

COMMUNITY RELATIONS



WORKPLACE



KOMPANIA
PIWOWARSKA

SUSTAINABILITY REPORT

CREATING
MEANINGFUL
CONNECTIONS










2023



CLIMATE
AND ENVIRONMENT



Examples of activities aligned with our purpose:

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GRI: 2-22

Message from the President

The Asahi Group pursues the Asahi Carbon Zero climate strategy, with the ambition of achieving carbon neutrality by 2040. How do you assess the year 2023 in terms of achieving the Group's strategic objectives?

It was an intensive but good year for Kompania Piwowarska. The pursuit of the "Better Future 2030" objectives sets the direction for action in all teams across the company. In all of the four areas: Portfolio, Planet, People and Profit, we are working hard to achieve our 2030 goals. We are looking very carefully at our environmental impact and for years we are taking specific steps to reduce our negative impact. We are measuring our greenhouse gas emissions and stepping up our efforts to reduce them. This is the responsibility of every company that does business. In 2023, we started installing heat pumps in the breweries in Tychy and Poznań, to recover the heat produced in the brewing process, which is another element of KP's environmental activities, after signing a contract for the supply of emission-free electricity from renewable energy sources in 2019. We are now focusing on the reduction of emissions related to the use of heat in our plants.

At the same time, we have worked hard to reduce energy consumption in our breweries and warehouses, increase the use of renewable energy, expand our range of environmentally friendly packaging, and optimize the distribution and refrigeration of our products. We are proof that fighting the causes and effects of climate change does not preclude the development of industrial production. However, we notice that the more advanced we are in the process, the more difficult it is to achieve a radical change, such as in 2019, when we signed a 10-year contract to purchase electricity from RES and RWE built a 12 MW wind power plant in Nowy Staw.

Since KP is a manufacturer operating on a large scale, all that we do affects our surroundings. In November 2023, we completed a project to switch to 100% recycled shrink wrapping for our multipacked products. As a result of this project, we will reduce CO₂ emissions by nearly 20% compared to the material we used previously.

Commitment to the environment includes not only the efficient purchase and use of energy, but also the use of water and the management of materials, raw materials and waste. What were the measures taken by Kompania Piwowarska in 2023 in this regard?

As we all know, water is the most important resource for our production and we use it responsibly. Last year, we conducted a detailed study on the risk of water scarcity. The results showed that there is a risk of water shortage in Poznań in the coming decades due to drought in the Wielkopol-

ska region. We have taken steps to obtain a detailed geological analysis of future resources in the region. We will make the necessary decisions based on the results of these studies. I am pleased that, thanks to our consistent policy, we have remained among the global leaders in the brewing industry in terms of water consumption efficiency, while constantly improving our performance. While a typical modern brewery uses 3-6 litres of water to brew one litre of beer, we only need 2.76 litres of water.

We are working on preventing the generation of waste, by optimizing the production and logistical processes, and by reusing materials. We should emphasize that in 2023 almost all waste and by-products of the production process in our breweries are recovered or recycled.

We are also proud of our projects supporting the protection of endangered species and the environmental projects that we carry out through our Żubr Fund in the Biebrza National Park and in the Carpathian Forest.

If you had to name the most important environmental investment of 2023, what would it be?

The most important project in 2023 was undoubtedly the installation of a heat pump in the brewery in Tychy, which reduced the consumption of natural gas by 15% and emissions in this area by 15%. In Lech Browary Wielkopolski, the heat pumps went into operation in January 2024, and we plan to achieve similar benefits. The total cost of these investments in Tychy and Poznań was PLN 25 million, which translates into a 15% reduction in annual CO₂ emissions.

Kompania Piwowarska is first and foremost people. Which of the solutions implemented in 2023 in this area of your strategy do you consider the most important?

Occupational safety and health has always been a priority for us. Our OSH department has conducted more than a thousand inspections and it found additional locations and situations where we have made improvements. Our approach in this area is best expressed by the name of the program: Zależy Mi! (I Care). One of the principles of the program is #ICare to ensure that the number of departures for work is the same as the number of returns home. It correctly reflects the serious attitude of the entire Management Board to the safety of our employees.

We also care about building good relationships among our employees and between employer and employees. That is why we organized the Diversity Day again in 2023, which is only a sample of the whole range of activities we have implemented to promote equality. In our company, the amounts paid to women and men in the same position were and are equal.

In addition to the changes resulting from the Labour Code, we have implemented additional measures to support employees at special moments in their lives, including extending paternity leave from two to four weeks, introducing additional days of special leave in the event of the death of a loved one, granting additional leave for infertility treatment, and increasing the pay for leave caused by force majeure.

And how has Kompania Piwowarska pursued its social objectives?

We produce a unique product, which is alcohol, and we are well aware of its negative social and health consequences when it is consumed excessively or irresponsibly. Last year, we reiterated in our educational campaigns that alcohol should be consumed in moderation and never during pregnancy. The latter campaign was addressed to men, encouraging them to abstain from alcohol during their partners' pregnancies and, in this way, to support them in their total abstinence from alcohol. The reach of these campaigns was in the millions.

We have added three more non-alcoholic beers to our offer. This type of beer, which is an excellent way to support responsible consumer choices, has already reached 7% of our sales. We are the leader in this beer segment in Poland - our market share was more than 34%. We are not slowing down - in 2023 we expanded our offer of non-alcoholic beers. We promote and sell our products according to the highest ethical standards and best market practices. We are happy that the market notices our efforts. In 2023, for the second consecutive year, we were awarded the title of a "Super Ethical Company" in a competition organized by the "Puls Biznesu" daily.

Our employees got heavily involved in volunteer work for the benefit of the natural environment and the communities, in which we operate. As many as 43% of our employees were involved in efforts to benefit others and the environment. As in every year, we not only prepared "Noble Gifts," but also painted and cleaned for the residents of various care institutions in many places in Poland.

Even though this year was difficult from the business point of view, it was a good year in which we took a step forward towards a better future for our children, the people around us, the natural environment and ourselves.

Igor Tikhonov

President of the Management Board of Kompania Piwowarska





ABOUT THE COMPANY

In all areas of our business, we try to exert a positive impact on the social and natural environment.

Who we are

2023 in figures

2.76 l

of water used to produce
1 litre of beer

100%

share of energy from renewable
sources in the total electricity used by
our breweries

2610

employees (as at 31 December 2023)

No. 1

on the Polish beer market
with a 33.6% market share by
sales volume (according to
Nielsen 2023), 32.9% (according
to Statistics Poland 2023)

No. 1

on the Polish non-alcoholic
beer market with a 34.3%
market share by sales volume
of non-alcoholic beer
(according to Nielsen 2023)

100%

foil packaging made of
recycled foil

111,359

suppliers and business partners

11 million
reach and 3 million

social media engagement
of the “Drink with moderation”
education campaign

More than
642 thousand hl

of beer exported to 11 countries
(Germany, Romania, UK, Netherlands,
Canada, USA, Slovakia, Ireland, Finland,
Iceland and Austria)

GRI: 2-22

We are the leading producer of beer on the Polish market with a wide portfolio of alcoholic and non-alcoholic products.

- We blend modern trends with tradition – our beer is brewed in Poznań, Tychy and Białystok – three breweries with an impressive histories.
- Tyskie Browary Książęce brewery (established: 1629) distribution centre
 - Browar Dojlidy brewery (established: 1768) distribution centre
 - Lech Browary Wielkopolski brewery (established: 1895), main headquarters, distribution centre

We are one of the sustainability leaders in Poland

By 2030, we plan to achieve the ambitious goals we have set in our **"Better Future 2030" strategy.**

They reflect our responsibility for the impact of our activities on Poland's environment, society and economy.



Corporate authorities

GRI: 2-9, 2-10, 2-11, 2-15, 2-19

The President of the Management Board of Kompania Piwowarska is appointed by the Supervisory Board. On the motion of the President, other members are appointed to the Management Board, the term of office of which is not determined by the by laws. The key criterion in selecting senior managers is professional experience, which should ensure that the company operates correctly in the key areas of its operations. The President has no additional management functions in the organization. There are no stakeholder representatives on the management bodies.

The fixed compensation of the Management Board is determined by AEI as the parent company. Key decisions in this regard are approved by Asahi Group Holdings. In setting the compensation and salary matrix for our employees, we are guided by the group standards and guidelines, as well as by the best practices of our industry on the Polish market.

Igor Tikhonov President of the Management Board

Appointed to office: 2018



As at 31 December 2023, the Management Board of Kompania Piwowarska SA consisted of the following members:

Guy Van Geel Vice President of Technical Operations

Appointed to office:
2021



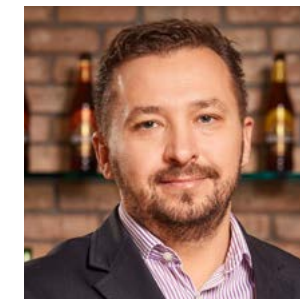
Wojciech Moliński Vice President of Human Resources

Appointed to office:
2008



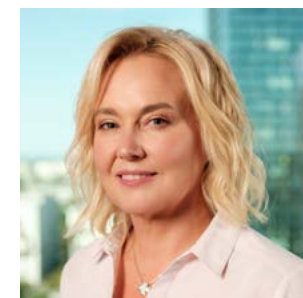
Krzysztof Bieliński Vice President of Sales

Appointed to office:
2023



Paweł Przekopiak Acting Vice President of Finance

Appointed to office:
2023



Małgorzata Lubelska Vice President of Marketing

Appointed to office:
2023

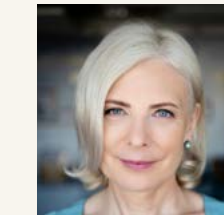


Akira Tsuiki Management Board Member

Appointed to office:
2023

In the period from January to September 2023, the position of the Vice President of Finance was held by Marcin Nikiel, whose duties are temporarily discharged by Paweł Przekopiak.

The company's management committee is formed by the President, members of the Management Board and two functional directors:



Iwona Jacaszek-Pruś
Corporate Affairs Director
(appointed to office in 2017)



Dorota Peter
Supply Chain Director
(appointed to office in 2021).

The management team receives regular, comprehensive updates on the planned and implemented sustainability activities and completed projects are subject to a detailed analysis.

The Members of the Supervisory Board are elected by the Shareholder Meeting for a three-year term. As at 31 December 2023, the Supervisory Board was comprised of the following members: Andrew Bailey, James Smith, Paolo Lanzarotti.

All employees of Kompania Piwowarska, including members of the highest governing bodies, are required to comply with the provisions of AEI's Insider Trading Policy and Code of Ethics, which clearly regulates responsibilities in the event of a potential conflict of interest - including completing and updating a conflict of interest declaration and avoiding situations in which such a conflict exists. This applies in particular to direct or indirect cooperation with entities with which family members of an employee or member of the governing body are associated.

What we are guided by

GRI: 2-23



Our PURPOSE

is to create meaningful connections, that is business relations through which we work with our partners for a better, more sustainable future.

Our MISSION

is to deliver on our great taste promise and bring more fun to life.

Our VISION

is to be a value creator globally and locally, growing with high-value-added brands.



Our Values

The value system, to which we subscribe, is reflected in everyday decisions, sets standards and promotes specific conduct, affects internal and external communications and constitutes a point of reference in recruitment processes. This reflects what we value in running a business and in building relationships with stakeholders.

Challenge and innovation - we are constantly watching our progress to see what we can do better; we have the ability to adapt to changing conditions and create new solutions.

Excellence in quality - careful selection of raw materials for brewing, the proper serving of beer and cultivation of the best brewing traditions in our breweries boasting several hundred years of history.

Shared inspiration - learning from meetings, sharing experience, listening and careful observation.

Our Principles

We do not operate in a vacuum. Our environment is comprised of numerous entities, including people, communities, organisations, institutions, authorities and the natural environment. We have complex relationships with our stakeholders - we affect them and they, more or less directly, also influence our operations. Our aim is to conduct our business in a way that generates not only financial benefits, but also positive social impacts.

Clients - win customer satisfaction with products and services that exceed expectations.

Employees - foster an organisational culture that promotes individual and company growth.

Society - contribute to a sustainable society through our business.

Partners - build relationships that promote mutual growth.

Shareholders - increase our share value through sustainable profit growth and shareholder returns.

To be effective in business, it is essential to define a specific objective that takes into account the needs of consumers and the environment.

If it is limited solely to the maximisation of corporate profits then it is not just inadequate, but also puts the company's results at risk, especially when it disregards opinions of increasingly informed and engaged customers and employees.

Business success relies on credibility, which can only be achieved through consistent adherence to stated standards and practices. We recognise that our role is not only to comply with the law and meet the expectations of our customers, but also to drive positive environmental and social change. We also know that working with our stakeholders is essential to achieving greater and lasting change.

See how we create meaningful connections in our daily work.

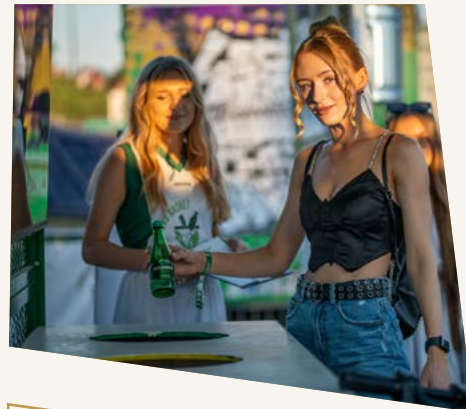
- 1 Safety in Kompania Piwowarska - #ZależyMi #ICare - p. 27
- 2 Additional leave days during key moments for employees - p. 29
- 3 Diversity Day - the female side of the brewery - p. 33
- 4 Activities of the Żubr Fund - p. 37
- 5 Tunnel pasteurization technology - p. 40
- 6 Heat pump at the Tychy brewery - p. 40
- 7 Activities promoting moderate alcohol consumption - p. 51
- 8 "I will be a DAD! I'm not drinking with her" - p. 53



Since 2022, AEI and therefore also our company has had a clearly defined overarching goal:

We are creating meaningful connections.

To achieve this, we have adopted two ambitions to guide the way we work and behave as part of the implementation of our **Better Future 2030** strategy.



CREATING MEANINGFUL CONNECTIONS

Ambition 1.

Be guided by the good of the planet in everything we do.



Ambition 2.

Provide people and society with a positive and inclusive experience.



Our “Better Future 2030” strategy

GRI: 2-23

As a company, we want to contribute to the creation of positive and valuable connections between people, and our activities lead to the creation of many such relationships. We have relationships with nearly 109,000 entities in our value chain, we are a strong employer in the communities around our breweries, we are a significant contributor to the economy - and the opportunities to create meaningful connections are plentiful. We are committed to ensuring that our employees keep this in mind and, if possible, make decisions that benefit everyone: the environment, society, our partners and our company.

We conduct business with the goal of ensuring that future generations can meet their needs. Our guidepost is the “Better Future 2030” strategy, which was announced in 2020 and applies to all Asahi Group companies in Europe. It combines business and sustainability goals, giving them equal importance.

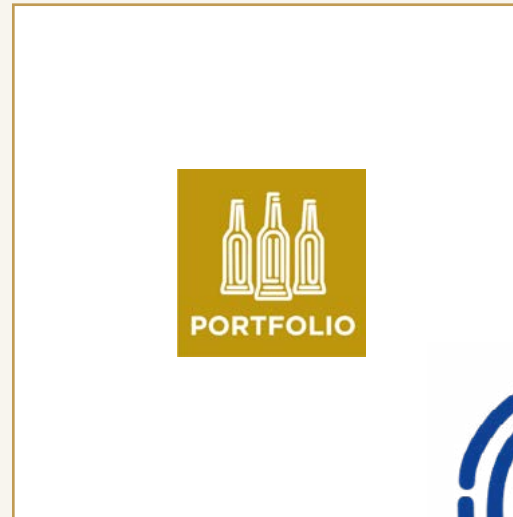
The document translates our Group’s philosophy, as expressed, among other things, in our Environmental Vision 2040, into specific tasks that we must perform in a given time. Our strategy implementation activities are designed to contribute to the achievement of the UN’s global Sustainable Development Goals and serve as a model for other companies.

When defining our Better Future 2030 Strategy, we focused on the issues on which we can exert the greatest influence by leveraging the scale of our business, supply chains and partnerships. The document sets forth objectives articulated for 4 core pillars: **Portfolio, Planet, People and Profit.**

We are taking actions to respond to the changing market and consumer needs by developing specific product categories and supporting brands.

OUR OBJECTIVES:

- Premiumise our brands
- Launch products aligned with health trends and varying consumers’ taste preferences
- Expand the offering of non-alcoholic beers and beverages



We develop an organizational culture which, by taking a fair approach to employees, contributes to their growth.

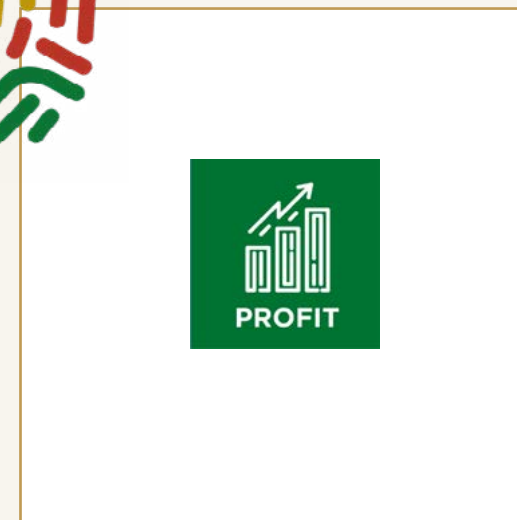
OUR OBJECTIVES:

- Build an open, inclusive, and progressive organisational culture based on mutual respect and equality
- Be a safe workplace
- Achieve a balance in the number of women and men in senior management positions

We have made ambitious commitments to reducing our environmental impact.

OUR OBJECTIVES:

- Achieve carbon neutrality of our breweries
- Achieve an average level of water consumption per litre of produced beer of 2.75 l
- Ensure recyclability of our packaging and the use of recycled materials
- Source raw materials to produce beer in a sustainable way



We address the methods that we intend to use to improve our financial results.

OUR OBJECTIVES:

- Grow the value of our largest brands and the scale of premium brands by taking advantage of our marketing opportunities and managing costs and financial resources prudently
- Generate contact points with consumers through B2B platforms
- Create an ecosystem for active collaboration with our partners, going beyond ordinary transactions and making use of digital opportunities, AI, data management, and automated ordering of products and services



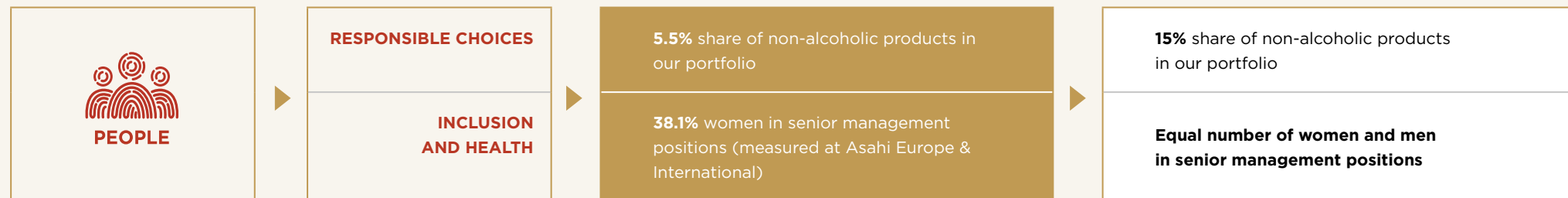
In building Kompania Piwowarska's value in a sustainable way, two areas of our "Better Future 2030" strategy play a special role: Planet and People.

In the Planet

area, we strive to achieve carbon neutrality in our breweries and work with partners to reduce our carbon footprint across the supply chain by 30% by 2030. Even though we are one of the European leaders in this regard, we are constantly minimising water consumption in beer production. We intend to use solely packaging consistent with the assumptions for a circular economy, and buy only environmentally-sustainable components for production.

In the People

area we are expanding the diversity of our teams, especially striving to achieve an equal number of women and men in senior management positions. We also endorse making responsible decisions associated with beer consumption, among other ways, by increasing the percentage of non-alcoholic products in our portfolio.



Read more about our goals in the brochure "Our 2030 Commitments": kp.pl/uploads/kp/our-responsibilities/Nasze-zobowiazania-2030-Kompania-Piwowarska.pdf



Our policies

GRI: 2-23, 2-24

We operate in a responsible and sustainable manner, which allows us to create value for both shareholders and society.

Every aspect of our business and relationship with the environment is governed by a series of policies and procedures based on, among other things, Asahi Europe & International's ambitious goals, the UN Sustainable Development Goals and the Diversity Charter. They are approved by Kompania Piwowarska's Management Board, some of which are regional market-specific documents that apply across AEI.

All internal regulations are placed in a special repository, accessible via the company's Intranet. Changes made to them are communicated to all employees by a member of the Management Board or the internal communications team. They are also the subject of regular training courses, some of which are mandatory for all employees and some of which are aimed at select groups.

Our partners, by signing a cooperation agreement with us, undertake to comply with the provisions of the Supplier Code of Conduct.

More about tax strategy: Tax Strategy
[KP_Informacja_o_realizowanej_strategii_podatkowej_za_rok_podatkowy_2022.pdf](#)

Selected policies, codes and other internal regulations are available on the website:

Policies and codes - Downloadable materials
[- Kompania Piwowarska \(kp.pl\)](#)



The development policy we are implementing, based on the adopted goals, principles and values related to sustainable development, is fully reflected in our tax strategy.

We know that reliable fulfilment of tax obligations is a legal requirement, but also a tool to support the development of the business and social environment and build positive relations with the tax administration. The strategy has been approved by the Management Board, and reports on its implementation are prepared annually. We do not make decisions that can create tax risks - our approach is characterized by caution and conservatism.

Strategic management in the tax area is handled by the Management Board, which makes key decisions based on recommendations developed by the tax department. All of our employees are required to comply with the guidelines, policies and procedures drawn up on the basis of applicable laws. Employees of the tax department improve their skills by regularly participating in training courses, workshops and conferences. We are also aware of the speed of technological advances and the ability of relevant information systems to support us in tax issues.

The Asahi Group, to which we belong, has developed **Asahi Group's Tax Code of Conduct** that its companies are required to follow.

Risk management

Kompania Piwowarska takes an integrated approach to risk management, which allows us to effectively identify, assess and monitor risks at all levels of the business.

Our activities in this area rely on international standards such as ISO 31000 and COSO ERM. This ensures a high level of professionalism and effectiveness in our practices. The Asahi Group, of which Kompania Piwowarska is a member, has implemented a risk management system at the corporate level. This means that at Kompania Piwowarska we take measures adequate to our activities that provide protection against possible risks. These initiatives are assessed by the Management Board and independently verified by the Audit Committee, to which the details of the measures are reported.

In order to manage risks effectively:

- we systematically identify and assess key strategic, operational, financial and compliance risks;
- we develop and implement response plans to manage risks effectively;
- we regularly monitor and report on the effectiveness of our risk management activities;
- we have implemented an Integrated Risk Management System (IRMS).

The **Integrated Risk Management System** (IRMS), which is constantly being improved, is essential to ensure the high quality and safety of our beer and to guarantee safety in the workplace. The IRMS also helps us to minimise the negative environmental impact and manage energy efficiently.

IRMS consists of six Management Systems:

- Quality Management (ISO 9001:2015),
- Product Safety Management (ISO 22000:2018 and FSSC 22000),
- Environment management (ISO 14001:2015),
- Occupational Health and Safety Management (ISO 45001:2018),
- Energy Management (ISO 50001:2018),
- Risk and Business Continuity Management.

Operational risks are managed at the brewery level, while strategic risks are handled by senior management. By consistently applying the implemented practices and rules, we are able to effectively manage risk, which allows us to achieve our business objectives in a dynamic and demanding market environment.

Procedures and responsibilities for risk management are in accordance with the Asahi Group's Corporate Risk Management Manual and are described in Kompania Piwowarska's Risk Management Manual. Our internal control system is based on the Japanese J-SOX model and the best practices in business risk management. The controls are intended to lead to minimizing operational risks, including those related to financial reporting, and to ensure regulatory compliance, which we believe is critical to the company's success and stability. The management team supported by the Internal Control and Risk Management Department is responsible for the effectiveness of the internal control process, which is regularly evaluated by the Internal Audit Department.

