

**Mostostal**  
WARSZAWA

**ACTIVITY REPORT  
OF  
THE MOSTOSTAL WARSZAWA  
CAPITAL GROUP  
FOR 2025**

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## SELECTED FINANCIAL DATA



Revenue from sales  
**PLN 1,309,494 thousand**



Gross loss on sales  
**PLN 40,537 thousand**



Order book  
**PLN 2,372,104 thousand**



Cash  
**PLN 224,369 thousand**



Net loss  
**PLN 101,756 thousand**

## I. CAPITAL GROUP'S MARKET POSITION

### 1. Market position of the Capital Group

In 2025, the Mostostal Warszawa Capital Group included the following companies within its scope of consolidation:

- Parent Company: Mostostal Warszawa S.A.
- Subsidiaries: Mostostal Kielce S.A., AMK Kraków S.A., Mostostal Płock S.A., Mostostal Power Development Sp. z o.o.



Head office of Mostostal Kielce S.A.



Head office of AMK Kraków S.A.



Head office of Mostostal Płock S.A.

The parent company, Mostostal Warszawa S.A., is one of the largest construction firms in Poland. As a main contractor, Mostostal Warszawa S.A. carries out projects in all key sectors of the domestic construction market. The company's 80-year presence on the Polish market has resulted in the completion of all types of construction projects: general, industrial, energy, infrastructure, road and environmental. Over the years, the Parent Company has gained extensive experience in the creation of steel structures and process installations for the petrochemical and chemical industries. In its operations, Mostostal Warszawa S.A. combines a long-standing tradition of Polish engineering with the use of state-of-the-art technologies.

The aim of the Management Board of Mostostal Warszawa S.A. is to maintain a strong position among the largest construction companies in the country. Achieving this will be the result of measures taken by the Parent Company aimed at:

- leading the Capital Group with a focus on developing a network of representative offices throughout Poland,
- developing activities in the field of sustainable construction, leading to increased profitability and the creation of added value for shareholders,
- effective management of construction risk,
- developing partnership-based relationships with contractors,
- the development of operations in general, industrial, energy, infrastructure and environmental sectors,
- maintaining a zero-accident rate.

Mostostal Warszawa S.A.'s order book at the end of December 2025 stood at PLN 2,032,607 thousand whilst that of the Capital Group stood at PLN 2,372,104 thousand. It comprises contracts from the infrastructure, energy, industrial and general construction sectors.

## 2. Geographical sales structure

The breakdown of sales revenue between the domestic market and exports is shown in the table below:

Breakdown	2025		2024	
	PLN thousand	%	PLN thousand	%
<b>Total sales revenue:</b>	<b>1,309,494</b>	<b>100</b>	<b>1,578,631</b>	<b>100</b>
<b>1. Revenue from the execution of construction contracts</b>	<b>1,288,058</b>	<b>98.4</b>	<b>1,562,378</b>	<b>99.0</b>
Domestic market	1,232,976		1,445,895	
For export	55,082		116,483	
<b>2. Revenue from the sale of services</b>	<b>20,803</b>	<b>1.5</b>	<b>13,026</b>	<b>0.8</b>
Domestic market	20,755		12,950	
For export	48		76	
<b>3. Revenue from the sale of materials and goods</b>	<b>633</b>	<b>0.1</b>	<b>3,227</b>	<b>0.2</b>
Domestic market	627		3,069	
For export	6		158	

In line with the Capital Group's strategy, the domestic market was the main source of sales revenue in 2025. Exports accounted for 4% of total sales revenue in 2025.

## 3. Business segments and major contracts

In 2025, the Capital Group focused its activities on the following segments of the construction market:

- Industry and energy,
- Infrastructure,
- General construction.

The breakdown of revenue from product sales by market segment is as follows:

Breakdown	2025		2024 = 100	2024	
	thousand PLN	%		thousand PLN	%
<b>Revenue from sales of which:</b>	<b>1,309,494</b>	<b>100.0</b>	83,0	<b>1,578,631</b>	<b>100.0</b>
Industry and energy	219,895	16.8	81,3	270,622	17.1
Infrastructure	703,097	53,7	78.5	895,669	56.7
General construction	380,324	29,0	93.9	405,201	25.7
Other revenue	6,178	0.5	86.5	7,139	0.5

The largest contracts carried out in 2025 were:

Industry and energy:

- Construction of 3 tanks at Fuel Depot No. 21 in Dębogórze;
- Replacement of crude oil tank No. 55 for PKN ORLEN

#### Infrastructure:

- Construction of the S19 road between Rzeszów Południe and Babica;
- Construction of the S7 road between Płońsk and Czostów II;
- Construction of the Opatów Bypass;

#### General construction:

- Construction of the Portowo housing estate in Poznań;
- Construction of the Faculty of Architecture building at Poznań University of Technology;
- Construction of the Public Prosecutor's Office building in Katowice
- Construction of a school in Strzeszyn.

In 2025, the General Directorate for National Roads and Motorways was the largest client of the Mostostal Warszawa Capital Group companies, accounting for 40% of sales.

#### **4. Significant events for the Group's operations in 2025**

During the reporting period, the following events significant to the Mostostal Warszawa Capital Group took place:

