ranking compiled by the *Polityka Insight* portal.
- Honorable mention for 2 projects in the report "Responsible Business in Poland 2022. Good practices" developed by *Forum Odpowiedzialnego Biznesu*.
- 14th place in the ranking of "200 largest Polish companies" prepared by the *Wprost* weekly.



- The highest ranked IT company in the "Best Employers" ranking prepared by the *Wprost* weekly.
- 2nd place in the "Polish ambassadors" ranking compiled by the *Wprost* weekly.
- Honorable mention for biometric signature in the "Technology Leaders" report prepared by *Gazeta Finansowa*.
- Ranked 19th in the "1000 largest companies in Poland" by *Gazeta Finansowa*.
- Honorable mention in the "Index 500" ranking compiled by *Home&Market*.
- The "30th Anniversary of the Polish Chamber of Information Technology and Telecommunications" award to Adam Góral.
- Honorable mention in the "IDC FinTech Enterprise Rankings: Top 50" by the *International Data Corporation*.
- Honorable mention in the report "IDC MarketScape: European Professional Services for Data-Driven Government 2022 Vendor Assessment" prepared by the *International Data Corporation*.
- Ranked 6th in the "Largest Polish private dividend companies" by the *Forbes* magazine.
- 1st place in the category "Listed companies of Podkarpacie by capitalization" in the "Golden Hundred Companies of Podkarpacie" ranking compiled by *Gazeta Codzienna Nowiny*.
- "The Best Annual Report" award from the *Institute of Accounting and Taxation*.
- Ranked 13th in the "100 largest Polish private companies" by the *Forbes* magazine.
- The only Polish technology brand in the ranking "Europe 500 - The most valuable and strongest European brands" prepared by *Brand Finance*.
- Ranked 4th in the "Software Manufacturers" category in the "Top Brand" ranking prepared by the *Press* magazine and *PSMM Monitoring&More*.
- The only Polish IT company in the "Software and Telecommunications" category in the "World's Most Trustworthy Companies" ranking compiled by *Newsweek*.
- 1st place in the "IT@Bank" ranking prepared by *Miesięcznik Finansowy Bank*.
- Ranked 18th in the "List of 500" by the *Rzeczpospolita* daily.
- The highest-ranked IT company in the "List of the 30 largest Polish private investors abroad" ranking compiled by the *Forbes* magazine.
- 1st place in the "IT, telecommunications, new media" category in the "List of 2000" ranking compiled by the *Rzeczpospolita* daily.
- Leader among software manufacturers in the "TOP 500 CEE" ranking compiled by *Coface*.
- 5th place for Adam Góral in the sub-ranking of managerial competence in the "Valuation of CEOs #Top30 of the Polish Stock Exchange" list prepared by *SEC Newgate*.

### 2.1.1 Development strategy

[ GRI 2-23 ]

Thanks to a development strategy focused on building expert competence and developing its proprietary products, the Company has won and maintains its position as a leader in the IT market in Poland and, thanks to the Group's growth, also as the largest provider of modern IT solutions in the CEE region.

Asseco's strategy is geared toward building stakeholder value over the long term. It is based on two main pillars: developing proprietary software and services, and increasing the scale of operations through acquisitions.

The organic growth strategy is focused on providing a wide range of proprietary solutions and IT services. Operations are based on sectoral technological and business competencies. Asseco offers comprehensive solutions for entire industries, and also sells standardized products for smaller entities.

For years, the Asseco Group has pursued an effective acquisition policy at home and abroad. Since 2004, it has successfully carried out more than 135 acquisition transactions (seven in the reporting period: of which three in the Israeli market and four in the European market), repeatedly increasing the scale of its operations and geographical reach.

In its acquisition activities, Asseco is primarily focused on increasing its competence in key business sectors, entering new geographic markets or strengthening its position in countries where it is already present.

Thanks to ongoing geographic expansion and expansion of the range of products and services offered, the Asseco Group is steadily increasing revenues and operating profits.

### 2.1.2 Mission and vision

The mission of Asseco Poland and the Asseco Group is to improve the quality of life by providing solutions for people and technology for business.

According to the vision:

- Asseco Poland is a reliable company that focuses on dynamic operations. It strives to offer the best products and services to support customers around the world in achieving their goals. Its employees form a competent, passionate team that combines traditional values with a modern operating model.
- The company is building an international group of technology companies, whose federated model allows it to take advantage of local entrepreneurship and market knowledge. In turn, a company's affiliation with the Group enhances its capabilities and credibility with customers.

Figure 6. Asseco Poland's values



### 2.1.3 Strategic goals in key areas

Market:

- Targeting the financial, health, corporate and government sectors, at home and abroad.
- Building and delivering software-based solutions in the Company's customers' business-critical areas.
- Aiming to build repeatable solutions for adequate margins while maintaining a competitive price level.
- Striving for a stable source of revenues derived from the maintenance and development services of the delivered software, by retaining in the Company and protecting the copyrights to the solutions it develops.
- Providing SaaS-based solutions based on proprietary software.

Organization:

- Business areas delegated to serve various market sectors.
- Great diversity, a consequence of the different needs, specifics and development phases of each sector.
- Supporting all initiatives to exchange knowledge and experience between areas.
- A catalog of shared values and a vision, mission and strategy that can be detailed by business areas.
- Back office processes common to all areas to support business objectives.
- Investments in research and development (R&D).

People:

- Seeing people as the organization's greatest asset.
- High expertise and use of the team's potential.
- Investment in the development of high-level expert and sectoral competencies.
- Gathering knowledge and experience by maintaining a stable team.
- Promoting initiatives and innovative approaches.

Corporate Social Responsibility (CSR):

- Taking care of important social interests.
- Support of Polish sports.
- Outreach.
- Environmental protection activities.

## 2.2 Asseco's approach to sustainability

[GRI 2-24]

Technology has a huge impact on the world and people. In Asseco Poland, it is assumed that with modern IT systems and services, the Company has the opportunity to build a better, more sustainable future.

According to the Company, a systemic approach to sustainable development increases the effectiveness of the results achieved. It has implemented an organizational structure in which the implementation of multidirectional activities is the responsibility of relevant units coordinated by the Director of the Compliance and Process Management Department. The supervision of sustainability issues is carried out by the Vice President of the Management Board, who oversees the Compliance and Process Management Department.

Sustainable development, and particularly the achievement of climate neutrality, requires a wide variety of measures spread over time. In 2023, Asseco Poland continued to work on its sustainability strategy, including setting short-, medium- and long-term goals and selecting indicators to measure their achievement.

## 2.3 Materiality test

[GRI 2-29, 3-1, 3-2]

In preparation for the 2022 reports, a materiality study was conducted by an independent consulting firm to determine the important sustainability issues for stakeholder groups. The results of this study formed the basis for determining the content of the 2022-2023 non-financial information report. The study used the materiality matrix methodology.

The Materiality Study included the following steps:

- Sector analysis of GRI and SASB indicators, taking into account the requirements of the financial sector.
- Comparative industry analysis with consideration of best market practices.
- Analysis of the requirements of the European Union Taxonomy for the ICT sector.
- Workshops with representatives of the Company's departments who are internal stakeholders and representatives of a wide range of other internal and external stakeholders, during which anonymous questionnaire surveys were conducted.
- Consultation of the project team, which included people from various organizational units of Asseco Poland.
- Recommendations of the Management Board Members.

The workshops were attended by 16 employees from the following departments, selected on the basis of the types and extent of contacts maintained with various stakeholder groups:

- The Compliance and Process Management Department.
- The Finance Division of the Asseco Group.
- The Administration Department.
- The Internal Audit Department.
- The Human Resources Department.
- The Purchasing Department.
- The Legal Office.
- The Management Board Office.
- The PR and Investor Relations Department.

During the workshops, stakeholder representatives had the opportunity to report and assess the materiality of issues arising in their relationships with the Asseco Group. The results from the workshops were used to create a materiality matrix of the examined ESG areas, which is the basis for structuring the content in this report.

Based on the results of the indications of stakeholder representatives, non-financial issues were summarized by the magnitude of their impact on Asseco (on the x-axis) and by stakeholder interest in the area (on the y-axis). The detailed results of the survey are presented in the matrix below and in a table containing a description of the non-financial issues included in the matrix:

Figure 7. Materiality matrix of ESG areas

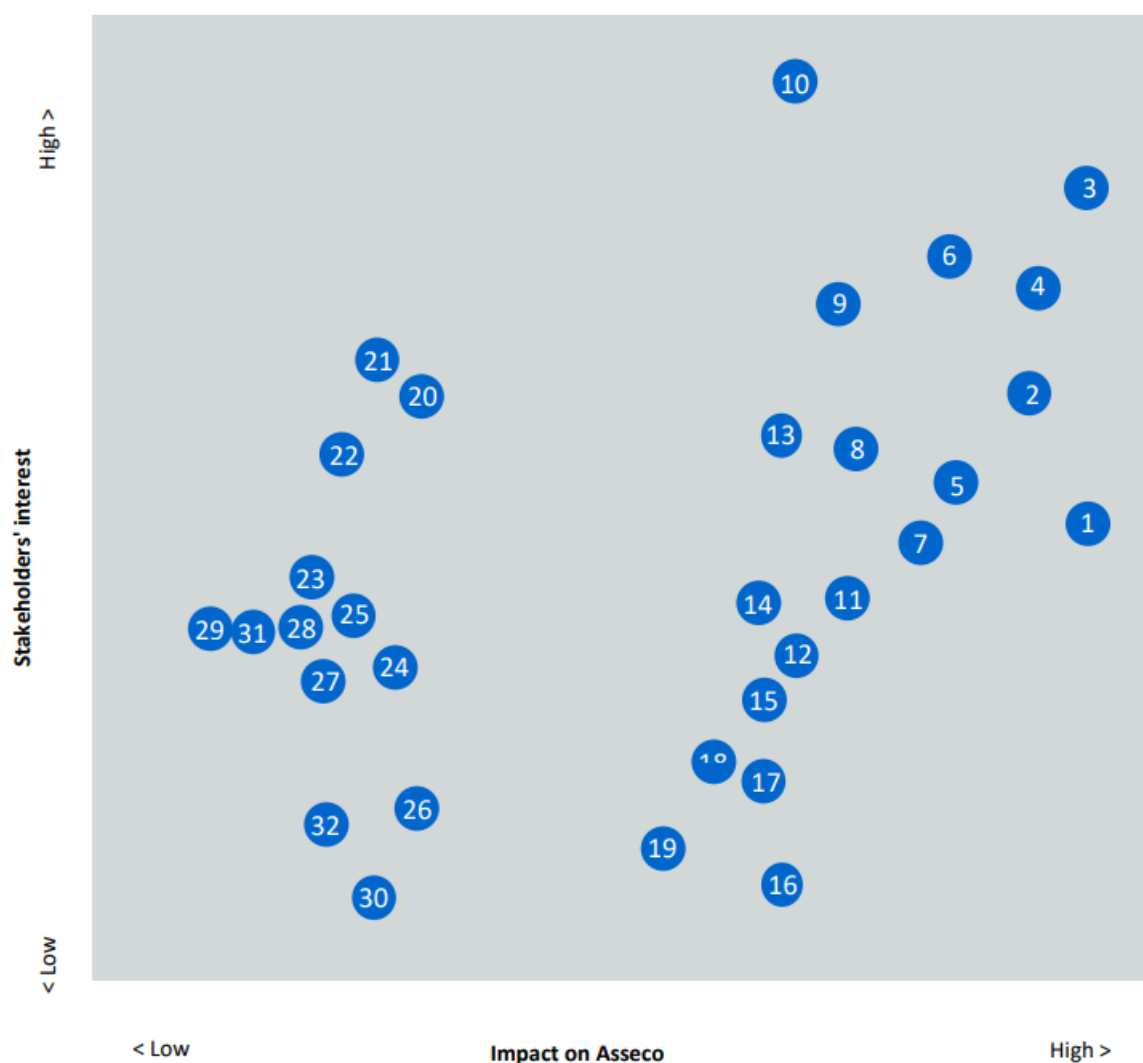


Table 3. Non-financial issues identified by stakeholders during materiality analysis

Index	Area	Description
1	Corporate governance	Structure and composition of supervisory bodies, criteria for the selection of members of the top management body, the role of the top management body in overseeing management, delegation of responsibility, communication of significant issues reported to the supervisory body, evaluation of the performance of the top management body, and additionally information on the remuneration policy (division into fixed, variable parts, how the remuneration policy is determined).
2	Economic performance	Information on the creation and distribution of economic value is a key indicator of how the organization has created value for stakeholders. In addition, opportunities and risks for the organization related to climate change, pension obligations and financial support received from the state (e.g., tax breaks, grants, subsidies).
3	Preventing corruption	Confirmed cases of corruption, measures taken to prevent corruption, communication and training on the organization's anti-corruption policies and procedures.
4	Anti-competitive behavior	Cases of anti-competitive and antitrust behavior, legal steps taken if identified.
5	Stakeholder engagement	Approach to engaging groups that influence or are influenced by the organization - identifying stakeholders and ensuring satisfactory engagement.
6	Data protection	Protection of personal data of employees, co-workers and personal data entrusted to Asseco for processing by customers in the course of services provided.
7	Taxes	Approaches to taxation, tax governance management, and tax risk control and management (by country of operation).
8	Prevention of discrimination	Identification of cases of discrimination and types of corrective actions taken.
9	Management of risks associated with interruptions to information systems	Risks associated with IT system downtime (for the organization and its customers).
10	Activities and employees	The company's value chain (business sectors, supply chain, beneficiaries, business relationships), breakdown of employees in the group (by gender, region of employment), information on the form of employment (e.g., employment agreements, contracts, full-time, part-time) by gender and region of employment.
11	Employment	Hiring of new employees and turnover (by age group, gender and region), employee benefits, impact of parental leave on employees' return to work.
12	Diversity and equal opportunities	Salaries and composition of supervisory departments by gender, age and ethnicity.
13	Strategy, policies and practices	Possessed and implemented strategies and policies (e.g., sustainable development strategies) – the implementation of obligations arising from them, opportunities to influence their content. Good practices at the level of compliance with laws and regulations and membership in associations and organizations.
14	Environmental impact of network infrastructure	Include environmental considerations in strategic planning of data center needs (p. energy, water).
15	Waste	Level of waste generation, waste management, waste diverted for recycling and disposal, waste reduction measures.
16	Energy	The amount of energy consumed internally and externally in the organization including energy sources (renewable/non-renewable), the intensity of energy consumption, plans and their implementation on how to reduce energy consumption including reducing the energy demand of products and services.
17	Emissions	Indirect and direct emissions of greenhouse gases (GHG) and other harmful gases and substances generated by the organization, emission intensity (e.g., the amount of emissions per product or employee), and plans for reducing emissions.
18	Development activities and education	Average number of training hours per employee and description of development programs available to employees.
19	Environmental assessment of suppliers	Checking product and service suppliers for compliance with environmental requirements.
20	Data privacy and freedom of expression	Privacy of user data and related procedures, use of user information for secondary purposes, censorship or monitoring of primary products or services by governments (in countries of operation of organizations).
21	Consumer privacy	Complaints about violations of customer privacy.
22	Activity indicators – licenses, subscriptions	Figures for licenses, subscriptions, and data processing capacity, including cloud.
23	Public policy	Support given to political parties, lobbying.
24	Local community	Community engagement programs and activities that have a negative impact on communities.

25	Occupational health and safety	Health and safety system, hazard identification, identification and investigation of causes of accidents, health and safety training, access to occupational health services, promotion of healthy lifestyles among employees, information on existing occupational diseases among the organization's employees.
26	Purchasing practices	Consideration of local suppliers (at the national level) in procurement.
27	Forced or compulsory labor	Identification of the risk of incidents of forced or compulsory labor and actions taken to effectively eliminate forced or compulsory labor (including at suppliers).
28	Indirect economic impact	Significant positive and negative indirect economic impacts of the organization (e.g., infrastructure investment, economic development in high-poverty areas, change in productivity of the organization, sectors or the economy as a whole).
29	Social evaluation of the supplier	Checking product and service suppliers for compliance with social requirements (e.g., employment, including in the supply chain).
30	Water and wastewater	Water and wastewater management, water intake and discharge, impacts on water stress areas, management of impacts related to water discharge.
31	Relationships between employees and management	Minimum notice periods in connection with operational changes in the organization, the minimum period between the communication of operational changes in the organization affecting individual and/or collectively bargained employees and their entry into force.
32	Market presence	For the organization's main locations of operations - how employment presents itself in the context of the local market (the percentage of senior executives hired from local communities and the ratio of the average salary to the local minimum wage). By local community is meant people born or who have the legal right to reside indefinitely (e.g., naturalized citizens or permanent resident visa holders) in the same geographic market in which operations are conducted.



# Corporate governance

ASSECO

## 3. CORPORATE GOVERNANCE

### 3.1 Management structure

#### 3.1.1 General Meeting of Shareholders (WZA)

[GRI 2-18, 2-20].

The General Meeting of Shareholders (WZA) is the supreme body of Asseco Poland and operates in accordance with the principles set forth in generally applicable laws, as well as in the Company's Articles of Association.

The manner of functioning of the General Meeting is described in detail in the [Bylaws of the General Meeting](#), adopted by the Company's General Meeting on September 21, 2011, and the Bylaws of the e-GM, adopted on April 24, 2020 by the Supervisory Board, setting out detailed rules for participation in the general meeting of Asseco Poland by means of electronic communication. The Company's Articles of Association and Bylaws of the General Meeting have been published on the Company's website.

#### 3.1.2 Supervisory Board

[GRI 2-9, 2-10, 2-11, 2-13, 2-14, 2-15, 2-18, 2-20]

During the reporting period, the Supervisory Board functioned with the following composition:

- Jacek Duch - Chairman of the Supervisory Board.
- Adam Noga - Vice Chairman of the Supervisory Board.
- Izabela Albrycht - Member of the Supervisory Board.
- Piotr Augustyniak - Member of the Supervisory Board.
- Dariusz Brzeski - Member of the Supervisory Board.
- Artur Gabor - Member of the Supervisory Board.
- Piotr Maciąg - Member of the Supervisory Board.
- Tobiasz Solorz - Member of the Supervisory Board.
- Piotr Żak - Member of the Supervisory Board.

Since the end of the reporting period until the date of publication of this report, there were no changes in the composition of the Supervisory Board of Asseco Poland.

The description of the Supervisory Board's operations, in addition to the scope explicitly described in the mandatory provisions of law, is contained in the [Supervisory Board's Bylaws](#), which are published on the Company's website.

#### 3.1.3 Audit Committee

[GRI 2-16]

Within the Supervisory Board, there is the Audit Committee composed of:

- Artur Gabor - Chairman of the Audit Committee.
- Piotr Augustyniak - Member of the Audit Committee.
- Jacek Duch - Member of the Audit Committee.

The criterion for independence under Article 129 (3) is met by: Piotr Augustyniak and Artur Gabor.

Description of knowledge used for oversight of sustainability issues:

- Knowledge and skills in accounting or auditing resulting from Article 129 para. 1 is possessed by Artur Gabor, as evidenced by his education obtained from the Faculty of Economics at University College London and the Faculty of Law at the University of Warsaw, the course "International Accounting Standards" (BDO, Warsaw, Poland), numerous additional courses and seminars on corporate governance and effectiveness of supervisory boards organized by the Polish Institute of Directors, the Warsaw Stock Exchange, the Ministry of Treasury, the Gdańsk Academy of Banking, PwC and KPMG, as well as extensive professional experience gained in Polish and foreign companies, including as a Member of Supervisory Boards and Audit Committee.
- Knowledge and skills in the industry in which Asseco Poland operates, as stipulated in Article 129 (5), are possessed by: Jacek Duch (a graduate of the Warsaw University of Technology with a specialization in information technology) and Piotr Augustyniak, as evidenced by their many years of professional experience gained in information technology companies, including those of the Asseco Group.

The description of the Audit Committee's operations, in addition to the scope explicitly described in the mandatory provisions of the law, is contained in the [Bylaws of the Supervisory Board](#), which are published on the Company's website.

### 3.1.4 Management Board

[GRI 2-9, 2-10, 2-12, 2-13, 2-14, 2-17405-1]

As at the date of publication of this Report, i.e. March 27, 2024, the composition of the Company's Management Board, together with the division of powers, was as follows:



**Adam Góral**  
**President**

He is responsible for the development vision and strategy of the Asseco Group and the Internal Audit Department.



**Grzegorz Bartler**  
**Vice President**

He is responsible for the Telecommunications and Media Division.



**Andrzej Dopierała**  
**Vice President**

He is responsible for the Divisions of International Organizations and Solutions for the Security Sector, the Office of Infrastructure Projects.



**Krzysztof Groyecki**  
**Vice President**

He is responsible for the Health Care Division.



**Marek Panek**  
**Vice President**

He is responsible for the Group Development Division and the EU Projects Office.



**Paweł Piwowski**  
**Vice President**

He is responsible for the Energy and Gas Division and the ERP Project Office.