Ethics

GRI: 2-16, 2-23

We want to build a company that not only complies with the law, but also sets an example for the definition and application of high ethical standards within the organisation and in the supply chain. The ethical conduct of our employees is subject to review and is part of the annual evaluation process.



Kompania Piwowarska's key performance indicators in 2023

16

notifications to the Ethics Committee

0

proceedings regarding anti-competitive conduct

0

confirmed corruption cases

All our employees are obliged to act in accordance with the rules included in the **Code of Ethics of Kompania Piwowarska** regardless of the form of employment or function in the company. It is built on a foundation of values such as honesty, openness, accountability and justice.

Compliance with the rules guarantees appropriate conduct in four important respects:

- regulatory compliance and business ethics,
- people and work environment,
- customers, consumers, and communities,
- sustainable development.

Kompania Piwowarska makes a commitment to conduct its business in a responsible manner and in compliance with all applicable laws and regulations governing the conduct of its business.

The Code is intended to help all employees:

- prevent the occurrence of illegal or concerning behaviour;
- stop such conduct as soon as it is discovered;
- take appropriate action when employees violate our rules or policies;
- implement changes to policies and procedures to prevent the recurrence of violations.

We take steps to ensure that everyone in the organisation is aware of, and complies with, the requirements placed on them in the performance of their duties and in the development of business relationships. Accordingly, we conduct mandatory e-learning training on a four-year cycle and remind people of the applicable rules in ongoing communications with employees.

Additionally, other documents defining ethical principles and rules of conduct at Kompania Piwowarska include:

- Asahi Code of Conduct – the updated document was communicated in September 2023. The simplified form, shorter content and wording of specific rules are intended to make the rules easier for employees to understand,
- Policy of Counteracting Violence, Mobbing, Discrimination, and Harassment in the Workplace,
- Anti-Corruption Policy,
- AEI Whistleblower Policy,
- Rules for Conducting Internal Proceedings,
- The Supplier's Code of Conduct,
- Whistleblower Policy,
- Clean Desk and Confidential Information Policy,
- Insider Trading Policy.

In 2023, the Asahi Group again carried out an international survey aimed at evaluating the engagement, ethics and compliance with the Code of Conduct among the Group's employees.

In Poland, the survey was completed by a total of 2143 people, or 85% of Kompania Piwowarska's employees. The results showed a significant improvement in the level of understanding of the Code of Conduct: from 81% to 89%. The biggest change was in the level of intention to use the whistleblowing hotline, with 83% of employees saying they would use this method report an incident if it occurred.

Adherence to standards in Kompania Piwowarska is ensured by the **Ethics Committee**, which has been in operation since 2012 and to which employees should report all cases of undesirable behaviour and attitudes that may lead to violations. The Committee is composed of Kompania Piwowarska's senior managers of and its work is led by the President. The Committee is informed of all cases of potential irregularities and the results of internal investigations. At the same time, as part of its semi-annual reporting, the **Audit Committee** receives a statement from senior management regarding reported events, such as violations of the Asahi Group Code of Conduct, embezzlement, environmental violations and safety incidents resulting in high fines or reputational damage.

Asahi Group Code of Conduct in a nutshell



Customers



Principle:

- Win customer satisfaction with products and services that exceed expectations

Company policy:

- Striving for customer and consumer satisfaction
- Transparency and integrity in operations

Employees



Principle:

- Foster an organisational culture that promotes individual and company growth

Company policy:

- Employee development. Ensuring a safe and friendly working environment

Society



Principle:

- Contribute to a sustainable society through our business

Company policy:

- Contributing to a sustainable society
- Anti-corruption

Shareholders



Principle:

- Increase our share value through sustainable profit growth and shareholder returns

Company policy:

- Increase the value of the company and protect its assets
- Timely, adequate and honest communication of information

Business partners



Principle:

- Build relationships that support mutual growth

Company policy:

- Promote fair and healthy relationships with business partners
- Promote CSR among suppliers
- Fair competition

Whistleblowing

GRI: 2-25, 2-26, 2-27

We hope that all actions that violate our standards will be brought to our attention so that we can take appropriate explanatory and corrective steps.

That is why we give our stakeholders - both employees and people outside our organisation - the opportunity to contact us anonymously to report an existing or potential problem. All information on these channels is available on our website and on the Intranet.

In 2023, we ran an employee awareness campaign to promote the existing channels for reporting breaches of ethics and to build trust in these solutions. These included updating information on the intranet, putting up information stickers at our sites, sending out e-mails with key messages, launching educational screensavers and holding meetings with the Management Board.

Reports are reviewed by the Ethics Committee and the Fraud Team (if the information relates to suspected fraudulent financial gain). The Ethics Committee receives statistics on the individual types of information received from stakeholders. This is the basis for assessing the effectiveness of the whistleblowing system - the number of whistleblower reports continues to be at a consistently similar level (there were 12 whistleblower reports in 2023, compared to 13 in 2022).

In 2023, there were no cases of non-compliance with laws and regulations. Also, there were no legitimate complaints about privacy breaches and loss of customer data.

How should an irregularity be reported?

Helpline

for Asahi Group employees

00 800 4911988

Run by an independent company Navex

Form

kp.pl/csr/etyka

asahieuropeinternational.navexone.eu

Helpline

for Kompania Piwowarska employees

for outsiders

801 133 133

e-mail

etyka@asahibeer.pl

traditional mail

Internal Audit and Risk Control Director

Ethics Officer

Anti-corruption

According to the AEI guidelines, we are obligated to perform an annual analysis of the risk of fraud. The above risk is each time taken into consideration also when designing internal audits, which are conducted regularly in our company. At Kompania Piwowarska, all employees, including contracted employees, are covered by the provisions of the **Anti-Corruption Policy**

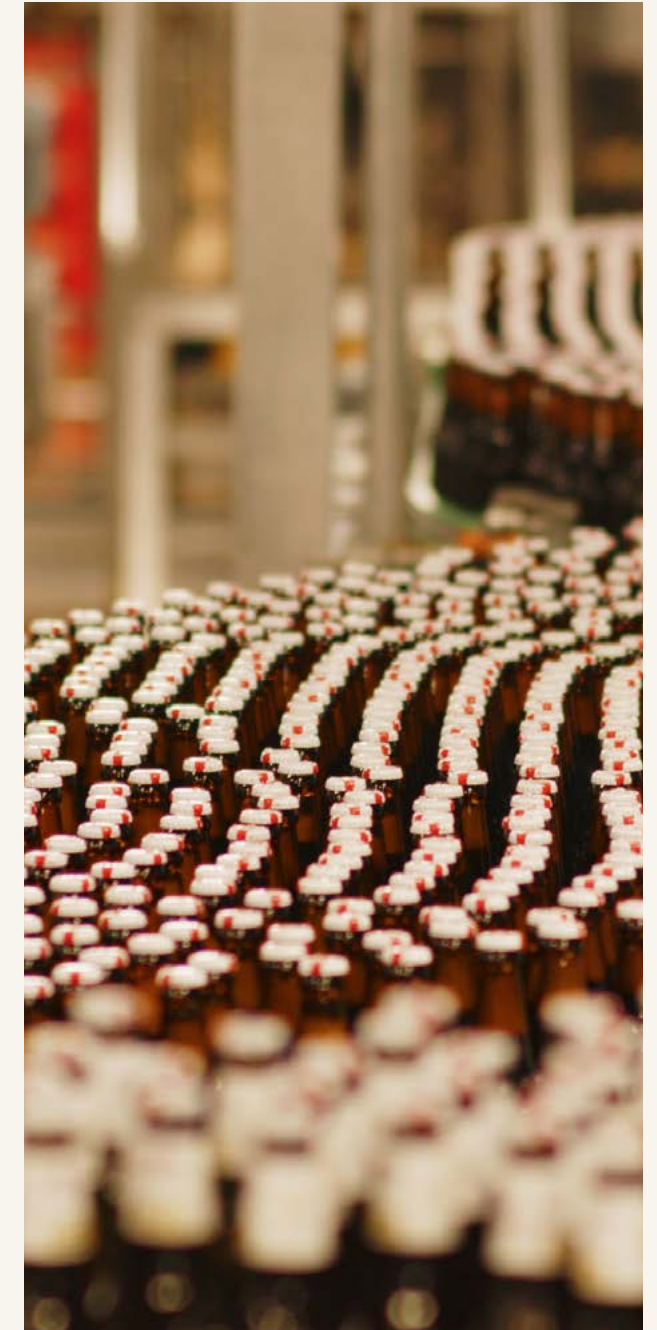
The document is provided to the personnel during orientation training and its content can be read on the Intranet. The Legal Department, with the support of the Internal Audit Department, is responsible for collecting declarations of interest, which are filled out by employees from a predetermined list of positions. Suppliers working with us are obliged to familiarize themselves with the contents of a separate set of anti-corruption regulations and to accept them.

Reports of possible violations of internal anti-corruption regulations are handled by the Fraud Team. The team is composed of representatives of the Management Board and the directors of the Audit Department and the Legal Department. Incidents or attempts to break the rules result in serious consequences, including termination of cooperation with the supplier if a bribe is offered to a Kompania Piwowarska employee. No case of corruption was found in 2023. No attempt to give benefits was reported either.

Gift-giving can be considered a form of unethical influence on business decisions and relationships, and as a result, our employees are particularly careful in this respects and follow certain rules in this sphere. An employee profile in the HOPS human resources management system is used to disclose financial benefits.

Benefits offered to employees may be divided into three categories:

- **Usually acceptable** - with the market value up to PLN 200 in total from one source in a calendar year (on condition that the benefits are not classified as always prohibited).
- **Always prohibited** - illegal, leading to violation of law.
- **Always ask** - benefits which do not belong to the above categories. Their acceptance requires a written consent from a representative of senior management (director or vice president for the given function).



Sustainability management

GRI: 3-3 Sustainability management 2-12, 2-13, 2-14, 2-17, 2-18, own indicator 2

Sustainability and related issues are a priority for the representatives of Kompania Piwowarska's top management bodies. They are an integral element of the medium-term business planning process in our company, which is carried out annually with a three-year horizon.

The company's management board gets acquainted with the plans for individual strategic areas of the company's operations, adjustments are made where necessary, and decisions on priorities, operational involvement and financial outlays are made based on the process. The entire process is overseen by the President of the Management Board and decisions are made together with the other members of the Management Board. The company's plans for sustainable development issues (e.g. the path to reduce emissions, water consumption, etc.) are then presented and approved at the AEI Group's European level.

The company has an interdisciplinary Sustainability Committee led by the Management Committee headed by the Management Board President.

The Management Committee is composed of Management Board Members and directors of two functions (details provided in the section entitled About the Company). The Committee is composed of elected members of the Management Board and functional managers who carry out activities in the areas of social, environmental and governance responsibility.

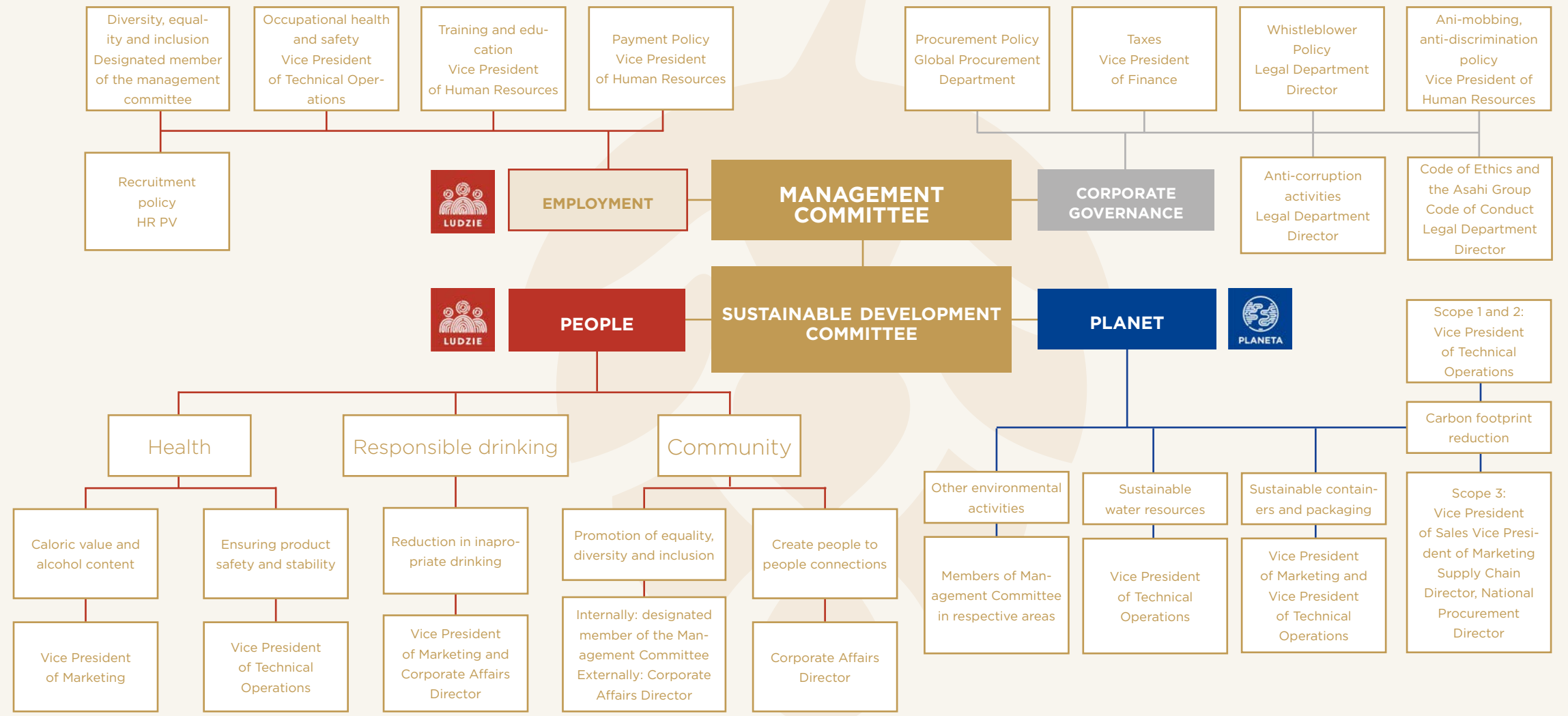
The main purpose of the Sustainability Committee is to implement our Better Future 2030 strategy, in particular the matters related to two of its pillars - **PLANET** and **PEOPLE**.

Its tasks include the monitoring of the implementation of goals and key projects on the basis of the so-called goal sheet, which details the company's operational activities. The goals and projects are evaluated at each quarterly Committee meeting. During these meetings, the Committee also works out recommendations and acts as a forum for the exchange of knowledge. The Committee's recommendations are assigned to the heads of the departments concerned for implementation.

The goal sheet developed by the Committee contains sustainability goals, which are reviewed and approved by the Management Board on an annual basis. They are presented in this report. In 2023, the Committee met once a quarter.

The business handled by the Committee in 2023 included, among other things: related to carbon footprint reduction emissions, packaging, water resources, diversity and inclusion, efforts to reduce excessive alcohol consumption, building interpersonal relations, product safety and stability. The company's Management Committee is responsible for corporate governance and employment issues.

Organizational structure and responsibilities in the area of sustainable development in Kompania Piwowarska



What we offer to consumers

GRI: 2-6

It is important for us to respond to consumers' needs and hit their tastes. Therefore, we are constantly expanding the range of the products.

no. 1

Żubr 14.7%*



Our brands are leaders in the beer market - with the market share in sales by volume of **33.6%** (according to Nielsen, 2023)

no. 2

Tyskie 9.8%*



no. 6

Lech 5.8%*



Awards for Kompania Piwowarska brands:

- Silver Sword for an ad for the CSR campaign titled “Żubr saves endangered species” for the Żubr brand,
- Effie Poland award in the “Launch/Relaunch” category for the Lech Free brand for the first non-alcoholic beer on the market with a hydrating function - Lech Free Active,
- consumer choice BLIX Awards for the Lech brand,
- “Golden Innovation” award in the “Response to needs” category and a commendation in the “Taste” category in the Wholesale and Retail competition for the Captain Jack brand for its new Blue Lagoon beer.

The full list of awards and commendations given to Kompania Piwowarska in 2023 is presented in the next chapter.

* (according to Nielsen, 2023)

Caring for tradition, our breweries produce beers that have been popular with Polish consumers for many years.

In 2023, the following new beers were added to our portfolio:

Our portfolio combines tradition with innovation. We vigilantly watch local and global trends and market needs.

On this basis, we regularly expand our offerings to include new flavours, premium brands and non-alcoholic beers.

Non-alcoholic beers

Lech Easy

Refreshing, delicate lager with a reduced alcohol content and less pronounced bitterness. The greatest innovation in lagers.



Lech Free Jeżyna i Wiśnia

Non-alcoholic beer with a taste that combines lager beer with a sweeter blackberry flavour and a slightly sour cherry flavour.



Lech Free Citrus Sour

A non-alcoholic beer with a refreshing, pleasantly tart citrus flavour: lime, orange, grapefruit and lemon.



Lech Active Hydrate Guawa i Marakuja

Non-alcoholic beer with guava and passion fruit flavours that helps increase hydration during exercise.



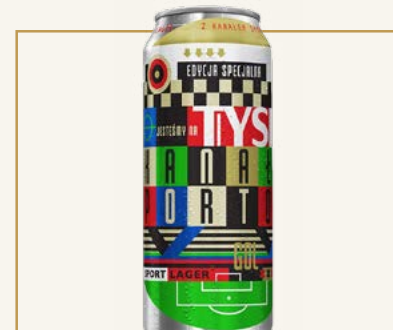
Lech Active Hydrate Liczi i Cytryna

Non-alcoholic beer with a refreshing taste of lichi and lemon, with a rehydrating effect.



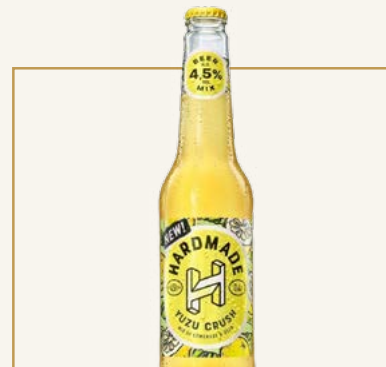
Kozel 0.0%

Non-alcoholic beer with a refreshing taste and medium dark color, with sweet caramel notes balanced by a delicate bitterness.



Tyskie Kanał Sportowy

The beer was developed in cooperation with one of the most popular Polish YouTube channels - Kanał Sportowy. It stands out due to its creative packaging.



Hardmade Yuzu Crush

Beer with the unmistakable flavour of exotic citrus fruit



Hardmade Raspberry Crush

Fruity sweetness broken by a sour note.



Captain Jack Blue Lagoon

Blue Lagoon is ranked 3rd among the greatest innovation in flavoured beers. Tropical taste of orange, pineapple and grenadine.



Captain Jack Santo Libre

A refreshing lemon-lime note.



Żubr Szlachetny Mocny

Amber-coloured beer with a higher alcohol content (6.5% vs. 6.0% in the standard Żubr) and distinct bitterness.

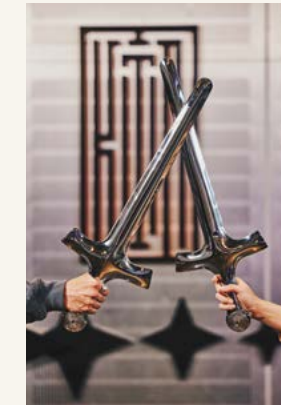
Distinctions and awards

The awards we received in 2023 confirm the effectiveness of our sustainability efforts.

In the 16th annual **Responsible Business Ranking** organized by the Kozminski Business Hub and the Responsible Business Forum, **we were ranked 10th in the overall category.**



Kompania Piwowarska was awarded the "Trusted Employer" title in the "Health" category in the 13th edition of the Trusted Employer competition. The jury appreciated the implementation of our employee programmes focused on health and prevention.



The Żubr brand was awarded a silver sword in the **KTR Advertising Creators Club competition for its CSR campaign spot.**

In 2023, we were recognised as the best employer in the food industry and were ranked **second in the FMCG sector in the prestigious Randstad ranking.**

Kompania Piwowarska was awarded the title of **"Responsible and Friendly Employer"**, which is given to companies that have shown particular commitment to the implementation of Employee Capital Schemes (ECS) and have made them part of the employee benefit system, while also achieving high participation in the programme.



Kompania Piwowarska was **ranked second among the 50 best employers in Poland in the "Food" category.** More than 500 largest companies operating in Poland were reviewed for the fourth edition of the ranking organised by the WPROST weekly.



Our responsibility campaigns also won **two PR Wings 2023 statuettes** (campaign called "Alcohol and cars - it doesn't rhyme").



Our social commitment and high ethical standards in stakeholder relations were recognised by the jury of the 9th edition of the Ethical Company competition, which awarded us the title of the **Super Ethical Company**.

Kompania Piwowarska also received the title of **Exporter of the Year 2023** - an award presented by the Union of Entrepreneurs and Employers.



Our best practices were recognised by a **Silver CSR Leaf from POLITYKA.** **Kompania Piwowarska was among the leaders in sustainability for the 12th consecutive year.** The title awarded by the Polityka weekly magazine was awarded to us once again.



Product quality and safety management

GRI: 3-3 Customer health and safety, 3-3 Quality assurance system and reformulation of products (incl. low sugar content)-3, 416-1, 416-2, own measure 3

At Kompania Piwowarska, we set high standards for ourselves in order to ensure that the safety of our products is beyond doubt and that consumers can be confident that the beers we offer meet the highest quality standards.

At every stage of the production process, we use indicators that allow us to assess the stability and repeatability of the process and react quickly to any deviations. In accordance with established inspection plans, we regularly monitor and test raw materials, packaging and auxiliary materials, utilities, semi-finished and finished products. Production is supervised by operators, our laboratories and external laboratories.

The final product is evaluated on the basis of physicochemical, microbiological and organoleptic tests. Storage areas as well as beer with packaging already being sold are also inspected.



Kompania Piwowarska's key performance indicators in 2023

100%

products were tested for quality and safety

0

No non-compliance cases related to the health and safety impact of products

Central to our business was the implementation and subsequent maintenance of a quality assurance system compliant with ISO 9001 and two safety systems compliant with ISO 22000 and FSSC 22000. They allow us to minimise the impact of risks on products while optimising costs.

We constantly strive to address the needs of the market and customers, so we carry out internal audits (based on the Asahi Group's list of standards) and external audits, the results of which enable us to develop the systems in place.

Seven key risks in product quality and safety that are shared across the Group form the foundation of the audit system. These risks involve foreign body, foreign liquid, microbiology, infusion, closure, package coding and allergens.

Documents that guarantee responsible quality and safety management:

- **Integrated Risk Management System Policy** - the leading document defining Kompania Piwowarska's obligations in terms of having management systems.
- **Asahi Group Production Risk Management** - set of qualitative corporate standards forming the basis for annual internal audits.
- **Process Map** - graphic representation of the processes taking place in the organization including an indication of the place and role played by elements related to product quality and safety management.
- **Food defence plan** - set of applied and planned control means to prevent deliberate or accidental product contamination.
- **Supervision of non-compliant products and non-compliance** - procedure describing the method of ensuring and controlling quality and the system for releasing products for sale.
- **Integrated Risk Management System Book** - set of procedures and instructions supporting the risk management systems.
- **Food safety guide** - a set of documents presenting the method of food safety management.
- **Documentation management** - procedure defining the flow of system-related documentation.
- **Identification and identifiability** - procedure describing the product tracking system - from the raw materials, packaging and semi-finished goods used to the finished good.
- **Threat analysis** - drawn up for every area at the level of the various breweries.



Less calories in products

In addition to maintaining the highest quality standards for our beer, we are constantly working on the recipes of our beer so that it meets the changing tastes of beer lovers on the one hand and keeps up with social trends on the other. In recent years, the dominant consumer trend has been towards a balanced life. In the case of beer, this manifests itself, among other things, in a declining interest in strong beers and a growing interest in non-alcoholic and reduced-sugar beers.

In 2024, we introduced Lech Free Fit, a non-alcoholic beer whose primary benefit is its low calorie content as a result of reduced sugar content (**just 1.7 g/100 ml**).