- On 13 January 2025, Mostostal Warszawa S.A. entered into an agreement with the State Treasury – the General Directorate for National Roads and Motorways (“the Contracting Authority”) regarding the execution of the project entitled: “Design and construction of the S8 Wrocław–Kłodzko expressway, task 5 – section: Niemcza junction (excluding the junction) – Ząbkowice Śląskie Północ junction (including the junction), length approx. 7.94 km”. The gross contract value is PLN 305.79 million. The completion deadline is 39 months from the date of signing the contract.
- On 12 February 2025, Mostostal Warszawa S.A. entered into a factoring agreement with BFF Polska S.A. for up to PLN 60 million.
- On 21 February 2025, the Consortium comprising Spec-Rem S.A. with its registered office in Płock (Consortium Leader – 40.00% share in the consortium), Mostostal Płock S.A. with its registered office in Płock (Consortium Partner – 40.00% share in the consortium) and BIPRORAF sp. z o.o., based in Gdańsk (Consortium Partner – 20.00% share in the consortium), entered into an agreement with ORLEN S.A., based in Płock, for the execution, under an EPC contract, of the project entitled: “Reduction of ‘low’ emissions and provision of furnace maintenance at a level ensuring process continuity at the Asphalt Department located outside the premises of the Orlen S.A. Production Plant in Płock.” Completion date: by 30 November 2026. The contract value is PLN 246,800 thousand net, with Mostostal Płock S.A.’s share set at 40% of the total scope of work, i.e. the equivalent of PLN 98,720 thousand net.
- On 7 March 2025, a statement of claim filed by TRANSPROJEKT GDAŃSK sp. z o.o., the designer under the contract entitled “Construction of a section of the S19 expressway between the Domaradz junction and the Iskrzynia junction”, was served on the registered office of Mostostal Warszawa S.A. In March 2024, Mostostal Warszawa S.A. terminated the contract with the designer, imposing a contractual penalty, part of which it set off against the designer’s remuneration, and the remainder of which it enforced from the performance bond. The claimant is seeking payment of PLN 22,152 thousand jointly and severally from Mostostal Warszawa S.A. and GDDKiA as remuneration for work performed up to the date of withdrawal, including additional and replacement work, as well as for contractual indexation. The Parent Company disputes the claim set out in the statement of claim.

- On 23 April 2025, Mostostal Warszawa S.A. was informed that the Regional Court in Lublin had issued a judgment ordering the defendant, the St. John of Dukla Oncology Centre of the Lublin Region in Lublin (“COZL”), jointly and severally in favour of the claimants Mostostal Warszawa S.A. and Acciona Construction S.A., in the total amount of PLN 30,271 thousand plus statutory interest for late payment and legal costs in connection with the performance of the contract entitled: “Design and execution of construction works for the extension and modernisation of the Lublin Region Oncology Centre”. In accordance with the Consortium agreement, 100% of the awarded amount is due to Mostostal Warszawa. Furthermore, in the counterclaim proceedings, the Regional Court in Lublin awarded the counter-plaintiff, the St. John of Dukla Lublin Region Oncology Centre, the sum of PLN 764 thousand plus statutory interest from the counter-defendant, Mostostal Warszawa S.A. The judgment is not final. In connection with the disputes with COZL, the Company has recognised assets in the amount of PLN 60,194 thousand in its accounts.
- On 9 May 2025, Mostostal Warszawa S.A. and Acciona Construcción S.A. (the Company’s parent company, holding 62.13% of the total number of votes at the General Meeting), acting as a civil law partnership under the name Mostostal Acciona S19 Tunel civil law partnership (“Contractor”), entered into with the General Directorate for National Roads and Motorways (“GDDKiA”) an Annex to the Agreement (“Annex”) for the implementation of the project entitled: “Design and construction of the S19 expressway on the section from the Rzeszów Południe junction (excluding the junction) to the Babica junction (including the junction), approx. 10.3 km in length” (“Agreement”). Pursuant to the Annex, the Parties have agreed that, following the discovery of natural gas (methane) in the rock mass where the T-1 tunnel is to be routed, it is necessary to adapt the previously planned works to allow for their execution in methane-contaminated conditions. This circumstance has a direct impact on most aspects of the tunnel’s construction, including, amongst others, productivity, power, materials, machinery and additional personnel. Consequently, it also gives rise to additional costs resulting from the need for the Contractor to adapt to the construction of the tunnel lining and tunnelling in a methane-rich environment. This circumstance and its effects are entirely external and beyond the Contractor’s control, and the Contractor could not have foreseen their occurrence at the time of concluding the Contract. The Parties have agreed that, in view of the above, the Contractor shall receive additional remuneration per metre of tunnel in the amount of PLN 23,736.17. Pursuant to the Annex, the Parties have agreed on a Completion Date of 7 January 2028. The Maximum Liability has also been amended and currently stands at PLN 2,772.13 million. The remuneration amount introduced under the Amendment will be indexed, i.e. adjusted to reflect price increases or decreases in accordance with the provisions of the Agreement, up to a limit of +/- 10%. Following the update of the project budget and schedule as a result of the conclusion of the Annex, the Management Board of the Parent Company assessed its impact on the future financial results of Mostostal Warszawa S.A. as neutral, as the increase in costs and remuneration is reflected in the financial results for 2024.
- On 27 June 2025, Mostostal Warszawa S.A. entered into an Agreement with the Historical Museum of the City of Kraków, based in Kraków (“the Client”), concerning the implementation of the Nowa Huta Museum project in Kraków, with a total gross value of PLN 60.18 million. Contract for the performance of construction and conservation works as part of the project entitled: “Modernisation and extension of the former Światowid cinema for the purposes of the Nowa Huta Museum”. The contract value is PLN 60.18 million gross. Completion deadline: up to 33 months from the date of signing the contract.
- On 3 July 2025, Mostostal Warszawa S.A. entered into a contract with the Piastów Śląskich Medical University in Wrocław (“the Client”) a contract for the execution of construction works consisting of the conversion of the

"Bliźniak" student hall of residence of the Piastów Śląskich Medical University in Wrocław, with a total value of PLN 45.62 million gross. Completion date: by 15 March 2026.