**Zbigniew Pomianek**  
**Vice President**

He is responsible for the Commercial Banks, Cooperative Banks, Business Intelligence, Capital Market and PKO BP divisions, as well as the Asseco Innovation Hub and Asseco Services.



**Karolina Rzońca-Bajorek**  
Vice President

As the Chief Financial Officer (CFO), she is responsible for the Company's Financial Division and the Asseco Group's Financial Division and Shared Service Center Department.



**Sławomir Szmytkowski**  
Vice President

He is responsible for the Social Security, Systems Maintenance, Agriculture and Postal Divisions, the Government Administration Division and the Asseco Group Public Business.



**Artur Wiza**  
Vice President

He is responsible for the PR and Investor Relations and Marketing Departments.



**Gabriela Żukowicz**  
Vice President

She is responsible for the Legal Office and the Management Office, as well as the Departments of Human Resources, Personnel Administration, Compliance and Process Management, Internal Systems Maintenance and Development, Administration and Procurement. In addition, she serves as the Chief ESG Officer.

In 2023, the distribution of powers among the Management Board Members was as follows:

Table 4. Scope of competence of the Members of the Management Board of Asseco Poland

Management Board Member	Responsibilities
Adam Góral President	Vision and development strategy of the Group Internal Audit Department
Grzegorz Bartler Vice President	Telecommunications and Media Division ICT Department <sup>1</sup>
Andrzej Dopierała Vice President	International Organizations and Security Sector Solutions Division Agricultural Insurance Division <sup>2</sup> Office of Infrastructure Projects ICT Department <sup>3</sup>
Krzysztof Groyecki Vice President	Health Care Division
Marek Panek Vice President	Group Development Division EU Projects Office
Paweł Piwowar Vice President	Energy and Gas Division ERP Project Office
Zbigniew Pomianek Vice President	Commercial Banks Division. Cooperative Banks Division PKO BP Division Capital Market Division Business Intelligence Division Asseco Innovation Hub Asseco Services

Karolina Rzońca-Bajorek Vice President	Finance Division of Asseco Poland
	Finance Division of the Asseco Group
	Shared Service Center Department
Sławomir Szmytkowski Vice President	Social Security Division
	Systems Maintenance Division
	Agriculture and Postal Division
	Government Administration Division
Artur Wiza Vice President	Asseco Group Public Business Unit
	Marketing Department
Gabriela Żukowicz Vice President	PR and Investor Relations Department
	Legal Office
	Management Office
	Human Resources Department
	Human Resources Administration Department
	Compliance and Process Management Department
	Internal Systems Maintenance and Development Department
	Purchasing Department
	Administration Department

<sup>1</sup> as of September 15, 2023

<sup>2</sup> until April 30, 2023

<sup>3</sup> until September 14, 2023

The Management Board's gender diversity is shown in the table below.

Table 5. Differentiation of the Management Board structure in 2023

Type of position	Women	Men	Participation of women	Participation of men
Management	2	9	18%	82%

The description of the Management Board's operations, in addition to the scope explicitly described in the mandatory provisions of law, is contained in the [Management Board's Bylaws](#), which are published on the Company's website.

Members of the Management Board and Supervisory Board are covered by the [Policy on Remuneration of Members of the Management Board and Supervisory Board of Asseco Poland S.A.](#) attached to Resolution No. 29 of the Ordinary General Meeting of Shareholders of Asseco Poland S.A. dated May 30, 2023. The content of the document is available on the website at: [Remuneration Policy - Asseco Poland S.A. - Investor Relations Center](#).

## 3.2 Internal control, risk management and internal audit system

[GRI 2-12, 2-13, 2-25 , 2-26, 3-1 , 3-3 ]

Asseco Poland has an internal control system, which consists of an organizational and hierarchical structure, internal policies, procedures with built-in controls, and instructions to support the effectiveness of the Company's operations. Managers of organizational units are responsible for the efficiency and operational effectiveness of their subordinate teams, while senior managers are responsible for supervising the activities of their subordinate units and the results of the processes they own. The internal control system is supplemented by separate teams responsible for preparing financial statements and ensuring compliance with laws and other regulations (compliance).

The Company has a risk management system based on three lines of defense:

- Operational management of risks arising in connection with the activities carried out by the units.
- Risk management by functions or units designated to do so.
- The activities of the internal audit unit - the Internal Audit Department.

All employees and associates of Asseco Poland are required to act in accordance with internal policies and procedures, as well as to perform their duties in accordance with legal regulations. The Company's outreach activities enable them to properly understand compliance policies and apply them on a daily basis, both in their dealings with customers, suppliers and in their interactions among employees. Consistency of processes, creation, maintenance and development of compliance policies are supervised by employees and associates of the Compliance and Process Management Department carrying out activities in accordance with the Company's integrated management system.

Asseco Poland's Internal Audit Department, acting on the basis of international standards of professional internal audit practice, evaluates the effectiveness of the Company's control environment, risk management and organizational governance. It performs planned audits, examining the control mechanisms of selected processes to verify that they effectively mitigate risks. It also performs ad hoc audits, such as pre-implementation reviews – commissioned when major changes to the Company's processes are planned, in order to properly organize control systems prior to the implementation of the change, as well as – in special cases – investigations. It independently informs the Management Board and the Audit Committee of the Supervisory Board about the state of the control environment and risk exposure, effectively reducing the negative impact of risk factors and threats on the Company's operations.

On behalf of the Management Board, Gabriela Żukowicz, in her role as the Chief ESG Officer, is responsible for sustainability issues.

### 3.3 Stakeholder relations

[GRI 2-12, 2-29]

Asseco maintains an ongoing dialogue with its stakeholders, allowing for the exchange of necessary information, as well as the building of long-term partnerships.

The table below describes the ways in which Asseco communicates with its various stakeholder groups.

Table 6. Stakeholder engagement

Stakeholder	Why commitment is important	The most important issues for the group	Communication channel
Customers	Acquiring and retaining customers is the most important factor responsible for a company's success.	<ul style="list-style-type: none"> <li>• Clear offers.</li> <li>• High quality customer service.</li> </ul>	<ul style="list-style-type: none"> <li>• Meetings within the framework of sales activities and ongoing contracts.</li> <li>• Regular press releases and marketing activities announcing new solutions, offers and other important events.</li> <li>• Direct involvement through activities carried out by the Marketing and PR and Investor Relations Departments.</li> <li>• Organizing and partnering in industry conferences.</li> </ul>
Suppliers and subcontractors	Suppliers and subcontractors affect the ability to provide services and products.	<ul style="list-style-type: none"> <li>• Fair treatment.</li> <li>• Transparent rules for tenders and cooperation.</li> <li>• Timely payments.</li> </ul>	<ul style="list-style-type: none"> <li>• Periodic evaluation of suppliers and subcontractors.</li> <li>• Inquiries and bids.</li> <li>• Negotiation meetings.</li> </ul>
Shareholders, investors and capital providers	Good relations with the investment community and shareholders are crucial for a listed Company.	<ul style="list-style-type: none"> <li>• A stable business foundation.</li> <li>• Business diversification (geographic, sector, product).</li> <li>• Transparent communication of operational and financial results.</li> <li>• Investment and research and development activities.</li> <li>• Increase in enterprise value.</li> <li>• Regular dividend payments.</li> </ul>	<ul style="list-style-type: none"> <li>• Providing accurate and detailed information on financial and operational performance in current and periodic reports.</li> <li>• Regularly updated corporate website (additional information and investor materials over and above those that the Company is obliged to publish by law).</li> <li>• Quarterly earnings conferences for analysts, investors and the media.</li> <li>• General Meeting of Shareholders.</li> </ul>
Employees and employee candidates	Properly qualified and motivated employees play a key role in the	<ul style="list-style-type: none"> <li>• A friendly, stable and modern working environment.</li> <li>• Competitive wage levels.</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction and engagement surveys.</li> <li>• Periodic evaluations.</li> </ul>



### 3.4 Tax transparency

[GRI 207-1 ]

As a Polish IT company, Asseco Poland operates in the common interest based on economic patriotism, creating added value for the Polish economy.

One of the principles adopted by Asseco Poland, stemming from the idea of economic patriotism, is to pay tax at the place where income is generated. This means that Asseco Poland pays taxes in Poland.

For more information on the ongoing tax strategy, visit the [Company's website](#).

For 2023, Asseco Poland paid income tax to the state budget in the amount of **PLN 27.4 million**.

### 3.5 Information security

[GRI 2-13, 418-1a , SASB 220a .1, 220a.3 , 230a.2 , 550a.2 ]

Asseco Poland, as a leader in the IT industry in Poland, prioritizes information security in its broadest sense, both at the operational and strategic levels. In order to meet its objectives in this regard, the Company continuously undertakes and implements initiatives aimed at improving the security management processes within its structures. The above approach ensures effective protection of the Company's own assets, as well as those entrusted to it by customers in the course of cooperation, and ensures compliance with applicable laws, internal regulations and contractual requirements.

The starting point in the Company's holistic approach to information security is the maintenance and development of an Information Security Management System (ISMS) at the level of all business units. The ISMS operates based on the requirements of the ISO/IEC 27001 standard, and is certified for compliance with the aforementioned standard in selected business areas of the Company.

In order to maximize the benefits of effective information security management, the Company:

- Fully involves management in ongoing information asset protection activities and initiatives.
- Maintains expert teams within the organizational structure to oversee compliance with implemented information security policies in specific areas of responsibility.
- Integrates information security management processes with business processes.
- Maintains, develops and acquires new competencies and knowledge in information security at the Company-wide level.
- Applies and improves methodologies, mechanisms and tools to ensure the effectiveness of the goals in the area of information asset protection.
- Periodically verifies the effectiveness of information security management processes through performance measurement, independent audits and certification.

Asseco Poland manages information security in all areas of its operations on a continuous basis, so that the necessary level of asset protection is ensured within the business processes. To this end, the Company in particular:

- Conducts multi-level risk analyses defining security objectives in different time perspectives and determines the actions necessary to effectively manage these risks.
- Provides business units with the support of information security experts for the design of secure products and services.

- Optimizes security management processes to reduce the risk of downtime or decreased effectiveness while maintaining the required level of information security and compliance.
- Uses only entities that meet the Company's security requirements, and the course of cooperation itself is strictly regulated by relevant security clauses.
- Manages the lifecycle of an employee in an organization in a way that reduces the risks of security breaches from recruitment to termination.
- Acquires IT services that complement the controls and security mechanisms implemented to date.
- Modifies information security management processes based on experience gained from daily operations.
- Adjusts its information security management activities on an ongoing basis as events are noted in its external environment that may affect the security of the Company's information assets,
- Maintains an efficient flow of information on the current state of security at all levels of management.

The company in 2023 continued a number of initiatives to increase the organization's resilience to identified risks and to take advantage of opportunities, including:

- Implementation of the Security & Compliance by Asseco program aimed at employees, developing skills and knowledge, including technical knowledge, in the area of information security and cyber security; the activities carried out were supported by recognized experts from the IT Security industry.
- Conducting simulations of cyber attacks in internal structures based on popular methods, using various techniques and tools.
- Modifications in information security management processes, including their digitization.

### 3.5.1 Cyber security

With the rapid growth of threats in the digital sphere reported in recent years, Asseco Poland is continuously building its resilience to attacks and bridging potential vulnerabilities in the area of IT Security. The ongoing armed conflict in Ukraine since February 2022 and the rapid development of artificial intelligence (AI) have contributed to the emergence of new cyber threats to which Asseco Poland may be exposed.

The Company in 2023 continued to take proactive measures to reduce the potential impact of cyber threats on its stability, efficiency and continuity of operations, particularly with regard to its obligations to customers and other relevant stakeholders, including employees and suppliers. The dynamics of change taking place in cyberspace, including the development and easy availability of artificial intelligence services to the average Internet user, contributes to the Company's treating cyber security as one of its highest priorities.

Asseco Poland manages cyber security in all areas of its operations and IT services provided to ensure the confidentiality, integrity and availability of information processed therein. Due to the characteristics of the Company and its immediate environment, cyber security is managed locally at the level of organizational units, including those that produce software, and centrally in terms of IT infrastructure and services provided to the Company.

For effective protection against cyber attacks, the Company has a SOC (Security Operation Center) team, responsible for monitoring IT networks and responding when security breach attempts are detected. The SOC team functions with 3 lines of support responsible for detection, handling and advanced analysis of incidents.

The company in 2023 has taken measures in specific areas of operation to increase the effectiveness of previously implemented mechanisms and safeguards.

To raise awareness of cyber threats, the Safe Employee Conference on cybercrime, social engineering attacks, using artificial intelligence, safe use of mobile devices and networks was organized in Q3 2023.

Training videos have also been created to supplement the e-learning materials: Incident Management and Information Security and Cyber Security.

Employees of the Information Security and Business Continuity Office have been preparing the Seculetter since 2023, in which they share information from the world of cyber security, disseminate knowledge about new threats, technological innovations in the area of security and cybercriminals' campaigns. Simulations of phishing/smishing attacks are carried out at the Company to test employees' vigilance and resistance to social engineering attacks or phishing for domain credentials. After the simulated attacks, an information campaign is conducted to remind employees of basic information on how to respond to threats of a similar type.

In Q4 2023, Asseco Poland, together with Asseco Business Solutions, conducted training courses aimed at programmers and system administrators to enhance the security of systems under development: "Security and Infrastructure of Docker Environments" and "Security and Infrastructure of Kubernetes Environments" and "Modern IT System Architecture."

### 3.5.2 Business continuity

Asseco Poland has implemented a Business Continuity Management System (SZCD) in its structures based on the ISO 22301 standard, which covers all organizational units within its scope. The SZCD is subject to certification for compliance with the aforementioned standard in selected business areas of the Company.

The year 2023 presented the Company with new challenges in managing business continuity in the face of armed conflicts between Russia and Ukraine and Israel and Hamas. The consequences of the war in Ukraine, which has been ongoing since February 24, 2022, include threats both in the physical sphere (the extension of the conflict to Polish territory) and in the cyber sphere (the intensification of cyber attacks by Russia on national institutions and organizations). The armed conflict on the territory of the Gaza Strip, which began in October 2023, is particularly significant for Asseco, as many companies from the Formula Systems segment (identical to the Formula Group) are located and operate in Israel. Despite the imminent threat and the related calling of some employees to military service, companies in the Formula Systems segment are fulfilling their contractual obligations within the deadlines specified in their contracts. As a result of the war, companies headquartered in Israel have shifted to working remotely or in hybrid mode. They have a diversified portfolio of clients, which are largely large, financially stable companies and institutions, and the contacts they are pursuing are in key areas such as cyber security, defense, engineering, healthcare, transportation, among others.

Due to the CHARLIE-CRP and BRAVO alert levels, which have been maintained since 2022, security procedures continue at the Company, including:

- Regularly convening meetings of the Crisis Staff, which includes the management of Asseco Poland, for the ongoing management of risks to the Company's business continuity.
- Launching additional procedures for physical security controls and monitoring the security of the ICT infrastructure.
- Strengthening the security of critical assets.
- Increasing the efficiency of response to cyber attacks by improving communication between the SOC team and Asseco Group companies.
- Expansion of fuel tanks to extend emergency power backup time.

## 3.6 Data protection

Asseco Poland respects the privacy of its employees, co-workers, suppliers and all persons using the information systems and services offered by the Company. It cares for the security of the personal data it processes, implementing the requirements of applicable laws, customers' industry regulations, as well as the principles contained in internal procedures designed to protect personal data.

Confidentiality agreements (or applicable confidentiality clauses) or personal data processing entrustment agreements are entered into with both employees and external entities with which the Company undertakes cooperation. Employees' access to personal data is limited to the necessary extent, resulting from their functions. Physical access to premises where documents with personal data are stored is also restricted. The security of information systems is subject to internal and external audits, which also include the identification and subsequent removal, or mitigation, of risks related to the confidentiality of personal data.

The Company's approach to the protection of privacy, including personal data, has been developed in the form of a privacy policy, available [on the Company's website](#).

Ongoing data protection activities include:

- Monitoring the Company's compliance with data protection regulations.
- Carrying out an assessment of the risk of personal data protection violations, its impact and the selection of measures adequate to minimize it.
- Evaluation of events in terms of violation of the rights or freedoms of individuals.
- Preparation of documentation of personal data protection violations, reporting to the Management Board Member responsible for the area of personal data protection.
- Promoting awareness and knowledge of the introduction of best practices in personal data protection, including the conditions that services or software provided by the Company must meet (e.g., how to apply data protection by design and default data protection in the development of IT solutions); organizing an annual "Personal Data Protection Day" event.
- Informing employees and co-workers of their responsibilities.
- Verification of the implementation of recommendations arising from data protection checks or violations, as well as ongoing monitoring.

The Company provides mandatory recurring data protection training courses - for employees, interns and trainees, as well as for those working with the Company under civil law contracts. In 2023, the existing e-learning was supplemented with additional material: "IT solutions and privacy and security - how to combine it?". In addition, as part of awareness-raising activities among employees, the annual Data Protection Day campaign is conducted. The main theme of the action was data protection violations and how to avoid them. As part of it, a range of educational content was created, including a video and an interactive quiz with prizes.

During the reported period, no financial or non-financial penalties were imposed on the Company in connection with data protection violations.

### 3.7 Anti-Corruption

The anti-corruption policy in Asseco Poland is governed by: Code of Ethics and Business Conduct, Compliance Policy, Vademecum for Counteracting Corruption and Conflict of Interest, Work Regulations, and Purchasing Policy.

Preventive and control measures against corruption are implemented at various levels of the organization and are necessary to ensure its proper functioning. In accordance with the [Code of Ethics and Business Conduct](#), the Company does not accept the acceptance or granting of unauthorized benefits, any form of extortion or corruption, or the illegal circulation of money. Asseco Poland works based on the principle of zero tolerance for corruption.

Table 7. Cases of corruption in Asseco Poland in 2023

Total number of confirmed cases of corruption
0

At Asseco Poland, care is taken to ensure compliance with ethical principles among employees. During the adaptation block for all newly hired employees and co-workers, special training is provided in this regard.

Table 8. Asseco Poland employees trained in compliance and ethics in 2023

Participation of employees who received "Compliance and Ethics" training as part of the adaptation block
93%

Asseco Poland has implemented communication channels for reporting violations, including those related to corruption and conflict of interest, including an anonymous channel for reporting violations.

The Company's purchasing process is designed to ensure transparency in supplier selection. As of 2019, the purchasing function in Asseco Poland is centralized and performed mainly by the Purchasing Department (purchases for own use), which consists of the Purchasing Office and the Logistics Office.

Asseco Poland has in place documents defining the rules of cooperation with suppliers, including, among others, the rules of supplier qualification and the General Terms and Conditions of Purchase. According to them, suppliers undertake to act in accordance with the principles of fair competition and observe good business practices.

The Asseco Group does not have a unified anti-corruption policy, which is due to the federated model of cooperation within the Group. Due to territorial dispersion - Asseco Group companies operate in diverse legal, social and cultural environments – no central anti-corruption policies have been created at the Group level, but the principles applied by Asseco Poland provide recommendations for the Group companies.

The Group companies have their own practices in this area. At Asseco Central Europe ("ACE"), emphasis is placed on adherence to the Code of Ethics, explaining in detail issues related to fair competition, business practices, anti-trust laws, corruption and bribery. The code also systematizes procedures for whistleblowing and protection against retaliation. Familiarization with the Code of Ethics is part of a new employee's induction package.

Another example of the implementation of anti-corruption procedures is the Asseco South Eastern Europe Group ("ASEE Group"). Corruption issues there are governed by an anti-corruption policy that applies to all companies that make up the ASEE Group and includes a broad definition of employees (including consultants, contractors, agents). Bribery and corruption are broadly defined and also include issues of unauthorized gifts and expressions of hospitality. Permitted gifts and gratuities must meet criteria related to value, purpose and prior approval of the authorized person. Accepting cash in any amount (or its equivalent in the form of coupons) is prohibited. Information on gifts /invitations offered or accepted by an employee shall be forwarded to the CFO of the respective unit, who shall keep a record of all invitations or gifts and report it quarterly to the Group CFO. Participation of employees in annual anti-corruption training is mandatory and includes new employees as part of the onboarding process. In addition to anti-corruption procedures, there is also a conflict of interest policy that requires all employees of local companies to report information about potential conflicts of interest. In the case of directors of local units, this issue is also addressed in the companies' articles of association and contracts for serving on boards of directors. The ASEE Group also has a Conflict of Interest Policy, a Fair Competition Policy, an Anti-Corruption Policy and a Whistleblowers Procedure. These documents clearly define control mechanisms to prevent corruption.

Table 9. Cases of corruption in 2023 in the Asseco Group

Total number of confirmed cases of corruption
0

### 3.8 Risks related to corporate governance issues

[GRI 2-27, 205-1 , 205-2 , 205-3 , 206-1 ]

The Asseco Group monitors on an ongoing basis the significant risks to its business in order to identify, prevent and possibly mitigate them.