We worked on the development of this product throughout 2023 and launched it afterwards. But the changes in reducing the sugar content of our beers go deeper. In line with the Asahi Group's global strategy, we have been reformulating our beers over the past two years to reduce the sugar content below 5 grams per 100 millilitres. Currently, only two of all our beer brands fail to meet this requirement. All our beer novelties are designed in such a way that the sugar content does not exceed 4.8 grams per 100 millilitres.

The calorific value and composition of our beer are not a secret. We place this information on all our beers, even though only non-alcoholic beers are subject to this legal obligation. Information on composition and calorific value can be found on bottles, cans, trays and cardboard boxes. Full nutritional information about our beers is also provided at www.abcalkoholu.pl. On the website, consumers can find out how much energy, protein, fat, carbohydrates, sugar and salt they contain.

How we cooperate with suppliers

GRI: 2-6

As a company that is aware of its impact on the environment, Kompania Piwowarska knows that its responsibility goes beyond the production and sale of its products. Accordingly, together with our partners and suppliers, we have established rules that apply to them, enshrined in the Supplier Code of Conduct. By signing a cooperation agreement with us, our partners confirm their acceptance of these standards. We count on them to apply the same principles we expect them to follow in their value chains.

The requirements set out in the Code, which are non-negotiable, relate to, among other things:

- human rights and labour standards, including the prohibition of forced and compulsory labour,
- rights of association,
- prohibition of child labour,
- non-discrimination,
- fair and decent remuneration system
- working conditions and OSH,
- ethics and counteracting corruption,
- environmental management, including waste management and rational use of resources,
- rights to complain.

Read more:
The Supplier Code of Conduct



We have defined 5 strategic areas within which we have set priorities arising out of the market situation, our ambitions and values in the areas of People, Planet, Profit and Portfolio.

1

Committed and diverse team

- Increasing safety awareness and culture
- Commitment and well-being of the team
- Development of skills “for today and tomorrow”

2

Building a flexible and competitive model

- Designing a flexible supply chain network
- Operational excellence
- Culture of continuous improvement

3

Rapid and efficient implementation of innovations

- Rapid implementation of innovations
- Reasonable complexity management
- Pursuing automation and digitization in the supply chain (including local solutions)

4

Providing an exceptional experience

- The right level of customer service
- Creating added value with our customers and suppliers
- CAM/POSM operational improvements

5

Sustainable development

- CO₂ emissions in transportation (seeking new solutions, maximizing efficiency)
- Optimizing packaging
- DRS c - deposit system

Verification of suppliers

Approximately 100 of our suppliers are subject to a technical accreditation process and therefore undergo regular audits or Technical Sign Off assessments. The audits are carried out by certified auditors from Kompania Piwowarska and the Group's European breweries.

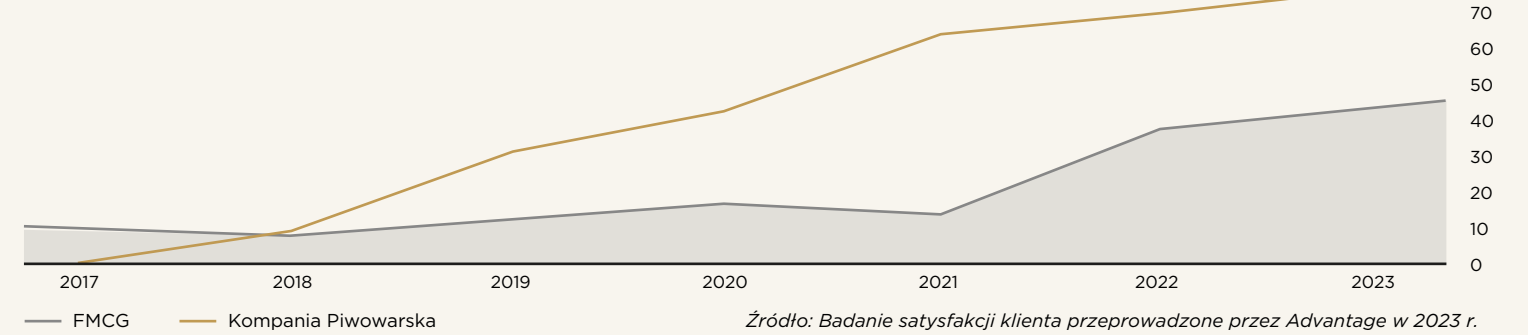
Audits are usually carried out every 3 years, or more frequently if the result is unsatisfactory or quality problems arise. To date, none of the verified suppliers has been assessed as a source of significant actual or potential negative environmental or social impact.

In a customer satisfaction survey conducted by the reputable Advantage company, Kompania Piwowarska was ranked number one in the

supply chain and customer service categories for the third year in a row. This is particularly important for us given the complicated situation in global supply chains and the dynamics of the beer market. Significantly, it was the value chain issues that were most important in our partners' assessment of our collaboration, with on-time delivery and completeness proving to be key factors.

111,359 – total number of our suppliers and business partners

Score for supply chain in FMCG sector



Our supply chain

Suppliers



61

suppliers of raw materials for beer production



1117

suppliers of energy and production support processes



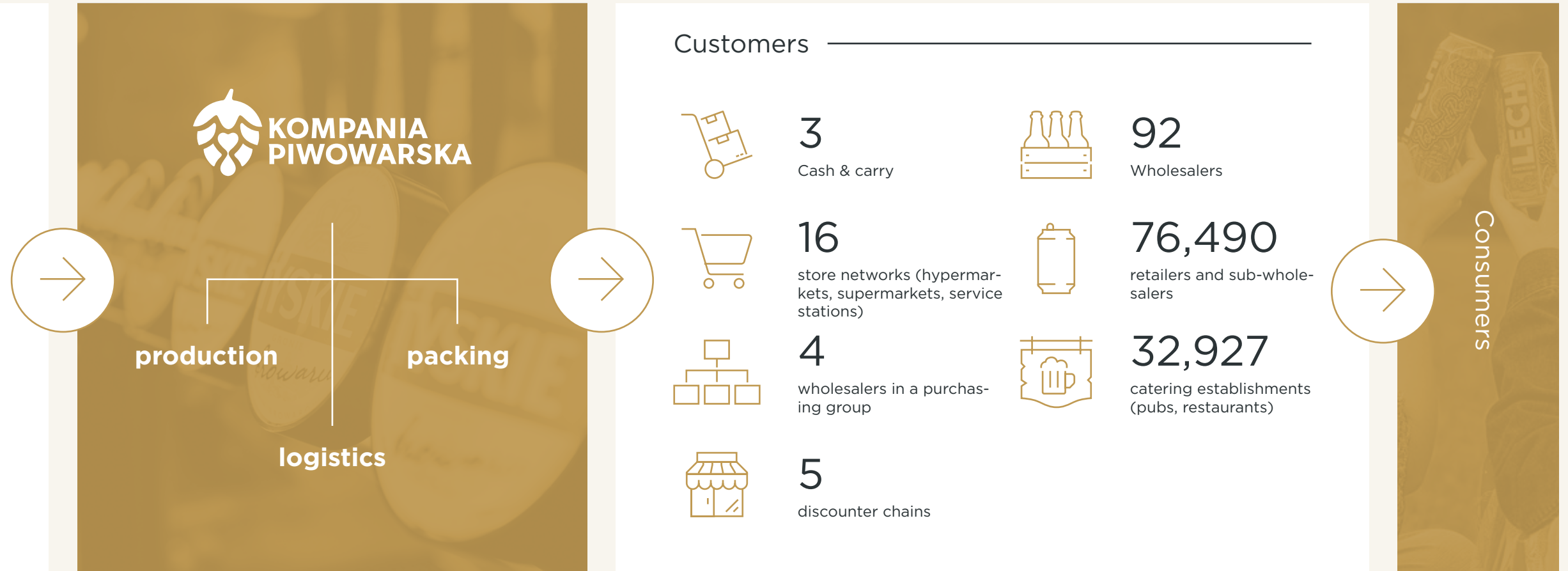
40

packaging suppliers



604

Suppliers of other services (marketing, finance, consulting, etc.)





WORKPLACE

We are committed to support work-life balance of Kompania Piwowarska employees and to ensure their physical and mental well-being.

Employment

GRI: 2-7, 2-8, 2-19, 2-20, 2-30, 3-3 Market presence, 3-3 Employment, 202-1, 401-1

At the end of 2023, we employed 2,610 people on the basis of employment contracts. We strictly adhere to the Labour Code, the Act on Information and Consultation of Employees and the Act on Trade Unions. We inform our employees of upcoming operational changes well in



Kompania Piwowarska's key performance indicators in 2023

27.2%

of women in the staff

34.2%

of women in all managerial positions

38.1%

of women in mid-level and senior management positions (measured at Asahi Europe & International)

+0% to -4%

pay gap between women and men

advance - in accordance with legal deadlines or as soon as possible if it is a matter of internal decision.

In 2023, we changed the model for employing operational staff, reducing the number of employees working for Kompania Piwowarska on temporary, seasonal contracts and favouring greater employment stability and long-term contracts in the production area.

We work constructively with the Company's trade unions. In 2004 we managed to close a collective bargaining agreement. In 2023, it covered 2,101, or 80%, of Kompania Piwowarska's employees. Employees are not covered by collective bargaining agreements of other organizations.

Kompania Piwowarska takes great care to ensure that the process of remunerating its employees is legal, transparent and takes into account the specificities of individual departments and functions. The most important documents regulating this area are the **Work Regulations**, **the Collective Bargaining Agreement** and the **Remuneration Policy**, supplemented by additional regulations that describe individual elements of the remuneration system, for example regulations of the bonus systems or regulations for the granting of benefits.

In many areas related to remuneration, such as overtime allowances, shift work allowances, absence pay in the situation of force majeure or employee severance pay, among others, Kompania Piwowarska's internal regulations are more favourable than those required by labour law.

Objectivity and transparency are important aspects of the remuneration system. In order to set the right remuneration policy, we rely on the expertise provided by specialised external consultants delivering market-based compensation surveys in all industries and locations throughout the country, which enables us to pay competitive compensation regardless of the employee's position.

We have defined very clear rules governing remuneration changes, i.e. in which situations remuneration can be changed, what the remuneration amount should be and who the relevant approver is. The circulation and approval of information is supported by IT systems that allow the decision-making process to be reproduced at any time.

Additionally, we use numerous automatic safeguards in our systems that do not allow unauthorised changes to the remuneration area. We also have defined a number of internal audits performed by various people to oversee the correct payment of remuneration.

During the course of the year, we report on and monitor a number of indicators that allow us to assess the effectiveness and appropriateness of the remuneration system - from the level of voluntary staff turnover, including reasons for leaving, to examining the market competitiveness of salaries, to the gender pay gap.

Ratios of entry level wage compared to minimum wage



OSH

GRI: 3-3 OSH, 403-1, 403-2, 403-3, 403-4, 403-5, 403-7, 403-9

At Kompania Piwowarska, it is our priority to ensure safe working conditions for all those who work for the company, regardless of the manner and form of employment.

It is crucial that everyone goes home without any adverse health effects. Therefore, the standards we have implemented apply to all employees and subcontractors who carry out their duties at the company's sites.

We take all possible steps to effectively eliminate accidents at our sites. This should be guaranteed by occupational safety and health procedures and policies covering every aspect of work that exists within breweries, logistics centres and commercial departments. The overriding documents are the Integrated Risk Management System Policy and the global safety standards derived from the Beverage Production Safety Manual, while all other regulations must be consistent with them. The instructions apply to all AEI companies. It sets the standards for management and reporting systems as well as specific procedures, e.g. regarding the safe use of chemical substances and mixtures, occupational risk assessment, procedures in the event of workplace accidents, working at heights, or PPE tests. The documents oblige those in management positions to constantly and regularly inspect working conditions.

In these tasks, management is assisted by specialised occupational safety and health staff, who must support all measures aimed at preventing risks to the life and health of employees and improving working conditions.

Strict occupational safety and health procedures are included in the Work Regulations and the company's Collective Bargaining Agreement agreed with the trade unions.

In 2023, the implementation of the four new AEI standards began including:

1. Safety of working at height,
2. Safety of working in the storage area,
3. Safety of working on equipment requiring energy isolation - **LOTO (Lockout Tagout)**.
4. Management of external contractors working on the Kompania Piwowarska site.

With regard to all 4 standards, managers of the individual areas carried out a compliance self-assessment and built appropriate plans to implement the principles. Each standard was given an owner responsible for its implementation. Appropriate provisions were introduced in our internal procedures and the people who work on the basis of these new standards have received appropriate training.



New solutions were also brought to us by the standard relating to the management of external contractors working on the Kompania Piwowarska site. New work permit obligations were imposed on the individuals commissioning the work, in particular:

1. The individuals commissioning the work are required to undergo, at least once every three years, periodic training on the work commissioning procedure and principles and requirements under Kompania Piwowarska's existing procedures or instructions. The training ends with a test.
2. The training is assigned to the appropriate people on the training platform.
3. Giving new people the authority to issue work permits and therefore the rights to the CMOS (Contractor Management on Site) programme.
4. Verification that the above training has been completed, the examination passed and that written approval of this qualification has been obtained from the OSH officer responsible for the location.
5. At least once during the validity of the short-term "work permit" (but at least once a week), the person commissioning the work or a person appointed by him/her must inspect the work in progress (this can also be a BBS Be More Observant observation) in a dedicated tab in the BBS application. The results of each inspection must be communicated to the contractor's staff. For permits issued for the entire year, the frequency of inspections must be selected by the person commissioning the work on a case-by-case basis. It must depend on the type of work being performed and the risks involved.

Lockout Tagout (LOTO) System is used by our staff to secure machines during all kinds of overhauls and maintenance against accidental startup by unauthorized persons. We have been working on this extremely important standard, which protects human health and life, at our breweries for the second year running. We are ahead of the European AEI companies in this respect. In 2022, we purchased the safety devices for all machines that we identified as being particularly hazardous to workers, and in 2023, we installed LOTO devices on machines that we identified as being moderately hazardous. The implementation will continue into 2024. And ultimately nearly 2,000 machines will be equipped with the LOTO system. In 2024 the LOTO system will cover also the lowest-risk machines.

The Occupational Safety and Health Committee, composed of representatives of the employer and employees, oversees and monitors measures taken to improve workplace safety at the company. Its members meet quarterly to discuss current issues, plan new solutions, and listen to employees' opinions on the operation of the occupational safety and health management system. Where appropriate, corrective measures are decided upon to ensure the highest possible level of safety at work.

In 2022, we strengthened regular communication and cooperation between representatives of the occupational safety and health function of Asahi Group companies from all European countries. Together with representatives of companies from England, Slovakia, the Czech Republic, Hungary, Romania, the Netherlands and Italy, we work to solve problems, share experience and develop standards for all units. In order to improve the safety levels, we define the risks and opportunities related to the individual positions and we carry out regular measurements of the work environment, evaluate occupational risks and carry out inspections.

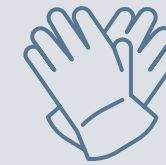


In 2023, as a result of our risk assessments, we have defined the following risks and introduced measures to minimise them:

Hazard

Actions taken

Cutting



Choice of cut-resistant gloves depending on risk, reminders to use gloves, replacement of the renovation work gloves model with the cut-resistant gloves model.

Lack of ergonomics



Purchase of workshop cranes for lifting heavy machinery components, identification of potentially hazardous locations due to poor work ergonomics, reconstruction of the installation to facilitate the performance of renovation and repair works requiring access to heavy engines or pumps.

The improvements in processes benefit in particular from interviews and meetings with company employees and external consultations with experts. Every year, we carry out internal audits

in selected areas and independent external auditors periodically verify the compliance of the Occupational Health and Safety Management System with the ISO 45001 standard.

In 2023, we continued to implement the objectives of the Safety Improvement Plan, which covers all areas of our business.

The Safety Improvement Plan is a list of items developed together with the OSH Manager and the heads of each area, including indicators to be improved. Occupational Health and Safety Steering Committees have been established in all functions to ensure close coordination with the OSH function. A committee has also been set up at Management Board level to discuss key safety issues on a quarterly basis. Fulfilment of the Safety Improvement Plan is included in the annual objectives of

the Management Board members (“Save the walk and talk” initiative). As part of the implementation of the initiative, the results of the work are presented on a quarterly basis. This enables us to comply with the ISO 45001 standard. As a result of this process, unsafe incidents are recorded, anomalies are corrected and risks mitigated.

As a matter of best practice, we made sure that positive, open and transparent communication with employees about safe working practices takes place at all levels of the organisation. We have engaged managers to regularly review the state of occupational safety and health, analyse entries in our incident register, carry out the tasks assigned to them and engage in identifying anomalies in both employee behaviour and the environment. As part of the BBS (Be More Observant) programme, we made 14041 observations in 2023. The OSH team carried out 1021 inspections. During our observations and inspections,

we identified 3394 irregularities in our breweries and in logistics, both in terms of both unsafe employee behaviour and unsafe environmental conditions.

In the logistics area, 100% of these irregularities were corrected, and in the breweries, 83% were corrected. In the case of breweries, this is partly due to the higher number of irregularities and the effort required to carry out all the planned activities.

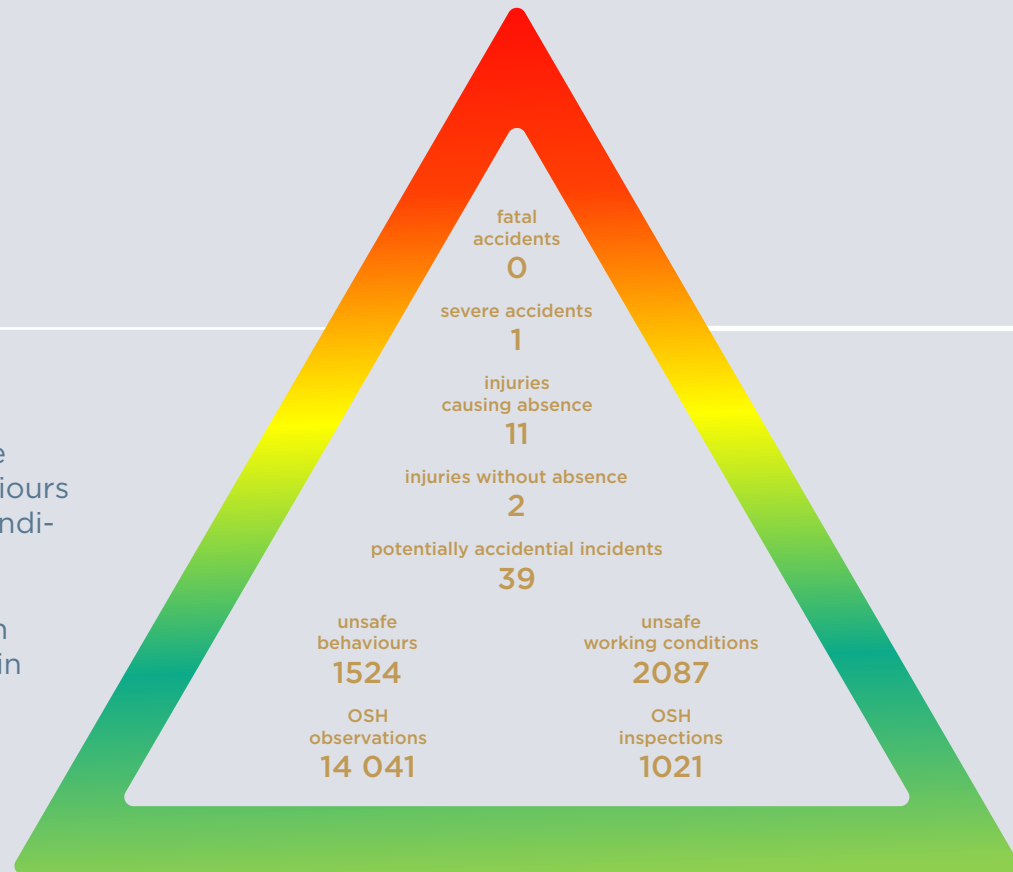
In 2023, we also implemented the Root Cause Failure Analysis (RCFA) standard. We involved all the heads of areas in our company in this process. The results of the analysis of accidents and near misses are communicated to all areas and tasks are assigned to each area to avoid similar accident situations at other company sites in the future.



As part of the BBS (Be More Observant) programme, we made **14,041** observations in 2023.

Thanks to the proactive approach of our employees, we identified 1524 unsafe behaviours and 2087 unsafe working conditions in 2023.

In addition, the OSH function carried out 1021 inspections in subordinate areas.



In 2023, materials prepared by the occupational safety and health function were published in the company magazines “Świat Piwa” and “Voice of the Brewers”. In addition, monthly presentations and materials were made available on the intranet on preventive measures related to key hazards in breweries and logistics warehouses, including standards for the use of personal protective equipment, working with hazardous substances and mixtures, working in confined spaces and working at heights.

The topic of safety at work is present in all meetings held periodically in the individual teams.

1

In 2023, the slogan of Kompania Piwowarska was

#ZależyMi #ICare

We have worked on the basis of 5 pillars of security

that are the same for all our breweries, logistics centres, sales teams and office staff across Europe.



At all Asahi Group breweries located in Europe, occupational safety and health training was provided. At Kompania Piwowarska, it was attended 98% managers. In 2024, the training will be continued for specialists.

Our locations are equipped with first aid kits, defibrillators and emergency bags. Our employees, if the need arises, can measure temperature, blood pressure and blood sugar levels.



#ICare. I care about myself, I care about others. I work safely.

#I Care to ensure that the number of my departures for work is the same as the number of returns home.

I fasten my seatbelt because **#ICare.**
I'm looking in the mirrors because **#ICare.**
I take care of myself and others because **#ICare.**
#ICare because I want to be safe at work.
#ICare because someone is waiting for me at home.

In 2023, **98%** of all employees in management positions have attended training on the **#ICare** programme.

#ICare about working safely, not only for myself but also for my colleagues; about building a good, supportive team atmosphere; about working in a place where safe working procedures are followed.

#ICare about seeing like a hawk, hearing like a bird, keeping limbs unbroken and staying healthy into old age. This is why I use personal protective equipment, take care of my workstation and follow OSH regulations.

In 2023, we returned to providing pre-medical first aid training.

In 2023, our employees and employees of external companies working for Kompania Piwowarska suffered a total of 14 workplace accidents, of which 12 resulted in sick leave, which represented an increase by 55% versus the previous year.

All the events were small accidents, and the personnel involved did not suffer serious injuries. These were mainly sprains, minor injuries caused by bumps on the rig, pinched fingers and cuts, and one broken hand. We have not recorded any breaches by our company of the obligation to provide safe working conditions - the vast majority of accidents are the result of inappropriate behaviour by the injured party. In 2023 the injured in workplace accidents were on sick leave for a total of 545 days.

Work-related injuries	2023	2022	Change vs. 2022
Number of fatal accidents in the workplace	0	0	-
Number of severe accidents in the workplace (w/o fatal accidents)	0	0	-
Number of all accidents in the workplace	14	9	+ 55%
Rate of all accidents	0.64	0.35	+83%

The accident rate is calculated as the ratio of the number of accidents to the number of hours worked, multiplied by 200,000 hours.)

Main types of injury: upper limb injury, lower limb injury, head injury. During the reported period, there were no recorded workplace accidents of employees supervised by the organisation.



BEST PRACTICE

BE MORE OBSERVANT

At the core of the program we have been implementing since 2016 is the concept of a behavioural approach to safety, and its goal is to build an organizational culture in which taking care of occupational safety and health becomes a habit. As part of it, so-called observers analyse how their colleagues do their jobs, then give them feedback and identify and report risky behaviour.

In 2023, 623 active observers made 14,041 observations. This allowed us to identify 1,668 risks so that we could plan actions leading to the elimination or minimisation of risks. By the end of 2023, 1401 reports, or 84% of all cases, had been resolved.

KOMPANIA PIWOWARSKA'S CONSCIOUS DRIVER

Participants in training courses conducted as part of "Kompania Piwowarska's Conscious Driver" program gain knowledge and skills in safe, economical and environmentally friendly driving, as well as in administering first aid. They make drivers more sensitive to situations that cause danger on the road.

In 2023, as part of the program, we provided training to 65 new users of company vehicles and trained 228 company car users in safe skid plate driving.



By the end of 2024, active paramedics will provide training to **1,700 brewery and supply chain employees.**

We are committed to employee well-being

GRI: 403-6

Kompania Piwowarska's employees receive a number of extra remuneration benefits which, among others, support work-life balance and help them take care of their physical and mental health.