- On 25 July 2025, Mostostal Warszawa S.A. entered into a contract with John Paul II International Airport Kraków-Balice for the execution of the project: "Reconstruction of the existing old Cargo terminal building for the purposes of temporary pre-departure lounges – Pre-Boarding Zone Non-Schengen". The gross value of the investment is PLN 28.62 million. Completion date: by 2031.
- On 31 July 2025, Mostostal Warszawa S.A. entered into a loan agreement with Acciona Construcción S.A. This agreement replaces the loan agreement dated 5 December 2012 by amending the terms and conditions, namely the repayment date, security and the maximum loan amount, which currently stands at EUR 16.1 million, which is equivalent to PLN 68.80 million at the average exchange rate of the National Bank of Poland as at 30 July 2025, amounting to 1 EUR = 4.2732 PLN. As at the date of signing the agreement, Mostostal Warszawa's loan debt to Acciona amounts to EUR 16.0 million. The interest rate on the loan was set on market terms. The Parties agreed that the loan is to be repaid on 28 July 2027. Legal security for the repayment of the loan, together with interest and all costs and charges related to the loan, is provided by a declaration by the Parent Company of voluntary submission to enforcement under Article 777 of the Code of Civil Procedure, issued in favour of Acciona. The remaining terms of the agreement do not differ from those commonly applied to agreements of this type. The loan may also be repaid within a shorter period.
- On 23 October 2025, Mostostal Warszawa S.A. received funds in connection with the enforcement of a judgment ordering Zakład Unieszkodliwiania Odpadów sp. z o.o. in Szczecin ("ZUO") to pay Mostostal Warszawa S.A. the sum of PLN 33,770 thousand together with statutory interest for late payment, calculated up to the date of payment. The dispute concerned the reimbursement to Mostostal Warszawa S.A. of sums arising from the unjustified enforcement of the performance bond under contract No. ZUO/5/2012 for the construction of a Thermal Waste Treatment Plant for the Szczecin Metropolitan Area ("the Contract"), from which the Parent Company withdrew on 14 June 2016. Mostostal Warszawa S.A., in connection with the dispute with ZUO, assumed that the claimed amount would be recovered and, consequently, recognised assets in its financial records in previous years amounting to the majority of the claimed sum.
- On 19 December 2025, Mostostal Warszawa S.A. received correspondence from PGE Energia Odnawialna S.A. ("the Client") – "Statement of withdrawal from the contract by the Client together with a demand for payment". The correspondence in question and the statement of withdrawal contained therein relate to the Agreement of 22 July 2022 concluded between the Consortium of companies ("Contractor"): GE Hydro France S.A.S. ("Lead" – 55.14% share in the consortium) and Mostostal Warszawa S.A. ("Partner" – 44.86% share in the consortium), and PGE Energia Odnawialna S.A. for the contract to carry out, as the general contractor, the modernisation of the technological section of the ESP Porąbka-Żar (including the indexation annex). The Contracting Authority cited, among other things, delays in the implementation of the Project, the impossibility of completing it on time, and the Contractor's improper conduct and planning of the works, including as a result of a design and construction error in the technological layer, as grounds for withdrawing from the Contract. The Contracting Authority charged contractual penalties amounting to PLN 4.72 million for a 28-day delay in commissioning hydro-unit No. 3, and a penalty of PLN 105.33 million for withdrawing from the Contract for reasons attributable to the Contractor and consequently issued debit notes naming GE Hydro France S.A. as the payer. It also called upon the Contractor to repay the outstanding advance payment received in connection with the conclusion of the Contract, i.e. the sum of PLN 151.59 million.

The correspondence received from the Client is currently being analysed by Mostostal Warszawa S.A.'s legal team. A preliminary assessment of the grounds for withdrawal indicated by the Client suggests that these are circumstances not attributable to Mostostal Warszawa S.A.

## 5. Events after the balance sheet date

The following events occurring after 31 December 2025 that may have an impact on the consolidated financial statements as at that date include:

- On 23 January 2026, Mostostal Warszawa S.A. entered into a loan agreement with Acciona Construcción S.A. The loan amount is PLN 108.9 million. The parties agreed that the loan is due on 23 March 2026. On 23 March 2026, Mostostal Warszawa agreed with Acciona Construcción, S.A. on the terms for extending the repayment date of the short-term loan granted to the Parent Company by one month, i.e. until 23 April 2026. On April 22, 2026, Mostostal Warszawa S.A. announced another extension of the repayment deadline for the short-term loan by one month, i.e., until May 23, 2026. In both cases, the extension covered the remaining loan amount, along with interest accrued in accordance with the applicable loan agreement. The other terms of the loan remained unchanged.
- On 10 February 2026, the Management Board of Mostostal Warszawa S.A. announced that it had received from Acciona S.A., Corporación Acciona Infraestructuras S.L., Acciona Construcción S.A. and Acciona Construcción Polonia S.L. of a notification submitted pursuant to Article 69 of the Act on Public Offer regarding the division by spin-off of Acciona Construcción S.A. through the transfer of part of the assets of Acciona Construcción S.A. (including shares in the Parent Company) to the newly established company Acciona Construcción Polonia S.L.
- On 11 February 2026, Mostostal Warszawa S.A. entered into an annex to the conditional guarantee facility agreement with INTESA SANPAOLO S.P.A. S.A. Branch in Poland ("the Bank"). Pursuant to the annex to the agreement, the Bank increased the existing limit of PLN 225 million to PLN 350 million (an increase of PLN 125 million). The remaining terms of the agreement remain unchanged.
- On 19 March 2026, Mostostal Warszawa S.A. received a claim (dated 30 December 2025) from the West Pomeranian Province (the Contracting Authority) against Mostostal Warszawa S.A. (the Contractor) for payment of PLN 25,111 thousand plus interest until the date of payment. The Contracting Authority entered into an agreement with Mostostal Warszawa S.A. for the design and construction works for the investment project "Consolidation of the headquarters of the Marshal's Office of the West Pomeranian Province in Szczecin". The claim concerns two types of claims:
  - PLN 8,457 thousand in compensation for improper performance of the contract due to the loss of market value of the UMWZ headquarters building in Szczecin.
  - PLN 16,654 thousand contractual penalties for delay in rectifying defects. The proceedings are pending before the Regional Court in Szczecin.The deadline for filing a defence is 3 months.
- On 30 March 2026, the Management Board of Mostostal Warszawa S.A. convened an Extraordinary General Meeting for 28 April 2026 to adopt a resolution on the continued existence of the Parent Company, in connection with the occurrence of the grounds specified in Article 397 of the Commercial Companies Code, pursuant to Article 398 in conjunction with Article 397 of the Commercial Companies Code and Articles 4021 and 4022 of the Commercial Companies Code, as well as § 14(3) of the Articles of Association of Mostostal Warszawa S.A.