Table 10. Risks related to corporate area issues

Risk area	Risk description
Laws and their interpretation	<ul style="list-style-type: none"> <li>The adoption of an interpretation of the law that differs from that established by state authorities resulting from frequent amendments or lack of uniform interpretation of the law.</li> </ul>
Corruption and fraud	<ul style="list-style-type: none"> <li>The emergence of corruption events.</li> <li>Suffering damage to property as a result of fraud.</li> </ul>
Business continuity, including limitations and interruptions in electricity supply	<ul style="list-style-type: none"> <li>Inability to continue providing services to customers.</li> <li>Limitations and interruptions in the supply of electricity due to, among other things, the possibility of grid or supplier failures.</li> </ul>
Data leakage	<ul style="list-style-type: none"> <li>The disclosure of confidential data to unauthorized persons as a result of intentional acts of third parties, dishonest employees, as well as errors by employees or subcontractors.</li> </ul>



# **Social issues**

**assecO**

## 4. SOCIAL ISSUES

### 4.1 Our employees - characteristics

As at December 31, 2023, Asseco Poland employed 2,592 people. This is a 7.4% increase compared to 2022, when 2,413 people were employed. Average employment in the 12-month period, i.e. from January 1 to December 31, 2023 in salaried FTEs, i.e. employment adjusted for FTEs for which the Company does not pay due to unpaid leave, maternity leave and other leave, was 2,336 compared to 2,214 FTEs in the comparable period of 2022.

On the other hand, the Asseco Group employed 33,062 people as of the end of the reporting period, compared to 32,750 people employed as of December 31, 2022. Average employment in the 12 months ended December 31, 2023 in salaried FTEs, i.e. employment in FTEs adjusted for FTEs for which Group companies do not pay salaries (e.g., unpaid leave, maternity leave, other) amounted to 32,640 compared to 31,628 FTEs in the 12 months ended December 31, 2022. The calculation of FTEs includes companies that joined the Group during the reporting period (in proportion to their period of consolidation) and excludes companies whose results are included in other operating activities or discontinued operations.

Table 11. Employment in Asseco Poland and the Group by departments as at December 31, 2023.

	Asseco Poland	Asseco Group
Management	11	219
Administrative departments	330	2 330
Sales departments	110	1 710
Production departments	2 141	28 803
<b>Total employees</b>	<b>2 592</b>	<b>33 062</b>

At Asseco Poland, the primary form of employment is employment under an employment contract. In addition, as at December 31, 2023, the Company employed 459 people under a cooperation agreement, 152 people employed under a contract of mandate and 220 people providing outsourcing services.

Table 12. Share of contracted employment as at December 31, 2023

Share of persons employed under a contract of employment
76%

Asseco Poland and the Asseco Group companies provide the opportunity to provide work in the hybrid model, which provides for a combination of stationary work (in the office) and remote work (at home - so-called home office). The principles of the hybrid model are described in the Company's internal documentation. They are periodically reviewed and adjusted to current conditions.

The "Additional Indicators" section of this Report presents social and labor indicators such as the number of Asseco employees by gender, age and grade, breakdown by legal employment relationship, breakdown by FTE, and membership in collective bargaining agreements.

### 4.2 Employment policies

The Asseco Group does not have a uniform policy on labor and social issues, which is a direct result of the federated model of cooperation within the Group. The Asseco Group companies maintain a wide range of

autonomy in their operations. They operate in different geographic locations and, consequently, in different conditions: legal, economic and social, which significantly limits the possibility of having a unified policy.

Due to the international nature of the Group, the implementation of the personnel policy is carried out in accordance with the laws of the countries in which the individual Asseco Group companies operate, as well as on the basis of internal procedures and standards applicable in these companies.

The personnel policy of Asseco Poland is carried out in such a way as to ensure competent and committed employees and co-workers. The Company takes care of their motivation so that they can successfully achieve its business goals, as well as enables development and ensures professional stability through clear and transparent operating rules.

The basic documents in force in Asseco Poland governing personnel policy are: Work Regulations, Hybrid Model Work Regulations, Remuneration Regulations, Regulations for Evaluation and Professional Development, Regulations for the Company Social Benefits Fund, Personnel Policy, Code of Ethics and Business Conduct, and Vademecum for Prevention of Corruption and Conflict of Interest.

Internal regulations comply with the UN Guiding Principles on Business and Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, and the OECD (Organization for Economic Cooperation and Development) Guidelines for Multinational Enterprises. Asseco supports and respects internationally accepted human rights, strives to eliminate any violations of human rights (providing channels for reporting violations), respects freedom of association and the right to collective bargaining, does not allow any form of forced labor and child labor, ensures equality in employment by combating any attempts at discrimination, strives to reduce the environmental impact of its operations, supports the development of environmentally friendly technologies (including through digitization of processes), and counteracts corruption and bribery.

Asseco has regulations on equal treatment in employment, which is communicated to employees in the form of an appendix to the Employment Regulations on equal treatment in employment. Asseco does not allow discrimination based on, for example, gender, religion, age, nationality, disability, race, religion, political beliefs, ethnicity or sexual orientation.

The provisions of the bylaws apply to all employees of the Company regardless of the type of employment contract, the period for which they were hired, the position they occupy and the fixed working hours.

### 4.3 Employee engagement process

Asseco Poland conducts a documented dialogue with its employees in the form of conducting a periodic engagement and satisfaction survey. All employees of the Company are invited to participate in the survey, as well as co-workers performing tasks based on cooperation agreements, assignments and those providing outsourcing services. The third edition of the survey was conducted in 2023, with 87% of those invited participating. The issues covered by the survey referred to various areas of the organization's operation, including remote work and its effectiveness, development opportunities, collaboration, information and communication flow, processes and procedures, and work-life balance. The results of the survey form the basis for prioritizing company-wide, as well as local, activities in individual business units. The next edition of the engagement and satisfaction survey is scheduled for 2025.

The 2023 Engagement and Satisfaction Survey was also conducted at Asseco Cloud, and the company was awarded the "Investor in Human Capital" certificate as a recognition for its high ratings in the areas of overall satisfaction, engagement, relationships, competence and employee as ambassador (average index of 80%).

### 4.4 Scope of collective bargaining and social dialogue

There are three trade unions in the Asseco Group: at the ZAP Group company within the Israeli trade union of companies in the mobile/internet/hi-tech industries, at Asseco Data Systems (Independent Self-Governing Trade Union "Solidarity"), and at the ASEE Group (Comisiones Obreras UGT).

Table 13. Number of trade unions in the Group

Total number of registered trade unions
3

## 4.5 Diversity index

[GRI 2-10, 2-21]

Despite the absence of a diversity policy, Asseco Poland has an equal treatment policy regardless of gender, age, nationality, sexual orientation, beliefs, political and religious views, property status, family situation and other factors that may cause direct or indirect discrimination. The Company applies a diversity policy by hiring employees who are diverse in terms of gender, age, work experience, education, cultural background, and ensuring that all employees are treated equally in the workplace, taking into account their diverse needs and using their differences to achieve the Company's goals.

At the stage of recruiting an employee, a selection method is used that allows an objective assessment of the substantive competence of candidates, excluding any manifestation of discrimination or unequal treatment. The greatest importance is attached to the practical knowledge and qualifications of employees, which affects the selection of people with competencies best suited to the position. Clearly defined criteria and objective evaluation of qualifications ensure equal opportunities for job candidates.

Table 14. Employment in Asseco Poland by gender as at December 31, 2023

Type of position	Women	Men	Participation of women	Participation of men
Management	2	9	18%	82%
Other management staff	73	204	26%	74%
Production	608	1 375	30%	70%
Non-production positions	197	124	61%	39%
<b>Total employees</b>	<b>880</b>	<b>1 712</b>	<b>34%</b>	<b>66%</b>

The company provides equal working conditions conducive to the full utilization and development of the unique qualities, skills and interests of employees, including managers, including through participation in training. The organization's employees participate in training based on recognizing different personality traits and benefiting from them by recognizing them and being able to use them to ensure effective cooperation. Each employee has the opportunity to be promoted to a managerial position if he or she demonstrates adequate professional achievements.

Table 15. Employment in Asseco Poland by age as at December 31, 2023.

Total employees	Up to 30 years	30-50 years	Over 50 years old
2 592	429	1 581	582

Table 16. Group employment by gender as at December 31, 2023

Total employees	Women	Men
33 062	13 834	19 228

Table 17. Group employment by age as at December 31, 2023

Total employees	Up to 30 years	30-50 years	Over 50 years old
33 062	9 869	18 035	5 158

## 4.6 Fair remuneration

Both in Asseco Poland and in all Group companies, employees and co-workers receive fair remuneration, commensurate with their competence and experience.

The Remuneration Regulations of Asseco Poland were updated by Resolution of the Management Board No. 1/2023 dated January 10, 2023. The document defines the principles of remuneration and granting of other work-related benefits to all employees of Asseco Poland regardless of the type of work performed. Changes in salaries in the labor market are also monitored on an ongoing basis, and on the basis of these changes, appropriate decisions are made on salary changes.

Members of the Management Board and Supervisory Board are covered by the Policy on Remuneration of Members of the Management Board and Supervisory Board of Asseco Poland S.A. attached to Resolution No. 29 of the Ordinary General Meeting of Shareholders of Asseco Poland S.A. dated May 30, 2023. The content of the document is available [on the Company's website](#).

## 4.7 Social protection

[GRI 2-19, 2-20, 201-3]

In accordance with the Remuneration Regulations, employees are covered by social protection and are paid for periods of incapacity due to illness. The company also finances social activities under: the Company Social Benefits Fund, which covers:

- Employees employed under an employment contract regardless of the type of employment contract and the duration of its performance.
- Pensioners who have terminated their employment contract with the company due to retirement.
- Family members of employees who died during their employment.

### Additional non-wage benefits

Employees of Asseco Poland are entitled to additional non-wage benefits in addition to their salary, including:

- An extensive medical care package for employees and their relatives (spouse/partner, children, parents), including a medical freedom option.
- A cafeteria program implemented using a benefit platform, characterized by a wide range of offers and the possibility of flexible use of funds, including subsidized access to cultural events, recreation.
- The access to educational platforms, including Youniversity and e-tutor, access to e-journals, trade press, subsidies for postgraduate and doctoral studies and a variety of courses.
- The Employee Pension Plan (EPP) – a form of voluntary group retirement savings, in which the employer fully finances the basic contribution (a certain percentage of the employee's salary) transferred under

the management of a specialized financial institution, and the employee pays only personal income tax on it; optionally, the employee may decide to pay an additional contribution, which, in the amount declared by them, will be calculated and deducted from their salary.

- Employee loans.
- Physical recreation, including the purchase of participation packages for sporting events, subsidizing entry subscriptions to sports facilities or sporting events.
- Christmas vouchers.
- Additional support for the disadvantaged.
- Providing fresh fruit/healthy snacks in the offices.

At the beginning of each fiscal year, contracted employees receive the Total Rewards Statement. This statement contains information on the amount of salary and the amount of benefits that a particular employee has benefited from. This initiative transparently presents all the work benefits received by individual employees of Asseco Poland.

As in Asseco Poland, additional non-wage benefits for employees of the Asseco Group companies also function. They vary and have not been standardized at the Group level. The most commonly used non-wage benefits include:

- Subsidized medical care for employees and their relatives (e.g., Asseco Data Systems, Asseco South Eastern Europe, Asseco Central Europe, Asseco Business Solutions, DahliaMatic, Asseco Lietuva, ComCERT, Asseco Cloud).
- Subsidized entrance fees to sports facilities or events (e.g., Asseco South Eastern Europe, Asseco Business Solutions, Asseco Data Systems, DahliaMatic, Asseco Central Europe, Asseco Lietuva).
- Additional life or health insurance, pension plans (e.g., Asseco South Eastern Europe, Asseco Data Systems, Asseco Business Solutions, ComCERT, Asseco Spain, DahliaMatic, Asseco Lietuva, Asseco PST).
- Subsidizing access to cultural events (e.g., Asseco Data Systems, Asseco Central Europe, Formula Systems, Asseco PST).
- Subsidized language learning, access to educational platforms (Asseco Cloud, Asseco Data Systems, Asseco Business Solutions, DahliaMatic, Asseco Lietuva).
- Holiday subsidies (e.g., Asseco Business Solutions, Asseco Data Systems),
- Providing fresh fruit/healthy snacks (e.g., DahliaMatic, Asseco Central Europe, Asseco Lietuva, Asseco Data Systems, Asseco South Eastern Europe),
- Organization of team-building events for employees and their families in the form of family picnics, sports tournaments, etc. (e.g., Asseco Lietuva, Asseco Business Solutions, Asseco Data Systems, DahliaMatic).

## 4.8 Employee development

### 4.8.1 Talent acquisition

Due to the nature of the Company's IT business and the fact that the success of the Company in this industry is primarily determined by the knowledge and practical skills of its employees, issues related to hiring, employee development and the creation of the right work environment are crucial to the long-term, sustainable development of the Company and the Group.

The company runs a proprietary internship and graduate program aimed at identifying young people with high potential during a nationwide campaign. In 2023, students and graduates were able to participate in the eighth

edition of the Asseco Starter 2023 program, through which they received a 3-month paid internship in the structures of Asseco Poland, choosing a programming or testing path, with the possibility of extending their cooperation under the Asseco Level Up Program with an extensive career path and an individual development budget allocated for the chosen certification.

**100%** of interns of the 8th edition of the Asseco Starter program continue to be employed in Asseco Poland

Interns and graduates take part in development programs, under which they receive specialized and soft skills training. As part of the eighth edition of the program, 40 students and graduates were accepted for a 3-month internship and all of them later took up jobs in Asseco Poland. A total of 360 people participated in the program during the 8-year period. Asseco Poland has a referral system in place, whereby any employee of the Company can recommend a candidate for a job in the Asseco 3 WIN program, as well as the Boomerang program, which allows consulting on opportunities to return to the organization.

Asseco Poland regularly meets with students at job fairs and conferences organized by student organizations, and also supports young people with start-up ideas. On May 23, 2023, a state-of-the-art, fully-equipped AssecoLab science room was opened for use by students at the Rzeszów University of Technology, which serves as a laboratory and meeting place for scientific circles. It also hosts workshops – "TECHbreakFast in practice" conducted by experts from Asseco.

Every year, Asseco Poland is the main sponsor of the Warsaw IT Days, during which the Company's speakers have their industry presentations. Analogous activities are carried out by the Group companies. Asseco Data Systems closely cooperates with the Maria Curie-Skłodowska University in Lublin, by becoming involved in events organized by the university, among others. It also promotes its internships and job offers during recruitment events organized by: the Department of Computer Science at the West Pomeranian University of Technology in Szczecin, the Polish-Japanese Academy of Information Technology and the Wrocław University of Technology. Similar activities are carried out by Asseco Business Solutions, which joined the XXIII Job Fair "Engineer on the Labor Market" organized by the Lublin University of Technology and the Lublin IT Days at the university. The Asseco Group companies from outside Poland also participated in numerous recruitment events (job fairs, open days), during which they offered new graduates the opportunity to join the team, or posted internship announcements on university websites. Every year, Asseco Lietuva organizes MIDI Days for mathematicians and computer scientists from Vilnius University, as well as IT competitions for high school students.

In May, experts from Asseco Poland shared their knowledge at a conference combined with the Javeloper 2023 virtual job fair and aimed at developers, administrators, DevOps and database specialists, and network and security engineers, among others. In December, Asseco sponsored the YalvaConf conference, which was held in a hybrid model – one day in an online format, the other stationary. This form of the event facilitated networking and "round tables" after speeches and discussions with speakers. An accompanying initiative was the YalvaExpo - a fair of jobs, products and services related to the conference theme. Experts from Asseco Poland, Asseco Cloud and ComCERT also took part in the country's largest meeting of the Polish IT Sec community at PGE Narodowe "The Hack Summit", which is attended annually by more than 2,000 people from the cyber security industry.

As part of the exchange of expertise, a technology blog is being successfully developed, with industry articles posted. The materials published in 2023 dealt with issues related to artificial intelligence, Java programming and databases.

The Asseco Group companies also carry out development programs for students and graduates, aimed at identifying individuals with high potential. Participants in these programs have the opportunity to carry out challenging IT projects for companies in key sectors of each country's economy. They also participate in numerous specialized and soft skills training courses.

Most of the Group's companies also allow internships within the company's structures throughout the year, or carry out their own internship programs: such as Asseco Development Start (led by Asseco Data Systems) or Recruitment Challenges organized by Asseco Business Solutions. Asseco Central Europe runs the UpSteer project for budding entrepreneurs, who benefit from 7 months of coaching to develop their business ideas under the guidance of experts.

#### 4.8.2 Periodic evaluation

The development of employees of Asseco Poland and the Asseco Group companies is based on a process of periodic evaluation.

The first evaluation of an employee is carried out in Asseco Poland during the probationary period, and then regularly on a quarterly or semi-annual basis. Employee evaluation is carried out in order to determine the degree of performance of assigned tasks. As part of the employee's annual evaluation, competencies, strengths, areas for development are assessed and a development plan is created.

Managers have the opportunity to diagnose the potential and competencies of employees by implementing a Development Center program. With its help, they can choose the right directions and forms of professional development of team members, adjusting training more effectively, as well as bridging competence gaps.

Those cooperating with the Company (those employed on a cooperative, contractual basis and those providing outsourcing services) are subject to periodic evaluation of suppliers.

Employee evaluation in the Group companies is carried out to determine: the degree to which the assigned tasks are carried out, the quality, timeliness and manner of their performance, as well as the compatibility of the employee's or co-worker's conduct with the values of individual Asseco Group companies. In addition, the following are subject to evaluation: realization of individually set goals and development plans.

#### 4.8.3 Training

Asseco Poland cares about the professional development of its employees by organizing and financing company-wide and individual development activities. The aHCM platform allows the Company's employees to define a career development path, and includes a database of training courses (e-learning and onsite) and learning materials in the scope required to obtain professional and language certificates. The platform contains more than a thousand training programs aimed at developing specific skills.

As part of company-wide development activities, internal projects are implemented to share knowledge and experience among employees, and paths are created for specific competence groups, such as managers. The developed competencies of employees support the achievement of the Company's business goals and the effective implementation of new processes. Individual development activities improve the qualifications and competence level of employees. They include: substantive training, conferences, certifications, postgraduate and doctoral studies, language courses and individual development sessions.

Development activities are carried out by external entities or in-house trainers as needed and are conducted on-site, remotely and through e-learning training.

In 2023, employees participated in the following surveys: mental resilience - MTQ Plus Survey, Insights Discovery, team climate, Gallup talent, Feedback 360, Feedback 270, as well as webinars, psychological workshops, coaching, mentoring. For newly promoted managers and employees preparing for this role, a series of training courses was prepared as part of the "Manager Deployment System." As part of the Asseco Leadership Program, in which a total of 3,039 participants took part (1 person could benefit from several trainings), activities such as the Manager's Toolbox, Employee Performance Management, building awareness of anti-bullying and anti-discrimination, Development Center and one-year access to the Youniversity development platform were available.

Table 18. Company-wide development activities in Asseco Poland in 2023

Number of trainees	Used training budget 2023	Number of hours of company-wide development activities per employee
4 285*	PLN 864 663.79	4.56

\* Asseco Poland employees were able to participate in more than one development activity.

In 2023, the number of participants in all training courses within the framework of individual development activities was 2,508 people, of which 1,862 people participated in training courses that lasted 1 – 5 days (the total number of training days was 4,305 days), while 646 people participated in recurrent training (postgraduate studies, doctoral studies, language courses or other longer courses).

In addition, employees and associates have the opportunity to use the e-Tutor platform for learning English (1,472 participants) and Spanish (1,200 users). It is possible to access both courses simultaneously.



Table 19. Individual development activities in Asseco Poland in 2023

Number of trainees	Used training budget 2023	Number of days of individual development activities per employee
2 508*	PLN 4 254 793. 1	1.72

\* Asseco Poland employees were able to participate in more than one individual development activity.

The Asseco Group companies place great emphasis on the development of their employees' language skills, including English, German and Spanish. Within the Asseco Group, language courses are financed or co-financed by: Asseco Business Solutions, Asseco Data Systems, as well as part of the Asseco Central Europe Group companies, Matrix IT, Asseco Spain and Asseco PST. Another area under development is managerial competence.

At Asseco Poland, as well as at Asseco Central Europe, which operates in the Slovak and Czech markets, opportunities have been created to expand their skills through a platform that allows employees to share know-how and their experience, aimed at broadening skills in programming and databases.

Asseco Data Systems, which operates in the Polish market, annually conducts a series of activities aimed at developing its employees, including specialized and managerial training and coaching for executives. Asseco Business Solutions has introduced mandatory training in cyber security and anti-corruption.

Asseco Lietuva offers its employees industry training: tester training, Scrum Master's Workshop, VMware vSphere, training: "Install, Configure & Manage V8", managers had the opportunity to participate in emotional support training.