All employees have the opportunity to obtain Medcover network medical packages for themselves and their family and loved ones. This provides them with quick access to specialist physicians and a wide range of tests and procedures. The employee package is fully funded by the employer.



We know that leisure, physical activity or cultural enjoyment are essential for good health and well-being.

This is why we regularly top up our employees' accounts on the MyBenefit platform.

Through these accounts, one can pay for, among other things:

- MultiSport cards,
- cinema, theatre, concert and sports events tickets,
- passes and cards – tennis, squash, water parks, etc.,
- camps and other services for children (amusement parks, swimming schools, etc.),
- foreign trips, stays at recreational facilities, hotels, B&Bs,
- educational courses – language, computer skills, dancing, swimming, etc.

In addition, each employee is entitled to a certain amount of beer per month (the beer allowance) and subsidised meals in brewery canteens.

Employees can also socialise in our company pubs in Warsaw, Poznań, Tychy and Białystok to taste their favourite products at the employer's expense.

As part of our ongoing cooperation with a health care provider, we receive a report on the health of our employees and review it with an occupational medicine physician.



BEST PRACTICE

MENTAL HEALTH

As part of our mental health support for employees, for several years we have been providing them with free access to a special anonymous hotline through which they can get the necessary help. In 2023, we worked on the implementation of a new tool that will result in the launch of a free 24-hour psychological, developmental, financial and legal counselling service on 1 January 2024, which will also be available to employees' family members living with them in the same household. The system can be used anonymously, in person, by telephone and via chat.

We also run regular activities to raise awareness of the importance of general well-being in everyday life. We provide educational material on the intranet and on our partners' websites. Employees are offered training on various aspects of mental health, such as "How to deal with stress?", as part of the My Skills Academy internal training programme.

PHYSICAL HEALTH

In the area of physical health, we continued to support employee activities on the Postaw Na Ruch platform. It combines charity work with additional activities, defined very broadly - from running to cycling to ballroom dancing.

We also encouraged participation in the nationwide Poland Business Run, with Kompania Piwowarska sponsoring the start of up to 35 employee relay teams.

Fruit is available every Wednesday at all our sites. In 2023, we wanted to pay special attention to the health and prevention of employees over the age of 50. More than 500 people in this group were offered free on-cological check-ups to diagnose prostate and ovarian cancer.



SUPPORT AT IMPORTANT MOMENTS IN LIFE

In 2023, we implemented additional measures as part of our new policy to support employees at important moments in their lives. We want to make sure that our employees feel connected to

the company during these times and can focus on what is most important to them.

The main changes introduced by the policy are:

- extension of paternity leave from 2 to 4 weeks,
- additional special leave days in the event of the death of a loved one,
- 2 days of leave in the event of the loss of a child as a result of miscarriage,
- 2 days of leave for infertility treatment,
- increased pay for leave caused by force majeure.

The additional days off are fully paid and we have designed the practicalities of their implementation to minimise the burden on employees (for example, we do not require documentation of the difficult events). The introduction of the policy was accompanied by information material and a workshop for managers to prepare them to talk to employees in crisis.

Employee development

GRI: 3-3 Training and Education 404-1

Kompania Piwowarska's mission is to support employees by providing them with the right tools for development and inspiration so that they can realise their full potential and abilities.

When developing training programmes, we focus on the fundamental aspects that promote improvement, i.e. education, attitudes and practical experience.

At Kompania Piwowarska, the documents that support employee development management are:

- **IPZ/07/01 Manual** – Mandatory training, qualifications and medical examinations which ensures that the company complies with legal requirements and that employees have the necessary knowledge, qualifications and health condition to perform their duties safely and in accordance with the implemented systems. The Manual covers the following:
 - occupational safety and health training,
 - qualification certificates (such as in electricity engineering or technical inspection),
 - food safety training (e.g. minimum sanitary requirements)
 - IRMS general training,
 - training on responsible alcohol consumption (ABC, AIQ, and refreshers: BCR and AIQR),
 - mandatory medical check-ups.
- **Training Policy** defines the rules of access to and organisation of training, as well as the related employee responsibilities.
- **Performance Management Policy** has been developed so that all employees have a clear understanding of routine tasks, objectives and method of performance, as well as expected timelines and quality criteria.
- **Talent Management Policy** aims to provide a consistent understanding of development within the organisation, setting a standard of conduct for employee development and career management and accountability for the various elements of the process.

We promote a 70/20/10 development model, where the time spent on development consists of:

- 70% - daily duties and challenges due to their level of difficulty,
- 20% - learning from colleagues,
- 10% - formal training.

Our employees participate in training courses, the topics and form of which depend on the company's business needs, legal regulations and the needs reported by the employees themselves. In addition, everyone at Kompania Piwowarska has the opportunity to take part in training that supports the work of the position and results from an individual development path agreed with the supervisor and HR Business Partner. They are held in various forms: workshops, webinars and classroom and on-line training.

In addition to train-the-trainer courses and workshops, employees can take advantage of an extensive and continuously updated training database that includes e-learning, videos, articles, tutorials and more. Employees can also use the GoodHabitZ platform.

We place great emphasis on strengthening the leadership skills of the managerial staff. The base leadership training programs include:

Leadership Fundamentals

for entry-level management professionals. The purpose of the programme is to provide the fundamental knowledge and tools necessary to build, develop and manage teams effectively, as well as the apply these skills in practice.

Leading Managers

for experienced managers who supervise management teams. The programme helps you to understand the evolution of the leadership role and to consciously apply new management practices that translate into success for the entire team and organisation.

Master's Academy

for first-line managers in warehouses and production. delivered in the form of regular workshops to ensure continuous development, improvement of competences and acquisition of practical team management skills to be applied in daily work. In 2023, the theme of the Master's Academy was diversity.



We also offer access to a specialised e-learning platform with an English language course. In 2023, it was used regularly by **244 employees**

36 is the average number of hours of training per Kompania Piwowarska employee in 2023

In addition, selected individuals are encouraged to participate in regional leadership development programs - EDGE (Executive Development Growth Experience). Additionally, the personnel of the Commercial, Technical and Supply Chain Departments can also attend individual training if a skill gap has been identified in the employee appraisal process or when they prepare for a new professional role.

With a view to developing young talent and accelerating their careers, we have designed special development programmes to help them gain valuable experience and prepare them for more complex roles. These programmes include:

#GOGraduate

addressed to university students and graduates, the program enables them to gain experience and learn about the specifics of working in a selected department of our company. During the two-year programme, participants take part in six-month rotations, during which they carry out projects that allow them to get to know the specificities of work in the field, including trips abroad within the AEI group. In 2023, four participants joined the programme in the areas of human resources, trade marketing, logistics and production.

Cross Functional Development

for employees who can complete three six-month internships in various departments of the organisation. Through the projects, they learn about working in other roles and share the experience related to their duties. Ultimately, the programme allows them to broaden the business perspective and prepare them for more complex roles in the future. Three people took advantage of this opportunity in 2023.

All new employees at Kompania Piwowarska undergo onboarding training, which speeds up the induction process and allows them to get to know the organisation. This is facilitated by:

KP Intro

A training course whose main purpose is to introduce new recruits to the company's history, objectives and core values, and to instil a love of brewing beer. We maintain a dedicated approach to the induction process for new production and warehouse staff. Our aim is to ensure that every new team member has the competence, motivation and knowledge required to produce beer of the highest quality.

To this end, we have developed a comprehensive induction programme that covers relevant information about the business, the product portfolio, the tools and applications used on a daily basis, as well as development opportunities, benefits and organisational culture.

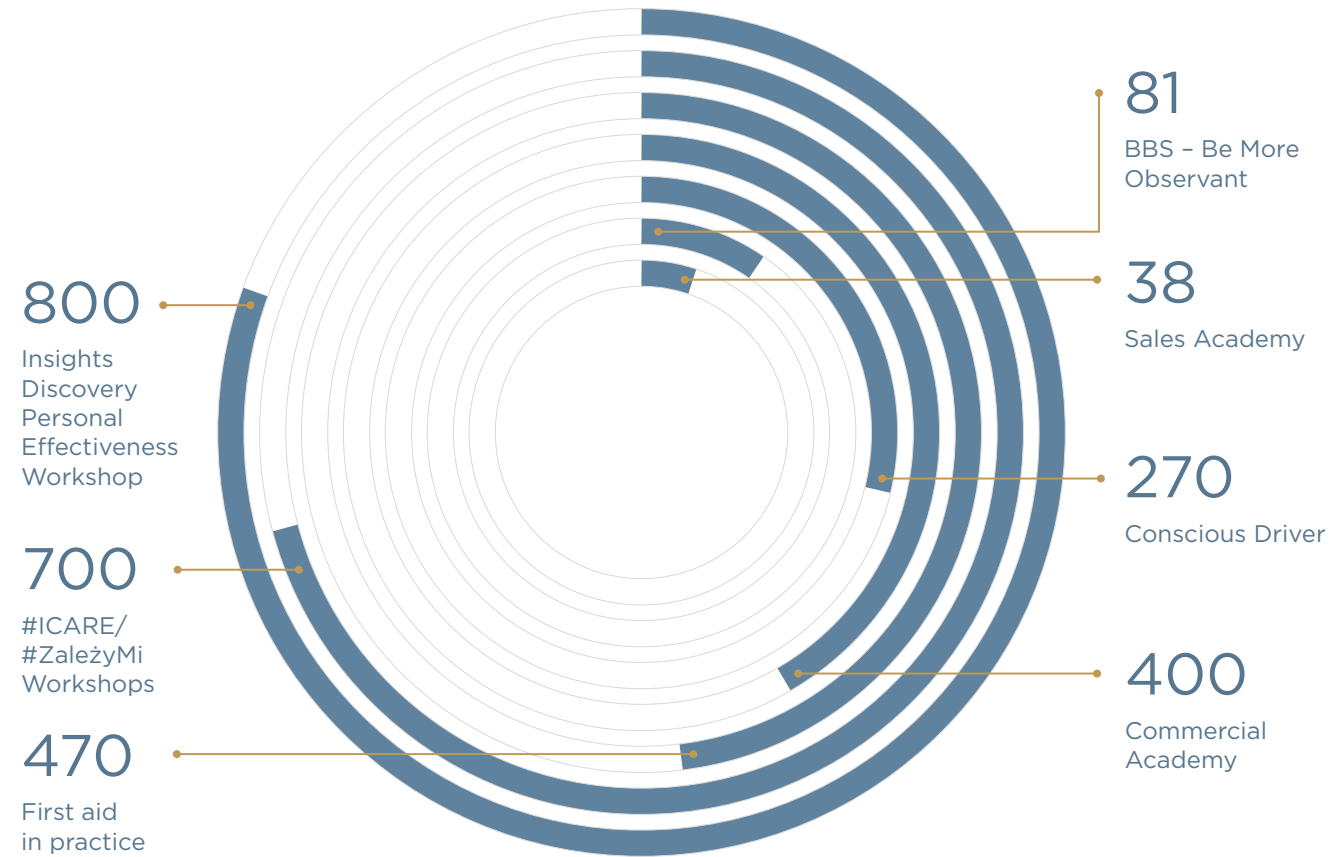
Second day of onboarding training for Integrated Supply Chain employees

On the second day of onboarding, our in-house trainer personally introduces the new employee to their workspace and hands them over to the care of their line manager. It is a priority for us that every new employee feels an integral part of our team and identifies with the values of the organisation from the very first moments. We take care of them and provide them with all the information they need to become passionate about the art of brewing beer.

Sales Intro

is an additional 2 days of induction training for sales personnel, where they meet with company experts to learn about the systems, specialised tools and methods for effective work organisation.

Other employee skills development programmes (number of participants)



BEST PRACTICE

MY SKILLS ACADEMY

The training offer aimed at all Kompania Piwowarska employees is modified annually to meet their current development needs. Examples of topics include:

- Digital mind - the challenges of our time,
- VBA - how to streamline everyday work,
- Beer without secrets,
- Public speaking.

Our specialists develop coaching skills through the opportunity to deliver training workshops.

In 2023, more than 360 participants took part in the programme.

MENTORING PROGRAMME

In line with the idea of a self-learning organization, we support our employees in sharing their knowledge and experience. As part of a mentoring programme, junior managers work with more experienced leaders, among others to improve their leadership skills, broaden the business perspective.

In 2023 the 9th edition of the programme was launched for 33 mentoring pairs. The programme received the "Global ISMCP GOLD Award", confirming the high standard of the process, from the European Mentoring & Coaching Council (EMCC).

Average hours of training per year per employee*

By gender	2023
Women	37.1
Men	36.1
All employees	36.0

By structure	2023
Senior management	32.2
Middle-level management	55.3
Other employees	32.4

By function	2023
Corporate Affairs	17.9
Management Board	10.4
Finance	28.0
HR	37.6
IT	25.6
Technical Division	40.7
Marketing	30.3
Sales	41.7
Supply Chain	25.0

* The data provided is for 2023 only, with no comparison with previous years due to a change in reporting method.

We guarantee equality and support diversity

GRI: 3-3 Diversity and equal opportunities, 3-3 Anti-discrimination, 405-1, 405-2, 406-1

There is no room for discrimination in Kompania Piwowarska and we offer all employees respect and equal access to development, promotion and benefits.

We focus on dialogue, which is essential to creating an organisation based on the values and principles set out in the key documents in this area: Asahi Code of Conduct, Kompania Piwowarska Code of Ethics and the Company Policy of Counteracting Violence, Mobbing and Harassment in the Workplace. We were one of the first fourteen companies in Poland to sign the Diversity Charter in 2012 - a document that commits signatories to combating discrimination in the workplace and promoting and building diversity in the organisation.

This is a European Union initiative implemented in 26 European countries. The Charter is an independent document for us to regulate diversity issues and engage our stakeholders to take action in this sphere.

The Policy of Counteracting Violence, Mobbing, Discrimination, and Harassment in the Workplace has been in place at Kompania Piwowarska since 2013, with the purpose of ensuring that undesirable actions are not tolerated in the organisation. The document is designed to help all employees prevent, deter and respond appropriately to unlawful or questionable behaviour and to implement changes to policies and procedures to prevent its recurrence. In 2023, the Ethics Committee analysed 8 cases, of which 4 were still open at 31 December 2023. Two of the closed cases related to discrimination against an employee (none of which was confirmed in the investigation), 1 to unethical behaviour and 1 to breach of internal procedures.

Both the Group's and Kompania Piwowarska's strategy include diversity goals. Responsibility for their implementation rests directly with the Management Board and the committee, consisting of representatives from all functions, established in 2022. Almost every one of our employees has received diversity management training.



Kompania Piwowarska's diversity goals


1. To increase the number of women in managerial positions.
2. To ensure equal pay for equal work at all levels.
3. To support women's advancement.
4. To implement AEI's global competition policy and HR best practices.
5. To review recruiting, promotion and performance management results at each stage of employee lifecycle.




At Asahi Europe & International level, a position of a **diversity, equity and inclusion (DEI) manager** has been established. This person is responsible for preparing and implementing action plans in this area. Kompania Piwowarska has a **DEI Team** (Diversity, Equality and Inclusion Team), thanks to which, among other things, we have implemented a training course for managers on countering bias in recruitment, which all of them completed in 2023. Also, at the team's initiative, we implemented new reporting standards and raised employee awareness by organising a Diversity Day and a #breakthebias campaign on Women's Day.

We believe that diversity plays a key role in building the success of our company. We therefore actively seek to build teams that are diverse in terms of gender, age, fitness level, education or ethnicity.

This provides an opportunity for more effective collaboration and allows people to get to know each other, learn from each other and share knowledge. We combat stereotypes (which are often unconscious) with education and recruitment practices. Our job advertisements do not specify the age of candidates, and we are open to hiring foreigners (we have people from Poland, Ukraine, Belgium and Russia in our teams) and people with certified disabilities (there were twelve in our company at the end of 2023).



BEST PRACTICE



DIVERSITY DAY

In 2023, we celebrated Diversity Day for the fourth year in a row, highlighting the benefits that diversity in age, working practices, roles and communication brings to the workplace. The theme of the event was "The Female Side of Brewing", and we had the pleasure of welcoming more than 120 female and male students of technical faculties to our breweries - Lech Browary Wielkopolski, Tyskie Browary Książęce and Dojlidy Brewery in Białystok - from prestigious universities such as Poznań University of Technology, Poznań University of Life Sciences, Poznań School of Logistics, University of Silesia, Silesian University of Technology, Białystok University, Kraków School of Brewing and Krakow University of Agriculture.

As the students toured our breweries, they were surprised by the scale of the business and its complexity. They admired the passion our staff who led the discussion panel and answered questions, as well as the wealth of beer knowledge they gained during the sensory workshops. The activity was designed to encourage students studying technical subjects to become involved in our industry in the future.

Analyses we conducted using an application commissioned by the Ministry of Family, Labour and Social Policy show that our employees' pays are gender-blind.

In 2019-2022, at each organizational level, the gender pay gap in our company ranged from +1% to -4%. In 2023, the range was +0% to -4%. In the analysis, we took into account factors such as time on the job,

seniority, age and education. We conduct this study at every compensation review.

We work hard to ensure that recruitment for senior management positions also includes women.

Ratio of basic salary and remuneration of women to men

	2023		Change vs. 2022	
	Base salary	Remuneration paid	Base salary	Remuneration paid
Directors and Management Board	110.6%	82.7%	+13.4 p.p.	-4.8 p.p.
Managers	99.8%	90.2%	-3.1 p.p.	-3.9 p.p.
Specialists	100.4%	101.6%	-4.6 p.p.	-9.3 p.p.
Other employees	102.8%	84.1%	+2.2 p.p.	-14 p.p.



For the second year running, we also conduct specific internal work coordinated by the DEI Team to create a diverse, inclusive and tolerant working environment. To this end, we continue our cooperation with the LEAD Network organisation, since company representatives are active in the Polish branch of this organisation.

As part of this cooperation, in 2023 we invited employees to take part in Career Angels career development training and the Lead Polish Chapter & Kingmakers mentoring programme, which enables representatives of different companies who are members of the Polish branch of LEAD to exchange experiences.

As part of the LEAD Network Pledge, we undertake initiatives to create a diverse and inclusive working environment, support work-life balance and promote equal career opportunities for women and men.

We focus on training to educate employees about diversity and inclusion. In 2023, 100% of managers completed the "Recruitment Without Bias" e-learning course on how to avoid bias at the interview stage.

During Kompania Piwowarska's Management Conference, participants heard a presentation on microaggressions. We are also continuing the "Diversity and Inclusion-Based Leadership" programme, based on LEAD Network materials, with 35 participants in 2023.

Approximately 800 commercial division employees participated in a personal effectiveness workshop based on the Insights Discovery method to facilitate understanding and appreciation of personality differences within the group. In selected divisions, Management Board members delivered the training "Make yourself known. How to manage a career in practice" in 2023. 28 mid-level managers took part.

In the technical departments (production and logistics) that are traditionally considered to be male-dominated, we run a number of initiatives to promote career opportunities for women - showcasing women in leadership positions and their careers, and supporting career aspirations with training and individual development plans.

Number of employees with disabilities by level of disability (as at 31 December 2023)	2023	2022	Change vs. 2022
Severe	0	0	-
Moderate	7	7	-
Light	5	7	-2 (-28.6%)

Approx. 800 people from the commercial division took part in individual efficiency workshops.

In 2023, 35 employees participated in the program titled "Diversity and inclusion-based leadership"





ENVIRONMENT

One of the Asahi Group's most important long-term commitments is to achieve carbon neutrality throughout the value chain.

Climate and environment

GRI: 3-3 Emissions, 3-3 Energy

The Asahi Group pursues the Asahi Carbon Zero climate strategy associated with our Environmental Vision 2040. The strategy directly calls for the Group to achieve carbon neutrality throughout its value chain, thereby eliminating its negative impact on the climate.



Kompania Piwowarska's key performance indicators in 2023

19%

reduction in greenhouse gas emissions in Scope 3 versus 2019

67%

decrease in Scope 1 and 2 CO₂ emissions per hl of beer produced versus 2019

0

finances imposed for non-compliance with environmental regulations

As part of the Group, we are implementing the strategy in response to the recommendations of the Intergovernmental Panel on Climate Change (IPCC), which clearly states that the only way to stop the climate crisis is to achieve net zero global greenhouse gas emissions by 2040. Another point of reference is the Paris Agreement, which commits the international community to limiting the global average temperature increase to no more than 1.5°C above pre-industrial levels.

The brewing of beer, like the production of other goods, is associated with the emission of greenhouse gases, especially carbon dioxide. Emissions occur at virtually every stage of production and distribution, from sourcing raw materials to brewing in breweries, distribution and the use of refrigerators in stores. It also accompanies the work of our offices and the business travel of our employees. Asahi Group's strategic directions for carbon neutrality are set by the Global Sustainability Committee and their implementation is coordinated and overseen by the Sustainability Assembly, which reports directly to the Management Board and the Committee. The Group has developed specific strategies that take into account both business risks and opportunities that arise from climate change in the medium and long term. Strategy documents cover various aspects of these changes and allow us to respond to them accordingly.

The guideposts for the Group's climate action are the targets and indicators adopted. They have been determined on the basis of scientific knowledge, i.e. in accordance with the Science Based Targets Initiative (SBTi) methodology. This is confirmed by the SBT 1.5°C certificates awarded by this international initiative to the Group's Scope 1 and 2 reduction targets for 2030. To increase the effectiveness of achieving these targets, CO₂ reduction roadmaps and performance indicators (KPIs) for these activities have been adopted at the individual market level, and progress is being monitored at the Group level by the Sustainability Team. At the level of Kompania Piwowarska, the reduction of greenhouse gas emissions is coordinated by Functional Team Leaders, subject to the supervision of the Sustainability Committee.

Business risks related to climate change are managed by the Group in accordance with the general principles of risk handling. This means, among other things, that an adequate PDCA (Plan-Do-Check-Act) cycle has been established as part of the risk management (ERM) system for this category of risks, in consultation with the sustainability director as the risk owner.

Reducing Kompania Piwowarska's carbon footprint is primarily done through:

- growing the share of electrical and thermal energy from renewable sources in the entirety of the energy we consume,
- changing the packaging,
- optimizing the distribution system for our products and minimizing the energy intensity of cooling them at the points of sale,
- reducing energy consumption in our breweries and warehouses.



We intend to achieve carbon neutrality in our breweries by 2030. The schedule for achieving this point has been specified for the entire Asahi Europe & International Group, of which Kompania Piwowarska is a member, and individually for each one of the breweries. Every year we assess our progress on this path, we plan the next targets and we implement them in the investment plan for the next three years.

Kompania Piwowarska has also taken action for the environment in the vicinity of its breweries. An example is the activity associated with the Białowieża Forest area, on the edge of which Żubr beer was created. Since 2021 **the Żubr Fund**, in cooperation with national parks and non-governmental organizations, has been implementing a number of projects, including supporting the Biebrza National Park to purchase plots of land from private owners. In 2023, the support provided to the Natural Heritage Foundation contributed to the filing of further 50 preservation zones (micro-reserves of endangered plant and animal species) and the protection of 18 hectares of Evergreen Forests. In this region, the total forest area planned for purchase is 2240.86 hectares.

The fund's most important mission is to support the conservation of endangered animal species. That's why the Żubr Fund and the Natural Heritage Foundation have joined forces in a project dedicated to wolves and bears, with the goal of bringing special attention to their needs. Our priority is to provide legal assistance in cases of emergency related to animal welfare, such as logging or shooting. The Foundation aims to strengthen wolf protection in the Carpathian Forest and protect bear nesting sites in the Bieszczady Mountains. The project involves a team of biologists, lawyers, and journalists.

Another of the fund's initiatives in 2023 was a road map implemented together with the Mammal Research Institute of the Polish Academy of Sciences to show the risk of accident involving wild animals in different areas of Poland.

The map, which is available online, helps to plan safe travel, shows road operators places for new warning signs, and contributes to improving animal and human safety. At first, a database of locations where accidents occur was created. The researchers obtained information from road operators, police, insurance companies, the media and, thanks to the Żubr Fund, from road users. Calculations required to prepare the map have been supported by a supercomputer at the Mammal Research Institute of the Polish Academy of Sciences - also a gift from the Żubr Fund.