- On 10 April 2026, the Management Board of Mostostal Warszawa S.A. announced that, with reference to the current report of 30 March 2026, it hereby informs that it has received from Acciona Construcción S.A. – Acciona Construcción Polonia S.L., the majority shareholder of Mostostal Warszawa S.A. (the parent company of the Parent Company – holding 62.13% of the total number of votes at the General Meeting), a request for:

  1. the provision of information regarding: (i) the anticipated capital requirements of Mostostal Warszawa S.A. arising from the projected financial consequences of contract terminations in recent months and in light of the estimated financial results disclosed in the report dated 30 March 2026, and (ii) the planned sources of financing for the aforementioned capital requirements – pursuant to Article 428(1) and (6) of the Act of 15 September 2000 – the Commercial Companies Code (“KSH”) in connection with the notice convening the Extraordinary General Meeting of 30 March 2026 (“NWZ”), and in particular with item 7 of the agenda concerning the adoption of a resolution on the continued existence of the Company within the meaning of Article 397 of the KSH; and
  2. the cancellation of the NWZ, which is to be reconvened on a date allowing for the adoption of a resolution on the continued existence of Mostostal Warszawa S.A. within the meaning of Article 397 of the KSH only after:
    - the provision of the requested information to the shareholders of the Parent Company; and
    - the publication of the audited financial statements of Mostostal Warszawa S.A. for the year 2025; and
    - the Management Board of Mostostal Warszawa S.A. has provided information regarding medium- and/or long-term financing from financial institutions made available to the Parent Company, or the General Meeting of Mostostal Warszawa S.A. has considered a resolution on increasing the Parent Company’s share capital in response to the Company’s current and projected financial situation
    - i.e. to a date allowing for a comprehensive analysis of the materials and financial statements provided by the Parent Company.

In accordance with the Shareholder’s motion, the Management Board of Mostostal Warszawa S.A. hereby cancels the Extraordinary General Meeting convened for 28 April 2026 at 12:00 at the Company’s registered office: ul. Konstruktorska 12A, 02-673 Warsaw, with the agenda set out in Current Report No. 8/2026 of 30 March 2026.

All materials provided to Shareholders in accordance with Article 428(1) and (6) of the Commercial Companies Code will be disclosed by the Parent Company in accordance with applicable law.

The Management Board of Mostostal Warszawa S.A. hereby announces that the General Meeting will be reconvened without delay to adopt a resolution on the continued existence of the Parent Company within the meaning of Article 397 of the Commercial Companies Code, included in the agenda for that day, in such a way as to enable all shareholders to conduct a comprehensive analysis of the materials and financial statements provided by Mostostal Warszawa S.A. prior to this General Meeting.

- On 30 March 2026, Mostostal Warszawa S.A., together with Acciona Construcción S.A., acting as a civil law partnership under the name Mostostal Acciona S19 Tunel civil law partnership (“the Contractor”, “the Claimant”), filed a claim for the establishment of a legal relationship and payment against the State Treasury – the General Director of National Roads and Motorways, in the gross amount of PLN 487 million.

On the basis of the said claim, the Contractor requested:

1. an amendment to the terms of Contract No. 2410.1.2019 concluded between the State Treasury – General Director of National Roads and Motorways (“Defendant”) and the Contractor on 10 July 2020 concerning the “Design and construction of the S19 expressway on the section from the Rzeszów Południe junction (excluding the junction) to the Babica junction (including the junction), approx. 10.3 km in length” together with subsequent annexes, by increasing the remuneration due to the Contractor for the performance of the Contract by PLN 487 million gross, through a corresponding increase in the

Contract Price specified in Sub-clause 14.1 of the Special Conditions of the Contract, and the Maximum Liability Amount specified in § 4(3) of the Contract;

2. order the Defendant to pay the Claimant the sum of PLN 487 million gross, together with statutory default interest calculated from the date of the judgment until the date of payment, with the effect that the performance of the obligation in favour of either of the Claimants shall result in the extinction of the claim in that amount against the other Claimant;
3. order the Defendant to pay the Plaintiff's costs of the proceedings, including legal representation costs.

The basis of the Contractor's claim is an extraordinary change in economic conditions, manifested in a drastic increase in prices and contract performance costs, which were not compensated for by the contractual remuneration indexation mechanism, entitling the Contractor, pursuant to Article 3571(1) and Article 632(2) of the Civil Code, to seek a judicial increase in the lump-sum remuneration provided for in the contract.

The Parent Company has correctly recognised the assets comprising the majority of the claimed amount in the financial statements for 2025.

- On 2 April 2026, the Management Board of Mostostal Warszawa S.A. announced that, with reference to the report dated 7 November 2022, as the Contractor for the project entitled "Design and construction of the S19 expressway on the section from the Domaradz junction (excluding the junction) to the Iskrzynia junction (excluding the junction), approx. 12.5 km in length", carried out under Contract No. 2410.2.2022 concluded on 7 November 2022 ("Contract") between the Contractor and the State Treasury – General Directorate for National Roads and Motorways ("Contracting Authority"), on 2 April 2026, the Contractor withdrew from the Contract with future effect (ex nunc) for reasons attributable to the Contracting Authority. The basis for the withdrawal was Article 491(1) and (2) of the Civil Code (primary legal grounds), as well as Article 640 of the Civil Code in conjunction with Article 656(1) of the Civil Code (subsidiary legal grounds).

In its Notice of Withdrawal from the Contract, the Contractor stated that on 27 February 2026, it had called upon the Client to remedy the prolonged delay in the performance of its obligations under the Contract and the provisions of law, and to cooperate with the Contractor as necessary for the performance of the Contract, failing which the Contractor would withdraw from the Contract, setting a 30-day deadline.

Despite the expiry on 30 March 2026 of the deadline set in the letter of 27 February 2026, which was preceded by earlier requests, the Client had not fulfilled any of the aforementioned contractual obligations by the time the notice of withdrawal was submitted, remaining in default and failing to cooperate with the Contractor.