Asseco Spain provides a training platform for employees to improve their knowledge of languages, management methods and new technologies. The company also offers training in management (how to manage people under stress), equality (how to avoid and resolve conflicts), improving technical competence (in programming languages) and tools (Power BI). Asseco PST, in turn, organizes thematic training in banking and provides the Asseco Academy platform.

At DahliaMatic, employees were able to participate in training events/conferences: IT departments in the MEGA Sekurak Hacking Party workshop (held in October in Kraków), and HR departments in the Modern HR Conference – HR the architect of the organization of the future (May, Warsaw), HR workshop - How to use data and HR analytics to build a strategic HR position in the organization of the future. Project management training courses were also implemented: Master project management with PRINCE2, Building on the knowledge learnt in the PRINCE2, PRINCE2® Foundation and Prince 2 Partitioner.

The main initiatives at ASEE Group focus on developing the leadership skills of employees who supervise teams. They participate in Berndson's 4-module training on: the recruitment process, employee onboarding, building and maintaining effective teams, and employee engagement. Those employed in the sales area have participated in technical training on presentations and sales training in the form of role-playing games, at various levels, designed to familiarize them with the functions of the various stages of sales, to match them with appropriate techniques, and to build customer conversation skills. The Company's employees were also able to participate in product management training aimed at introducing a consistent management method, while adapting it to market and technological contexts.

Matrix IT (Formula Systems) offers a variety of training programs in technology, interpersonal communication, sales and management for employees at all professional levels, according to their development needs or customer requirements.

## 4.9 Occupational health and safety

[ GRI 403-1 ]

Asseco Poland carries out activities while ensuring the protection of the health and life of employees and co-workers from hazards present in the work environment. The Company conducts business activities that do not pose a risk of serious accidents at work for employees and external persons, applying the provisions and guidelines of labor law and occupational health and safety. The general principles of the occupational health and safety management system are included in the Occupational Health and Safety Management System Book. It

describes the process of identifying hazards and assessing occupational risks at individual positions, taking into account, among other things, the risks associated with remote work.

The organization of safe work is determined by the Company's instructions related to working conditions and the working environment, as well as the principles of a safe workplace described in the document Ergonomics of the Seated Workstation. The Company also carries out purchases of ergonomic equipment.

To ensure compliance with legal requirements, fire and health and safety inspections are carried out on the use of buildings, premises, workplaces, including compliance by employees/co-workers and others carrying out activities on the Company's premises.

Asseco Poland ensures that employees are trained in occupational health and safety before they are allowed to work, also conducts periodic training in this area, courses on the subject of first pre-medical aid and fire protection.

Table 20. Health and safety training in 2023 in Asseco Poland

Number of people trained before starting work	Number of employees trained in periodic training
338	454

## 4.10 Work-life balance

Asseco operates a hybrid model of work, responding to the need for greater flexibility in approach to the manner and place of performance of tasks and duties. Combining stationary work (in the office) with remote work (at home - the so-called "home office"), depending on conditions and needs in proportions appropriate to the situation, allows to achieve a favorable balance, providing employees with psychological comfort.

Since 2020, Asseco Poland has employed an experienced psychologist, psychotherapist and business coach, providing support to all employees who request it. In addition to one-on-one work, the Company conducts workshops and webinars in the field of psychology. In 2023, three series of psychology webinars were conducted on such topics as emotions and how to control them, depression and groupthink syndrome. A total of 1,800 people participated in all webinar series (one person could participate in more than one series).

In the first half of 2023, Asseco Poland, in cooperation with experts from LuxMed, organized 2 webinars on cancer prevention for women and men, thus reminding people of the benefits of regular examinations. The meetings were attended by a total of 780 people. In addition, a Movember awareness campaign was conducted in November, encouraging men to get preventive examinations. Another new initiative undertaken by the Company was to support employees who are parents and conduct 2 webinars for them: one with a child psychologist on how to support children in dealing with anger, the other was on communication with teenagers and included elements of neurobiology. A total of 616 employees and associates were the recipients of the training.

Elements of supporting employees in achieving balance also include actions taken to promote physical activity. Asseco subsidizes employees' sports activities by paying for participation packages as part of the Asseco Active Team initiative. Every year, the Company also organizes a sports challenge, encouraging employees to run, bike and exercise. The sports challenge is also combined with a charitable purpose, as Asseco donates funds to a selected charity in exchange for its employees' commitment to covering the kilometers.

Other Group companies also support sports activities and employee health, and take their own initiatives to maintain "work-life balance". Asseco Lietuva has implemented a tool: Mindletic, in order to better take care of employees' mental safety, thereby increasing their efficiency and productivity.

## 4.11 Remuneration indicators

For the types of positions in the Company identified in the table below, the average salary of women is lower than the average salary of men. This is mainly due to the fact that a greater number of men have more experience

in the IT industry, longer seniority in Asseco Poland and the resulting in-depth knowledge of the Company's products, which have been developed over the years. In the group of employees, where the experience and seniority of women and men are similar, the level of earnings is equal.

Table 21. Wage equality index in 2023\*.

Type of position	Factor
Management	97%
Other management staff	75%
Production	78%
Non-production positions	92%

\* The equal pay index presents the ratio of the average salary of women to the average salary of men. It includes base salary and all other components such as allowances, bonuses and awards.

## 4.12 Incidents, complaints and serious violations of human rights

[ GRI 2-26 , 409-1 ]

Human rights belong to every person, and their source is the inherent dignity of the human being.

All organizations: employers, manufacturers and contractors, are obliged to respect human rights without fail. Conversely, wherever these rights could be violated, companies should take appropriate steps to change this situation and avoid profiting from their disregard.

The Asseco Group has not adopted a uniform policy on respect for human rights, which is due to its federal model of cooperation, giving the Group's member companies a great deal of autonomy in terms of internally adopted regulations. In addition, due to the territorial dispersion of the Asseco Group companies, they are subject to different legal regimes with detailed and territory-specific solutions arising from issues of respect for human rights.

Asseco Business Solutions, Asseco Cloud and Asseco Data Systems have implemented a Code of Ethics and Business Conduct. Asseco Lietuva has a Code of Ethics and Business Conduct in place for anti-corruption management.

A general principle that applies throughout the Asseco Group is the respect for and observance of human rights. These include, among others, the right to freedom of association, the right to a safe working environment, and the prohibition of: discrimination, child labor and forced labor. Violation of any of the aforementioned principles by Asseco Group companies would not only constitute a violation of the law, but also of the Group's core values.

The policy related to respect for human rights in Asseco Poland consists of issues regulated by the following internal documents: the Code of Ethics and Business Conduct, the Compliance Policy, the Work Regulations, the regulations for in-house purchasing and contract execution, and the supplier qualification process.

The Code of Ethics and Business Conduct, available [on the Company's website](#), contains principles and standards of conduct and values regarding interpersonal and business relations and protecting the Company's image. Its main tenets are based on the shared values of Asseco Poland, which form the foundation of the conduct of the Company and its employees. The Code also explicitly refers to the obligation to respect human rights and labor laws, as well as the principles of equal treatment and anti-discrimination.

Human rights violations are abusive and should be reported to the Compliance Officer or Ethics Committee.

Table 22. Incidents of discrimination in 2023 in Asseco Poland

Total number of confirmed cases of discrimination in the workplace
0

## 4.13 Employees in the value chain

The group of people performing work in the Company's value chain can include: those who work in the same location as the Company's offices, and are employed by, among others, security, renovation, cleaning, catering companies, are also couriers and logistics companies, providing transportation of products, entities involved in the distribution and sale of products and services, suppliers, entities cooperating in the implementation of solutions and service.

Asseco Poland is committed to respecting human rights not only within the company, but throughout the value chain, especially among its suppliers, using due diligence procedures. The company confirms compliance with human rights by collecting statements from suppliers. Any violations of compliance with applicable laws, including human rights, are tantamount to non-engagement or termination of cooperation and placing the supplier on the list of prohibited cooperation suppliers.

In 2023, there were no incidents of human rights violations (e.g., child labor, forced labor, human trafficking) at the Asseco Group. There were also no identified incidents of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises.

During the reporting period, the Asseco Group did not identify any subsidiaries or suppliers with a risk of human rights violations.

## 4.14 Social environment

[GRI 203-1 , 413-1 ]

### Community outreach and public engagement

As a Polish IT company, Asseco Poland acts in the common interest based on economic patriotism, creating added value for the Polish economy. It undertakes initiatives that support Polish entrepreneurship and shapes the country's position on the international arena. It actively supports activities that promote domestic companies and products. It is also eager to join nationwide initiatives and participate in the public debate related to the promotion of Polish entrepreneurship, engaging annually as a strategic partner in, among others, the Dziennik Gazeta Prawna project "There is no future without entrepreneurship". As part of this initiative, debates and discussions are held on the future of the Polish economy. Asseco Poland also supports entrepreneurship at the local level. It is one of the founders of the Podkarpacki Business Club, which has been promoting companies from the region for more than 20 years. Today, the Club brings together nearly 300 companies.

Corporate social responsibility activities are firmly embedded in the Company's strategy.

Most of the projects carried out by the Asseco Group are aimed at ensuring the development of societies by facilitating access to IT solutions and services, such as in healthcare, social security, education, security and Smart City. In the year under review, the Asseco Group conducted a number of projects aimed at supporting economic development and social resilience, including:

- The creation of a system to support the detection and imaging of APT (Advanced Persistence Threat) attacks, which is directed at improving the security of Poland's cyberspace by increasing the availability of hardware and software solutions (a project implemented by ComCERT, among others).
- "SMART-IDHUB: Management System for Centralized and Distributed Identification Measures Based on Blockchain and Using Post-Quantum Cryptographic Algorithms, Integrated with Qualified Trust Services", the implementation of which will provide the required level of identification transaction security suitable for qualified trust services (Asseco Data Systems).
- CYBER4DE – Cyber Rapid Response Toolbox for Defense Use – an international project seeking to implement a next-generation cyber toolbox for defense use, implemented by Asseco Poland supported by ComCERT.

Asseco Poland is one of the largest providers of IT solutions and services to the healthcare sector. It currently works with more than 450 hospitals across Poland. In turn, in the segment encompassing doctors' offices, medium and small clinics and medical practices, it supports 9.4 thousand locations (38.0 thousand users), accounting for about 40% of the market. The company, in consortium with Kamssoft, is responsible for the maintenance and development of the IT System for Supporting the Activities of the National Health Fund - SIWDzNFZ. The systems Asseco Medical Management Solutions (AMMS) and mMedica provide comprehensive support for healthcare processes. Drawing on its long-standing experience in the informatization of medical facilities, the Company is developing its applications intended for patients: Medical Information (management of information provided by medical units), Medical Appliance (medication management) and My Measurements (self-monitoring of health status by patients). Thanks to the integration of My Measurements and Medical Information solutions, data on various health parameters of patients goes directly to the doctor's office and is recorded in the medical history.

In the past period, Asseco Poland has become a technology partner of the Polish Federation of Hospitals and the Network of Physician Innovators of the Supreme Medical Chamber. These partnerships are aimed at supporting healthcare entities in the area of digitization, promoting the latest digital healthcare trends, as well as supporting technology adaptation among physicians.

Asseco is a provider of an IT system - Blood Bank - for 18 Blood Donation and Hemotherapy Centers and the Military Blood Donation and Hemotherapy Center. The main purpose of the system is to support the management at the Blood Donor Center related to donor registration, organization of blood collection, operation of the laboratory, and production and distribution of blood components in a manner that ensures donor and patient safety.

In 2021, an entity was established: Krajowy Operator Chmury Medycznej (Chmura dla zdrowia) – the National Medical Cloud Operator (Cloud for Health), which aims to enable medical units to provide e-services with the highest security standards. In 2023, the National Medical Cloud Operator worked with more than 300 customers. Thanks to cloud solutions, it was possible to provide electronic billing for the Prevention 40 PLUS program, as well as to offer health care facilities a new product: e-Annals.

In turn, Asseco Central Europe has received a prestigious certificate from the Ministry of the Interior of the Slovak Republic for the latest version of its process and document management system, Fabasoft eGov Suite 2023. The certificate confirms that Asseco's solution complies with the requirements of the Ministry of the Interior of the Slovak Republic and meets the conditions for document exchange in public administration bodies applicable in the European Union and Slovakia.

In the public administration sector in 2023, Asseco Poland continued to prepare the ZUS KSI information systems and PUE Portal updates for tasks arising from the implementation of the Law on Special Solutions for Preventing, Counteracting and Combating COVID-19, Other Infectious Diseases and Crisis Situations Caused by Them (the contract was valid from 2020 to July 14, 2023).

In addition, Asseco Poland prepared and updated the KSI and PUE Portal IT systems for tasks related to:

- Implementation of the Polish Tourism Voucher Law (the agreement was valid until October 31, 2023).
- Operating the family care capital (RKO) and subsidizing the parent's fee for the child's stay in the nursery (the contract was valid until December 8, 2023).
- Handling tasks related to the payment of parental benefit under the "Family 500+" program and the "Good start" program (the agreement was valid until September 30, 2023).
- With a change in the rules for billing and paying health insurance premiums – "Polish Deal."
- Granting and paying social benefits to refugees from Ukraine (the agreement was valid until September 11, 2023).

Asseco Poland is continuing its cooperation with the Agency for Restructuring and Modernisation of Agriculture (ARiMR) in the maintenance and development of the SIA system, as well as in the construction of the Central System for Beneficiary Support (CSOB), along with implementation, maintenance and development services, and the provision of supporting hardware and software. The work undertaken is aimed at streamlining aid procedures and, as a result, improving the handling of farmers' applications.

For the Ministry of Justice, the Company has implemented projects related to:

- Maintenance and development of the National Debtors' Register (NCR).
- Maintenance, modification and training for the Electronic Land Records (EKW) ICT system.
- Maintenance and development of the National Court Register (KRS).

In addition to the aforementioned projects, the Company carried out activities under a 2-year contract for the maintenance and development of the Forest System, which is an integrated component of the State Forest Information System (SILP), and for the General Inspectorate of Road Transport (GITD) in the maintenance and development of the ICT system for the Center for Automatic Traffic Supervision (CANARD).

Asseco Poland carried out tasks for the Ministry of Finance, including projects for the maintenance and development of customs and taxation systems implemented under the "Platform for Electronic Fiscal and Customs Services (PUESC)" program subsidized by the European Union, including the Digital Border project.

Asseco Data Systems has been developing an ecosystem of #EnterprisePaperless services in 2023, focusing, among other things, on developing a platform for managing business HR processes, as well as integrated IT solutions for managing universities, the teaching process and employee competence development.

Community outreach activities include donations to support education, health services, and to help the disabled or excluded.

Table 23. Amount allocated by Asseco Poland and the Group companies for donations in 2023 (in PLN thousands).

Area	Asseco Poland	Asseco Group
Help for Ukraine	154.5	185.3
Sports	27.0	374.53
Education	42.00	488.64
Social welfare	189.2	1 051.97
Health care	40.3	590.28
Culture, helping animals	8.0	30.28
<b>TOTAL</b>	<b>461.0</b>	<b>2 721.0</b>

### Sponsorship and charity activities

Asseco Poland supports Polish sports by being the main sponsor of the Asseco Resovia Rzeszów volleyball team. In turn, Asseco Data Systems is a sponsor of the KS Pałac Bydgoszcz volleyball team.

Asseco Poland has supported the Cancer Fighting Association, operating at the Maria Skłodowska-Curie Białystok Oncology Center in Białystok, organizing OnkoRun 2023, promoting cancer prevention and healthy lifestyles.

In 2023, Asseco Poland sponsored the scientific conference "Private Medicine Now and in the Future," as part of the WARSAW MEDICAL EXPO International Medical Fair, as well as Poland's Spice Gears representation at the First Global Challenge 2023 Robotics Olympiad in Singapore.

Table 24. Amount allocated to sponsorship in Asseco Poland and the Group companies in 2023 (in PLN thousand).

Area	Asseco Poland	Asseco Group
Sports	13 000.0	14 267.0
Conferences, competitions, awards	67.0	70.0
Health care	5.0	5.0
<b>TOTAL</b>	<b>13 072.0</b>	<b>14 342.0</b>

In addition to its indirect impact through its products and services, the Asseco Group conducts a number of initiatives to support the community.

Among the most significant social projects carried out by Asseco Poland is the Christmas "We help" campaign. Its purpose is to help those most in need and to motivate employees to get involved in these activities. Employees nominate selected organizations for financial support, including orphanages or single mothers' homes, hospices, foundations supporting poor families. The Company's employees decide to whom and in what form they will provide support within the budget specially allocated for this purpose. Since 2013, Asseco Poland has allocated a total of more than PLN 2 million to the campaign, and more than 2,000 employees have participated in the project. The funds have helped more than 6,000 children and 130 families. In 2023, funds in the amount of PLN 172 were donated for the implementation of 16 projects under the campaign.

Another project was: "Letters to Santa Claus," as part of which volunteers from Asseco prepared gifts for 44 wards of the Educational Fires in Warsaw's Praga district. The company also supports such organizations as: TVN



Foundation, Polsat Foundation (taking part, among others, in the action "Santa Claus Advertising Block of POLSAT Foundation - We are for Children"), PKO Bank Polski Foundation, AKOGO Foundation and Anna Dymna's "Despite Everything" Foundation.

In September, a charity campaign was organized: School starter kit with Asseco, in support of the pupils of the Stanisław Bieńczyk Children's Aid Foundation in Brzozów. More than 170 employees and associates of Asseco Poland were involved in assembling school starter kits for 35 wards of the Foundation. For each child, the teams purchased the necessary school supplies - notebooks, stationery, art supplies, breakfast boxes, bidons, while Asseco financed the purchase of backpacks.

Another way for Asseco to involve employees in relief efforts is to encourage them to submit photos with a designated theme, for which the Company contributes funds to a designated social cause. In 2023, photos of Halloween-related costumes, decorations or artwork were asked for, and the goal was chosen to support the treatment and rehabilitation of a 4-year-old boy struggling with Duchenne muscular dysphoria. In the first half of the year, for photos submitted with environmental themes, the Company financed the purchase of insect houses to support biodiversity in the flower meadows located near Asseco's offices in Warsaw and Rzeszów.

During the holiday periods (Easter and Christmas), the company organized auctions of works by the wards of the Social Welfare Home for the Chronically Mentally Ill in Rzeszów, thus donating funds for the operation of the DPS.

Within the Asseco Group, each company independently implements corporate social responsibility activities based on its individual budget and the needs of the local community. The lack of centralized activities at the Group level is a direct result of the federated business model.

Asseco Lietuva contributed €34,000 in sponsorship in 2023, providing support to Ukraine (with 20% of the funds for this purpose, including the purchase of tactical radars), people with disabilities, sick children, orphanage alumni, as well as co-financing events in the field of science and culture. It has sponsored the LituaniaX robotics team, the Diabète Children's and Youth Diabetes Club and the participation of the Lithuanian team in the Polish Sports Games. The activities undertaken by the company are of a long-term nature and are oriented towards building lasting relationships with beneficiaries, which is why cooperation with the Red Nose Doctors Clowns association and Gelbėkit vaikais, which is part of the Save the Children organization, continued. Every year, Asseco Lietuva donates to the Children's Cancer Fund for Christmas gifts for customers and partners. Employees take part in Volunteer Day and support the Lese Animal Rescue Organization by donating the amount from PET bottle deposits to this cause.

Asseco Business Solutions, which operates on the Polish market, takes part in the Szlachetna Paczka project every year (in 2023, 6 families were supported by donating 207 packages). The company also this year actively joined the Poland Business Run charity event, which aims to help people with musculoskeletal disabilities and those after mastectomy. 29 teams from Asseco Business Solutions (145 runners) took part in the run.

On the other hand, the Spanish company: Asseco Spain actively cooperates with the Goodjobs Foundation, which supports people with disabilities. In addition, it jointly prepares Christmas gifts with the SIFU organization and supports the vocational activation of socially excluded people.

ASEE Group companies support local communities in the locations where their offices are seated.

ASEE Romania Group supported the Bookland Association in 2023 - helping to provide books and educational materials to 120 disadvantaged children. Together with the organizations: Asociația Caruselul Copilariei and Asociația Locus, it retrofitted two classrooms in schools in rural areas and the Baile Herulane school. ASEE Romania has also supported foundations working on health care: Mihai Nelu Foundation, dedicated to children's physical rehabilitation; Filantropia Metropolis Foundation, helping to build a hospital in Bucharest, Asociația Daruieste Viata, which, among other things, is building an Oncology and Radiotherapy Clinic in Bucharest, and DAAL Autism, to help integrate children on the autism spectrum into society.