More information at:
<https://funduszzubra.pl>



Starting from August 2023, it was possible to report either an accident or the location of wild animals entering the road using the QR code on Żubr's packaging and via our website.

particularly dangerous places where a crash with an animal is possible.

The database which is still being updated will be used to create other tools and solutions that will proactively inform drivers about

In just four months 2395 notifications concerning accidents involving animals were registered.

4





BEST PRACTICE

PLANTING AND CLEAN UP THE WORLD WITH OUR EARTH FOUNDATION

In 2023, as part of our cooperation with the Our Earth Foundation, we organized a volunteer activity in line with the “Clean Up the World” campaign. As a result, 178 volunteers cleaned up significant areas and contributed to the bush and tree planting in various parts of Poland. Moreover, we started cooperation with new local partners, including the Biebrza National Park, Tychy Municipal Services, and the Warsaw Green Areas Management Office.

CLEAN UP THE CITY

On the occasion of World Earth Day, volunteer teams from our breweries decided to do something good for the environment. Teams from Poznań and Białystok collected more than 4 tons of garbage.

In Poznań, more than 40 people joined the Spring Cleanup campaign, organized in cooperation with the Poznań City Hall.

The Dojlidy Brewery joined the Białystok City Hall’s initiative called Clean Białystok. Our employees cleaned up the areas in the vicinity of the brewery.

In Tychy, volunteers worked in a park, where they planted 20 large trees, including birches, maples and shrubs.



Strategic objectives of Asahi Europe & International (AEI) 2030

2025

- 50% reduction in CO₂ emissions in our breweries in **Scope 1 and 2** versus 2015
- 100% share of the energy used from renewable sources in the entirety of the electricity consumed by our breweries

2030

- carbon neutrality of our breweries
- 30% reduction in CO₂ emissions in **Scope 3** versus 2020

2040

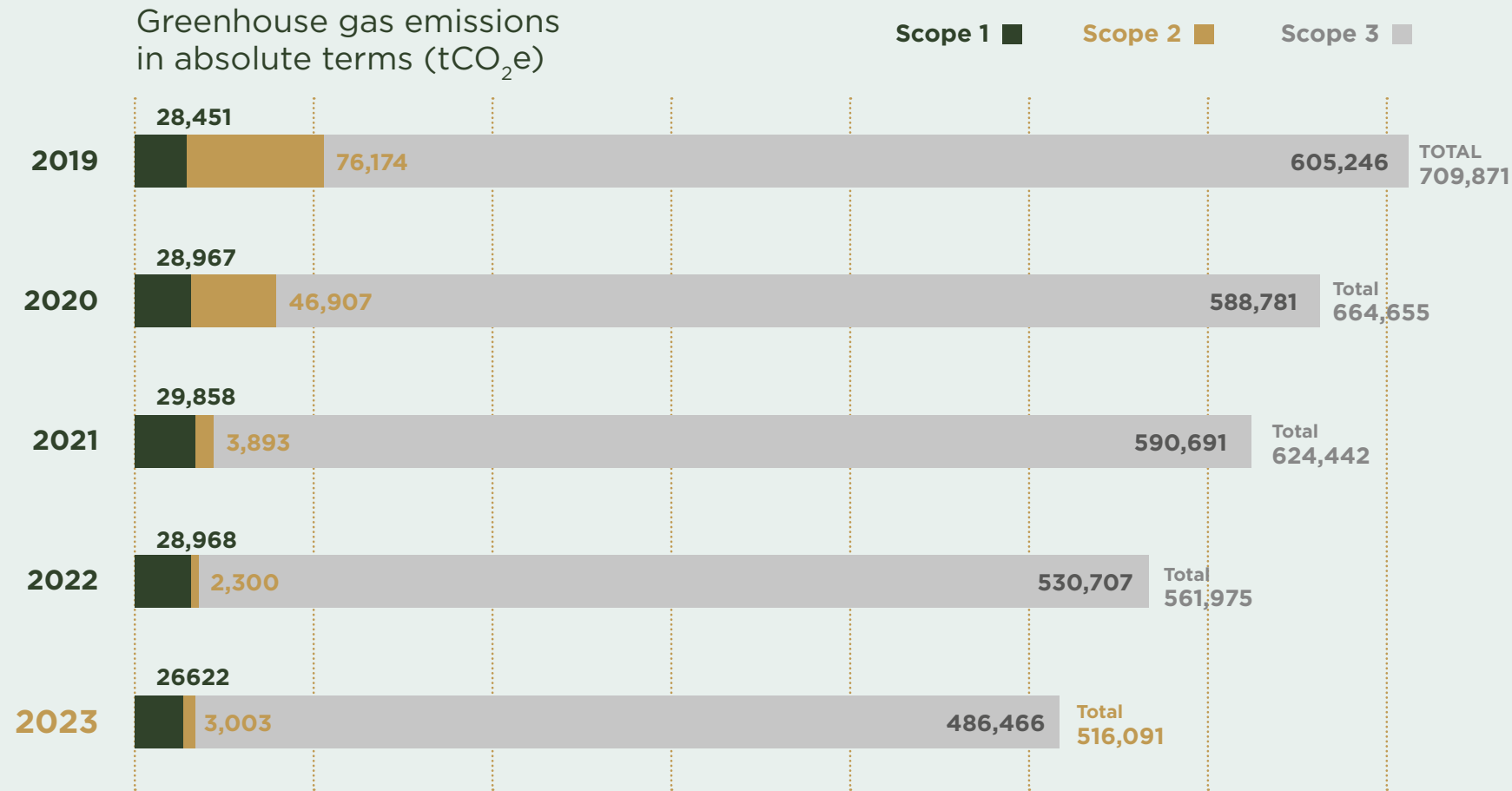
- carbon neutrality in the entire value chain



Greenhouse gas emissions

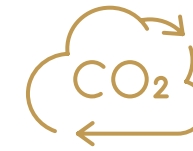
GRI: 305-1, 305-2, 305-3, 305-4, 305-5

The constant decline in the level of the greenhouse gas emissions intensity ratio, or the quantum of the so-called CO₂ equivalent we emit in Scope 1, 2 and 3 per every hectolitre of beer produced is the measure of the effectiveness of our efforts to benefit the climate.



The figures for Scopes 1 and 2 were calculated based on our own procedure according to which we use the number of units of energy type multiplied by the calorific value of each type of energy carrier to calculate emissions. The calorific value of the energy carrier is confirmed by an external laboratory. The calorific index for each type of energy is provided by KOBIZE. The figures for Scope 3 given in the 2022 report differ from those given above. In 2023, we improved the accuracy of emissions calculations, especially for packaging

and brewing processes. These improvements were made taking into account updated data on the recycled content of key packaging materials and improvements in upstream emissions from thermal energy sources. Our objective is to continuously improve the GHG footprint based on improvements in data quality in current and previous years.



From 2019 (base year) to the end of 2023, we reduced our

Scope 1 emissions by **6.4%**,

Scope 2 emissions by **96.1%**, and

Scope 3 emissions by **19%**.



Emissions intensity	2023	2022	2021	2020	2019	Change vs. 2022
Scopes 1 and 2 [kg CO ₂ /hl]	2.4	2.4	2.5	5.6	7.3	0%
Scope 3 [kg CO ₂ /hl]	39.6	41.2	39.6	43.4	42.1	-3.80%

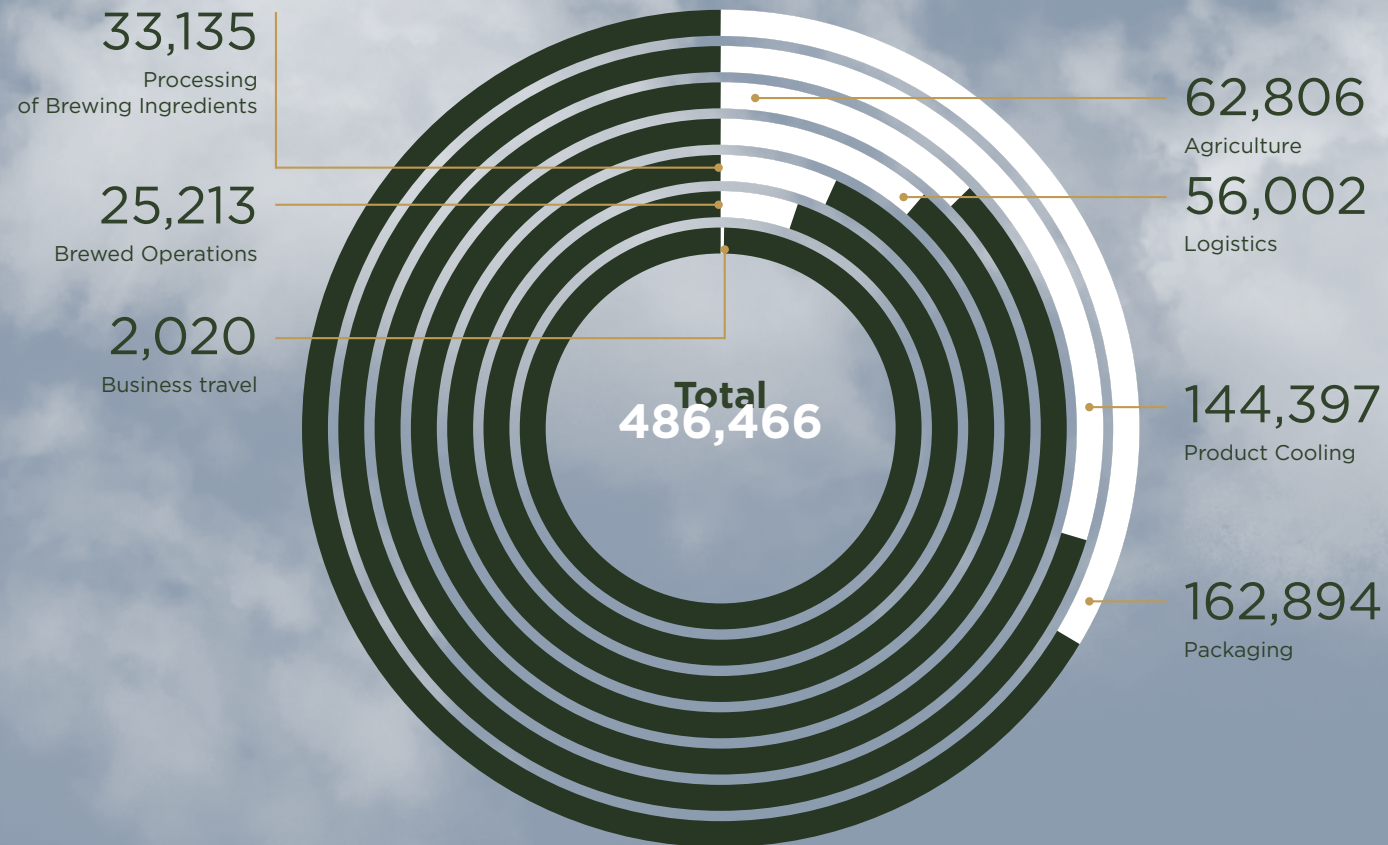
Carbon intensity for each type of packaging in kg CO₂/hl:



Our largest share of emissions are those in Scope 3, particularly those attributable to packaging and product cooling. Our ambition is to reduce them by 30% compared to the base year by 2030.

In 2023, we reduced CO₂ thanks to a wider use of tunnel pasteurization in Poznań. Pasteurization is a method of preserving beverages and food products by heating them to the proper temperature. This technology requires more energy than flow-through pasteurization. Both pasteurization methods are used to maintain microbiological purity of products with low alcohol content. We have balanced the increased energy consumption in the tunnel pasteurization of our beer by starting a heat pump at the Tychy brewery.

Breakdown of **Scope 3** emissions of Kompania Piwowarska into categories (tCO₂e)



A peculiarity of the Polish beer market is the introduction of refrigerators belonging to individual producers into points of sale. We have approx. 65,000 refrigerators to sell our products, and the associated energy consumption is among the largest in our entire value chain.

We are aware of the magnitude of the CO₂ emissions that follow, so we are carrying out activities in four directions:

- Modern refrigerators use up to 50% less energy than older models, so we are gradually replacing them. In 2023, this resulted in an **11% reduction in emissions from the cooling process as compared to 2019.**
- The so-called open fridges are sometimes up to three times more energy-intensive than regular appliances, so we have decided not to buy and install them in stores any more. In contrast, equipment that comes back to us from points of sale is not reintroduced into the market. In 2019-2023, this reduced emissions **from the cooling process by further 5%.**
- The default temperature maintained inside our refrigerators was until recently 2°C, but our research shows that beer stored at 5°C also meets consumer requirements. A reduction in cooling intensity means up to several percent energy savings. Therefore during routine maintenance visits, our technicians make changes to the equipment settings, so that we expect that in 2025 it will be fully operating in the optimal mode. The decrease in CO₂ emissions associated with beer refrigeration in stores, resulting **from the change in temperature inside our refrigerators, is currently 6%** (compared to 2019), and will eventually be around 10%.
- Sometimes there were several different types of our company's refrigerators in one point of sale. In order to make the most efficient use of the equipment we have, we have determined the maximum number and adequate dimensions of refrigerators for each store size.

Before the beer reaches consumers, it must be stored. We are constantly striving to find improvements that will help us reduce the emissions associated with this process.

Actions that contributed to a 7% reduction in carbon emissions at our warehouses in 2023:

- Upgrading the Forklift Cost Analyzer management system to properly manage the forklift fleet and reduce unnecessary forklift movement;

- Warehouse management systems:

AURA System – allows trucks to be allocated to the appropriate zones of the warehouse, reducing the distance that forklifts must travel;

OEC System – analyses gas consumption of individual forklifts, which makes it possible to monitor forklifts that consume more gas in relation to others and indicates the need to overhaul;

In addition, minimizing the economic and environmental costs is supported by:

- programme to replace forklifts from gas to electric ones,
- replacing ventilation with one that reduces electricity consumption.

In the years 2019-2023, we reduced the CO₂ emissions associated with transportation by 2%.

Our distribution network and inventory allocation are constantly optimized, inter alia by delivering products directly from the breweries, thus minimizing the amount of fuel burned and therefore CO₂ emissions. We make sure our vehicles are almost fully loaded, monitor

routes and share transportation with our customers and other contractors. In addition, we regularly organize training courses on fuel-efficient driving for drivers of the transport companies we work with. We are working together with the majority of our major clients (inter alia Eurocash, Biedronka and Żabka) on projects to enhance the efficiency of logistics processes, and thus to accrue benefits to the involved parties and the planet.

In 2023, we completed the modernization of Kompania Piwowarska's fleet of delivery vehicles. Currently, all of them meet the requirements of the Euro 6 standard, i.e. have average carbon dioxide emissions of no more than 95 g/km.

We use a specialized fleet (so-called light trailers), which allows us to increase the weight of the cargo and minimize the number of kilometres required to deliver our beer to customers.



Energy

GRI: 3-3 Energy, 302-1, 302-3, 302-4

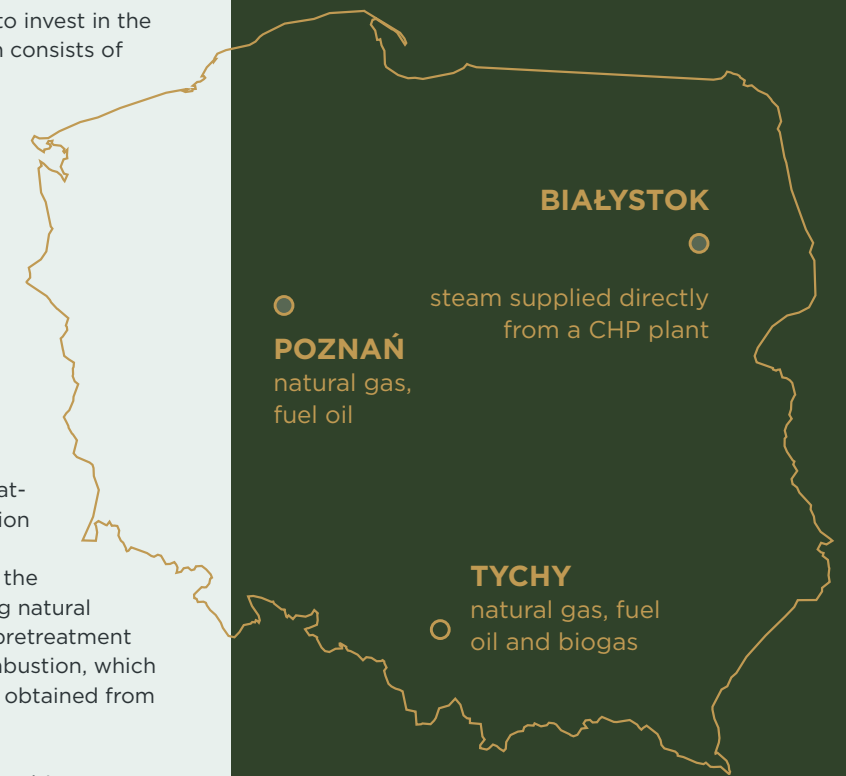
We are demonstrating in practice that tackling the causes and effects of climate change does not have to preclude the development of industrial production. In 2019, we entered into a groundbreaking partnership with RWE Renewables, one of Europe's largest energy companies, which enables us to completely cover the electricity needs of our breweries and storage facilities from renewable sources. Thanks to a 10-year contract with RWE, the company was able to invest in the construction of a wind power plant in Nowy Staw, which consists of three turbines with a total capacity of 12 MW.

Beer brewing is a process that requires large amounts of heat energy (wort boiling, packaging washing, etc.). Kompania Piwowarska obtains thermal energy predominantly by means of natural gas combustion. Reducing the emissions associated with this type of energy is a major challenge for our company. In this sphere, the gradual switchover to independent generation of heat from renewable sources is accompanying optimization efforts.

The brewery in Tychy produces some of the heat used by incinerating the biogas appearing during the methane-based fermentation in the company's waste pre-treatment plant. This process not only reduces the net emission of carbon dioxide but also generates significantly less pollution. At Tyskie Browary Książęce thermal energy in the form of steam is generated in the boiler room by burning natural gas along with biogas from the company's wastewater pretreatment plant. About 12% of energy is obtained from biogas combustion, which is considered a zero-emission fuel; the remaining 88% is obtained from natural gas combustion.

In addition, we plan to install in Tychy a biogas plant using biomass and change the wort boiling technology to a less energy-intensive one. Preparing wort using new technology and the construction of biogas plants are also being considered for the brewery in Poznań.

In 2023 we used the following types of fuel to obtain thermal energy in our production facilities:



We are on the cutting edge of new technologies, such as biogas production, boilers powered by electricity or hydrogen fuel.

We are making efforts to fully switch to renewable sources in the area of heating energy as early as 2029, which will mean full attainment of the goal laid down in the Better Future 2030 strategy, i.e. carbon neutrality of our breweries.

The installation of biogas plants using residual brewing pulp from beer production is the most likely to be applied.

Starting in October 2020 the Asahi Group has been participating in the development of the RE100 international initiative, which seeks a full transition to renewable energy by 2050. 100% of the electricity that powers our breweries and their storage facilities comes from renewable sources.

We reduce energy consumption by:

- technology improvement;
- equipment replacement;
- heat pumps installation;
- computer monitoring of heat, electricity and cooling consumption;
- including utility consumption clauses in our contracts with subcontractors.

In 2023, the installation of a heat pump at the Tychy brewery was the most important energy consumption reduction project. Implementation of the project resulted in a reduction in the brewery's energy intensity by 4 MJ/hl. With this solution, we will use 15% less natural gas, and thus reduce the Tychy brewery's emissions by 15%. One of the biggest challenges was the routing of hot water pipelines to deliver energy to selected consumption points. More than 2 kilometres of pipes were used to create the installation, two flyovers were constructed between buildings, and many pipeline supports were installed. Since safety is our primary goal, we hired professional rescuers to protect the work in confined spaces.

At Lech Browary Wielkopolski, on the other hand, thermal energy in the form of steam is obtained in the boiler room by burning natural gas, and the commissioning of heat pumps took place in January 2024. These two projects will translate into a 15% annual reduction in emissions (4835 tons CO₂) for all of the company's breweries. The total cost of the investment in the two locations was PLN 25 million.



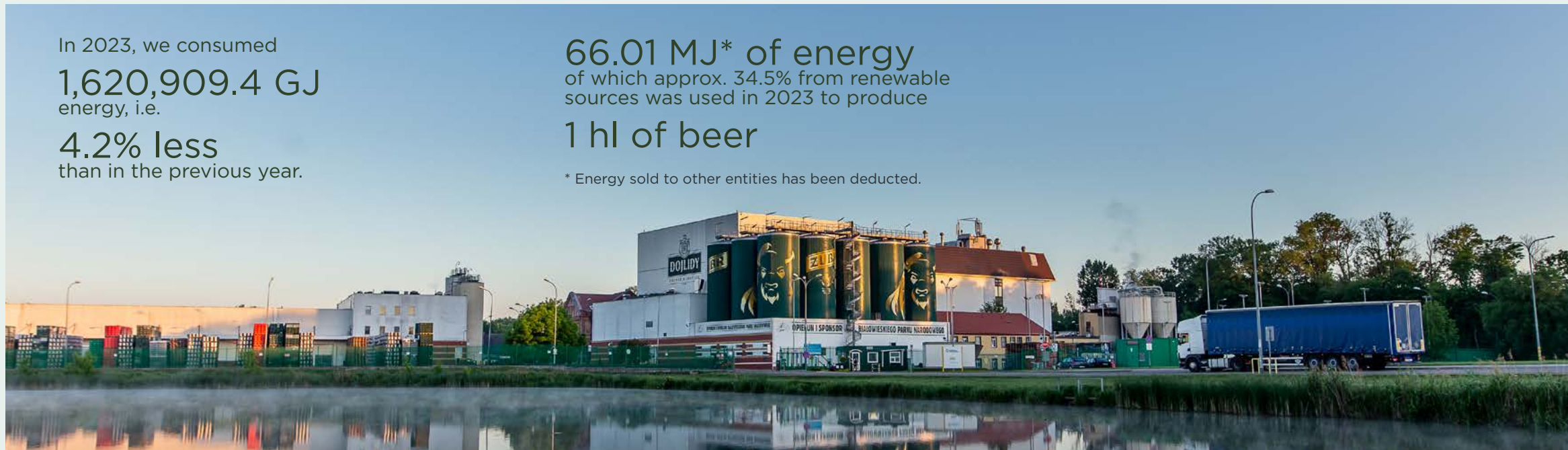
Kompania Piwowarska's Breweries

rank first among Asahi Group's European breweries in terms of lowest total energy consumption per hl of beer produced.

In 2023, we consumed
1,620,909.4 GJ
energy, i.e.
4.2% less
than in the previous year.

66.01 MJ* of energy
of which approx. 34.5% from renewable
sources was used in 2023 to produce
1 hl of beer

* Energy sold to other entities has been deducted.



Water

GRI: 3-3 Water and effluents, 303-1, 303-3, 303-4, 303-5

We are aware that as the production of our beers increases and climate change intensifies, so does our responsibility to secure the supply of high-quality water for the communities in which we run our business. Therefore, we keep reducing the use of water by our breweries. We are applying new technologies and improving processes, including those that allow reuse of water from production processes for technical purposes, such as washing equipment, cleaning rooms or cooling machinery. We also use computer-based monitoring systems for the consumption of water. The technological and organizational solutions we apply are considered a benchmark for other European facilities of the Asahi Group.

Responsible management of water consumption in our plants is guaranteed thanks to the following solutions:

- **Procedure for identifying significant environmental impact** - enables the identification of key environmental aspects of the operation of our breweries, including in the field of water management;
- **Environmental Management System** - defining all processes and procedures in the field of environmental management;
- **Water KPI management** - procedure implemented at the AEI level enabling the calculation of water consumption volumes across all countries using the same method.

In 2023, we once again examined in detail the risk of shortage of water of quality appropriate for beer production in the regions where our breweries are located. The results ruled out a possible materialization of such risk in the foreseeable future in case of the breweries in Białystok and Tychy. The analysis showed that climate change has no significant negative impact on the level of water resources in these regions. On the other hand, there is a risk of water shortage in the area where the Poznań brewery is located in the coming decades. Accordingly, we have taken a number of steps to obtain in-depth geological analyses indicating future water resources in this area.

As a rule, we do not source water from areas with a proven risk of water scarcity. Our breweries in Poznań and Białystok are supplied with water from municipal water supply systems and in Tychy - additionally from our own deep-water intakes.