Mostostal Warszawa S.A. points out that the Ordering Party's delay and lack of cooperation meant that the Contractor was compelled to exercise its right to withdraw from the Contract. The Contractor attempted for many months to ensure that the Ordering Party fulfilled its obligations, but these attempts proved unsuccessful.

Mostostal Warszawa S.A. has, in this regard, reserved the right to pursue claims arising from the withdrawal, including, in addition to the contractual penalty due for withdrawal from the contract for reasons attributable to the Client, also, inter alia, claims arising from Article 649 (4) § 3 of the Civil Code, for payment of remuneration for construction works not performed up to the end of the Contract. The Contractor hereby informs that it will address the Ordering Party in this regard in separate correspondence.

- On 3 April 2026, Mostostal Warszawa S.A. filed a request for arbitration against GE Hydro France S.A.S. ("the Respondent") with the International Court of Arbitration of the International Chamber of Commerce ("ICC"). The request for arbitration concerns the Parent Company's claims against the Respondent arising in connection with the Consortium Agreement of 21 April 2022 ("Consortium Agreement"), under which Mostostal Warszawa S.A. acted as a partner and the Respondent as the Consortium leader, in relation to the performance of contract

no. CRU/340/OP/2022 concerning the modernisation of the technological section of the Porąbka-Żar hydroelectric power station for PGE Energia Odnawialna S.A. ("the Client") ("the Project Agreement").

Mostostal Warszawa S.A. estimates the current value of the claims covered by the request for arbitration at USD 35 million. This amount may change in the course of further arbitration proceedings. The Parent Company's claims seek to establish that the Respondent is liable for breaches of the Consortium Agreement, to obtain compensation for the Company for damages resulting from such breaches, and to protect the Company against potential claims by third parties, including the Client, in connection with the submitted notice of withdrawal from the Project Agreement.

- On 16 April 2026, Mostostal Warszawa S.A. announced that, based on preliminary financial data for the financial year ended 31 December 2025, the Parent Company recorded significant losses, resulting in negative equity as at the balance sheet date, and identified a material threat or uncertainty regarding the continued operation of the Parent Company and the Group.

Consequently, the condition referred to in Article 397 of the Commercial Companies Code has been met. In this context, the Management Board of Mostostal Warszawa S.A. convened an Extraordinary General Meeting to adopt a resolution on the continued existence of the Parent Company, as Mostostal Warszawa S.A. announced in Current Report No. 8/2026 of 30 March 2026, in fulfilment of its obligation under Article 397 of the Commercial Companies Code.

Subsequently, following consideration of a motion by the majority shareholder of the Parent Company, the Extraordinary General Meeting was adjourned in order to allow shareholders prior access to the Management Board's information estimating the Parent Company's anticipated capital requirements and regarding the planned sources of financing for these requirements, as well as to enable shareholders to conduct a comprehensive analysis of the materials and financial statements to be provided by the Parent Company prior to such a General Meeting, as reported by Mostostal Warszawa S.A. in Current Report No. 12/2026 of 10 April 2026.

Furthermore, in the opinion of the Management Board of Mostostal Warszawa S.A., the Parent Company's liquidity projection indicates an increased need for cash to finance current operations and to meet obligations as they fall due. The assumption that the Parent Company and the Group will continue as a going concern is significantly dependent on the implementation of financing measures, in particular on potential support from shareholders. In view of the significant uncertainty regarding the Parent Company's ability to continue as a going concern, the Management Board of Mostostal Warszawa S.A. is taking steps to secure adequate financing and improve the Parent Company's liquidity position.

- On 17 April 2026, the Management Board of Mostostal Warszawa S.A., with reference to current report No. 12/2026 of 10 April 2026, having received a request for information from Acciona Construcción S.A. - Acciona Construcción Polonia S.L. (the Parent Company's parent entity – holding 62.13% of the total number of votes at the General Meeting), hereby announces that:
  - the Parent Company's anticipated capital requirements, resulting from the projected financial impact of contract terminations in recent months and in light of the estimated financial results disclosed in Current Report No. 7/2026 of 30 March 2026, amount to between PLN 425 million and PLN 570 million. The final amount is currently being analysed and may be subject to change depending on the ultimate impact of the aforementioned events.
  - With regard to the planned sources of financing for the aforementioned capital requirements, the Management Board of the Parent Company is making every effort and taking steps to secure new debt financing from financial institutions. Due to difficulties in securing such financing, the Management Board of Mostostal Warszawa S.A. is currently considering the possibility of increasing the share capital and has begun analysing the available options;

however, as at the date of publication of this report, no binding decisions regarding the choice of a specific instrument or the structure of the transaction have been taken.

The Parent Company will provide updates on the subsequent stages of the process and on the selection of a specific financing method in accordance with applicable law.

Furthermore, the Management Board of Mostostal Warszawa S.A. hereby announces that a General Meeting, the agenda of which includes a vote on a resolution concerning the continued existence of the Parent Company within the meaning of Article 397 of the Commercial Companies Code, will be convened immediately following the publication of the audited financial statements of Mostostal Warszawa S.A. for the year 2025, in such a way as to enable all shareholders to conduct a comprehensive analysis of the materials and financial statements provided by the Parent Company prior to that General Meeting.

## 6. Information on transactions with related parties

Summary of total consolidated sales revenue and intra-Group turnover in 2025.

Group companies	Total net sales revenue	Intra-Group sales	Consolidated net sales revenue
Parent Company	988,862	4,896	983,966
Other companies	342,414	16,886	325,528
<b>TOTAL</b>	<b>1,331,276</b>	<b>21,782</b>	<b>1,309,494</b>

The total net sales revenue of companies consolidated using the full consolidation method amounted to PLN 1,331,276 thousand in 2025. Intra-Group turnover amounted to PLN 21,782 thousand, i.e. 1.6 % of total net sales revenue excluding consolidation adjustments.

All transactions with related parties in 2025 were concluded on an arm's length basis.