In Belgrade, ASEE, Payten and Chip Card employees participated in the 36th Belgrade Marathon – a run for the BelHospice, which cares for cancer patients. In addition, together with Things Solver, they collected bottle caps, and donated the funds raised through the A Cap for a Smile organization for equipment for children with disabilities. ASEE employees also prepared school supplies for an orphanage in Belgrade and conducted SMART Goals workshops. As part of raising environmental awareness and protecting the environment, the Companies engaged in campaigns: Volunteering with Tamara and encouraged spending time with children in nature (the Camping with Dad program). In Macedonia, donations were made to an association supporting people with cystic fibrosis, IT equipment for the needs of children with disabilities, and school equipment for children from the orphanage in Skopje. Support was also given to the Women's Run, which promotes a healthy lifestyle. ASEE



Group companies in Turkey continued their cooperation with the Koruncuk Foundation and made donations on the occasion of Children's Day and National Sovereignty Day to support the educational needs of economically and familially disadvantaged children. ASEE employees, through AFAD and AHBAP, joined in helping those affected by the February 6, 2023 earthquake in Turkey and Syria. Mobven Turkey provided grants to the Supporting Contemporary Life Association and to 4 students whose financial situation did not allow them to continue their studies.

Employees of Group-owned SONET hold Christmas collections every year. In 2023, the goal was to support neurorerehabilitation and provide orthodontic equipment for a four-year-old boy with cerebral palsy. In Croatia, ASEE Group employees took part in the Split Tech Cup charity basketball tournament for the fifth time to support the Maestral orphanage in Split (RUE 7,200 was donated to purchase laptops for the children). In turn, the Lipik orphanage jointly planted trees and helped furnish the facility. A Time Management workshop was held for volunteers from Red Noses Doctors Clowns, who work in the areas of hospitals and care facilities. Physical activity was also promoted, combined with raising awareness about the need for mental health support for children and adolescents. A blood donation drive was held in Kosovo at the Kosovo National Transfusion Center in 2023. ASEE Group companies in Bosnia and Herzegovina have set as the goal of social activities to facilitate access to programming classes for high school students aged 14-18 who come from smaller communities and are digitally excluded. Approximately 100 students took part in online and on-site workshops at the companies' offices. Creative workshops were also organized for 47 wards of the Duga Association for Persons with Disabilities, 67 children from an orphanage in Tuzla Canton, and 72 children under the care of the Association of Parents and Friends of Children with Diabetes (the children were also supported in kind, with donations of food, toys, and books).

Companies operating in Spain donated funds to the following organizations: ASPA - a local association for people with disabilities in Alicante, the Contigo Foundation – which supports breast cancer research, Monjas de la caridad - an association that helps disadvantaged families, the Gune Foundation – which helps the needy of New Guinea, MarysMeals - which supports education and the fight against hunger in Africa, Animaletes de Llangosta - which cares for homeless cats. Support was also given to organizations doing charity work in Colombia and Peru.

ACE companies also support local foundations, associations, assistance centers or hospitals: including a single mother's club, a senior citizen's home, a children's cancer hospital, a school for autistic children and a hospital in Bratislava. In addition, support has been given to local universities, museums, children from orphanages, senior citizens and people with disabilities. Companies in this group also provide material relief to families in difficulty, offer support in buying books for children, and donate a portion of their tax to non-profit organizations.

Asseco PST, which operates in Portugal and Portuguese-speaking countries in Africa, led relief efforts for the province of Angola, organizing food deliveries for children at the Nossa Senhora da Boa Nova center. In 2023, the company supported a campaign to collect food for charitable institutions, as well as the Make-A-Wish nonprofit foundation that fulfills the dreams of children facing serious illnesses. It also purchased 90 sleeping bags and 20 blankets for aid stations for the homeless in Lisbon and Funchal, donated 40 laptops and monitors to the Infante D. Henrique school, and a donation to establish a therapeutic room for sensory stimulation and psychomotor education. Cooperation was maintained with organizations helping in Madeira, with donations of office equipment, invitations to cultural events, clothing and food.

In 2023, Asseco PST, in addition to consolidating the social activities carried out so far in Portugal, supported humanitarian actions for those affected by the earthquake in Turkey.

The operating Israeli company Matrix is also involved in various initiatives: including funding educational scholarships, fighting cancer, supporting children's rights, efforts to promote equality (including religious equality) and the inclusion of people with disabilities. Employees have volunteered for the Lone Soldier Center, donated food and gifts, and organized a facility for scouts from families affected by the war.

Other Asseco Group companies are also involved in charitable initiatives, including helping children, young people and families in difficult financial situations, people with disabilities and shelters for homeless animals. The Group's employees also participate in sporting events, from which part of the proceeds are donated to charity.

## 4.15 Public assistance received and offered

[GRI 201-4, 415-1].

In 2023, as in previous years, the Asseco Group participated in projects financed by public funds. These funds do not qualify as state aid under EU competition law<sup>1</sup>.

In 2023, the Asseco Group did not make donations to political parties, politicians or institutions of a similar nature.

## 4.16 Risks related to labor and social issues

Table 25. Risks related to labor and social issues

Risk area	Risk description
Human rights	<ul style="list-style-type: none"> <li>• Violation of personal dignity or discrimination among employees.</li> <li>• Human rights violations by the supplier.</li> </ul>
Key employees	<ul style="list-style-type: none"> <li>• The departure of key personnel and the prolongation of the recruitment process for new employees with the right knowledge, experience and qualifications resulting from the significant demand for IT professionals and the actions of competitors.</li> </ul>
Social and charitable activities	<ul style="list-style-type: none"> <li>• Dissatisfaction on the part of employees and communities benefiting from the activity, should it be discontinued.</li> </ul>

---

<sup>1</sup> Among others, Article 86 (2) and (3), Article 87 (2) and Article 107 TFUE



**Environment**

**ASSECO**

## 5. ENVIRONMENT

### 5.1 Climate change

Asseco Poland identifies two types of climate-environmental impacts:

- The impact of climate change on the Company's operations,
- The impact of the Company's operations on the climate.

The main issues related to the impact of climate change on the operations of the IT industry - a key one for Asseco Poland and the entire Group - are the availability and prices of natural resources, the price of electricity and its provision at the required level, and the maintenance of business continuity in the chain.

Electricity consumption, greenhouse gas emissions and the circular economy are among the main areas that the aforementioned industry identifies in terms of the climate and environmental impact of its operations. At the same time, these are the areas where it has the most influence and where it can see its opportunities to conduct environmentally sustainable operations.

Currently, the Company's efforts are directed toward increasing the share of renewable energy in the purchased energy mix.

All of the Company's Data Centers are located in buildings owned by Asseco Poland and are powered by cogeneration or RES (server rooms in Warsaw), and are not located in an area of high water stress or floodplains.

Climate issues are not included in the remuneration of members of the administrative, management and supervisory bodies, and performance is not evaluated in light of greenhouse gas reduction targets.

#### 5.1.1 Transition plan for climate change mitigation

The business strategy includes provisions for taking measures to protect the environment, but a transition plan for climate change mitigation is not included. Undertaking work on developing a transition plan will be the next step after the Management Board approves the sustainability strategy.

#### 5.1.2 Managing impacts, threats and opportunities

[GRI 201-2]

As part of the 2023 risk management system, Asseco Poland reviewed the identified potential environmental risks and updated their assessment. Two transitional risks were identified, which essentially relate to the impact of climate change and related regulatory and market changes, one risk related to Asseco's environmental impact, and one physical risk was added.

Table 26. Environmental and climate risks

Risk description	Time horizon	Transition risks	
		Explanation	Description of the opportunity
Risk of rising electricity prices	Short and medium term	The main working tools in the Asseco Group are electronic devices, the operation of which requires electricity obtained from external suppliers. A significant increase in electricity prices will cause an increase in the cost of doing business. The Group companies manage this risk by analyzing their energy needs on an ongoing basis and possibly reducing energy consumption, including by gradually replacing older, energy-intensive equipment with energy-efficient equipment. Measures are being taken to make the Group Companies	By making the Company less dependent on energy supplies based on conventional fuels and switching to renewable energy and investing in more energy-efficient equipment, it will reduce energy operating costs.

independent of conventional fuel-based energy supplies by negotiating current contracts and signing long-term contracts with guarantees of origin with electricity suppliers. Examples of actions taken by: Asseco Poland in 2023: signing a long-term contract for the supply of electricity, investments in own renewable energy sources (RES): installation of solar panels for domestic water heating in a building in Rzeszów, installation of photovoltaic panels on the roof of a building in Warsaw. Another measure in this regard will be a photovoltaic installation in Rzeszów, which is planned for installation in 2024. The above investments are aimed at reducing the Companies' dependence on energy price fluctuations and reducing costs related to electricity distribution.

Risk of inadequate management of emissions and carbon footprint	Medium-term	Due to market expectations and legal requirements emphasizing the presentation of the Company's overall greenhouse gas emissions, there is a risk of inadvertently misleading stakeholders about the climate impact of the Companies' operations and improper management of their carbon footprint. Therefore, we are making efforts to calculate the GHG emissions of all companies in 3 scopes. Actions taken in Asseco Poland in 2023: inventory of the Company's emissions across the value chain based on an analysis of the relevance of possible sources of data acquisition at the Company and selection of the calculation method to achieve the most precise results. Calculation of the carbon footprint will allow to properly manage the Company's impact on the climate and reduce the volume of emissions (where possible and economically justified).	Building the Company's competitiveness against other market participants by strengthening its image as an environmentally responsible entity.
---	-------------	---	---

Environmental risks			
Risk description	Time horizon	Explanation	Description of the opportunity
Risk of mismanagement of resources and poor waste management	Medium-term	The largest waste stream at Asseco is waste electrical and electronic equipment. Due to large purchasing needs and the need to adapt the resources held to market requirements (customer requirements, the EU Taxonomy requirements for data centers), there is a risk of misuse of natural resources - rare earth metals through inappropriate purchasing decisions, generation of excessive waste of used equipment, and mismanagement of waste after its useful life. Proper management of raw materials, i.e. reasonable purchasing and extending the life cycle of equipment already in use within and outside the Company (resale of equipment), as well as raising end-user awareness of responsibility for equipment in use and handling of used equipment will contribute to reducing the use of raw materials and the generation of waste.	Optimizing the use of the Company's product mix may allow the Company to reduce its own costs.

Physical risks			
Risk description	Time horizon	Explanation	Description of the opportunity
Risk of climate change and increased extreme weather events	Medium-term	<p>Risk of early liquidation or damage to existing assets (including high-risk assets such as server rooms, data centers); risk of increased operating costs (e.g., insufficient water to cool data centers); risk of forced relocation of assets; risk of increased insurance premiums or reduced insurance availability for assets located in sensitive locations; and risk of reduced revenues due to a decline in sales or production of the company's products.</p> <p>Striving to ensure that the Company's key assets are not affected by weather fluctuations. Actions taken: relocating or locating new key data center assets in locations less exposed to extreme weather events, developing cloud services, continuing to invest in asset security to ensure the Company's business continuity without incurring additional costs.</p>	Ensure continuity of the Company's operations and reduce operating costs.

The risks listed above were monitored in 2023.

## 5.2 Energy

[GRI 2-12 , 2-13 ,302-1 , 302-3 , 302-4 , SASB 130a.3 ]

Since the Asseco Group's business operations are largely based on energy-intensive processes, reducing the intensity of energy consumption has become an overriding objective for the Company and the Group.

Asseco Poland is implementing measures aimed at improving the energy efficiency of its own buildings and associated infrastructure. In 2023, initiatives include:

- The installation of solar panels for heating domestic water in Rzeszów, which resulted in a 14% reduction in gas consumption.
- The installation of motion detectors in toilets in a building in Warsaw.
- The launch of so-called "cold aisles" in the server room in Rzeszów – the expected effects are about 10 MWh/month savings on electricity.

In 2023, the Company made its first investment in its own renewable energy sources – in Q3, a photovoltaic installation was installed on the roof of a building in Warsaw, which is expected to produce 95,000 kWh of clean energy annually. Another investment in renewable energy sources is planned for Rzeszów and is scheduled for implementation in 2024.

The Group companies are undertaking similar activities: Asseco Central Europe, a.s. Slovakia has installed photovoltaic panels and a recuperation system, Asseco Solutions AG has, where possible, changed contracts with energy suppliers to come from renewable sources, Asseco Solutions, a.s. also uses photovoltaics, and Asseco Data Systems has changed from fluorescent lighting to LED lighting in 2023. ASEE Group companies use solar panels (in Albania and Kosovo), wind power and hydropower (in Montenegro), and a Smart Energy Management System has been implemented in Serbia.

Asseco Lietuva, guided, among other things, by energy saving considerations, chose for its headquarters the premises in the Technopolis Nova building, which has an A+ efficiency class, meets the requirements of LEED (Leadership in Energy and Environmental Design) certification, has its own solar power plant that provides 10% of the energy used in the building (including for Asseco Lietuva's needs), and motion detectors are used in the office premises.

Table 27. Energy consumption in Asseco Poland

Electricity consumption*	Unit	2022	2023	Change 2023/2022
Electricity consumption	GJ	27 061.6	23 138.5	-14.50%
Thermal energy consumption	GJ	12 073.0	12 766.1	5.74%
Total energy consumption	GJ	39 134.5	35 904.6	-8.25%

Electricity consumption in the 2023 reporting year decreased by 14.5% compared to 2022, due in part to investments directed at improving energy efficiency in own buildings. Thermal energy consumption increased slightly by 5.74% compared to 2022, due to less favorable weather conditions.

Table 28. Energy efficiency and emission intensity indicators in Asseco Poland

KPI: Emissions	Unit	2022	2023	Change 2023/2022
Energy consumption per million PLN of revenue	GJ / million PLN	32.5	26.0	-19.94%
Energy emissions	Mg CO <sub>2</sub>	4 344.9	3 945.7	-9.19%
Energy emissions per million PLN of revenues	Mg CO <sub>2</sub> / million PLN	3.6	2.9	-20.55%

In 2023, along with the decrease in energy consumption, there was a decrease in emissions, which is the result of the Company's conscious efforts directed at reducing CO<sub>2</sub> emissions into the atmosphere. In the reporting year, energy from cogeneration (with a lower greenhouse gas emission rate) accounted for 82% of all electricity used. The Company's server rooms, generating about 53% of total electricity consumption, were powered exclusively by CHP energy, as in the previous year. Another important investment for reducing emissions was the commencement of the use of the Company's own photovoltaic micro-installation in Warsaw, and its effects will be presented in the 2024 report.

Asseco Poland's fuel and energy consumption comes almost entirely from non-renewable sources.

Another of Asseco Poland's activities aimed at reducing the carbon footprint of its direct emissions is further investment in eco-fleet. The company is steadily buying new hybrid vehicles and so-called "soft hybrids" that meet the requirements of higher EURO standards. In 2023, the share of hybrid cars was increased by 20%, which accounted for 21% of the Company's total cars in the reporting year.

Table 29. Fuel consumption in Asseco Poland (in liters)

Type of fuel	2022	2023	Change 2023/2022
Diesel	39 312.6	30 308.9	-22.90%
Gasoline	396 149.0	388 326.3	-1.97%
LPG	123 435 130.0	78 858 000.0	-36.11%

The lower consumption of liquid fuels in the reporting year was due to investments in eco-fleet and a reduction in the number of company cars in use (reducing the fleet by 23 vehicles).

The decrease in gas consumption is due to the commencement of the use of solar collectors for domestic water heating at the Company's headquarters (gas consumption was thus reduced by 14%) and to changes in premises

- the abandonment during the reporting year of the rental of space in buildings where gas was used for heating purposes.

Table 30. Fuel consumption efficiency and emission intensity indicators in Asseco Poland

	Unit	2022	2023	Change 2023/2022
Fuel consumption per million PLN of revenue	l / million PLN	102 968.1	57 441.4	-44.21%
Emissions resulting from fuel consumption	MgCO <sub>2</sub> e	1 213.7	1 058.8	-12.76%
Emissions resulting from fuel consumption per million PLN of revenue	Mg CO <sub>2</sub> e/mln PLN	1.0	0.8	-23.96%*

\* The percentage result presented in the table is a reflection of calculations on full numerical values.

The emissions figures presented reflect the result of the Company's fuel consumption.

Calculations for fuel consumption in 2022 and 2023 include CH<sub>4</sub> and N<sub>2</sub>O emissions in addition to CO<sub>2</sub>.

Table 31. Emissions of other greenhouse gases in Asseco Poland

Greenhouse gas	Unit	2022	2023
CH <sub>4</sub>	Mg CH <sub>4</sub>	3.3	3.5
N <sub>2</sub> O	Mg N <sub>2</sub> O	4.0	3.2

## 5.3 Emissions

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

Considering Scope 1 and Scope 2 emissions generated by Asseco Poland's operations, 81% belong to Scope 2 and come from the generation of purchased electricity and heat. Scope 1 emissions, from gas combustion for building heating, fuel consumption in vehicles and generators, and incidental emissions from air conditioning and firefighting equipment, account for the remaining 19% of emissions. Biogenic greenhouse gas emissions have not been identified.

Asseco Poland, meeting the expectations of the market and to emphasize the awareness of the importance of reporting the entire range of emissions in order to estimate the climate impact, in 2023 made an inventory of the Company's emissions, and on this basis decided that from 2024 the scope of indirect GHG emissions presented should be increased compared to the data presented for 2022-2023. At the same time, in the reporting year, Scope 3 emissions will be switched only informatively and will not be included in the Company's total emissions until the full emissions inventory, i.e. the entire value chain, is completed. Emissions from municipal waste management were not included in the current reporting period due to the varying degree of detail received from the various operating sites. Asseco Poland has taken steps to develop a methodology to obtain reliable quantitative data in order to accurately calculate emissions in this regard for 2024.



Table 32. Scope 1 and 2 greenhouse gas emissions at the Company

Emissions	Unit	2022	2023
<b>Scope 1</b>			
Emissions resulting from fuel consumption in buildings and installations	Mg CO <sub>2</sub> e	255.1	166.1
Emissions resulting from fuel consumption of transport vehicles	Mg CO <sub>2</sub> e	958.6	892.7
Emissions from accidental releases of HFCs into the atmosphere	Mg CO <sub>2</sub> e	152.8	252.6
<b>Total Scope 1 emissions</b>	<b>Mg CO<sub>2</sub>e</b>	<b>1 366.5</b>	<b>1 311.4</b>
<b>Scope 2</b>			
Emissions resulting from the purchase of electricity	Mg CO <sub>2</sub>	3 113.1	2 662.5
Of which in 2023: emissions in own buildings: 2 267.4 Mg CO <sub>2</sub> emissions in rental buildings: 395.1 Mg CO <sub>2</sub>			
Emissions resulting from the purchase of thermal energy	Mg CO <sub>2</sub>	1 231.8	1 283.3
Of which in 2023: Emissions in own buildings: 902.7 Mg CO <sub>2</sub> Emissions in leased buildings: 380.6 Mg CO <sub>2</sub>			
<b>Total Scope 2 emissions</b>	<b>Mg CO<sub>2</sub></b>	<b>4 344.9</b>	<b>3 945.8</b>
<b>Total Scope 1 and 2 emissions</b>	<b>Mg CO<sub>2</sub>e</b>	<b>5 711.4</b>	<b>5 257.2</b>

The Company's Scope 1 and Scope 2 emissions declined in the reporting year mainly due to energy emissions, accounting as in previous years for about 75% of the Company's emissions in these scopes, and also due to energy purchased in 2023 mainly from cogeneration, with a lower emission factor.

For own buildings that use cogeneration energy, energy emissions were calculated using the market-based method, i.e. data from suppliers. For the sake of data transparency, the consumption of this electricity was additionally recalculated using the location-based method. For the situation at hand: emissions calculated using the market-based method are: 1 869.44 Mg CO<sub>2</sub>, and by the location-based method 3 609.72 Mg CO<sub>2</sub>.

Table 33. Partial Scope 3 greenhouse gas emissions at the Company

Emissions	Unit	2022	2023
Emissions resulting from water consumption	Mg CO <sub>2</sub> e	3.3	2.98
Of which in 2023: emissions in own buildings: 2.47 Mg CO <sub>2</sub> e emissions in rental buildings: 0.51 Mg CO <sub>2</sub> e			
Emissions resulting from employee business travel (rail and air transport)	Mg CO <sub>2</sub> e	35.2	137.8
Emissions resulting from employee business travel (hotel accommodation)	Mg CO <sub>2</sub> e	170.4	250.6
Emissions resulting from the management of non-municipal waste generated at the Company - waste sent for recycling	Mg CO <sub>2</sub> e	0.2	0.1
<b>Total partial scope 3 emissions</b>	<b>Mg CO<sub>2</sub>e</b>	<b>209.1</b>	<b>391.4</b>

The Company's increased Scope 3 emissions are the result of a significantly higher number of employee business

trips in 2023 for both transportation and overnight stays. In particular, emissions resulting from air travel have increased. Emissions related to the management of waste generated at the Company have decreased significantly, primarily as a result of the Company's efforts to sell equipment to downstream users and thereby extend the life cycle of the Company's products. Emissions related to water management remain at a similar level as in 2022, with a slight decrease related to the reduction in the number of offices during the reporting period.