In 2023, the total water consumption by our plants was

3,387,857 m³

while its total consumption from own intakes was

994,211 m³.



Kompania Piwowarska's key performance indicators in 2023

2.76 l of water

used to produce 1 litre of beer

0

is the number of water resources significantly affected by the operation of our facilities



Strategic objectives of Asahi Europe & International (AEI) 2030

average consumption of

2.75 l of water

per 1 litre of beer

average consumption of less than **3 l** of water per litre of beer

sustainable use of water in all our breweries



Water intake	2023 [m ³]				Change vs. 2022
	Białystok Brewery	Poznań Brewery*	Tychy Brewery	Total	Total
Groundwater	-	-	994,211	994,211	-4.9%
Municipal waterworks	309,148.7	1,657,907.3	426,590	2,393,646	-4.5%
Total	309,148.7	1,657,907.3	1,420,801	3,387,857	-4.6%

*The brewery in Poznań is located in an area affected by water stress.

Thanks to our consistent strategy, we not only maintain our position among the world leaders in the brewing industry in terms of efficient water management, but also continuously improve our performance in this area.

While a typical modern brewery uses 3-6 litres of water to brew a litre of beer, we only need 2.76 litres of water.

A slight reduction in water use efficiency in 2023 is the result of a significant increase in the production of non-alcoholic and flavoured beers, which increase the need for intensive cleaning of production equipment.

In 2023, Kompania Piwowarska used **1,340,137 m³ water**, i.e. 4.2% less than in the preceding year.

In 2023, we discharged in total **2,105,643 m³ of waste water** to municipal sewage treatment plants.

 **BEST PRACTICE**

WATER FROM THE TYCHY BREWERY FOR LOCAL RESIDENTS

In 2013, we signed an agreement with the Municipal Water Supply and Sewerage Company in Tychy, which in special circumstances, such as war or natural disaster, allows us to provide residents with water from the springs of Tyskie Browary Książęce. According to our estimates, we are able to supply approximately 4800 m³ of drinking water to the Municipal Water Supply and Sewerage Company water supply network daily.

Moreover, if necessary, we will also enable the municipality to access our water draw-off points on the brewery premises where barrels and water tanks can be filled.



Materials and raw materials

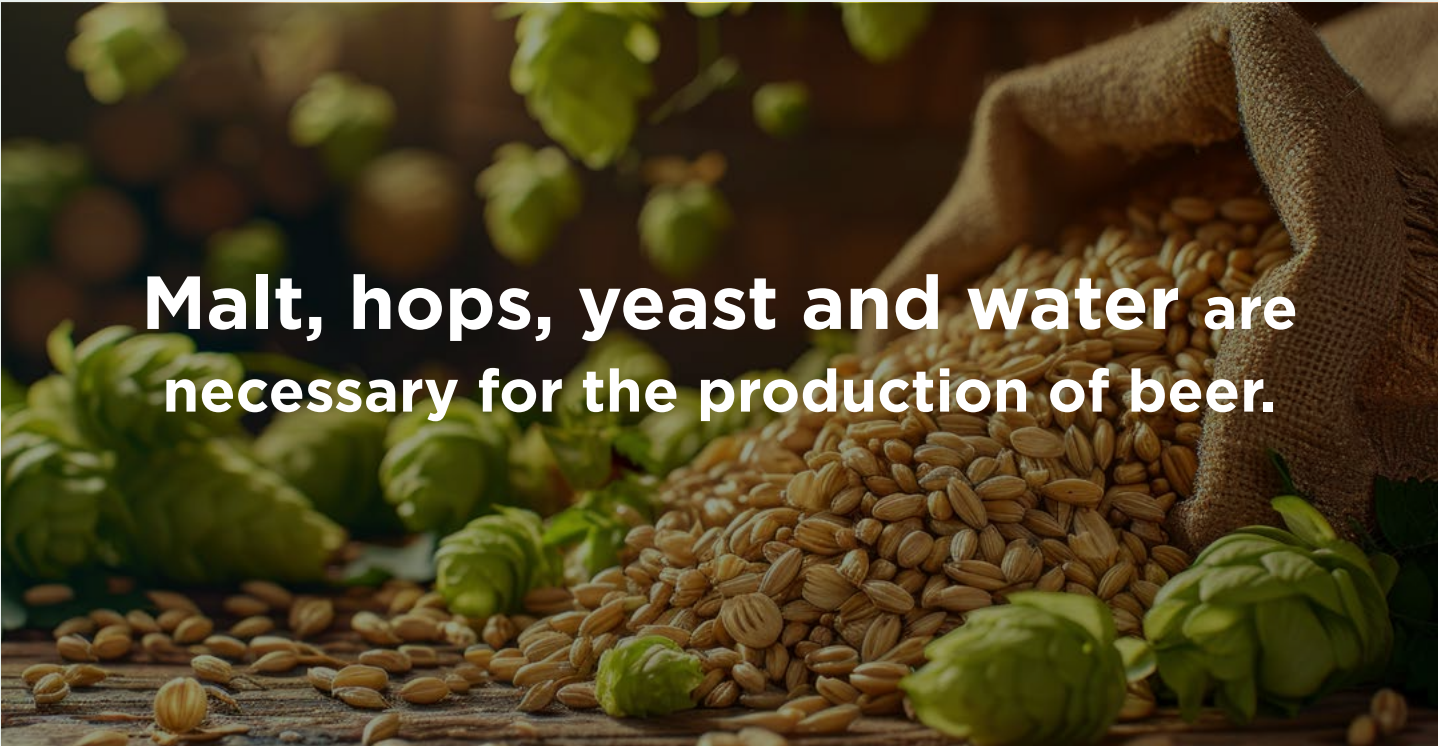
GRI: 3-3 Materials, 301-1, 301-3

Our goal is to make a positive impact on the environment to protect our planet's resources by promoting responsible cultivation. That's why in 2021 we developed a Sustainable Crops Action Plan. We are committed to sourcing all raw materials sustainably by establishing partnerships with suppliers and growers, as well as introducing a universal certification and standards system for agricultural production.

We do not engage in direct inspection of farmers. This is carried out by processing plants with which we cooperate. Moreover, the AEI Group has a system that makes it possible to learn the history of a raw material from the moment it is produced.



In 2023, we purchased **160,927 t malt** for beer production as it gives the product its colour and flavour.



Kompania Piwowarska breweries use many different varieties of hops to brew their beers.

Hop varieties differ in origin, content of bitter and aromatic compounds. We use Polish hop varieties (Marynka and Lubelski), Czech hops (Saaz), which is well-known for its usage in Pilsner Urquell, as well as a number of so-called New Wave varieties.



In 2023, we purchased **305 t** of hops.

Depending on the region of cultivation, hops have different taste qualities:



Packaging



Materials used for packaging	2023* [t]
Glass	28,200.2
Paper	7043.4
Plastic	2602
Aluminium	23,050.7
Steel	2032.8
Wood	376.4
Total	63,305.5

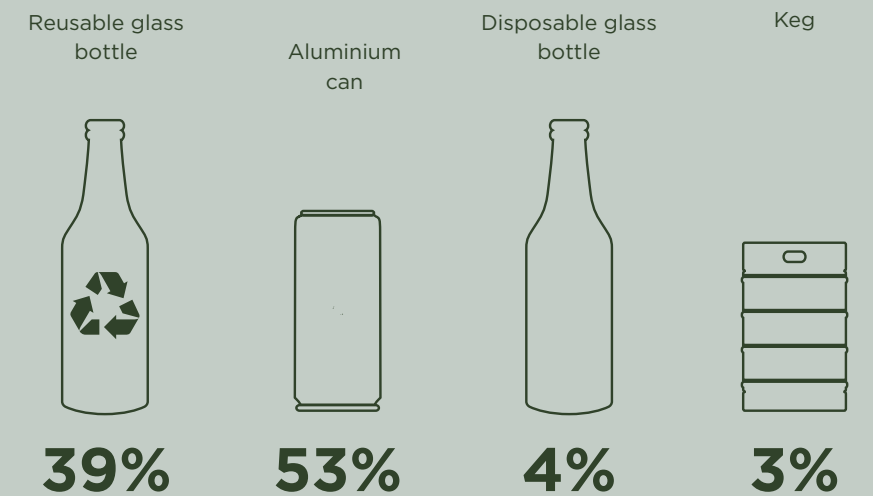
Our sales structure is dominated by packaging with a lower environmental impact – aluminium cans and reusable glass bottles. Together they account for 92% of our sales. In 2023, 61% of materials used for packaging were recycled materials (3% less than in 2022).

* The data provided is for 2023 only, with no comparison with previous years due to a change in the way the data is reported.

Kompania Piwowarska's packaging structure in 2023

Cans in which we sell our beer are made of more than 50% of recycled aluminium, and the bottles are made of 64% cullet.

Data for bottles and cans are provided based on information received from packaging suppliers. Data may not add up to 100% due to the rounding.



The reusable packaging sales system that we have developed and maintain has an extremely high efficiency of 90%.

Kompania Piwowarska purchases beer bottles, crates and kegs on its own and then works with partners to arrange for the return transport of these packages. Once received back, they are washed, refilled and put on the market.

Percentage of recovered reusable packaging used to sell Kompania Piwowarska beer	2023	Change vs. 2022
Reusable glass bottle	90%	+2 p.p.
Crate	99%	-1 p.p.
Keg (20 litres, 30 litres, 50 litres)	99%	-1 p.p.

Starting from 2023, for can and bottle multi-packs we have only been using 100% recycled shrink film (replacing LDPE virgin), **with an approximate 20% lower carbon footprint.**

Since 2020, we have been developing and testing an entirely recycled plastic film in cooperation with our suppliers Reborn and Bogucki. In 2022, the film went into mass production for selected multi-packs of the Lech Premium brand. This project was named R100. After positive test results, we decided to implement this solution for multi-packs of all our brands.

Waste management

GRI: 3-3 Waste, 306-1, 306-2, 306-3

Production of goods is inextricably linked to waste generation, which is no exception in the beer industry. Our priority is to reuse and recycle our waste to minimize the amount going to landfills. We recycle all waste and by-products generated by our breweries. Thanks to responsible waste management, not only have we been able to reduce our consumption of raw materials and the associated costs, but we are also reducing our carbon footprint.



Asahi Strategic Objectives Europe & International (AEI) 2030

100%

of our packaging will be returnable or recycling-friendly

on average, our packaging will be made of

50%

recycled materials

100%

reusable or recyclable packaging



Kompania Piwowarska's key performance indicators in 2023

99.9%

of waste and by-products generated in our production processes are recycled

43%

of our products are sold in reusable packaging

90%

- the effectiveness of our deposit system for returnable bottles

100%

of our packaging is recyclable

our cans are approx.

53%

made of recycled aluminium

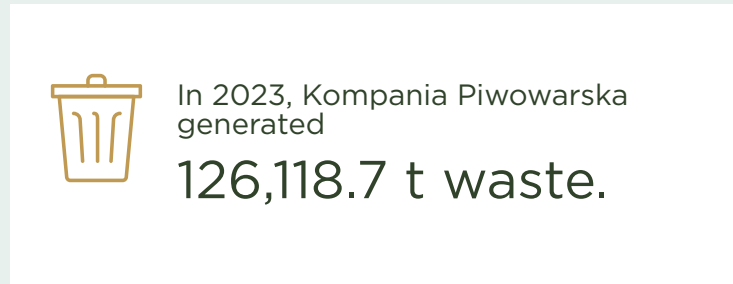


The rules for waste handling in our breweries are specified in the IRMS manual.

In line with this manual, it is required first to prevent the generation of waste by optimizing the production and logistical processes. Next, steps should be taken to enable the reuse or extension of the life of a product, material or substance. The manual precisely specifies in detail how to handle each type of waste, the monitoring of containers, procedures in the event of changes to technological processes, and persons responsible for enforcing the rules in place.

In accordance with legal regulations, information on the amount of waste generated is recorded in the nationwide Waste Database. We sign contracts with waste collection companies that precisely define how waste is disposed of. Every year we calculate the percentage of waste recycled and the percentage of waste diverted to landfills.

In 2023, we cooperated with Rekopol and Biosystem to help us meet the legal requirements for the recovery of packaging waste.



BEST PRACTICE

USE OF BY-PRODUCTS

All by-products of beer production are used in agriculture: spent, boiled malt is used as direct animal feed or for the preparation of compound feeds.

USE OF RECYCLED RAW MATERIALS

In 2023, we completed the transition to 100% recycled shrink films, with a carbon footprint that is about 20% lower. For our Lech Easy brand, we introduced paper labels produced from 100% recycled material while maintaining the highest quality and full functionality.

ECO BASKET CHALLENGE ZONES AT MUSIC FESTIVALS

At mass events organized in cooperation with our brands, we run collection zones for all recyclable waste: cans and disposable cups. In the special zones, we also conduct education related to returnable packaging through fun and sporting challenges. In 2023, actions were carried out at three major festivals - Pol'and'Rock, Lech Polish Hip-Hop Festival in Płock and 'Żagle' in Szczecin. As a result, we collected more than 3000 pieces of packaging waste.

'RETURN - DON'T THROW AWAY'

In 2023, we continued cooperation with Poland's largest retailer, the Biedronka chain, to sell beer in returnable packaging.

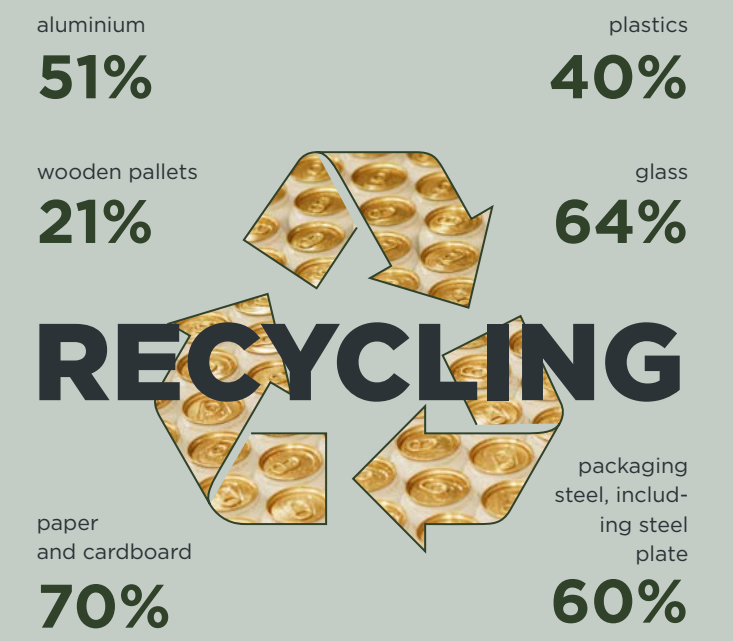


Biedronka does not require any documents to prove the purchase of beer in such packaging. The chain's stores accept bottles of all brands they distribute. We prepared additional materials to promote the return of the bottles, and consumers received additional discounts.

The bottle return rate for this campaign was 56.2%, which translated into 12,313,240 returned bottles.



In 2023, we achieved the following level of recycling of packaging waste collected from the market:





Arousing public awareness and decision-making on issues related to a responsible and moderate approach to alcohol is a priority for us.

Ethical products, marketing and sales

Product quality and safety management

GRI: 3-3 Reliable marketing communications, ethical marketing and sales, 3-3 Use of self-regulation in communication and sales to prevent irresponsible drinking, 417-1, 417-2, 417-3, own indicator 1

We are fully aware that the consumption of alcoholic products produced by us – in excess, in specific situations or by certain groups of people – may bring about the risk of undesirable health and social consequences, and even entail risk to health and life. We believe that we should take measures leading to more informed consumer decisions and responsible alcohol consumption, by which we mean abstaining from alcohol consumption in certain situations or by certain groups. To be effective in this regard, we use responsible communication and

self-regulation (at the company and industry level), educate employees and consumers, and systematically expand our range of non-alcoholic beers.

On our own initiative, we have implemented many restrictions on marketing communications that far exceed the legal requirements for the beer industry. We adhere to the self-regulatory principles established at our company level and throughout the industry, within the Union of Associations of the Advertising Council. This organization ensures compliance with the Code of Ethics in Advertising which includes the rules for advertising beer. On our product websites, we include a link to the Advertising Council page, where people can report problems with our ads if they violate the Code. These entries are then reviewed by the Advertising Ethics Committee. We respect and implement the decisions of the Committee.

In 2023, the Advertising Ethics Committee received 20 complaints about our advertising activities. In 9 cases, violations of the Code were found to have occurred.

At Kompania Piwowarska, the issue of responsibility in the context of alcohol is further regulated by:

- Policy on Commercial Communication which sets consistent marketing standards for all our brands worldwide;
- Market Research Policy which regulates market research conducted for alcoholic and non-alcoholic beverages, access to and dissemination of the results of such research;
- Product Portfolio Policy which governs the manufacture or acquisition of new brands, as well as rules for assessing the adequacy of products currently in the brand portfolio.

All our advertising materials, after verification for compliance with the requirements of the above-mentioned documents, are approved by the internal Responsible Marketing and Sales Committee composed of employees from various departments of our company.

We apply the same self-regulatory standards to advertising of our non-alcoholic beers as we do for products containing alcohol. For example, such ads absolutely cannot be targeted at minors, the actors appearing in them must be at least 25 years old, and they can be broadcast on channels whose audience is at least 75% adults.

We clearly inform our business partners that non-alcoholic beer is a product intended only for adults and should not be sold to minors. In a position paper addressed to them, we state that:

Kompania Piwowarska in no way informs or suggests in its advertising and sales activities that non-alcoholic beer can be purchased and consumed by minors.

As a company that applies and promotes the highest ethical standards in beer sales and promotion, Kompania Piwowarska believes that the entire beer category, including non-alcoholic beer, is intended for adults only. Therefore, we recommend not to sell non-alcoholic beers to people under the age of 18.

On bottles and cans, in sales materials and in advertisements, we voluntarily place graphics warning against the consumption of alcohol by minors, pregnant women, and drivers.

These graphics have been developed on the basis of the agreement on the voluntary use of responsibility labels and aligned with the requirements of the global commitment signed by the Asahi Group which aims to reduce underage drinking.



Kompania Piwowarska's key performance indicators in 2023

3219

downloads of the 'Check your BAC' app

9

justified complaints about our advertising activities to the Ethics Committee



Graphics warning against the consumption of alcohol by minors, pregnant women, and drivers.

18+ **www.abcalkoholu.pl**

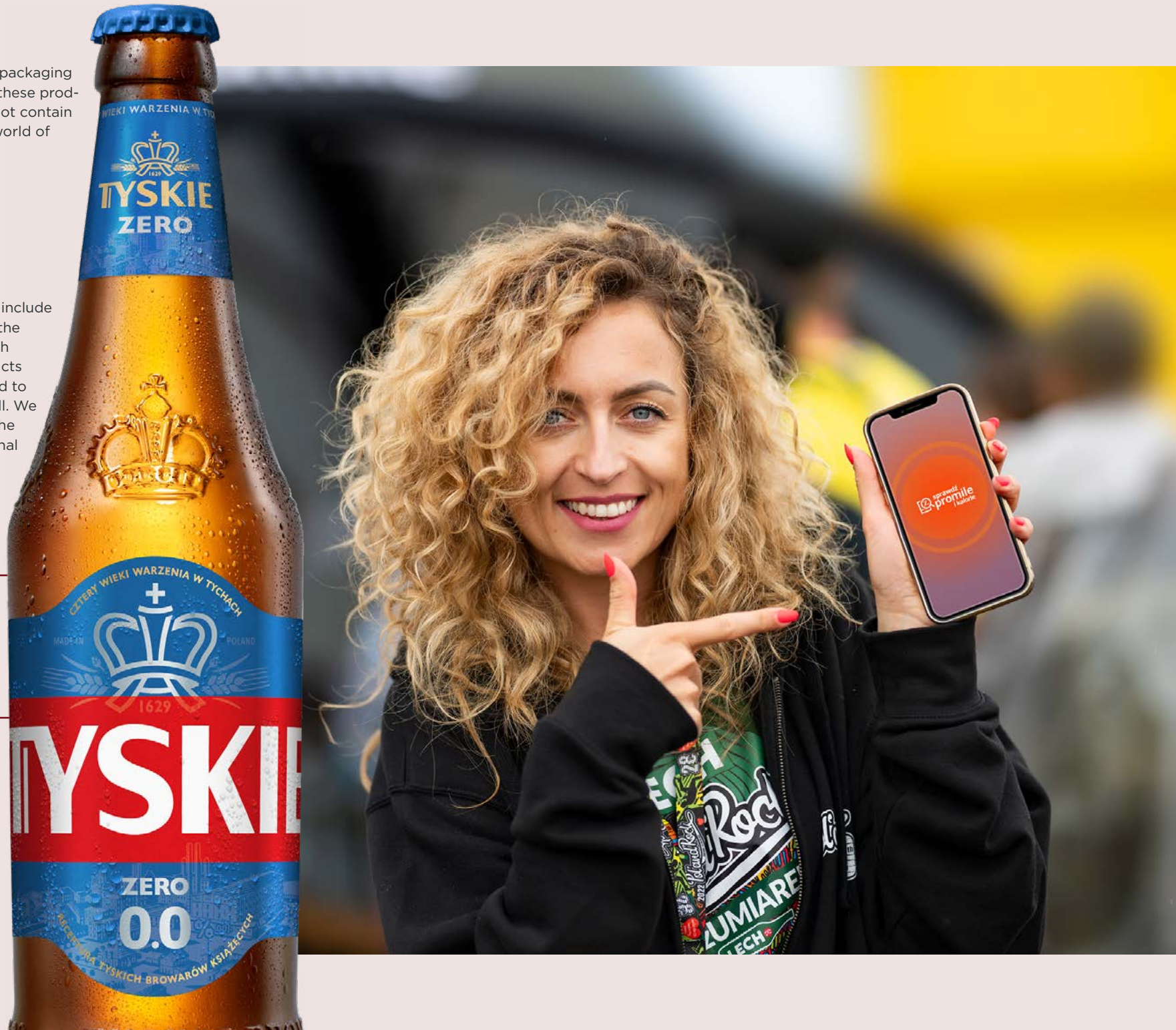
In addition, we introduced the 18+ sign on the packaging of non-alcoholic beers to clearly indicate that these products are for adults only, even though they do not contain alcohol. In our opinion, the world of beer is a world of adults.



In accordance with the legal requirements, we include nutritional information and full ingredients on the packaging of our non-alcoholic beers. Although there is no legal requirement for alcohol products to provide all this information, we have decided to apply this rule to this group of products as well. We also provide on packaging of these products the address to a website that provides full nutritional information, i.e. content of fats, saturated fats, carbohydrates, sugars, protein and salt. This reflects our company's desire to help consumers make informed choices.

The website www.abcalkoholu.pl and the "Check your BAC and Calories" app additionally provide information on the caloric content of beer (alcoholic and non-alcoholic) and other alcoholic drinks and beverages.

In 2023, no instances of illegality were found in the area of product information and labelling.



Responsible and moderate alcohol consumption

GRI: 3-3 Company's efforts to counter irresponsible alcohol consumption/promote moderate consumption, own indicator 6

In 2023, we launched measures to promote moderate alcohol consumption, that is, to reduce it. We strive to ensure that the clear message we send to consumers of our products increases their awareness of the benefits of moderate consumption of alcoholic beverages. This approach reduces the risk of negative situations or losses in various areas, while it can be part of a normal lifestyle.



Kompania Piwowarska's key performance indicators in 2023

288,288

visits at abcalkoholu.pl

3219

downloads of the 'Check your BAC' app

3

million of engaged viewers of the 'Drink with moderation' campaign

In our prevention efforts, which include beer production, advertising and sales, we focus primarily on four areas:

- promoting moderate alcohol consumption,
- preventing consumption of alcohol by minors,
- preventing alcohol consumption by pregnant women,
- preventing driving vehicles under the influence of alcohol.

Our priority is to build public awareness and promote informed decision-making on issues related to responsible and moderate alcohol consumption. That is why we make every effort to ensure that our communications and educational activities are aimed at the widest possible and well defined audience.

In particular, we do this through:

- our product packaging and the dedicated website: abcalkoholu.pl that we have been maintaining for the past 15 years,
- properly designed marketing activities,
- points of sale,
- events organized in cooperation with our brands,
- targeted educational campaigns.