Detailed information regarding receivables, liabilities, and sales and purchases is presented in the Additional Information and Explanatory Notes for 2025 in Note 32.

Mostostal Warszawa S.A. is part of the Acciona S.A. group, headquartered in Madrid.

Acciona Construcción Polonia S.L. holds 62.13% of the shares in Mostostal Warszawa S.A. as at 10 February 2026.

## 7. Information on credit and loan agreements entered into and terminated in 2025

In the consolidated financial statements of the Mostostal Warszawa Group as at 31 December 2025, the total amount of bank loans and borrowings taken out amounted to PLN 106,103 thousand.

During the reporting period, the companies of the Mostostal Warszawa Capital Group did not grant any loans, with the exception of the loan described below.

On 9 October 2025, Mostostal Warszawa S.A. entered into a short-term loan agreement with AMK Kraków S.A. The maximum loan amount specified in the agreement is PLN 5 million. The outstanding balance of the loan as at 31 December 2025 amounted to PLN 201 thousand.

Detailed information on the loans and borrowings taken out is provided in the Additional Information and Explanatory Notes for 2025 in Note 25: "Interest-bearing bank loans and borrowings".

## 8. Information on sureties and guarantees granted and received

During the reporting period, the Group's companies received guarantees and sureties amounting to PLN 47,049 thousand and granted guarantees (in the form of bank or insurance guarantees) to external entities amounting to PLN 207,182 thousand.

## **9. Issues of securities**

No securities were issued during the reporting period.

## **10. Explanation of differences between the financial results disclosed in the annual report and previously published forecasts**

The Group did not publish any financial forecasts for 2025.

On March 30, 2026, estimated consolidated financial results for 2025 were released, indicating that the Capital Group achieved sales revenue of PLN 1,363 million and gross profit of PLN 31 million, while incurring a net loss of PLN 44 million.

The Management Board of Mostostal Warszawa S.A. also announced that the separate statement of financial position prepared as of December 31, 2025, and approved on March 30, 2026, shows a loss exceeding the sum of supplementary and reserve capital and one-third of the share capital. The Management Board of Mostostal Warszawa S.A. also indicated that the presented financial data was still under audit by a certified auditor.

On April 24, 2026, the Parent Company provided updated estimates for 2025, which did not differ significantly from the data presented in the 2025 financial statements.

The Management Board of Mostostal Warszawa S.A. announced that the updated estimates for 2025, compared to the data presented on March 30, 2026, were related to a reduction in the sales budgets for several of the Parent Company's contracts, resulting from a reanalysis and a more cautious approach to amounts recoverable from customers. This reduction in budgets negatively impacted the net result.

## **11. Assessment of financial resource management**

In 2025, the Group maintained its financial liquidity. As at 31 December 2025, the Group held cash and cash equivalents amounting to PLN 224,369 thousand (as at the end of 2024: PLN 164,278 thousand). Compared to the end of 2024, the total cash balance increased by PLN 60,091 thousand.

The Group invested its surplus cash in short-term bank deposits.

During the reporting period, the Group companies utilised overdraft facilities and short-term loans. The total balance of loans and borrowings as at the balance sheet date amounted to PLN 106,103 thousand.

In the opinion of the Management Board of Mostostal Warszawa S.A., the management of financial resources was appropriate to the situation in which the Parent Company and the Capital Group found themselves. The Management Board of the Parent Company monitors the liquidity of both the Parent Company and the Capital Group on an ongoing basis, based on projected cash flows. Taking into account the related party's involvement to date in providing loans and the execution of a number of contracts, in the opinion of the Management Board of Mostostal Warszawa S.A., there is no significant risk threatening the liquidity of Mostostal Warszawa S.A. and the Group. In the opinion of the Parent Company's Management Board, the Group has the ability to meet its obligations.

## **12. Assessment of the feasibility of investment plans**

Currently, the Group has the capacity to finance investment plans from its own funds and through leasing.

### **13. Assessment of factors and unusual events affecting the financial result from operations for the reporting period**

In connection with the disputes with the Lublin Region Oncology Center, Mostostal Warszawa S.A. recognized revenue in the amount of PLN 33,956 thousand in its accounting books for 2025 (the case is described in detail in Part I, point 4 of this Report on the activities of the Capital Group).

In connection with the settlement of the judgment and the receipt by Mostostal Warszawa S.A. of funds from Zakład Uniealzacjania Odpadów sp. z o.o. in Szczecin, in the amount of PLN 33,770 thousand, together with statutory interest for delay, calculated to the date of payment, the Parent Company recognized interest income in the amount of PLN 14,067 thousand (the case is described in detail in Part I, item 4 of this Report on the Activities of the Capital Group).

In the separate financial statements for 2025, The Parent Company a provision of PLN 49,369 thousand was created for contractual penalties imposed by the Ordering Party in connection with the withdrawal from the contract. These provisions correspond to the Company's percentage share in the consortium of contractors and were created without prejudice to the Company's right to pursue claims for reimbursement of these amounts from the Ordering Party or other third parties involved in the performance of the contract, as the Management Board believes the imposed penalties are not attributable to the Company (the case is described in detail in Part I, item 4 of this Report on the Activities of the Capital Group).

There were no other factors or unusual events that would have an impact on the operating result of the Parent Company and the Capital Group for the reporting period.

### **14. Characteristics of external and internal factors significant for the development of the Capital Group and description of development prospects**

External factors significant for the future development of the Capital Group will include:

- the inflow of EU funds for the development of Poland's infrastructure,
- competition in the construction services market,
- improved relations between clients and main contractors,
- the financial sector's approach to the construction industry,
- changes in subcontractor and material prices,
- the effects of the armed conflict instigated by Russia in Ukraine,
- the effects of the political and economic situation in the Middle East.

Internal factors significant for the development of the Group include:

- the contract portfolio,
- efficient management and experienced staff,
- securing profitable projects,
- maintaining a stable liquidity position.

### **15. Changes in the fundamental management principles of the Parent Company and the consolidated companies of the Capital Group**

During the reporting period, there were no changes to the fundamental management principles of the Parent Company and the Group companies.