### 5.3.1 Data sources for emissions

Direct greenhouse gas emissions were calculated based on fuel consumption in stationary and mobile sources and volatilized refrigerants. Indirect energy emissions take into account purchased electricity and heat. Other indirect emissions come from waste management from business operations, water consumption and wastewater generation, and employee travel.

Data on energy, fuel and water consumption came from invoices and internal records. HFC gas emissions were determined based on gas completions and a register generated from the Central Operator Register database. Data on employee business travel came from internal records and statements provided by service providers. Waste data came from records kept in the BDO registry.

During the calculations, the international GHG Protocol standard, indicators developed by the Greenhouse Gas Conversion Factor Repository (DEFRA), the National Center for Balancing and Emission Management (KOBIZE), the Energy Regulatory Office (URE) and indicators made available by service providers were used. For HFCs, GWP100 factors were adopted according to the Intergovernmental Panel on Climate Change (IPCC) Report.

Electricity emissions for 2023 for the Company's own buildings where cogeneration energy is used were calculated using the market-based method - an index provided by the service provider was used, in addition, these values were converted using the location-based method. Other energy emissions were calculated using the location-based method. Emissions from employee business travel by air and rail were provided by the travel agency.

## 5.4 Waste management

[GRI 306-1 , 306-3]

Information technologies have key applications in the energy transition, among others, but they are also undeniably associated with adverse environmental impacts. The dynamic development of modern technologies would not be possible without the use of natural resources – rare earth metals – necessary for the production of equipment and components, resulting in waste in the form of used equipment. It is the fastest growing waste stream in the world. Effective lifecycle management of electronic equipment is an important area for the Group. This is because it uses it for the maintenance of its customers' cloud and other IT solutions, as well as for the internal needs of its employees.

Asseco Poland resells efficient equipment after its scheduled useful life to employees for further use. This has a direct effect on extending the life cycle of the equipment, and indirectly on reducing the amount of waste generated and reducing the need for raw materials required to manufacture new ones.

In the reporting year, the Company resold 721 laptops, 38 desktops, 318 monitors, 21 pieces of other equipment (mice, keyboards) and 1,030 cell phones to employees (which represents 100% of the cell phones sold after their scheduled life by the Company). In turn, 57 laptops, 43 desktops, 13 pieces of other equipment (mice, keyboards) and 28 monitors were resold at preferential prices to schools and non-profit organizations.

Similar activities were also carried out with regard to other resources of Asseco Poland, such as its car fleet and office furniture. In 2023, 79 vehicles were sold to employees and others (accounting for 100% of offers). In the case of furniture, 219 items were repurchased by employees, and 125 items were sold at preferential prices to schools and non-profit organizations.

Asseco Poland strives to minimize the generation of waste, and handles the resulting waste in accordance with applicable legal requirements:

- All generated non-municipal waste is transferred to authorized recipients with the required documentation. No longer usable waste equipment is transferred to waste electrical and electronic equipment processing plants for recovery and recycling processes. In 2023, the Company generated 3.62 Mg of waste, of which 2.694 Mg was waste electrical and electronic equipment, and 100% of the waste was transferred for recycling;
- Municipal waste is collected in the manner specified in local regulations on maintaining cleanliness and order, and is collected by municipalities on the basis of submitted declarations or by an entrepreneur registered in the register of regulated activities in a given locality on the basis of a signed civil-legal agreement.

The data in the following tables are presented in tonnes (Mg).

Table 34. Weight of generated waste in Asseco Poland (in Mg).

Type of waste (composition)	2022	2023	Change 2023/2022
Electrical and electronic equipment	9.893	2.694	-73%
Batteries and accumulators	0.018	0.028	56%
Metals and plastics	0.210	0.006	-97%
Cardboard	0.520	0.620	19%
Wooden pallets	0.000	0.000	-
Sorbents, used air filters	0.011	0.000	-
Iron and steel	0.120	0.272	127%
Waste from the installation	0.345	0.000	-
Waste from construction and renovation	0.000	0.020	0%
<b>Total weight of waste generated at the Company</b>	<b>11.117</b>	<b>3.620</b>	<b>-67%</b>

Table 35. Waste recycling efficiency and emission intensity index in Asseco Poland

Indicator	Unit	2022	2023	Change 2023/2022
Total weight of waste generated in the Company/million PLN of revenue	Mg /mIn PLN	0.009	0.003	-71.62%**
Total weight of waste transferred* in the Company for recycling/million PLN of revenue	Mg /mIn PLN	0.009	0.003	-69.14%**
Weight of waste equipment donated* for recycling/weight of waste equipment generated in the Company	%	101.01	106.3	5.25%**
Weight of hazardous waste transferred* for recycling/weight of hazardous waste generated in the Company	%	100.00	100.00	0.00%**
Total weight of waste transferred* at the Company for recycling/total weight of waste generated in the Company	%	99.84	107.97	8.14%**
Emissions resulting from waste recycling	MgCO <sub>2</sub> e	0.24	0.08	-68.12%**
Emissions resulting from waste recycling/million PLN of revenue	MgCO <sub>2</sub> e / mIn PLN	0.0002	0.0001	-72.21%**

\* the mass of waste transferred takes into account the mass of waste generated in 2022 and transferred to waste recipients in 2023.

\*\* the percentage result presented in the table reflects calculations on full figures.

The lower weight of generated waste in Asseco Poland in the reporting year is due to a higher number of the Company's equipment and other assortment of products being sent for resale to employees and external institutions instead of for disposal (about 67% less generated waste at the Company compared to 2022). The higher weight of transferred waste relative to waste generated in the reporting year is due to the inclusion in the calculation of the weight of waste generated in the previous reporting period that was not transferred to waste recipients in the previous period.

The management ratio of the Company's generated waste remains the same - 100% of the Company's generated waste is transferred to authorized waste receivers for recovery and recycling processes.

In 2023, the weight of resold equipment accounted for 59% of the weight of all managed equipment at the Company, and the ratio of resale to disposal was 143%.

## 5.5 Water and wastewater

[GRI 303-1 , SASB 130a, 130a.2 ]

All Asseco Poland properties are covered by the municipal sewage system. Water suppliers and sewage recipients are water and sewage companies. Water is used for domestic purposes and maintenance of green areas, and is not drawn directly from surface water and wastewater is not discharged directly into water and land.

Table 36. Indicators of water consumption intensity and emission intensity in Asseco Poland

Water consumption	Unit	2022	2023	Change 2023/2022
Total water consumption in the Company	m <sup>3</sup>	10 938.90	9 889.19	-9.6%
Water consumption / million PLN of revenue	m <sup>3</sup> / mIn PLN	9.09	7.17	-21.2%
Emissions resulting from water consumption	Mg CO <sub>2</sub> e	3.33	2.98	-10.5%
Emissions resulting from water consumption/ million PLN of revenue	Mg CO <sub>2</sub> e / mIn PLN	0.003	0.002	-22%

Water consumption by employees remains at a comparable level, the slight reduction in consumption is related to the reduction in the number of offices during the reporting period.

The Group companies do not operate in areas of high or extremely high water stress.

The Group used data from the World Resources Institute (WRI) to determine which of its offices are located in areas at risk of water shortages.

## 5.6 EU taxonomy

The EU taxonomy is a classification system for environmentally sustainable economic activities.

According to:

- Regulation 2020/852 of the European Parliament and of the EU Council of June 18, 2020 on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter "Regulation 2020/852").
- Commission Delegated Regulation (EU) 2021/2139 of June 4, 2021 establishing technical qualification criteria for determining the conditions under which an economic activity qualifies as making a significant contribution to climate change mitigation or adaptation, as well as for determining whether that economic activity does not cause serious harm to any other environmental objective (hereinafter "Technical Qualification Criteria", "Criteria").
- Commission Delegated Regulation (EU) 2021/2178 of July 6, 2021, supplementing Regulation 2020/852 by clarifying the content of the presentation of information on environmentally sustainable business activities to be disclosed by companies subject to Article 19a or 29a of Directive 2013/34/EU, and specifying the method for fulfilling the disclosure obligation (hereinafter "Disclosure Regulation").
- Commission Delegated Regulation (EU) 2022/1214 of March 9, 2022 amending Delegated Regulation (EU) 2021/2139 with respect to economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 with respect to public disclosure of specific information with respect to those economic activities (hereinafter the "Nuclear and Gas Regulation").
- Commission Delegated Regulation (EU) 2023/2485 of June 27, 2023, amending Delegated Regulation (EU) 2021/2139 establishing additional technical eligibility criteria for determining the conditions under which certain economic activities qualify as making a significant contribution to climate change mitigation or adaptation, as well as determining whether the activity does not cause serious harm to any other environmental objective (hereinafter "Regulation 2023/2485").
- Commission Delegated Regulation (EU) 2023/2486 of June 27, 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing technical qualification criteria for determining the conditions under which an economic activity qualifies as making a significant contribution to the sustainable use and conservation of water and marine resources, to the transition to a circular economy, in the prevention and control of pollution, or in the protection and restoration of biodiversity and ecosystems, and determining whether that economic activity does not cause serious harm to any of the other environmental objectives, and amending Commission Delegated Regulation (EU) 2021/2178 with regard to the public disclosure of specific information with respect to those economic activities (hereinafter "Regulation 2023/2486").

The Parent Company in the Asseco Group, Asseco Poland, has conducted an analysis of the significant business activities carried out by the Group in 2023 in relation to the Taxonomy and has presented below the key indicators for the proportion of turnover, capital expenditures ("CapEx") and operating expenditures ("OpEx") related to the activities classified as **Taxonomy-eligible** (qualifying for the Taxonomy) and **Taxonomy-aligned** (environmentally sustainable) for the Group, Asseco Poland and Asseco Business Solutions due to the latter's use of the exemption referred to in Art. 49b (11) of the Accounting Law.

### Analysis of Taxonomy-eligible activities

Asseco Poland analyzed all of the Group's business activities in relation to those identified in the Taxonomy for the first six environmental goals to determine which of them can significantly contribute to climate change

mitigation, climate change adaptation, impacts on water and marine resources, a circular economy, pollution, biodiversity and ecosystems.

The analysis was conducted based on the descriptions of eligible activities contained in the Technical Eligibility Criteria, following a comprehensive review of the activities of Group companies, with the participation of experts in the ESG, controlling and reporting areas of Asseco Poland.

In the Asseco Group, "8.1 Data processing, website management (hosting) and similar activities" was identified as a significant turnover-generating activity that is Taxonomy-eligible.

In addition to capital expenditures (CapEx) and operating expenses (OpEx) related to activities that generate turnover, in 2023, the Company identified capital expenditures and operating expenses incurred for the Taxonomy-eligible activities listed below:

- 6.5 Transport by motorcycles, passenger cars and light commercial vehicles.
- 7.1 Construction of new buildings.
- 7.2 Renovation of existing buildings.
- 7.7 Acquisition and ownership of buildings.

To calculate the values of the key indicators of the proportion of the Taxonomy-eligible turnover, it was assumed that the activity "8.1 Data processing, website management (hosting) and similar activities" includes the Group's provision of "infrastructure/platform/software-as-a-service" ("Infrastructure-as-a-Service" IaaS, "Platform-as-a-Service" PaaS, "Software-as-a-Service" SaaS) based on its proprietary and third-party resources.

To calculate the values of the key indicators of capital expenditures (CapEx) and operating expenses (OpEx), it was assumed that operations:

- "6.5 Transport by motorcycles, passenger cars and light commercial vehicles" includes the purchase, leasing and rental of company cars.
- "7.1 Construction of new buildings" includes site preparation, construction and finishing work in buildings owned by Group companies.
- "7.2 Renovation of existing buildings" includes renovation of buildings owned by the Group's companies.
- "7.7. Acquisition and ownership of buildings" includes the purchase and lease of buildings by the Group's companies.
- "8.1 Data processing, website management (hosting) and similar activities" includes hosting and data center processing services for external customers and for in-house use.

The Asseco Group did not double-count turnover, CapEx or OpEx in its indicators.

Asseco Poland analyzed all of the Group's business activities in relation to those indicated in the Taxonomy, and identified activities that can significantly contribute to climate change mitigation.

None of the Group's activities have been deemed eligible for environmental goals related to climate change adaptation, sustainable use and protection of water and marine resources, pollution prevention and control, protection and restoration of biodiversity and ecosystems, and transition to a circular economy.

The analysis was conducted based on the descriptions of eligible activities contained in the Technical Eligibility Criteria, following a comprehensive review of the activities of the Group's companies, with the participation of experts in the ESG, controlling and reporting areas of Asseco Poland.

In the Asseco Group, the activity "8.1 Data processing, website management (hosting) and similar activities" was identified as a Taxonomy-eligible turnover generating activity.

In addition to capital expenditures (CapEx) and operating expenses (OpEx) related to activities that generate turnover, in 2023, the Company identified significant capital expenditures (CapEx) and operating expenses (OpEx) incurred for the Taxonomy-eligible activities listed below:

- 6.5 Transport by motorcycles, passenger cars and light commercial vehicles.
- 7.1 Construction of new buildings.
- 7.2 Renovation of existing buildings.
- 7.4 Installation of charging stations for electric vehicles in buildings (and parking spaces attached to buildings).
- 7.6 Installation, maintenance and repair of renewable energy technology systems.
- 7.7 Acquisition and ownership of buildings.

To calculate the values of the key indicators of the proportion of Taxonomy-eligible turnover, it was assumed that the activity "8.1 Data processing, website management (hosting) and similar activities" includes the Group's provision of "infrastructure/platform/software-as-a-service" ("Infrastructure-as-a-Service" IaaS, "Platform-as-a-Service" PaaS, "Software-as-a-Service" SaaS) based on its proprietary and third-party resources.

To calculate the values of the key indicators of capital expenditures (CapEx) and operating expenses (OpEx), it was assumed that:

- "6.5 Transport by motorcycles, passenger cars and light commercial vehicles" includes the purchase, leasing and rental of company cars.
- "7.1 Construction of new buildings" includes site preparation, construction and finishing work in buildings owned by the Group's companies.
- "7.2 Renovation of existing buildings" includes renovation of buildings owned by the Group's companies.
- "7.4 Installation of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)" includes installation of electric vehicle chargers in parking lots and at the Group's buildings.
- "7.6 Installation, maintenance and repair of renewable energy technology systems" covers the installation, maintenance and repair of photovoltaic panels in the Group's buildings.
- "7.7. Acquisition and ownership of buildings" includes the purchase and lease of buildings by the Group's companies.
- "8.1 Data processing, website management (hosting) and similar activities" includes hosting and data center processing services for external customers and for in-house use.

The Asseco Group, Asseco Poland and Asseco Business Solutions did not double-count the value of turnover, CapEx and OpEx in their indicators.

### Values of key indicators for Asseco Poland

Asseco Poland has calculated key indicators for the Group in accordance with the Disclosure Regulation based on its processes, existing reporting systems and assumptions.

To calculate the Taxonomy-eligible portion of turnover, capital expenditures (CapEx) and operating expenses (OpEx), the Company used the method described in Appendices 1 and 2 of the Disclosure Ordinance and Appendix 5 of Ordinance 2023/2486.

### Proportion of turnover generated from Taxonomy-eligible activities in total turnover

Table 37. Proportion of Taxonomy-eligible turnover of the Asseco Group, Asseco Poland and Asseco Business Solutions.

	Asseco Group	Asseco Poland	Asseco Business Solutions
<b>TURNOVER OF TAXONOMY-ELIGIBLE BUSINESS ACTIVITIES (PLN million)</b>	1 305.1	38.7	152.6
<b>CONSOLIDATED TURNOVER (PLN million)</b>	16 896.5	1 380.1	380.5
<b>RATIO OF TURNOVER FROM TAXONOMY-ELIGIBLE BUSINESS ACTIVITIES</b>	<b>7.7%</b>	<b>2.8%</b>	<b>40.1%</b>

The ratio of the proportion of turnover related to Taxonomy-eligible activities was calculated by dividing the sum of turnover from Taxonomy-eligible activities by the operating turnover (revenues) specified:

- For the Asseco Group - in Note "5.1 Structure of operating revenues" of the document "Consolidated Financial Statements of the Asseco Group for the year ended December 31, 2023".
- For Asseco Poland - in Note "4.1 Structure of operating revenues " of the document "Financial Statements of Asseco Poland S.A. for the year ended December 31, 2023".
- For Asseco Business Solutions - in note "4.1 Structure of operating revenues " of the document "Financial statements of Asseco Business Solutions S.A. for the year ended December 31, 2023".

The key eligible turnover of the Asseco Group, Asseco Poland and Asseco Business Solutions in 2023, i.e. as shown in the numerator of the indicator, include turnover from providing "infrastructure/platform/software as a service" (IaaS/ PaaS/ SaaS).

#### Proportion of CapEx related to Taxonomy-eligible activities in total CapEx

Table 38. Proportion of Taxonomy-eligible capital expenditures (CapEx) of the Asseco Group, Asseco Poland and Asseco Business Solutions.

	Asseco Group	Asseco Poland	Asseco Business Solutions
<b>CAPEX RELATED TO TAXONOMY-ELIGIBLE BUSINESS ACTIVITIES (PLN million)</b>	118.0	53.6	22.3
<b>TOTAL CAPEX (PLN million)</b>	703.4	78.7	49.3
<b>RATIO OF CAPEX RELATED TO TAXONOMY-ELIGIBLE BUSINESS ACTIVITIES</b>	<b>16.8%</b>	<b>68.1%</b>	<b>45.1%</b>

The ratio of the Asseco Group's capital expenditures (CapEx) related to Taxonomy-eligible activities was calculated by dividing the sum of capital expenditures (CapEx) related to Taxonomy-eligible activities by the sum of capital expenditures (CapEx) included in the "Consolidated Financial Statements of the Asseco Group for the year ended December 31, 2023," calculated according to the definition of the Taxonomy, according to which the sum of investments includes an increase in:

- Property, plant and equipment (in Note 5.1 "Property, plant and equipment" of the document "Consolidated Financial Statements of the Asseco Group for the year ended December 31, 2023").
- Expenditures on research and development projects ("Proprietary software and licenses" in Note 5.2 "Intangible assets" of the "Consolidated Financial Statements of the Asseco Group for the year ended December 31, 2023".
- Expenditures for other intangible assets (other "Intangible assets" in Note 5.2 "Intangible assets" of the "Consolidated Financial Statements of the Asseco Group for the year ended December 31, 2023").

The sum of capital expenditures (CapEx) in the table above differs from the CapEx presented in the "Consolidated Financial Statements of the Asseco Group for the year ended December 31, 2023" due to the fact that CapEx does not include an increase in right-of-use assets.

The ratio of Asseco Poland's capital expenditures (CapEx) related to Taxonomy-eligible activities was calculated by dividing the total capital expenditures (CapEx) related to Taxonomy-eligible activities by the total capital expenditures (CapEx) included in the "Financial Statements of Asseco Poland S.A. for the year ended December 31, 2023", calculated according to the definition of the Taxonomy, according to which the total investments include an increase in:

- Property, plant and equipment (in Note 5.1 "Property, plant and equipment" of the document "Financial statements of Asseco Poland S.A. for the year ended December 31, 2023").
- Expenditures on research and development projects ("Proprietary software and licenses" in Note 5.2 "Intangible assets" of the Financial Statements of Asseco Poland S.A. for the year ended December 31, 2023).
- Expenditures for other intangible assets (other "Intangible assets" in Note 5.2 "Intangible assets" of the document "Financial statements of Asseco Poland S.A. for the year ended December 31, 2023").



The sum of capital expenditures (CapEx) in the table above differs from the CapEx presented in the "Financial Statements of Asseco Poland S.A. for the year ended December 31, 2023" due to the fact that CapEx does not include an increase in right-of-use assets.

The ratio of Asseco Business Solutions' capital expenditures (CapEx) related to Taxonomy-eligible activities was calculated by dividing the sum of capital expenditures (CapEx) related to Taxonomy-eligible by the sum of capital expenditures (CapEx) included in the "Financial Statements of Asseco Business Solutions S.A. for the year ended December 31, 2023," calculated according to the definition of the Taxonomy, according to which the sum of investments includes an increase in:

- Property, plant and equipment (in Note 6.1 "Property, plant and equipment" of the document "Financial statements of Asseco Business Solutions S.A. for the year ended December 31, 2023").
- Expenditures on research and development projects ("Proprietary software" in Note 6.2 "Intangible assets" of the document "Financial statements of Asseco Business Solutions S.A. for the year ended December 31, 2023").
- Expenditures on other intangible assets (other "Intangible assets" in Note 6.2 "Intangible assets" of the document "Financial statements of Asseco Business Solutions S.A. for the year ended December 31, 2023").

The sum of capital expenditures (CapEx) in the table above differs from the CapEx presented in the "Financial Statements of Asseco Business Solutions S.A. for the year ended December 31, 2023" due to the fact that CapEx does not include an increase in right-of-use assets.

#### Proportion of OpEx related to Taxonomy-eligible activities in total OpEx

Table 39. Proportion of Taxonomy-eligible operating expenses (OpEx) of the Asseco Group, Asseco Poland and Asseco Business Solutions.