Our company’s responsibilities in the sphere of promoting responsible and moderate alcohol consumption are an important part of our employees’ education – this issue is covered by the Asahi Group’s **“Responsible Drinking Ambassadors”** programme as well as a regular **“ABC of Alcohol”** training.

In addition, employees receive training in the area of responsible consumption in an internal **‘Responsibility – pass it on!’** programme. This programme uses a variety of educational methods, such as motivational posts, podcasts, contests and quizzes.



BEST PRACTICE



ABC of ALCOHOL

www.abcalkoholu.pl is a website we have been running since 2009, full of knowledge on the impact of alcohol on health and social life, and the benefits of responsible alcohol consumption. Readily available and comprehensive materials have been developed by independent experts. We also publish podcasts created by us on popular streaming services.

In 2023, we recorded 228,288 visits to our abcalkoholu.pl website. The address of this website is also displayed on the packaging of all the beers we produce.

DRINK WITH MODERATION

In 2023, during Pol’and’Rock festival, additional elements related to the ‘Drink with moderation’ were introduced in the ‘Check your BAC’ zone. The purpose was to promote moderate alcohol consumption.

Aside from conducting sobriety tests and presenting animations using drunk goggles, the zone also offered various attractions: every hour, the first 50 people to take a breathalyser test received coupons for free non-alcoholic beer; festival fans with a message reminding people to drink in moderation; and a special selfie photo frame with a slogan promoting moderation for sharing on social media.

The zone was upgraded with additional banners and flags that highlighted the key message, increasing its visibility. Advice was also given related to responsible and moderate alcohol consumption, such as recommending alternating alcoholic and non-alcoholic beverages, staying hydrated and eating properly.





BEST PRACTICE

DRINK WITH MODERATION - THIS RHYMES WELL

Rap is one of the most popular music genres in Poland, and at the same time the inspiration for the educational campaign 'Drink with moderation - it rhymes well' The main goal of this initiative was to convince the audience that true joy and fun need not be associated with excessive consumption of alcohol. Voluntary Water Rescue Service become our partner.

Adam Piechocki, rapper known as Pih, and Andrzej Grabowski, actor, were involved in the project. They performed the closing song of the campaign "Pij feat. Umiar - to się rymuje" ["Drink feat. Moderation - this rhymes well"]. Internet users took part in creating the text, and Magiera, or Tomasz Janiszewski, was responsible for the music.

The campaign was primarily implemented through social media. Its result far exceeded our initial goals - the reach of our campaign was 10 million and engagement was 3 million.

We try to address the message of road safety in the context of alcohol consumption to as many potential drivers as possible, especially in situations where they have access to alcoholic beverages. To achieve this, we have consistently taken a number of diverse measures over the years.

We are steadily developing the free 'Check Your BAC and Calories' app, available at the abcalkoholu.pl website, which allows drivers, among other things, to estimate the time required to completely sober up. While the app does not serve as a replacement for a breathalyser, its

purpose is to discourage drivers from driving when they have even the slightest doubt or do not have access to a professional breathalyser. It additionally provides the ability to estimate the amount of calories that have been consumed by drinking non-alcoholic beer, alcoholic beer and other alcoholic beverages. In 2023, it was downloaded by 3219 people.

We also carry out thematic educational campaigns, including during festivals organized in cooperation with our beer brands. Some people come to mass events by car, so in order for them to drive home safely, we set up **'Check your BAC'** zones at the 7 largest of them, where professional breathalysers were available. We also provide educational activities to raise awareness of the impact of alcohol on the perception of reality.



In 2023, thank to us

49,630 people made tests using breathalysers,

and 7817 used the drunk goggles simulations.

In 2023, Kompania Piwowarska supported the social campaign **FASOFF** launched by the "Dom w Łodzi" Foundation for the fifth time. The objective of this initiative is to educate about Fetal Alcohol Syndrome (FAS), which is one of the most serious neurodevelopmental disorders affecting children whose mothers did not abstain from alcohol during pregnancy.

While it is widely understood that alcohol consumption during pregnancy should be avoided for the sake of the baby, there is often a lack of knowledge about the consequences of not doing so. Every year in Poland, about 9000 children with FAS are born. Our persistent efforts, focused on a broad reach, have the potential to change this.





“I AM GOING TO BE A DAD! I DON’T DRINK WHEN SHE DOESN’T”

The slogan of the fifth edition of FASOFF, ‘I am going to be a DAD! I don’t drink when she doesn’t’ was intended to motivate fathers-to-be to maintain abstinence during their partner’s pregnancy, to support women to completely eliminate alcohol during pregnancy and lactation.

The campaign alludes to the excitement of sports and cheering, therefore it ran during the qualifiers for the Euro 2024 Championship. In 2023, a second glass – belonging to a man – was added to the symbolic glass representing the mother’s commitment. This was the #FASOFF team was created.

As part of our efforts, we prepared 216 publications, and the campaign messages reached 7.5 million people. Our video was broadcast free of charge on TVP.

In April 2024, the campaign was recognized at the ECU Sustainability Awards, receiving an award in the COMMERCIAL category.



Nie ma bezpiecznej ilości alkoholu w ciąży.

As a member of the Union of Brewing Industry Employers in Poland - Polish Breweries, we engage in educational activities aimed at parents and retailers to prevent minors from coming into contact with alcohol too early.

Odpowiedzialnysprzedawca.pl is a platform where sellers can take a course that helps them improve their ability to refuse to

sell alcohol to unauthorized persons. The course concludes with the awarding of a Responsible Seller certificate.

Polish Breweries is a partner of the W RODZINIE SIŁA campaign, initiated by the Solidarity Trade Union. The campaign targets adults to motivate a responsible approach to alcohol in the presence of children.

We grow the non-alcoholic beer segment

GRI: 3-3 Company's products that support healthy lifestyles and responsible choices, own indicator 7

We invite consumers to choose non-alcoholic beers as an alternative for drivers and for those who want to avoid alcohol consumption. In 2023, we increased the share of non-alcoholic beers in Kompania Piwowarska's portfolio to 5.5% by launching three beverages of this type. We plan to further develop this category and aim to make it 20% of our portfolio by 2030. Currently, our portfolio contains 20 non-alcoholic beers. This direction is our response to changes in consumption patterns and an expression of awareness and responsibility for consumer health and safety.



At the same time, we always stress that even non-alcoholic beer is a drink only for adults. None of our advertising campaigns for this product are targeted at persons under 18 years of age.

What is more, we expressly recommend our partner retailers that this type of beer should be only sold to grown-up consumers.



Kompania Piwowarska's key performance indicators in 2023

1st place

on the Polish non-alcoholic beer market with a 34.3% share of non-alcoholic beer sales volume (Nielsen, 2023)

3

new non-alcoholic beers launched on the market

34.7%

value share in the non-alcoholic beer market

34.3%

volume share in the non-alcoholic beer market



Activities for the communities, or how we work with our environment

GRI: 3-3, Social activity, own indicator 4

While our greatest emphasis in dealing with our community is on education about responsible alcohol consumption, other projects that positively impact society are also very important to us.

The well-being of the communities to which we belong and helping those in need are crucial to us. We provide financial support not only to local, but also to nationwide social causes. We motivate our employees to be active in this area and often support them in their activities.

We provide support to NGOs that engage in social welfare activities. We place special emphasis on projects and initiatives that help people experiencing difficulties in life.

We support the volunteer activity of our employees

GRI: 3-3 Employee initiatives, own indicator 5

At Kompania Piwowarska, we are committed to providing our employees with opportunities of social involvement.

This is the main objective of the 'Volunteers' Company' programme which has been operating in our company for over a decade. As part of the programme, employees who engage in volunteering can count on financial and organizational support. The projects are initiated by the employees themselves, who know best what the needs of the local communities are.



BEST PRACTICE

SUPPORT FOR THE AID FUND FOR WOMEN

The Centre for Women's Rights (CPK) Foundation offers among other legal, psychological and social advice, court assistance, safe shelter and has a wide offer of training and workshops. With the funds provided by Kompania Piwowarska in 2023, it has expanded it to include an Aid Fund, which provides financial support for women or their families in a particularly difficult situation.

CHARITY CHALLENGES

Employees participating in the 'Focus on moving' programme have the opportunity to participate in charity challenges via an app. Covering a certain number of kilometres translates into a donation that Kompania Piwowarska makes to a person with a physical disability under the care of the 'Poland Business Run' Foundation.

In 2023, the employees covered a total distance of 400,000 kilometres, which enabled them to support more of the foundation's beneficiaries, including Ms. Teresa, who received funds to purchase prostheses. Employees also took part in charity runs, including Policz się z Cukrzycą [Deal with Diabetes] (100 people) and the Poland Business Run which provided additional support for the activities of the WOŚP Foundation and the Poland Business Run Foundation.



Kompania Piwowarska's key performance indicators in 2023

43%

of our employees engaged in volunteerism

Over 4980

hours devoted by volunteers to community service

Each employee is entitled to two fully paid days off, which can be devoted to volunteer activities. These days can be used for:

- supporting initiatives to improve the situation of groups particularly vulnerable to social exclusion and financially distressed,
- activities that contribute to improving the cleanliness and condition of the natural environment and closing the circulation of raw materials and materials,
- assistance to victims of emergency situations, such as catastrophes, natural disasters, humanitarian crises, acts of wars.

Paid volunteer days can be used by employees individually as well as in teams.

In the latter case, a team of at least seven people can count on the company to finance their project: volunteers give their labour, skills and time, while Kompania Piwowarska pays for the materials. We attach great importance not only to creating opportunities for self-fulfilment for employees, but also to integrating them and developing their team-work skills.

In 2023, Kompania Piwowarska volunteers:



In Poznań, they helped and worked for the Social Welfare Home and the Dining Centre.

The Wrocław District organized an action in cooperation with the Książ Castle and the City of Wałbrzych.

In Tychy, volunteers worked for St. Callistus Hospice, the Crisis Intervention Centre and the OREW Rehabilitation and Education Centre.



As part of the Noble Gift project, 60 teams from Kompania Piwowarska from different parts of Poland prepared gifts for 60 families.

On the occasion of Earth Day, in Białystok and Poznań, volunteers took part in a cleaning campaign, collecting more than 4 tons of garbage.



To celebrate Earth Day in Tychy and Warsaw, our volunteers planted new trees and shrubs.



BEST PRACTICE

NOBLE GIFT

The Noble Gift, a countrywide project implemented by the WIOSNA Association, is also the largest volunteer initiative at Kompania Piwowarska, involving our employees since 2016.

In 2023, 804 people were involved in the programme, helping 60 families. The organization of pre-Christmas support was coordinated by 60 leaders, each of whom was responsible for managing the activities dedicated to a specific family.

Volunteers spent nearly 2800 hours buying, packing and delivering nearly 1000 packages. These mainly included clothing, household appliances, cleaning supplies, food and toys. Additionally, volunteers covered the cost of other needs, such as installation of a front door.

Total value of the support provided exceeded PLN 250,000, of which PLN 180,000 was contributed by Kompania Piwowarska. Furthermore, the company donated 35 computers to those in need.



Stakeholder partnerships and relations

GRI: 2-28, 2-29

We believe that only those companies that are able to listen to their stakeholders, engage in dialogue with them and leverage the potential inherent in cooperation are able to achieve ambitious business, environmental and social goals. We establish valuable partnerships to be able to shape the reality and grow.

Since 2008, we have been a strategic partner of the Responsible Business Forum. We take this status as a commitment to spreading the idea of sustainability, including by sharing our knowledge and experience.

We are also a co-founder of the Polish Breweries – Union of Brewing Industry Employers. Since the very beginning of this organization (1998), we have been supporting its initiatives for the development of our industry and social programmes. Initiatives to prevent underage drinking, pregnant women and drivers are particularly important to us.

Kompania Piwowarska is also a founding member of the EKO-PAK union. Within this organization, established in 2015, we work on solutions in packaging waste management. We participate in the implementation of the principles of the EU-driven Extended Producer Responsibility scheme in Poland.

We actively participate in a dialogue regarding the social, economic and environmental aspects of our business. Our approach is flexible and open, and we tailor the tools and method of communication to the needs and preferences of our interlocutors to achieve the best results.

Our stakeholders can contact us quickly and conveniently via e-mail: poczta@asahibeer.pl or helpline: 801 133 133.

Any complaints are forwarded to the Complaints Department, which establishes contact with the reporting person.

Our internal and external communication tools include:

- intranet, mailing, video materials featuring the managerial staff, monthly meetings of the President of the Management Board with the management, meetings of the Management Board with the employees,
- webinars, online meetings (including meetings of the Management Board with employees),
- external working groups,
- conferences and training sessions, also on-line,
- employee volunteerism programmes,
- surveys (including employee satisfaction surveys, questionnaires for suppliers),
- electronic publications (including the in-house ‘Świat Piwa’ magazine and ‘Supply Chain dowozi’ magazine, sustainability reports),
- stakeholder dialogue panels,
- bilateral meetings,
- websites intended for consumers and customers (www.kp.pl, websites of individual brands, abcalkoholu.pl, portalgastro.pl, browarytyskie.pl and our brand sites),
- social media profiles (Facebook, Instagram, LinkedIn Youtube),
- helplines,
- dedicated e-mail boxes.



Our partners include:



- Union of Brewing Industry Employers – Polish Breweries
- Association of Employers of the EKO-PAK Industry and Products
- Polish Federation of Food Industry Employers’ Association
- Responsible Business Forum
- SHOKOKAI Employers’ Association
- British Polish Chamber of Commerce
- ‘Dom’ Foundation in Łódź
- ‘Kobiety w Centrum’ Association
- ‘Wiosna’ Association
- Żubr Fund partners
- Voluntary Water Rescue Service

Considering the impact of our company on various groups and the impact of these groups on our company, we can identify several key stakeholder groups.



- consumers,
- employees,
- customers,
- environmental organizations,
- suppliers,
- public administration,
- mass-media,
- local government authorities,
- local communities,
- industry organizations,
- potential employees,
- social organizations,
- scientific institutions/universities, experts.



ABOUT THE REPORT

About the report

GRI: 2-2, 2-3, 2-4, 2-5, 3-1, 3-2

This publication covers the period from 1 January to 31 December 2023 and applies to all Company units: its HQ in Poznań, the Management Board office in Warsaw, breweries in Tychy, Białystok and Poznań, 3 distribution centres in the vicinity of the breweries and 12 sales districts. Water, energy, and emissions data refer to production facilities.

There were no significant changes to size, structure, ownership, or value chain during the reported period. No adjustments were indicated to data contained in the previous reports published annually since 2009.

The report has been prepared in accordance with the GRI Standards 2021 and subject to an independent external evaluation for the very first time. All disclosed data, both numerical and descriptive, were consulted with the personnel responsible for the relevant areas of our business and verified by them for integrity and accuracy.

The thematic scope of the report was defined on the basis of:

- strategic priorities of Kompania Piwowarska and Asahi Group,
- materiality analysis,
- trends and issues relevant to the brewing and FMCG industry in Poland and globally,
- targets set by the United Nations as part of the Global Sustainable Development Goals.

In accordance with the guidelines of the GRI Standards, work on the report began with a materiality analysis in the context of ESG reporting. The examination was based on aspects identified in previous reports, issues reported by global liquor companies and recommendations from an independent external consulting agency. Potential reporting aspects were evaluated by Kompania Piwowarska's employees and representatives of external stakeholder groups through online surveys completed in February/March 2024.

The materiality analysis identified the following key themes for this year's sustainability report:

Topic	Aspects	Materiality
Strategy and management of sustainability issues in the company	Business aspects	Significant
Terms and conditions of employment (benefits, parental leave)	Employee aspects	Significant
Employee remuneration	Employee aspects	Significant
Health and safety of employees	Employee aspects	Significant
Training and supporting employee development	Employee aspects	Significant
Diversity and equal opportunity in access to jobs (equal pay for men and women, respect for diversity)	Employee aspects	Significant
Limiting any cases of discrimination	Employee aspects	Significant
Greenhouse gas emissions and ways to reduce them	Environmental aspects	Significant
Energy consumption and ways to reduce it	Environmental aspects	Significant
Water consumption and ways to reduce it	Environmental aspects	Significant
Raw materials and consumables used by the company	Environmental aspects	Significant
Waste minimization and recycling	Environmental aspects	Significant
Reliable marketing communications, ethical marketing and sales	Business aspects	Significant
Company's products that support healthy lifestyles and responsible choices (non-alcoholic beers, low-alcohol beers)	Social aspects	Significant
Quality assurance system and reformulation of products (incl. low sugar content)	Business aspects	Significant
Health and safety of clients using the products or services	Social aspects	Significant
Company's efforts to counter irresponsible alcohol consumption/promote moderate consumption	Social aspects	Significant
Employee initiatives and volunteerism	Social aspects	Significant

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Tables with GRI figures

GRI: 2-7, 2-8

Total number of employees by employment type	2023						Change vs. 2022
	2023	2022	2021	2020	2019	2018	
Employment contract	2610	2672	2644	2716	2721	2726	-2.3%
including part-time	5	1	4	3	10	6	+400%
Other forms of employment	0	0	0	0	0	0	-
Temporary employment agency personnel	0	1	1	12	11	5	-100%
Contract of mandate	23	30	19	24	32	29	-23.3%

Total number of employees by gender and employment contract type	2023			2022			Change vs. 2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Contract for a definite time	54	134	188	81	201	282	-33.3%	-33.3%	-33.3%
Indefinite term contract	642	1756	2398	616	1753	2369	+4.2%	+0.17%	+1.2%
Definite term substitution contracts	10	8	18	10	8	18	0%	0%	0%
Indefinite term substitution contracts	4	2	6	3	0	+100%	+33.3	-	0%
Total	710	1900	2610	710	1962	2672	0%	-3.2%	-2.3%

Total number of employees by gender and age	2023			2022			Change vs. 2022		
	Women Number (percentage share)	Men Number (percentage share)	Total Number (percentage share)	Women Number (percentage share)	Men Number (percentage share)	Total Number (percentage share)	Women	Men	Total
<30	130 (38.1%)	211 (61.9%)	341 (100.0%)	145 (35.9%)	259 (64.1%)	404 (100.0%)	-10.3%	-18.5%	-15.6%
30-50	445 (27.1%)	1199 (72.9%)	1644 (100.0%)	445 (26.4%)	1242 (73.6%)	1687 (100.0%)	0%	-3.5%	-2.5%
>50	135 (21.6%)	490 (78.4%)	625 (100.0%)	120 (20.7%)	461 (79.3%)	581 (100.0%)	+12.5%	+6.2%	+7.6%
Total	710 (27.2%)	1900 (72.8%)	2610 (100.0%)	710 (26.6%)	1962 (73.4%)	2672 (100.0%)	0%	-3.2%	-2.3%

Total number of employees by gender and employment contract type	2023			2022			Change vs. 2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Full-time	706	1899	2605	709	1962	2671	-0.4%	-3.2%	-2.5%
Part-time	4	1	5	1	0	1	+300%	-	+400%
Total	710	1900	2610	710	1962	2672	0%	-3.2%	-2.3%

Number of employment contracts by region	2023							2022						
	Production Technology and Administration	Białystok Brewery	Poznań Brewery	Tychy Brewery	Central departments and Marketing	Sales and Distribution	Total	Production Technology and Administration	Białystok Brewery	Poznań Brewery	Tychy Brewery	Central departments and Marketing	Sales and Distribution	Total
Employed for a definite time	1	11	67	36	19	54	188	3	10	79	62	26	102	282
Employed for an indefinite time	37	128	381	327	301	1224	2398	44	127	388	334	295	1181	2369
Definite term substitution contracts	0	0	4	2	4	8	18	0	0	7	1	2	8	18
Indefinite term substitution contracts	0	2	0	0	1	3	6	0	0	0	0	1	2	3
Total	38	141	452	365	325	1289	2610	47	137	474	397	324	1293	2672

GRI: 302-1* Energy consumption

Total consumption of energy from non-renewable sources	2023 [GJ]	Total consumption of energy from renewable sources	2023 [GJ]	Total consumption of energy purchased outside the organization	2023 [GJ]	Total volume of energy sales	2023 [GJ]
Crude oil gas	-	Biofuels	-	Electricity	262,688.4	Electricity	216.8
Natural and coke oven gas	453,549.8	Biomass	-	of which from renewable sources	253,640.5	Total	216.8
Metallurgical gases	-	Electricity generated in wind turbines	262,688.4	of which from non-renewable sources	-	The data provided is for 2023 only, with no comparison with previous years due to a change in the way the data is reported.	
Coal dust	-	Biogas	24901.2	Heat	479,959.7		
Fuel oil	214.4	Total	287,589.6	of which from renewable sources	-		
Liquid fuels (LPG+diesel)	26,195.5			of which from non-renewable sources	479,959.7		
Coal	-			Steam	55,464.4		
Steam from a co-generation plant in Białystok	55,464.40			Total	798,112.5		
Total	535,424.1						

Data based on consumption meters. Readings performed on a monthly basis. Data show the actual consumption.

GRI: 303-4

Total water discharge	2023 [m ³]				Change vs. 2022 Total
	Białystok Brewery	Poznań Brewery	Tychy Brewery	Total	
Total water discharge	207,643	1,001,324	896,676	2,105,643	-2.1%

The brewery in Poznań is located in an area affected by water stress. All wastewater is discharged into municipal sewer networks.

Degree of waste water treatment before discharge	2023	2022	2021	Change vs. 2022
	[m ³]			
No treatment	1,208,967	1,223,097	1,365,916	-1.2%
Degree of treatment	896,676	927,041	842,224	-3.3%

The breweries of Białystok and Poznań dump all waste water to municipal treatment plants without pre-treatment. At Tychy, waste water is discharged to the municipal treatment plant after prior pre-treatment at the brewery's anaerobic facility.

GRI: 303-5

Total water consumption	2023 [m ³]				Change vs. 2022 Total
	Białystok Brewery	Poznań Brewery	Tychy Brewery	Total	
Total water consumption	131,602	684,410	524,125	1,340,137	-4.3%

The brewery in Poznań is located in an area affected by water stress. There was no change in the amount of stored water between 2022 and 2023.

GRI: 305-3*

Scope 3 greenhouse gas emissions	GHG Protocol category	Total emissions (t CO ₂ e)	Carbon intensity (kg CO ₂ e/hl)	Description
Segment				
Packaging	Total	162,894	13.27	
	1. Purchased Goods and Services**	162,894	13.27	Packaging covers all purchased primary, secondary and tertiary packaging materials used to pack the finished product. For 2023, 83% of the Poland Packaging emissions were calculated using supplier-specific Scope 1 and 2 data. Scope 3 emissions upstream of manufacturing suppliers are calculated using secondary data sources.
Logistics	Total	56,002	4.56	
	4. Downstream - transportation and distribution	4441	0.36	Upstream logistics includes emissions from the distribution of barley from farm to AEI-owned malting suppliers; emissions from the distribution of maltings and other brewing ingredients, and emissions from the distribution of packaging supplies to Breweries. Emissions are calculated based on the estimated distance from supplier to brewing sites.
	9. Downstream - transportation and distribution	51,561	4.20	Downstream logistics includes all logistics activities associated with distribution of finished product to point of sales, including both tier 1 and tier 2 supply. This includes both domestic and exported downstream logistics. For 2023, 52% of the Poland Downstream Logistics emissions were calculated using actual fuel use or distance-based data. The remaining emissions were calculated using average distances and assumed vehicle type.

Scope 3 greenhouse gas emissions				
Segment	GHG Protocol category	Total emissions (t CO ₂ e)	Carbon intensity (kg CO ₂ e/hl)	Description
	Total	144,397	11.76	
Product Cooling	13 Downstream - leased assets	141,025	11.49	Product Cooling covers electricity consumed by all cooling equipment at point of sales (coolers on-trades and off-trade, and draught beer systems). Product cooled in Asahi-owned fridges is classified under Downstream Leased Assets.
	9. Downstream - transportation and distribution	3372	0.27	Product Cooling covers electricity consumed by all cooling equipment at point of sales (coolers on-trades and off-trade, and draught beer systems). Product cooled in third-party fridges is classified under Downstream Transportation and Distribution.
	Total	62,806	5.12	
Agriculture	1. Purchased Goods and Services	62,806	5.12	Agriculture covers the embodied emissions from all sourced commodities: barley, maize, liquid adjuncts, hops and apples.
	Total	33,135	2.70	
Processing of Brewing Ingredients	1. Purchased Goods and Services**	33,135	2.70	The Processing of Brewing Ingredients assessment includes emissions from malt processing, syrups processing and sugars processing. 80% of the Poland Processing of Brewing Ingredients GHG emissions are calculated using malt supplier Scope 1 and 2 data.