## 16. Agreements concluded between the Group companies and management personnel providing for compensation in the event of their resignation or dismissal from their position without valid cause

In the event of termination of their employment contracts, members of the Parent Company's Management Board are entitled to severance pay not exceeding 25% of their annual basic salary.

## 17. Remuneration of Members of the Management Board and Supervisory Board of the Parent Company

The remuneration of the members of the Management Board of Mostostal Warszawa S.A. amounted to PLN thousand:

First name and surname	2025	2024
Jorge Calabuig Ferre	1,383	1,511
Jacek Szymanek	1,268	1,467
Carlos Enrique Resino Ruiz	453	843
Marcin Kondraszuk	414	0
Juan de Dios Martin Martin	235	0
Javier Sanz Mugica	132	0
Miguel Angel Heras Llorente	0	0
<b>Total</b>	<b>3,885</b>	<b>3,821</b>

The remuneration of the Supervisory Board of Mostostal Warszawa S.A. amounted to PLN thousand:

First name and surname	2025	2024
Neil Balfour	149	134
Robert Jędrzejczyk	198	107
Ernest Podgórski	0	72
Javier Lapastora Turpin	198	179
Jacobo Arnanz González	0	0
Antonio Muñoz Garrido	0	0
Javier Lapuente Sastre	0	0
Javier Serrada Quiza	0	0
<b>Total</b>	<b>545</b>	<b>492</b>

Members of the Supervisory Board of Mostostal Warszawa S.A. did not receive any remuneration in subsidiaries.

Jacek Szymanek – Member of the Management Board of Mostostal Warszawa S.A., in connection with his role as Chairman of the Management Board of Mostostal Płock, received remuneration of PLN 17 thousand in 2025 for this position (in 2024: PLN 57 thousand). The other Members of the Management Board of Mostostal Warszawa S.A. did not receive remuneration from subsidiaries.

## 18. Holdings of Mostostal Warszawa S.A. shares by members of the Management Board and Supervisory Board as at 31 December 2025.

Members of the Management Board and Supervisory Board did not hold any shares in Mostostal Warszawa S.A. as at the balance sheet date.

### 19. Information on agreements known to the Parent Company which may result in future changes to the proportions of shares held by existing shareholders.

As at the date of this report, the Management Board of Mostostal Warszawa S.A. has no information regarding agreements which may result in changes to the proportions of shares held by existing shareholders.

### 20. Employee share schemes.

There are no employee share schemes within the Group.

### 21. Information on the agreement with the entity authorised to audit

The Companies of the Capital Group have entered into agreements with KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp. k. for the review of interim financial statements, the audit of annual financial statements and group reports, and the review of annual group packages. The agreement with the Parent Company was concluded on 8 July 2025.

The net remuneration for work relating to 2025 amounted to PLN 1,394 thousand.

The net remuneration for work relating to 2024 amounted to PLN 1,353 thousand.

Furthermore, the Group companies are obliged to cover expenses related to the aforementioned activities, limited to 10% of the contract value.

The companies of the Mostostal Warszawa S.A. and Mostostal Plock S.A. Capital Group also entered into agreements with KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp. k. for the provision of attestation services regarding the report on the remuneration of the management board and supervisory board. The net remuneration for work relating to 2025 amounted to PLN 64 thousand, and for work relating to 2024 amounted to PLN 58 thousand.

## II. OTHER INFORMATION

### 1. Selected financial data from the consolidated financial statements

SELECTED FINANCIAL DATA	in thousand of PLN		in thousands of EUR	
	01/01/2025 - 31 December 2025	01/01/2024 - 31 December 2024	1 January 2025 – 31 December 2025	1 January 2024 - 31 December 2024
Revenue from sales	1,309,494	1,578,631	309,047	366,765
Gross profit / loss on sales	-40,537	52,630	-9,567	12,228
Operating profit / loss	-129,368	-15,587	-30,531	-3,621
Gross profit / loss	-110,829	-32,289	-26,156	-7,502
Net profit / loss from continuing operations	-101,756	-30,389	-24,015	-7,061
Net profit / loss	-101,756	-30,389	-24,015	-7,061
attributable to shareholders of the Parent Company	-102,811	-26,904	-24,264	-6,251
attributable to non-controlling shareholders	1,055	-3,485	249	-810
Net cash flow from operating activities	113,949	-30,354	29,893	-7,052

Net cash flow from investing activities	-10,066	-30,971	-2,376	-7,196
Net cash flows from financing activities	-44,861	-56,486	-10,587	-13,123
Cash and cash equivalents at the end of the period	224,369	164,278	53,084	38,446
Net profit / loss attributable to shareholders of the Parent Company	-102,811	-26,904	-24,264	-6,251
Weighted average number of ordinary shares	20,000,000	20,000,000	20,000,000	20,000,000
Net profit/loss per ordinary share attributable to shareholders of the Parent Company	-5.14	-1.35	-1.21	-0.31

SELECTED FINANCIAL DATA	in thousand of PLN		in thousands of EUR	
	31 December 2025	31 December 2024	31 December 2025	31 December 2024
Total assets	979,033	1,063,469	231,631	248,881
Long-term liabilities	182,536	143,148	43,186	33,501
Current liabilities	818,529	840,252	193,657	196,642
Total liabilities	1,001,065	983,400	236,843	230,143
Equity attributable to shareholders of the Parent Company	-32,130	71,026	-7,602	16,622
Total equity	-22,032	80,069	-5,213	18,738
Share capital	44,801	44,801	10,600	10,485
Number of shares	20,000,000	20,000,000	20,000,000	20,000,000

The following principles were adopted for the calculation of selected financial data for 2025 in EUR:

- items in the consolidated profit and loss account and the consolidated cash flow statement for 2025 were converted at a rate of 4.2372 PLN/EUR, which is the arithmetic mean of the exchange rates published by the National Bank of Poland on the last days of January, February, March, April, May, June, July, August, September, October, November and December 2025;
- individual items of assets and liabilities in the consolidated statement of financial position were converted at the NBP's average exchange rate of 4.2267 PLN/EUR as at 31 December 2025.