	Asseco Group	Asseco Poland	Asseco Business Solutions
<b>OPEX RELATED TO TAXONOMY-ELIGIBLE BUSINESS ACTIVITIES (PLN million)</b>	69.6	37.2	6.7
<b>TOTAL OPEX (PLN million)</b>	515.0	62.1	23.8
<b>RATIO OF OPEX RELATED TO TAXONOMY-ELIGIBLE BUSINESS ACTIVITIES</b>	<b>13.5%</b>	<b>59.8%</b>	<b>28.0%</b>

As defined by the Disclosure Regulation, operating expenses (OpEx) considered for the calculation of the ratio of operating expenses of the Asseco Group, Asseco Poland and Asseco Business Solutions related to Taxonomy-eligible activities, defined as eligible operating expenses (OpEx) in the numerator of the ratio and the sum of operating expenses (OpEx) in the denominator, include:

- Non-capitalized costs relating to research and development.
- Building repair work.
- Short-term rental.
- Maintenance and repair.
- Any other direct expenses related to the day-to-day operation of fixed assets by the entrepreneur or a third party to whom activities necessary to ensure the continuity and efficiency of the operation of such assets are outsourced.

The ratio of operating expenses (OpEx) of the Asseco Group, Asseco Poland and Asseco Business Solutions related to Taxonomy-eligible activities was calculated by dividing operating expenses (OpEx) related to Taxonomy-eligible activities described in the business analysis by the sum of operating expenses (OpEx) corresponding to the above definition.

According to the narrowed definition of operating expenses (OpEx) given in Ordinance 2021/2178, operating expenses (OpEx) included in the ratio are part of the total operating expenses (OpEx) given in the financial statements of the Asseco Group, Asseco Poland and Asseco Business Solutions.

## Identification of Taxonomy-aligned activities

According to the information provided at the beginning of this chapter, an activity in alignment with the EU Taxonomy (Taxonomy-aligned) is an eligible activity that meets all of the following criteria together, i.e.:

- Criteria for determining whether an activity makes a significant contribution to climate change mitigation or adaptation, impacts on water and marine resources, the circular economy, pollution, and biodiversity and ecosystems.
- "No serious harm" (DNSH) criteria.
- Guidance criteria in accordance with minimum guarantees.

The assessment of the alignment of the business activities with the criteria of significant contribution and DNSH was made by analyzing the requirements in this regard for each of the Asseco Group's activities that qualify for the EU Taxonomy and determining their fulfillment by individual activities.

The assessment of the alignment of the Asseco Group's business activities in providing minimum guarantees was made by analyzing the minimum guarantee requirements and their fulfillment by the Group.

The Asseco Group complies with the requirements of minimum safeguards, i.e. it has and applies solutions and procedures to ensure that it conducts its business in accordance with the principles and recommendations indicated in such documents as the OECD (Organization for Economic Cooperation and Development) Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. In addition, the Asseco Group operates in accordance with conventions and declarations on human rights and defining fundamental principles and rights at work (as indicated in the EU Taxonomy).

The Asseco Group undertakes and continuously develops activities aimed at, among other things:

- Protection of basic human rights, rights in the workplace (as described in section "4.4 Human Rights").
- Prevention and detection of fraud and corruption.
- Compliance with tax regulations and proper management of tax risks.
- Compliance with applicable laws and regulations on fair competition.

The company calculated the key indicators for the Group, Asseco Poland and Asseco Business Solutions in alignment with the Disclosure Regulation based on its processes, existing reporting systems and assumptions.

The Company used the method described in Appendices 1 and 2 of the Disclosure Ordinance and Appendix 5 of Ordinance 2023/2486 to calculate the proportions of turnover, capital expenditures (CapEx) and operating expenses (OpEx) aligned with the Taxonomy (Taxonomy-aligned).

### Proportion of turnover generated from Taxonomy-aligned activities in total turnover

Table 40. Proportion of Taxonomy-aligned turnover of the Asseco Group, Asseco Poland and Asseco Business Solutions.

	Asseco Group	Asseco Poland	Asseco Business Solutions
TURNOVER OF TAXONOMY-ALLIGNED BUSINESS ACTIVITIES (PLN million)	0.0	0.0	0.0
CONSOLIDATED TURNOVER (PLN million)	16 896.5	1 380.1	380.5
RATIO OF TURNOVER FROM TAXONOMY-ALLIGNED BUSINESS ACTIVITIES	0.0%	0.0%	0.0%

The proportion of the turnover of the Asseco Group, Asseco Poland and Asseco Business Solutions related to Taxonomy-aligned activities was determined by dividing the sum of turnover from the Taxonomy-aligned activities by consolidated turnover. Turnover from Taxonomy-aligned activities were determined based on the indication of aligned activities after evaluating the fulfillment of the criteria of significant contribution, DNSH criteria and minimum guarantees. Consolidated revenues are equal to operating revenues as determined:

- For the Asseco Group - in Note "5.1 Structure of operating revenues" of the document "Consolidated Financial Statements of the Asseco Group for the year ended December 31, 2023".
- For Asseco Poland - in Note "4.1 Structure of operating revenues" of the document "Financial Statements of Asseco Poland S.A. for the year ended December 31, 2023".
- For Asseco Business Solutions - in note "4.1 Structure of operating revenues" of the document "Financial statements of Asseco Business Solutions S.A. for the year ended December 31, 2023".

The Asseco Group considered the activity "8.1. Data processing, hosting and related activities" to be non-aligned because the data centers operated by the Group do not meet certain Technical Eligibility Criteria, such as verification by an independent third party of the implementation of the recommended practices listed in the European Code of Conduct on Data Center Energy Efficiency, and the Global Warming Factor criterion for refrigerants used in data center air conditioning systems. The global warming potential of refrigerants used in data center cooling systems exceeds the limits indicated in the EU Taxonomy, as do most of the air-conditioning equipment currently on the market.

#### Proportion of CapEx related to Taxonomy-aligned activities in total CapEx

Table 41. Proportion of Taxonomy-aligned capital expenditures (CapEx) of the Asseco Group, Asseco Poland and Asseco Business Solutions.

	Asseco Group	Asseco Poland	Asseco Business Solutions
<b>CAPEX RELATED TO TAXONOMY-ALLIGNED BUSINESS ACTIVITIES (PLN million)</b>	0.0	0.0	0.0
<b>TOTAL CAPEX (PLN million)</b>	703.4	78.7	49.3
<b>RATIO OF CAPEX RELATED TO TAXONOMY-ALLIGNED BUSINESS ACTIVITIES</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

The proportion of capital expenditures (CapEx) of the Asseco Group, Asseco Poland and Asseco Business Solutions related to Taxonomy-aligned activities was determined by dividing the total capital expenditures incurred in Taxonomy-aligned activities by the total capital expenditures. The method of determining the sum of capital expenditures is the same as for the ratio "Proportion of capital expenditures incurred for Taxonomy-eligible in total capital expenditures" described above.

Capital expenditures (CapEx) related to the activity "6.5. Transport of motorcycles, passenger cars and light commercial vehicles" were deemed non-aligned, due to the lack of meeting the Technical Eligibility Criteria for CO<sub>2</sub> emissions. In order to reduce the environmental impact of CO<sub>2</sub> emissions related to Transport, the Asseco Group has been systematically purchasing new hybrid vehicles and those that meet higher EURO standards, but these activities are not included in the current scope of the EU Taxonomy.

Capital expenditures related to the activities "7.1 Construction of new buildings," "7.2 Renovation of existing buildings," "7.4 Installation of electric vehicle charging stations in buildings (and parking lots at buildings," "7.6 Installation, maintenance and repair of renewable energy technology systems," and "7.7 Acquisition and ownership of buildings" were deemed non-aligned, due to the lack of meeting the Technical Eligibility Criteria.

Capital expenditures related to "8.1 Data processing, hosting and related activities" relate to further expansion and development of the technical infrastructure of data centers and equipment upgrades to improve energy efficiency. These investments were not considered to be Taxonomy-aligned for the reasons described above for "Proportion of turnover generated from Taxonomy-aligned activities in total turnover", with respect to turnover from activity 8.1.

#### Proportion of OpEx related to Taxonomy-aligned activities in total OpEx

Table 42. Proportion of Taxonomy-aligned operating expenditures (OpEx) of the Asseco Group, Asseco Poland and Asseco Business Solutions.

	Asseco Group	Asseco Poland	Asseco Business Solutions
<b>OPEX RELATED TO TAXONOMY-ALLIGNED BUSINESS ACTIVITIES (PLN million)</b>	0.0	0.0	0.0

<b>TOTAL OPEX (PLN million)</b>	515.0	62.1	23.8
<b>RATIO OF OPEX RELATED TO TAXONOMY-ALIGNED BUSINESS ACTIVITIES</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

The proportion of operating expenses (CapEx) of the Asseco Group, Asseco Poland and Asseco Business Solutions related to Taxonomy-aligned activities is determined by dividing the total operating expenses related to Taxonomy-aligned activities by the total operating expenses. The method of determining the sum of operating expenses is identical to that for the ratio "Proportion of operating expenses incurred on Taxonomy-eligible activities to total operating expenses" described above.

Operating expenditures (OpEx) related to the activity "6.5. Transport of motorcycles, passenger cars and light commercial vehicles" were deemed non-aligned, due to the lack of compliance with the Technical Eligibility Criteria for CO<sub>2</sub>.

Operating expenses (OpEx) related to the activities "7.2 Renovation of existing buildings," "7.7 Acquisition and ownership of buildings," and "8.1 Data processing, hosting and related activities" were found to be non-aligned for the reasons described above for the indicator "Proportion of turnover generated from Taxonomy-aligned activities in total turnover."

### Nuclear and fossil gas activities

Nuclear and gas activities resulting from the Nuclear and Gas Regulation are not part of the Asseco Group's business.

The following are the disclosures of the table relating to nuclear power and natural gas activities for the Asseco Group, Asseco Poland and Asseco Business Solutions, respectively, in accordance with Model 1 of Appendix XII of the Disclosure Regulation. The tables for templates 2-5 are presented in Section 6.2, "EU Taxonomy Indicators."

<b>Nuclear energy activities - Asseco Group</b>		<b>Turnover</b>	<b>CapEx</b>	<b>OpEx</b>
<b>1</b>	The company researches, develops, demonstrates and deploys innovative power generation facilities that produce energy through nuclear processes with minimal fuel cycle waste, finances this activity or has exposure to it.	NO	NO	NO
<b>2</b>	The company conducts the construction and safe operation of new nuclear facilities for the generation of electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as their safety upgrades using the best available technologies, finances these activities or has exposure to them.	NO	NO	NO
<b>3</b>	The company conducts safe operation of existing nuclear facilities generating electricity or process heat, including for district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades, finances these activities or has exposure to them.	NO	NO	NO
<b>Natural gas activities - Asseco Group</b>				
<b>4</b>	The company builds or operates facilities for the generation of electricity using gaseous fossil fuels, finances this activity or has exposure to it.	NO	NO	NO
<b>5</b>	The company conducts, finances or has exposure to the construction, modernization and operation of facilities for the combined generation of heat/cooling and electricity using gaseous fossil fuels.	NO	NO	NO
<b>6</b>	The company conducts, finances or has exposure to the construction, modernization and operation of heat generation facilities that produce thermal/cooling energy using gaseous fossil fuels.	NO	NO	NO

Nuclear energy activities - Asseco Poland		Turnover	CapEx	OpEx
1	The company researches, develops, demonstrates and deploys innovative power generation facilities that produce energy through nuclear processes with minimal fuel cycle waste, finances this activity or has exposure to it.	NO	NO	NO
2	The company conducts the construction and safe operation of new nuclear facilities for the generation of electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as their safety upgrades using the best available technologies, finances these activities or has exposure to them.	NO	NO	NO
3	The company conducts safe operation of existing nuclear facilities generating electricity or process heat, including for district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades, finances these activities or has exposure to them.	NO	NO	NO
Natural gas activities - Asseco Poland				
4	The company builds or operates facilities for the generation of electricity using gaseous fossil fuels, finances this activity or has exposure to it.	NO	NO	NO
5	The company conducts, finances or has exposure to the construction, modernization and operation of facilities for the combined generation of heat/cooling and electricity using gaseous fossil fuels.	NO	NO	NO
6	The company conducts, finances or has exposure to the construction, modernization and operation of heat generating/cooling facilities using gaseous fossil fuels.	NO	NO	NO
Nuclear energy activities - Asseco Business Solutions		Turnover	CapEx	OpEx
1	The company researches, develops, demonstrates and deploys innovative power generation facilities that produce energy through nuclear processes with minimal fuel cycle waste, finances this activity or has exposure to it.	NO	NO	NO
2	The company conducts the construction and safe operation of new nuclear facilities for the generation of electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as their safety upgrades using the best available technologies, finances these activities or has exposure to them.	NO	NO	NO
3	The company conducts safe operation of existing nuclear facilities generating electricity or process heat, including for district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades, finances these activities or has exposure to them.	NO	NO	NO
Natural gas activities - Asseco Business Solutions				
4	The company builds or operates facilities for the generation of electricity using gaseous fossil fuels, finances this activity or has exposure to it.	NO	NO	NO
5	The company conducts, finances or has exposure to the construction, modernization and operation of facilities for the combined generation of heat/cooling and electricity using gaseous fossil fuels.	NO	NO	NO
6	The company conducts, finances or has exposure to the construction, modernization and operation of heat generating/cooling facilities using gaseous fossil fuels.	NO	NO	NO

# **Additional indicators**

ASSECO

## 6. ADDITIONAL INDICATORS

### 6.1 Social and labor indicators

[GRI 2-7 , 2-8, 2-30 , 202-1 , 202-2 , 401-1 , 404-1 , 404-3 , 405-1 , 406-1 ]

Table 43. Number of Asseco Poland employees by age, gender and grade level at the end of the reporting period

Department and age	F	M	Total
<b>Management Board</b>	<b>2</b>	<b>9</b>	<b>11</b>
Under 30 years of age	0	0	0
Between the ages of 30-50	2	0	2
Over 50 years of age	0	9	9
<b>Other management staff</b>	<b>73</b>	<b>204</b>	<b>277</b>
Under 30 years of age	0	3	3
Between the ages of 30-50	48	128	176
Over 50 years of age	25	73	98
<b>Production</b>	<b>608</b>	<b>1 375</b>	<b>1 983</b>
Under 30 years of age	128	269	397
Between the ages of 30-50	374	792	1 166
Over 50 years of age	106	314	420
<b>Non-production positions</b>	<b>197</b>	<b>124</b>	<b>321</b>
Under 30 years of age	17	12	29
Between the ages of 30-50	158	79	237
Over 50 years of age	22	33	55
<b>Total number</b>	<b>880</b>	<b>1 712</b>	<b>2 592</b>

#### Division by legal relationship of employment

[ GRI 2-8 ]

Table 44. Employment breakdown of Asseco Poland by legal relationship at the end of the reporting period

	Asseco Poland
Employment contract	2 592
Cooperation on the basis of civil law contracts (orders and works contracts)	152
Cooperation based on a cooperation agreement (B2B)	459
Cooperation in the form of outsourcing	220
Another type of legal relationship	0

## Breakdown of employment by type/proportion

Table 45. Breakdown of Asseco Poland's employment by type/proportion as at the end of the reporting period

	Asseco Poland
Full-time	2 406
Part-time	186

## Cases of discrimination

Table 46. Cases of discrimination in 2023

Cases of discrimination in 2023								
Nature of discrimination	Asseco Poland				Asseco Group			
	Gender	Race	Religion	Nationality	Gender	Race	Religion	Nationality
Number of cases of discrimination	0	0	0	0	1	0	0	0

## Training and evaluation of employee evaluations

[GRI 404-1]

Table 47. Training and evaluation of Asseco Poland employees in 2023

	Asseco Poland		
	Management Board and other management personnel	Production	Non-production positions
Average number of training hours (general development activities)	2 924.75	8 027.5	869
Number of people subject to employee evaluations	380	1 423	195



## 6.2 EU Taxonomy Indicators

Table 48. Proportion of the Asseco Group's turnover from Taxonomy-eligible and non-eligible business activities in 2023

				Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")										
Economic activities (1)	Code or codes (2)	Turnover (3)	Proportion of Turnover 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) turnover, 2022 (18)	Category enabling activity (19)	Category transitional activity (20)	
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T	
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%			
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%	E		
Of which transitional		0	0%	0%						T	T	T	T	T	T	T	0%		T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Data processing, hosting and related activities		CCM 8.1	1 305.1	7.7%	EL	N/EL	N/EL	N/EL	N/EL								8.0%			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1 305.1	7.7%	7.7%	0%	0%	0%	0%	0%								8.0%			
Turnover of Taxonomy-eligible activities (A.1+A.2)		1 305.1	7.7%	7.7%	0%	0%	0%	0%	0%								8.0%			
B. Taxonomy-non-eligible activities																				
Turnover of Taxonomy-non-eligible activities		15 591.4	92.3%																	
Total (A+B)		16 896.5	100%																	

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, ie:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" would have the Code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Scope of eligibility and alignment per environmental objective:

	Proportion of turnover/Total turnover
--	---------------------------------------

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	7.7%
CCA	0%	0%
WTR	0%	0%
CE*	0%	0%
PPC	0%	0%
BIO	0%	0%

\* According to the provisions of the EU Taxonomy, the compliance of activities related to the CE target will be analyzed in 2024.

Table 49. Proportion of the Asseco Group's capital expenditures (CapEx) from Taxonomy-eligible and non-eligible business activities in 2023

Economic activities (1)	Code or codes (2)	CapEx (3)	Proportion of CapEx, 2023 (4)	Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) CapEx, 2022 (18)	Category enabling activity (19)	Category transitional activity (20)		
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversit y (10)	Climate Change Mitigation (11)	Climate Change Adaptatio n (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)						
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T		
A. Taxonomy-eligible activities																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%				
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%	E			
Of which transitional		0	0%	0%						T	T	T	T	T	T	T	0%		T		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL												
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	30.103	4.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											9.6%	
Construction of new buildings	CCM 7.1	1.057	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											1.7%	
Renovation of existing buildings	CCM 7.2	1.497	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											7.0%	
Installation of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.003	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											0%	
Installation of renewable energy technologies	CCM 7.6	0.795	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											0%	
Acquisition and ownership of buildings	CCM 7.7	41.178	5.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											5.1%	
Data processing, hosting and related activities	CCM 8.1	43.376	6.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											6.3%	
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		118.009	16.8%	16.8%	0%	0%	0%	0%	0%											29.7%	
CapEx of Taxonomy-eligible activities (A.1+A.2)		118.009	16.8%	16.8%	0.0%	0.0%	0.0%	0.0%	0.0%											29.7%	
B. Taxonomy-non-eligible activities																					
CapEx of Taxonomy-non-eligible activities		585.360	83.2%																		
Total (A+B)		703.369	100%																		

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, ie:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" would have the Code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Scope of eligibility and alignment per environmental objective:

	Proportion of CapEx/Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	16.8%
CCA	0%	0%
WTR	0%	0%
CE*	0%	0%
PPC	0%	0%
BIO	0%	0%

\* According to the provisions of the EU Taxonomy, the compliance of activities related to the CE target will be analyzed in 2024.

Table 50. Proportion of the Asseco Group's operating expenditures (OpEx) from Taxonomy-eligible and non-eligible business activities in 2023

				Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic activities (1)	Code or codes (2)	OpEx (3)	Proportion of OpEx, 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptatio n (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversit y (10)	Climate Change Mitigation (11)	Climate Change Adaptatio n (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) OpEx, 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%	E	
Of which transitional		0	0%	0%						T	T	T	T	T	T	T	0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	9.0	1.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								4.0%		
Renovation of existing buildings	CCM 7.2	8.4	1.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Acquisition and ownership of buildings	CCM 7.7	1.1	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Data processing, hosting and related activities	CCM 8.1	51.1	9.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								19.2%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		69.6	13.5%	13.5%	0%	0%	0%	0%	0%								23.2%		
OpEx of Taxonomy-eligible activities (A.1+A.2)		69.6	13.5%	13.5%	0%	0%	0%	0%	0%								23.2%		
B. Taxonomy-non-eligible activities																			
OpEx of Taxonomy-non-eligible activities		445.4	86.5%																
Total (A+B)		515.0	100%																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, ie:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" would have the Code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
 N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Scope of eligibility and alignment per environmental objective:

	Proportion of OpEx/Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	13.5%

CCA	0%	0%
WTR	0%	0%
CE*	0%	0%
PPC	0%	0%
BIO	0%	0%

\* According to the provisions of the EU Taxonomy, the compliance of activities related to the CE objective will be analyzed in 2024.