Scope 3 greenhouse gas emissions				
Segment	GHG Protocol category	Total emissions (t CO ₂ e)	Carbon intensity (kg CO ₂ e/hl)	Description
	Total	25,213	2.05	
Brewed Operations	1. Purchased Goods and Services	6544	0.53	The Brewed Operations classified as Purchased Goods and Services Includes emissions from purchased CO ₂ ; emissions from brewery water consumption, and embodied emissions from purchased bulk chemicals.
	3. Emissions related to energy and fuels	18,668	1.52	The Brewed Operations classified as Purchased Goods and Services include emissions from brewery fuel consumption and purchased thermal energy (including WTT) and emissions from brewery electricity consumption, including WTT, T&D and T&D WTT.
	Total	2020	0.16	
Business travel	1. Purchased Goods and Services	2020	0.16	Emissions due to various forms of business travel: air, rail, sea and road transport (WTT).
	TOTAL	486,466	39.63	

* Data for Scope 3 is calculated at the AEI level.

** For Category 1, AEI only takes into account Scope 3 greenhouse gas (GHG) emissions associated with the purchase of production materials.

GRI: 306-3, 306-4

Waste generated and waste diverted from disposal		2023	2022	2021	2020	2019	2018	2017	2016	Change vs. 2022
Aluminium	input [kg]	18,711,714	20,163,925	19,395,646	18,995,885	18,607,899	19,873,426	18,616,761	17,242,311	-7.2%
	recycled [kg]*	9,542,974	10,283,602	11,443,431	9,687,901	9,490,029	10,135,447	9,494,548	8,793,579	-7.2%
	% recovered	51	51	59	51	51	51	51	51	0 p.p.
Packaging steel (including sheet steel and other metals_	input [kg]	2,168,616	2,071,419	2,238,348	2,849,752	2,601,883	3,190,834	2,829,020	3,425,011	+4.7%
	recycled [kg]*	1,301,170	1,139,280	1,231,091	1,453,374	1,326,960	1,627,325	1,442,800	1,746,755	+14.2%
	% recovered	60	55	55	51	51	51	51	51	+5 p.p.
Wooden pallets	input [kg]	1,450,156	6,081,319	3,387,017	5,137,810	7,281,147	6,489,209	8,759,690	9,161,070	-76.2%
	recycled [kg]*	304,533	1,155,451	643,533	822,050	1,164,984	1,038,273	1,401,550	1,465,771	-73.6%
	% recovered	21	19	19	16	16	16	16	16	+2 p.p.
Paper and cardboard	input [kg]	6,696,788	7,795,142	7,329,662	7,245,013	8,021,356	7,447,419	7,189,474	7,596,499	-14.1%
	recycled [kg]*	4,687,752	5,144,794	4,837,577	4,419,458	4,893,027	4,542,926	4,385,579	4,633,864	-8.9%
	% recovered	70	66	66	61	61	61	61	61	+4 p.p.
Glass	input [kg]	76,132,252	86,779,926	90,825,688	94,965,547	109,115,543	76,880,252	80,769,739	70,200,999	-12.3%
	recycled [kg]*	48,724,641	53,803,554	56,311,927	57,928,984	66,560,482	46,896,954	49,269,541	42,822,610	-9.4%
	% recovered	64	62	62	61	61	61	61	61	+2 p.p.
Plastics	input [kg]	2,969,467	5,086,101	3,326,215	4,438,686	4,332,654	3,432,773	3,487,066	3,678,390	-41.6%
	recycled [kg]*	1,187,787	1,525,830	997,864	1,043,091	1,018,174	806,702	819,460	864,422	-22.2%
	% recovered	40	30	30	23.5	23.5	23.5	23.5	23.5	+10 p.p.

* Quantities recycled in accordance with the regulation of the Minister.

By-products and waste generated in production process	2023	2022	2021	2020	2019	2018	2017	2016	Change vs. 2022
	[Mg]								
By-products (brewers' grains, malt dust, by-product yeast)	223,408	241,523	247,282	277,584	271,146	283,339	262,350	277,729	-7.5%
Other waste (including cullet, paper and cardboard, aluminium, sheet metal, plastics, wood, diatomaceous earth, used labels), excluding municipal waste	19,127	21,784	22,670	21,755	19,055	20,218	22,221	23,507	-12.2%
Hazardous waste	36.5	37.5	48.1	42	46.1	28.4	28	30	-0.3

GRI: 306-5 Waste directed to disposal

Total weight of waste directed to disposal by composition [t]	2023	2022
161002 Hydrated liquid wastes other than those listed in 161001	464.8	539.0
16 05 06* Used analytical and laboratory chemicals	1.5	1.3
190801 kratki	14.1	7.3
170604 insulation materials	1.3	0.3
160509 Chemicals	0.3	-
200301 municipal 89%	20.7	-
150111* Packaging containing hazardous substances, pressure containers	0.1	0.1
020304 Waste beer	-	856.4
080317 Waste printing toner containing hazardous substances	-	0.026
200301 municipal 89%	20.7	-

Total weight of hazardous waste directed to disposal by method of disposal	2023 [t]	2022 [t]	Change vs. 2022
Incineration (with energy recovery)	-	-	-
Incineration (without energy recovery)	-	-	-
Storage	-	-	-
Other methods of disposal	1.6	1.5	+6.7%
Total	1.6	1.5	+6.7%

Total weight of non-hazardous waste directed to disposal by method of disposal	2023 [t]	2022 [t]	Change vs. 2022
Incineration (with energy recovery)	0.3	863.7	-99.97%
Incineration (without energy recovery)	-	-	-
Storage	20.7	-	-
Other methods of disposal	480.2	539.3	-11.0%
Total	501.2	1403.1	-64.3%

A significant change in the data compared to 2022 is due to a change in the way waste beer is managed. It was discharged to a treatment plant and converted to biogas in a boiler plant. In 2023, it was disposed of.

Weight of hazardous and non-hazardous waste directed to disposal by method and location of disposal	2023	2022	2023	2022	Change vs. 2022	
	Weight of hazardous waste		Weight of non-hazardous waste		Weight of hazardous waste	Weight of non-hazardous waste
	[t]					
Incineration (with energy recovery)	-	-	0.3	7.3	-	-95.9%
Incineration (without energy recovery)	-	-	-	-	-	-
Storage	-	-	20.7	-	-	-
Other methods of disposal	1.6	1.5	480.2	539.3	+6.7%	-11.0%

In 2023, no waste was disposed of on site. All waste was processed off-site. In 2022, 856.4 t of non-hazardous waste was incinerated with energy recovery on site.

GRI: 401-1

Employees by gender and age	2023			Employee departures by gender and age	2023		
	Women	Men	Total		Women	Men	Total
Under 30 years old	44	73	117	Under 30 years old	32	72	104
30-50 years old	17	49	66	30-50 years old	23	90	113
Over 50 years old	2	2	4	Over 50 years old	8	33	41
Total	63	124	187	Total	63	195	258
Employment rate	8.87%	6.53%	7.16%	Employee turnover rate	8.87%	10.26%	9.89%

Employment by pay grade and age*

	Woman				Man				TOTAL
	<30	30-50	>50	TOTAL	<30	30-50	>50	TOTAL	
Other employees	57 25.79%	99 44.80%	65 29.41%	221 20.85%	122 14.54%	469 55.90%	248 29.56%	839 79.15%	1060 40.61%
Specialists	63 20.00%	211 66.98%	41 13.02%	315 30.26%	79 10.88%	481 66.25%	166 22.87%	726 69.74%	1041 39.89%
Managers	10 6.29%	127 79.87%	22 13.84%	159 35.41%	10 3.45%	216 74.48%	64 22.07%	290 64.59%	449 17.20%
Directors and Management Board	0 0.00%	8 53.33%	7 46.67%	15 25.00%	0 0.00%	33 73.33%	12 26.67%	45 75.00%	60 2.30%
Total	130 18.31%	445 62.68%	135 19.01%	710 27.20%	211 11.11%	1199 63.11%	490 25.79%	1900 72.80%	2610 100.00%

GRI: 405-1

Total number of employees by pay grade and age	2023			2022			Change vs. 2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Number (percentage share)									
Other employees	221 (20.85%)	839 (79.15%)	1060 (100%)	240 (21.07%)	899 (78.93%)	1139 (100%)	-19	-60	-79
Specialists	315 (30.29%)	725 90.2% 69.71%	1040 (100%)	303 (29.25%)	733 70.75%	1036 (100%)	12	-8	4
Managers	159 35.41%	290 (64.59%)	449 (100%)	158 (35.59%)	286 (64.41%)	444 (100%)	1	4	5
Directors and Management Board	15 (24.59%)	46 (75.41%)	61 (100%)	9 (19.98%)	44 (83.02%)	53 (100%)	6	2	8
Total	710 (27.2%)	1900 (72.8%)	2610 (100%)	710 (26.6%)	1962 (73.4%)	2672 (100%)	0	-62	-62

GRI: 405-2

Ratio of base salary and remuneration of women to men (as at 31 December)	Base salary	Remuneration paid	Base salary	Remuneration paid	Base salary	Remuneration paid
	2023		2022		Change vs. 2022	
	Directors and Management Board	110.6%	82.7%	97.2%	87.5%	+13.4 p.p.
Managers	99.8%	90.2%	102.9%	94.1%	-3.1 p.p.	-3.9 p.p.
Specialists	100.4%	101.6%	105.0%	92.3%	-4.6 p.p.	-9.3 p.p.
Other employees	102.8%	84.1%	100.6%	98.1%	+2.2 p.p.	-14 p.p.

Indeks treści GRI

Disclosure	Disclosure number	Disclosure name	Location	Omission		
				Omitted Requirements omitted	Reason	Explanation
GENERAL DISCLOSURES						
GRI 2: General disclosures 2021	The organization and its reporting practices					
	2-1	Organizational details	p. 5			
	2-2	Entities included in the organization's sustainability reporting	p. 59			
	2-3	Reporting period, frequency and contact point	p. 59			
	2-4	Restatements of information	p. 59			
	2-5	External assurance	p. 59			
	Operations and employees					
	2-6	Activities, value chain and other business relationships	p. 5, 16, 20			
	2-7	Employees	p. 23, 60			
	2-8	Workers who are not employees	p. 23, 60			
	Governance					
	2-9	Governance structure and composition	p. 6			
	2-10	Nomination and selection of the highest governance body	p. 6			
	2-11	Chair of the highest governance body	p. 6			
	2-12	Role of the highest governance body in overseeing the management of impacts	p. 15			
	2-13	Delegation of responsibility for managing impacts	p. 15			
	2-14	Role of the highest governance body in sustainability reporting	p. 15			
	2-15	Conflicts of interest	p. 6			
	2-16	Communication of critical concerns	p. 12, 23			
	2-17	Collective knowledge of the highest governance body	p. 15			
	2-18	Evaluation of the performance of the highest governance body	p. 15			
2-19	Remuneration policies	p. 6, 23				
2-20	Process to determine remuneration	p. 23				
2-21	Roczny wskaźnik całkowitego wynagrodzenia			Confidentiality constraints	The organization considers the information confidential and cannot report it publicly	

Disclosure	Disclosure number	Disclosure name	Location	Omission		
				Omitted Requirements omitted	Reason	Explanation
GRI 2: General disclosures 2021	Strategy, policies and procedures					
	2-22	Statement on sustainable development strategy	p. 2			
	2-23	Policy commitments	p. 7, 9, 11			
	2-24	Embedding policy commitments	p. 11			
	2-25	Processes to remediate negative impacts	p. 14			
	2-26	Mechanisms for seeking advice and raising concerns	p. 14			
	2-27	Compliance with laws and regulations	p. 14			
	2-28	Membership associations	p. 57			
	Stakeholder engagement					
	2-29	Approach to stakeholder engagement	p. 57			
2-30	Collective bargaining agreements	p. 23				
MATERIAL TOPICS						
GRI 3: Material Topics 2021	Material Topics					
	3-1	Process to determine material topics	p. 59			
	3-2	List of material topics	p. 59			
MARKET PRESENCE						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 23			
GRI 202: Market presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	p. 23			
MATERIALS						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 44			
GRI 301: Materials 2016	301-1	Materials used by weight or volume	p. 44			
		Reclaimed products and their packaging materials	p. 44			
ENERGY						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 36, 41			

Disclosure	Disclosure number	Disclosure name	Location	Omission		
				Omitted Requirements omitted	Reason	Explanation
GRI 302: Energy 2016	302-1	Energy consumption within the organization	p. 41, 61			
	302-3	Energy intensity	p. 41			
	302-4	Reduction of energy consumption	p. 41			
WATER AND EFFLUENTS						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 43			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	p. 43			
	303-3	Water withdrawal	p. 43			
	303-4	Water discharge	p. 43			
	303-5	Water consumption	p. 43, 62			
EMISSIONS						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 36			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	p. 39			
	305-2	Energy indirect (Scope 2) GHG emissions	p. 39			
	305-3	Other indirect (Scope 3) GHG emissions	p. 39, 62			
	305-4	GHG emissions intensity	p. 39			
	305-5	Reduction of GHG emissions	p. 39			
WASTE						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 46			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	p. 46			
	306-2	Management of significant waste-related impacts	p. 46			
	306-3	Waste generated	p. 46, 64			
	306-4	Waste diverted from disposal	p. 64			
	306-5	Waste directed to disposal	p. 65			
EMPLOYMENT						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 23			
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	p. 23, 66			

Disclosure	Disclosure number	Disclosure name	Location	Omission		
				Omitted Requirements omitted	Reason	Explanation
OHS						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 24			
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	p. 24			
	403-2	Hazard identification, risk assessment, and incident investigation	p. 24			
	403-3	Occupational health services	p. 24			
	403-4	Worker participation, consultation, and communication on occupational health and safety	p. 24			
	403-5	Worker training on occupational health and safety	p. 24			
	403-6	Promotion of worker health	p. 29			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 24			
	403-9	Work-related injuries	p. 24			
TRAINING AND EDUCATION						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 30			
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	p. 30			
DIVERSITY AND EQUAL OPPORTUNITY						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 32			
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	p. 32, 66			
	405-2	Ratio of basic salary and remuneration of women to men	p. 32, 66			
NON-DISCRIMINATION						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 32			
GRI 406 Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	p. 32			

Disclosure	Disclosure number	Disclosure name	Location	Omission		
				Omitted Requirements omitted	Reason	Explanation
CUSTOMER HEALTH AND SAFETY						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 19			
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	p. 19			
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p. 19			
RELIABLE MARKETING COMMUNICATION, ETHICAL MARKETING AND SALES						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 49			
GRI 417: Marketing and labelling 2016	417-1	Requirements for product and service information and labelling	p. 49			
	417-2	Incidents of non-compliance concerning product and service information and labelling	p. 49			
	417-3	Incidents of non-compliance concerning marketing communications	p. 49			
THE SE OF SELF-REGULATION IN COMMUNICATION AND SALES TO PREVENT IRRESPONSIBLE ALCOHOL CONSUMPTION						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 49			
	Own disclosure 1	Description of self-regulation methods to prevent irresponsible alcohol consumption (preventing alcohol consumption by minors, drivers, and pregnant women)	p. 49			
SUSTAINABLE DEVELOPMENT MANAGEMENT						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 15			
	Own disclosure 2	List of key issues considered by Sustainable Development Committee	p. 15			
QUALITY ASSURANCE SYSTEM AND PRODUCT REFORMULATION (E.G. LOW SUGAR CONTENT)						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 19			
	Own disclosure 3	Description of low-sugar products	p. 19			
CORPORATE SOCIAL RESPONSIBILITY						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 55			
	Own disclosure 4	Description of charitable activities	p. 55			

Disclosure	Disclosure number	Disclosure name	Location	Omission		
				Omitted Requirements omitted	Reason	Explanation
EMPLOYEE INITIATIVES						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 55			
	Own disclosure 5	List of employee initiatives and number of hours dedicated to volunteering	p. 55			
COMPANY ACTIONS TO PREVENT IRRESPONSIBLE ALCOHOL CONSUMPTION/PROMOTE MODERATE ALCOHOL CONSUMPTION						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 50			
	Own disclosure 5	List of employee initiatives and number of hours dedicated to volunteering	p. 50			
COMPANY PRODUCTS SUPPORTING A HEALTHY LIFESTYLE AND RESPONSIBLE CHOICES						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 54			
	Own disclosure 7	List of products supporting responsible choices introduced to the market	p. 54			



Independent Statutory Auditor's Report on the Assurance Engagement Providing Limited Assurance on Selected Indicators Presented in the Sustainability Report of Kompania Piwowarska S.A. as at 31 December 2023

Mazars Audyt Sp. z o.o.
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INDEPENDENT STATUTORY AUDITOR'S REPORT ON THE ASSURANCE ENGAGEMENT PROVIDING LIMITED ASSURANCE

Translation of the document originally issued in Polish

To the Management Board of Kompania Piwowarska S.A.

Scope of works

We performed an independent assurance engagement providing limited assurance on selected non-financial information presented by Kompania Piwowarska S.A. (hereinafter "the Company") in its Sustainability Report for the period from 1 January 2023 to 31 December 2023 (hereinafter "the Sustainability Report").

The Company prepared a Sustainability Report, including quantitative and qualitative non-financial information, in accordance with standards issued by the Global Reporting Initiative (hereinafter "GRI Standards").

The scope of our work included verification of the indicators listed in the table below (hereinafter collectively referred to as "Selected Information").

List of indicators subject to verification:

Indicator number	Indicator name
2-7	Employees
2-14	Role of the highest governance body in sustainability reporting
2-19	Remuneration policies
2-26	Mechanisms for seeking advice and raising concerns
2-27	Compliance with laws and regulations
2-29	Approach to stakeholder engagement
2-30	Collective bargaining agreements
301-1	Materials/raw materials used by weight or volume
302-1	Energy consumption within the organization
302-4	Reduction of energy consumption
303-3	Water withdrawal
303-5	Water consumption
305-1	Direct (Scope 1) GHG emissions
305-2	Energy indirect (Scope 2) GHG emissions

Mazars Audyt Sp. z o.o.
Sąd Rejonowy dla m. st. Warszawy, XII Wydział Gospodarczy KRS nr 0000086577, kapitał zakładowy: 1 268 000,00 PLN,
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305-4	GHG emissions intensity
306-3	Waste generated
306-5	Waste directed to disposal
401-1	New employee hires and employee turnover
403-1	Occupational health and safety management system
403-6	Promotion of worker health
404-1	Average hours of training per year per employee
405-1	Diversity of governance bodies and employees
406-1	Incidents of discrimination and corrective actions taken
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services
417-2	Incidents of non-compliance concerning product and service information and labelling
417-3	Incidents of non-compliance concerning marketing communications
own disclosure 1	Description of self-regulation methods to prevent irresponsible alcohol consumption (preventing alcohol consumption by minors, drivers, and pregnant women)
own disclosure 6	Description of measures taken to prevent irresponsible alcohol consumption/moderate alcohol consumption
own disclosure 7	List of products supporting responsible choices introduced to the market

Assessment criteria

Selected Information included in the "GRI Content Index" of the Sustainability Report prepared by the Company was reported in the manner prescribed by the GRI Standards guidelines. The Company's own indicators were developed in accordance with GRI Standard No. 3 to report on identified material issues that are not covered by the GRI Topic Standards.

Responsibility of the Management Board

The Company's Management Board is responsible for preparing and presenting the Selected Information presented in the Sustainability Report in accordance with the GRI Standards.

This responsibility also includes establishing appropriate methodologies and guidelines to prepare Selected Information in accordance with GRI Standards, as well as designing, implementing and maintaining a system of internal controls to present Selected Information free from material misstatement due to fraud or error.

The Company's Management Board is also responsible for the reliability, accuracy and fairness of the Selected Information.

Statutory Auditor's Responsibility

Our task is to perform an assurance engagement that provides limited assurance and to express a conclusion, based on the work performed, on the Selected Information.

In preparing this report on the performance of the assurance engagement, we have assumed that all documents made available to us and discussed with us are accurate and complete. We also underline that we do not accept any responsibility for any other independent verification of this information, as well as any damage caused by its inaccuracy or incompleteness. Our work is not intended to analyze or review the financial statements of the Company.

We have carried out the work related to the issuance in accordance with the National Standard on Assurance Engagements Other than Audit and Review 3000 (Revised) in the form of the International Standard on Assurance Engagements 3000 (revised) – 'Assurance Engagements Other than Audits or Reviews of Historical Financial Information' adopted by resolution no. 3436/52e/2019 of the National Council of Statutory Auditors of 8 April 2019, as amended (hereinafter "NSAE 3000 (R)"). This standard requires us, in the case of assurance engagement providing limited assurance, to express a conclusion in a form that conveys whether, based on the procedures performed and evidence obtained, a matter(s) has come to the auditor's attention to cause the auditor to believe the subject matter information is materially misstated.

Procedures performed

The selection of procedures depends on our judgment and understanding of the subject matter of the engagement and other circumstances of the engagement, as well as our assessment of the risk of material misstatement of the Selected Information subject to verification. In conducting the risk assessment, we consider the internal controls related to the presentation of indicators in order to plan the relevant procedures, not to express an opinion on its effectiveness.

The procedures we performed were based on our professional judgment and our assessment of the risk of material misstatement of indicators due to intentional acts or errors.

In order to formulate our conclusion on the Selected Information presented in the Sustainability Report, we conducted the following procedures:

- We interviewed staff responsible for preparing the Selected Information to gain an understanding of the control environment and information systems relevant to the reporting of the indicators that are the subject of the assurance engagement, but we did not evaluate how the various control activities were designed, obtain evidence of their implementation, or test their effectiveness.
- We compared the "Selected Information" to the Company's internal records. Where necessary, we performed analytical procedures.
- For indicators of a quantitative nature, we verified that the calculations were correct.
- We checked the "Selected Information" for completeness and adequacy with the guidelines of the GRI Standards, and for own indicators we verified their completeness and adequacy with the Company's internal procedures.

We draw attention that the subject scope of our engagement is to express a conclusion only on the Selected Information for the year ended 31 December 2023, and we have not performed any work on the

other non-financial information contained in the Sustainability Report, and therefore we do not express a conclusion on the report as a whole.

The procedures carried out during the performance of an assurance engagement providing limited assurance differ in type and timing and are less in scope than during the performance of an assurance engagement providing reasonable assurance. The resulting level of assurance obtained during an assurance engagement providing limited assurance is significantly lower than the assurance that would have been obtained if an engagement providing reasonable assurance had been performed.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Quality control requirements

The audit firm applies national standards on quality control introduced by the resolution of the Council of the Polish Agency for Audit Oversight No. 38/1/2022 of 15 November 2022. National Standard on Quality Control 1 as per International Standard on Quality Management (PL) 1 requires the audit firm to design, implement and operate a system of quality management, including policies or procedures relating to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Ethical requirements, including independence

While performing the assurance engagement, the statutory auditor and the audit firm have complied with the independence requirements and other ethical requirements as specified by the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants ("the IESBA Code"), adopted by resolution of the National Council of Statutory Auditors No. 3431/52a/2019 of 25 March 2019 on the principles of professional ethics for statutory auditors, as amended. The IESBA Code is based on the fundamental principles related to integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We have also complied with other independence and ethical requirements which are applicable to such assurance engagement in Poland.

Conclusion

The statutory auditor's conclusion is based on the issues described above; therefore the conclusion should be read while taking these issues into consideration.

Based on the assurance engagement performed, nothing has come to our attention that would cause us to believe that the Selected Information contained in the 2023 Sustainability Report, in all material respects, has not been prepared in accordance with the reporting criteria set forth in the GRI Standards, and the Company's own indicators have not been prepared in accordance with the assumptions set forth by the Company under GRI Standard No. 3.

Acting on behalf of Mazars Audyt Sp. z o.o. with its registered office in Warsaw, ul. Piękna 18, entered on the list of audit firms under no. 186, on behalf of which the key statutory auditor performed the assurance engagement.

Piotr Mortas

Key Statutory Auditor
No. 13909



Warsaw, 1 August 2024

Małgorzata Pek

Partner



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