Table 51. Proportion of Asseco Poland's turnover from Taxonomy-eligible and non-eligible business activities in 2023

Economic activities (1)	Code or codes (2)	Turnover (3)	Proportion of Turnover, 2023 (4)	Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) turnover, 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%	E	
Of which transitional		0	0%	0%						T	T	T	T	T	T	T	0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data processing, hosting and related activities		CCM 8.1	38.7	2.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							1.8%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		38.7	2.8%	2.8%	0%	0%	0%	0%	0%										
Turnover of Taxonomy-eligible activities (A.1+A.2)		38.7	2.8%	2.8%	0%	0%	0%	0%	0%										
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities		1 341.5	97.2%																
Total (A+B)		1 380.1	100%																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, ie:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" would have the Code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
 N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Scope of eligibility and alignment per environmental objective:

	Proportion of turnover/Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	2.8%
CCA	0%	0%
WTR	0%	0%

CE*	0%	0%
PPC	0%	0%
BIO	0%	0%

\* According to the provisions of the EU Taxonomy, the compliance of activities related to the CE target will be analyzed in 2024.



Table 52. Proportion of Asseco Poland's capital expenditures (CapEx) from Taxonomy-eligible and non-eligible business activities in 2023

				Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")												
Economic activities (1)	Code or codes (2)	CapEx (3)	Proportion of CapEx, 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversit y (10)	Climate Change Mitigation (11)	Climate Change Adaptatio n (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) CapEx, 2022 (18)	Category enabling activity (19)	Category transitional activity (20)			
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T			
A. Taxonomy-eligible activities																						
A.1. Environmentally sustainable activities (Taxonomy-aligned)																						
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%					
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%	E				
Of which transitional		0	0%	0%						T	T	T	T	T	T	T	0%		T			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL													
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	9.602	12.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								17.3%					
Renovation of existing buildings	CCM 7.2	1.315	1.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								5.6%					
Installation of renewable energy technologies	CCM 7.6	0.549	0.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%					
Acquisition and ownership of buildings	CCM 7.7	32.695	41.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								14.2%					
Data processing, hosting and related activities	CCM 8.1	9.411	12.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								7.9%					
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		53.572	68.1%	68.1%	0%	0%	0%	0%	0%								45.0%					
CapEx of Taxonomy-eligible activities (A.1+A.2)		53.572	68.1%	68.1%	0.0%	0.0%	0.0%	0.0%	0.0%								45.0%					
B. Taxonomy-non-eligible activities																						
CapEx of Taxonomy-non-eligible activities		26.062	31.9%																			
Total (A+B)		78.634	100%																			

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, ie:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" would have the Code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Scope of eligibility and alignment per environmental objective:

	Proportion of CapEx/Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	68.1%
CCA	0%	0%
WTR	0%	0%
CE*	0%	0%
PPC	0%	0%
BIO	0%	0%

\* According to the provisions of the EU Taxonomy, the compliance of activities related to the CE target will be analyzed in 2024.

Table 53. Proportion of Asseco Poland's operating expenditures (OpEx) from Taxonomy-eligible and non-eligible business activities in 2023

				Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic activities (1)	Code or codes (2)	OpEx (3)	Proportion of OpEx, 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptatio n (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversit y (10)	Climate Change Mitigation (11)	Climate Change Adaptatio n (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) OpEx, 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%	E	
Of which transitional		0	0%	0%						T	T	T	T	T	T	T	0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	1.0	1.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.4%		
Renovation of existing buildings	CCM 7.2	45 541,0	11.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Data processing, hosting and related activities	CCM 8.1	45 380,0	47.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								49.6%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		37.2	59.8%	59,8%	0%	0%	0%	0%	0%								51.0%		
OpEx of Taxonomy-eligible activities (A.1+A.2)		37.2	59.8%	59,8%	0%	0%	0%	0%	0%								51.0%		
B. Taxonomy-non-eligible activities																			
OpEx of Taxonomy-non-eligible activities		25.0	40.2%																
Total (A+B)		62.1	100%																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, ie:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" would have the Code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Scope of eligibility and alignment per environmental objective:

	Proportion of OpEx/Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	59.8%

CCA	0%	0%
WTR	0%	0%
CE*	0%	0%
PPC	0%	0%
BIO	0%	0%

\* According to the provisions of the EU Taxonomy, the compliance of activities related to the CE target will be analyzed in 2024.

Table 54. Proportion of Asseco Business Solutions' turnover from Taxonomy-eligible and non-eligible business activities in 2023

Economic activities (1)	Code or codes (2)	Turnover (3)	Proportion of Turnover, 2023 (4)	Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) turnover, 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%	E	
Of which transitional		0	0%	0%						T	T	T	T	T	T	T	0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data processing, hosting and related activities		CCM 8.1	152.6	40.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							38.5%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			152.6	40.1%	40.1%	0%	0%	0%	0%	0%							38.5%		
Turnover of Taxonomy-eligible activities (A.1+A.2)			152.6	40.1%	40.1%	0%	0%	0%	0%	0%							38.5%		
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities			228.0	59.9%															
Total (A+B)			280.5	100%															

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, ie:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" would have the Code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Scope of eligibility and alignment per environmental objective:

	Proportion of turnover/Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	40.1%
CCA	0%	0%

WTR	0%	0%
CE*	0%	0%
PPC	0%	0%
BIO	0%	0%

\* According to the provisions of the EU Taxonomy, the compliance of activities related to the CE target will be analyzed in 2024.

Table 55. Proportion of Asseco Business Solutions' capital expenditures (CapEx) from Taxonomy-eligible and non-eligible business activities in 2023

				Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")										
Economic activities (1)	Code or codes (2)	CapEx (3)	Proportion of CapEx, 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversit y (10)	Climate Change Mitigation (11)	Climate Change Adaptatio n (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) CapEx, 2022 (18)	Category enabling activity (19)	Category transitional activity (20)	
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T	
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%			
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%	E		
Of which transitional		0	0%	0%						T	T	T	T	T	T	T	0%		T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	8.839	17.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								40.3%			
Renovation of existing buildings	CCM 7.2	0.061	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.1%			
Installation of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.003	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%			
Acquisition and ownership of buildings	CCM 7.7	9.679	19.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								12.9%			
Data processing, hosting and related activities	CCM 8.1	3.681	7.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								9.6%			
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		22.263	45.1%	45.1%	0%	0%	0%	0%	0%								63.9%			
CapEx of Taxonomy-eligible activities (A.1+A.2)		22.263	45.1%	45.1%	0.0%	0.0%	0.0%	0.0%	0.0%								63.9%			
B. Taxonomy-non-eligible activities																				
CapEx of Taxonomy-non-eligible activities		27.053	54.9%																	
Total (A+B)		49.316	100%																	

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, ie:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" would have the Code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Scope of eligibility and alignment per environmental objective:

	Proportion of CapEx/Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	45.1%
CCA	0%	0%
WTR	0%	0%
CE*	0%	0%
PPC	0%	0%
BIO	0%	0%

\* According to the provisions of the EU Taxonomy, the compliance of activities related to the CE objective will be analyzed in 2024.



Table 56. Proportion of Asseco Business Solutions' operating expenditures (OpEx) from Taxonomy-eligible and non-eligible business activities in 2023

				Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic activities (1)	Code or codes (2)	OpEx (3)	Proportion of OpEx, 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptatio n (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversit y (10)	Climate Change Mitigation (11)	Climate Change Adaptatio n (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) OpEx, 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	T	T	T	T	T	T	T	0%	E	
Of which transitional		0	0%	0%						T	T	T	T	T	T	T	0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles		CCM 6.5	1.4	5.8%	EL	N/EL	N/EL	N/EL	N/EL								5.5%		
Data processing, hosting and related activities		CCM 8.1	5.3	22.2%	EL	N/EL	N/EL	N/EL	N/EL								21.6%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		6.7	28.0%	28.0%	0%	0%	0%	0%	0%								27.1%		
OpEx of Taxonomy-eligible activities (A.1+A.2)		6.7	28.0%	28.0%	0%	0%	0%	0%	0%								27.1%		
B. Taxonomy-non-eligible activities																			
OpEx of Taxonomy-non-eligible activities		17.2	72.0%																
Total (A+B)		23.8	100%																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, ie:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" would have the Code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Scope of eligibility and alignment per environmental objective:

	Proportion of OpEx/Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	28.0%
CCA	0%	0%
WTR	0%	0%

CE*	0%	0%
PPC	0%	0%
BIO	0%	0%

\* According to the provisions of the EU Taxonomy, the compliance of activities related to the CE target will be analyzed in 2024.

Table 57. Taxonomy-aligned nuclear and natural gas business activities (denominator) – template 2 – Asseco Group

Row	Economic activities	Amount and proportion - turnover						Amount and proportion - CapEx						Amount and proportion - OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
8.	Total applicable KPI	16 896.5	100%	16 896.5	100%	16 896.5	100%	703.4	100%	703.4	100%	703.4	100%	515.0	100%	515.0	100%	515.0	100%

Table 58. Taxonomy-aligned nuclear and natural gas business activities (numerator) – template 3 – Asseco Group

Row	Economic activities	Amount and proportion - turnover						Amount and proportion - CapEx						Amount and proportion - OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
8.	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A

Table 59. Taxonomy-eligible but not taxonomy-aligned nuclear and natural gas business activities – template 4 – Asseco Group

Row	Economic activities	Amount and proportion - turnover						Amount and proportion - CapEx						Amount and proportion - OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
8.	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI	1 305.1	7.7%	1 305.1	7.7%	N/A	N/A	118.0	16.8%	118.0	16.8%	N/A	N/A	69.6	13.5%	69.6	13.5%	N/A	N/A

Table 60. Taxonomy non-eligible nuclear and natural gas business activities – template 5 – Asseco Group

Row	Economic activities	Turnover		CapEx		OpEx	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	15 591.4	92.3%	585.4	83.2%	445.4	86.5%
8.	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI	15.591.4	92.3%	585.4	83.2%	445.4	86.5%

Table 61. Taxonomy-aligned nuclear and natural gas business activities (denominator) – template 2 – Asseco Poland

Row	Economic activities	Amount and proportion - turnover						Amount and proportion - CapEx						Amount and proportion - OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
8.	Total applicable KPI	1 380.1	100%	1 380.1	100%	1 380.1	100%	78.6	100%	78.6	100%	78.6	100%	62.1	100%	62.1	100%	62.1	100%

Table 62. Taxonomy-aligned nuclear and natural gas business activities (numerator) – template 3 – Asseco Poland

Row	Economic activities	Amount and proportion - turnover						Amount and proportion - CapEx						Amount and proportion - OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
8.	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A



Table 63. Taxonomy-eligible but not taxonomy-aligned nuclear and natural gas business activities – template 4 – Asseco Poland

Row	Economic activities	Amount and proportion - turnover						Amount and proportion - CapEx						Amount and proportion - OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
8.	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI	38.7	2.8%	38.7	2.8%	N/A	N/A	53.6	68.1%	53.6	68.1%	N/A	N/A	37.2	59.8%	37.2	59.8%	N/A	N/A

Table 64. Taxonomy non-eligible nuclear and natural gas business activities – template 5 – Asseco Poland

Row	Economic activities	Turnover		CapEx		OpEx	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	1 341.5	97.2%	25.1	31.9%	25	40.2%
8.	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI	1 341.5	97.2%	25.1	31.9%	25.0	40.2%

Table 65. Taxonomy-aligned nuclear and natural gas business activities (denominator) – template 2 – Asseco Business Solutions

Row	Economic activities	Amount and proportion - turnover						Amount and proportion - CapEx						Amount and proportion - OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
8.	Total applicable KPI	380.5	100%	380.5	100%	380.5	100%	49.3	100%	49.3	100%	49.3	100%	23.8	100%	23.8	100%	23.8	100%

Table 66. Taxonomy-aligned nuclear and natural gas business activities (numerator) – template 3 – Asseco Business Solutions

Row	Economic activities	Amount and proportion - turnover						Amount and proportion - CapEx						Amount and proportion - OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
8.	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A

Table 67. Taxonomy-eligible but not taxonomy-aligned nuclear and natural gas business activities – template 4 – Asseco Business Solutions

Row	Economic activities	Amount and proportion - turnover						Amount and proportion - CapEx						Amount and proportion - OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
8.	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI	152.6	40.1%	152.6	40.1%	N/A	N/A	22.3	45.1%	22.3	45.1%	N/A	N/A	6.7	28.0%	6.7	28.0%	N/A	N/A

Table 68. Taxonomy non-eligible nuclear and natural gas business activities – template 5 – Asseco Business Solutions

Row	Economic activities	Turnover		CapEx		OpEx	
		Amount [PLN million]	%	Amount [PLN million]	%	Amount [PLN million]	%
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	185.9	59.9%	27.1	54.9%	17.2	72.0%
8.	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI	185.9	59.9%	27.1	54.9%	17.2	72.0%

# Information about the report

QJSECO

## 7. ABOUT THE REPORT

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

The above is the Report of Asseco Poland S.A. (hereinafter referred to as the "Company", the "Parent Company", "Asseco Poland") and the Asseco Group (hereinafter referred to as the "Group", the "Asseco Group") on non-financial information for 2023 (hereinafter referred to as the "Report") covering non-financial information of the Company and the Group for the period from January 1, 2023 to December 31, 2023. The Report has been prepared taking into account the provisions of the Accounting Act of September 29, 1994, the ESG reporting guidelines published by the WSE, the European Commission's guidelines for reporting non-financial information, and the Global Reporting Initiative (GRI) international guidelines.

The selection and description of the policies, as well as the performance indicators presented in the Report, were made on the basis of the materiality criterion, taking into account internal and external factors relating to the Company's operations. The main factors considered during the materiality assessment were:

- The industry in which the Company operates.
- Its business profile and market environment.
- The extent of the impact on the local community and the environment.
- Stakeholder expectations.

The data presented in the Report is reviewed and updated in annual reporting periods and regularly published with reports for subsequent fiscal years.

All descriptions of policies and indicators in the Report have been prepared taking into account data from the Parent Company and the subsidiaries indicated later in the Report.

When converting the amounts presented in the report into PLN, the average exchange rate announced by the National Bank of Poland (NBP) as at December 31, 2023 was used:

- EUR 1 = PLN 4.3480
- USD 1 = PLN 3.9350



# **GRI and SASB tables**

**assecO**

## 8. GRI and SASB TABLES

## 8.1 GRI table

Statement of use	Asseco Poland has prepared a report based on the GRI Standards guidelines for 2022
GRI 1 used	GRI 1: Basics 2021

Name of the GRI standard	Indicator name	Reference/Chapter	Comment
General disclosures			
GRI 2: General disclosures 2021	2-1 Information about Organization	9	
	2-2 Entities included in the sustainability report	104	
	2-3 Reporting period and cycle, contact information	104	
	2-4 Correction of information	104	
	2-5 External verification	104	
	2-6 Activities, value chain and other business relationships	9	
	2-7 Employees	71	
	2-8 Employees who do not work under a contract/civil contract with the organization	71	
	2-9 Structure and composition of the organization's supervisory bodies	23	
	2-10 Criteria for nomination and election of members of the highest management body	22	
	2-11 Chairman of the highest supervisory authority	22	
	2-12 The role of the top management body in overseeing governance	54	
	2-13 Delegating responsibility for consequence management	54	
	2-14 Role of top regulator in sustainability reporting	23	
	2-15 Conflict of interest	22	

	2-16 Communicating critical issues	22
	2-17 Collective knowledge of the supervisory authority	23
	2-18 Evaluation of the performance of the top supervisory authority	22
	2-19 Remuneration policy	37
	2-20 Process for determining remuneration levels	37
	2-21 Index of annual total remuneration	36
	2-22 Statement on sustainable development strategy	5
	2-23 Commitments related to sustainable development policy	15
	2-24 Inclusion of commitments related to sustainable development policy	17
	2-25 Processes for offsetting negative impacts	25
	2-26 Mechanisms for obtaining advice and reporting concerns	43
	2-27 Compliance with laws and regulations	31
	2-28 Membership in associations and organizations	13
	2-29 Approach to stakeholder engagement	26
	2-30 Employees covered by collective agreements	71
<b>GRI 3:</b> <b>Disclosures in relevant issues</b>	3-1 Process for determining significant issues	25
	3-2 List of significant issues	17
	3-3 Management of significant issues	25

Economic disclosures		
GRI 201: Economic results 2016	201-2 Financial implications and other risks and opportunities for the organization's operations resulting from climate change	52
	201-3 Coverage of the organization's pension obligations under defined benefit plans	37
	201-4 Financial assistance received from the state	49
GRI 202: Market presence 2016	202-1 Ratio of remuneration of lowest-level employees by gender to the minimum wage in a given market in major business locations	71
	202-2 Percentage of people from local communities in senior management positions in major business locations	71
GRI 203: Indirect economic impact 2016	203-1 Supported infrastructure investments and services	45
GRI 205: Corruption prevention 2016	205-1 Establishments assessed for corruption risks and significant risks identified	31
	205-2 Communication and training on the organization's anti-corruption policies and procedures	31
	205-3 Confirmed cases of corruption and actions taken	31
GRI 206: Violation of principles of free competition 2016	206-1 Legal steps taken against organizations for violations of free competition and monopolistic practices	31
GRI 207: Taxation 2019	207-1 Approach to taxation	27

Environmental disclosures		
<b>GRI 302: Energy 2016</b>	302-1: Energy consumption within the organization	54
	302-3: Energy intensity	54
	302-4: Reducing energy consumption	54
<b>GRI 303: Water and wastewater 2018</b>	303-1: Management of water as a shared resource	60
<b>GRI 305: Emissions 2016</b>	305-1: Direct greenhouse gas emissions (Scope 1)	56
	305-2: Indirect greenhouse gas emissions (scope 2)	56
	305-3: Other indirect greenhouse gas emissions (Scope 3)	56
<b>GRI 306: Waste 2020</b>	306-1: Waste generation and significant waste-related impacts	58
	306-3: Waste generated	58
Social disclosures		
<b>GRI 403: Security and occupational health 2018</b>	403-1: Occupational health and safety management system	41
<b>GRI 404: Training and education 2016</b>	404-1: Average number of training hours per year per employee by gender and by employee category	71
	404-3: Percentage of employees subject to regular job quality assessments and career development reviews	71
<b>GRI 405: Diversity and level playing field 2016</b>	405-1: Composition of governing bodies and staff by gender, age, minority membership and other diversity indicators	71
<b>GRI 406: Discrimination prevention 2016</b>	406-1: Total number of discrimination incidents (discriminatory incidents) and corrective actions taken	71
<b>GRI 409: Forced or</b>	409-1: Establishments and suppliers identified as being at particular risk of incidents of forced or compulsory labor	43

<b>compulsory work</b>	and actions taken to effectively eliminate forced or compulsory labor	
<b>2016</b>		
<b>GRI 413:</b>	413-1: Percentage of establishments with local community engagement programs, impact assessments and development programs in place	45
<b>Local community</b>		
<b>2016</b>		
<b>GRI 415: Share</b>	415-1: Total value of support provided to political parties, politicians and institutions of a similar nature by country and recipient/beneficiary.	49
<b>in public life</b>		
<b>2016</b>		
<b>GRI 418:</b>	418-1: Total number of substantiated complaints regarding breaches of customer privacy and loss of customer data	27
<b>Consumer privacy</b>		
<b>2016</b>		

## 8.2 SASB table

The Statement on the application:

Asseco Poland has prepared its 2023 report based on the guidelines of the SASB Standards.

Table 69. SASB standards against which the report was prepared

SASB code	Indicator name	Reference/Chapter	Comment
130a.1	(1) Energy consumed, (2) percentage of energy coming from the grid, (3) percentage of renewable energy amount	60	
130a.2	1) The total amount of taken water, (2) the total amount of water used, the percentage of each of these factors in regions with high or very high water scarcity	60	
130a.3	Discussion, consideration of environmental aspects in strategic planning of data center needs	54	
220a.1	Description of policies and practices relating to behavioral advertising and user privacy	27	
230a.2	Description of the approach to identifying and addressing risks associated with data security,	27	

	including the use of third-party cyber security standards	
220a.3	Total monetary losses as a result of court proceedings related to user privacy	27
550a.2	Description of risk to business continuation related to business disruptions	27

---

The signatures of the Members of the Management Board to the Report of Asseco Poland S.A. and the Asseco Group on non-financial information for 2023:

---

Adam Góral  
President

---

Grzegorz Bartler  
Vice President

---

Andrzej Dopierała  
Vice President

---

Krzysztof Groyecki  
Vice President

---

Marek Panek  
Vice President

---

Paweł Piwowar  
Vice President

---

Zbigniew Pomianek  
Vice President

---

Karolina Rzońca-Bajorek  
Vice President

---

Sławomir Szmytkowski  
Vice President

---

Artur Wiza  
Vice President

---



---

Gabriela Żukowicz  
Vice President

---

# Technology for business, solutions for people.

Asseco Poland S.A.  
14 Olchowa Street  
35-322 Rzeszow

Tel: +48 17 888 55 55  
Fax: +48 17 888 55 50  
Email: [esg@asseco.pl](mailto:esg@asseco.pl)

[Investor.asseco.pl](http://Investor.asseco.pl)

ASSECO