## 2. Discussion of key financial figures

Consolidated sales revenue for 2025 amounted to PLN 1,309,494 thousand and was 17% lower than in the corresponding period of 2024 this was the result of reduced sales budgets on several Mostostal Warszawa S.A. contracts, resulting from a cautious approach to recoverable amounts from clients.

During the reporting period, the Capital Group recorded a gross loss on sales of PLN 40,537 thousand (in 2024, gross profit on sales amounted to PLN 52,630 thousand). The reduced budgets and the events described in Part I, "Market Position of the Capital Group," of this Report on the Activities of the Capital Group, had a negative impact on the financial results of the Parent Company and the Capital Group.

A loss of PLN 11,793 thousand was recorded on other operating activities, which results mainly from costs related to write-downs on receivables created by the Parent Company in the amount of PLN 11,128 thousand.

The Group recorded a profit from financial activities of PLN 18,539 thousand. This result was mainly influenced by: interest received and accrued in the amount of PLN 46,338 thousand, the surplus of positive exchange rate differences over negative ones in the amount of PLN 1,470 thousand, and interest costs on loans in the amount of PLN 5,491 thousand, interest costs on factoring of PLN 9,494 thousand, interest costs on leases of PLN 1,920 thousand, interest costs on late payments of PLN 5,908 thousand, and discount costs on long-term deposits of PLN 2,491 thousand.

In 2025, the Group recorded a net loss of PLN 101,756 thousand (in 2024, the net loss amounted to PLN 30,389 thousand).

The balance sheet total as at 31 December 2025 amounted to PLN 979,033 thousand, a decrease of 8% compared to the figure at the end of 2024. Cash and cash equivalents amounted to PLN 224,369 thousand, an increase of PLN 60,091 thousand compared to the end of 2024.

The value of fixed assets decreased significantly due to depreciation (by PLN 62,923 thousand) and the value of trade and other receivables (by PLN 57,460 thousand)

During the reporting period, the Group generated positive cash flows from operating activities amounting to PLN 115,018 thousand (in 2024, negative cash flows from operating activities amounted to PLN 30,354 thousand), negative cash flows from investing activities amounting to PLN 10,066 thousand (resulting from the purchase of fixed assets for the performance of construction contracts) and negative cash flows from financing activities amounting to PLN 44,861 thousand (resulting from the repayment of liabilities arising from leases, loans and interest).

### **3. Description of significant risk factors and threats**

The most significant risk factors and threats to the Group's companies include:

- a) the risk of rising prices of building materials and subcontractors' services,
- b) the risk of exchange rate fluctuations, which affects the valuation of loan liabilities,
- c) fierce competition in the construction and installation services market,
- d) prolonged public tender award procedures due to numerous protests by participating entities,
- e) a slowdown in investment processes,
- f) the effects of the armed conflict instigated by Russia in Ukraine,
- g) the effects of the political and economic situation in the Middle East.

A detailed description of individual financial risks and methods of hedging them is provided in the Additional Information and Explanatory Notes for 2025 in Note 35.

#### **The political and economic situation in the Middle East**

The Management Board of Mostostal Warszawa S.A. monitors and analyses the impact of the political and economic situation in the Middle East on the Company's operations. However, it is currently difficult to estimate the scale of the effects and their duration. It is to be expected that this conflict will primarily result in rising inflation, currency fluctuations, limited availability and rising fuel prices.

## **II. STATEMENT ON THE APPLICATION OF CORPORATE GOVERNANCE BY MOSTOSTAL WARSZAWA S.A.**

### **1. Information on the set of rules applied by Mostostal Warszawa S.A.**

Throughout 2025, the "Good Practices of Companies Listed on the Warsaw Stock Exchange 2021" ("DPSN 2021") applied. The DPSN 2021 principles are available on the website of the Warsaw Stock Exchange S.A. ("WSE") ([gpw.pl/dobre-praktyki](http://gpw.pl/dobre-praktyki)).

### **2. Information on the set of principles not applied by Mostostal Warszawa S.A.**

The table below presents the principles which the Parent Company did not apply in 2025.

No.	DPSN 2021 Principle	Reason for Mostostal Warszawa S.A.'s Mostostal Warszawa S.A.
<b>Section 1: Disclosure policy and communication with investors</b>		
1.1	The Company maintains effective communication with capital market participants, providing reliable information on matters concerning it. To this end, the Company uses a variety of tools and forms of communication, including, above all, its corporate website, on which it publishes all information relevant to investors.	Mostostal Warszawa S.A. communicates with investors in accordance with the expectations indicated by stakeholders. The website is tailored to the needs and requests received from the market. Due to limited interest from the market, meetings with investors are held depending on reported needs and direct enquiries from investors. Consequently, the Company does not prepare dedicated earnings presentations or financial statements in an editable format. As needs arise and new expectations emerge from investors, the Company intends to expand the scope of the information and materials made available.
1.4	To ensure proper communication with stakeholders regarding the adopted business strategy, the Company publishes information on its website concerning the assumptions of its strategy, measurable objectives (including, in particular, long-term objectives), planned actions and progress in its implementation, as defined by financial and non-financial metrics. Information on the ESG strategy.	Mostostal Warszawa S.A. is working on the strategy's objectives regarding measurable targets, including in particular long-term targets, planned actions and progress in its implementation, as defined by financial and non-financial metrics.
1.6	In the case of a company included in the WIG20, mWIG40 or sWIG80 indices, once a quarter, and in the case of others, at least once a year, the company organises a meeting for investors, inviting in particular shareholders, analysts, industry experts and media representatives. During the meeting, the company's management board presents and comments on the adopted strategy and its implementation, the financial results of the company and its group, as well as the most important events affecting the company's and its group's operations, performance and future prospects. During these meetings, the company's management board publicly answers questions and provides explanations.	Mostostal Warszawa S.A. communicates with investors in accordance with the relevant rules adopted for public companies and the expectations indicated by stakeholders, organising individual meetings with investors depending on the needs they express. As a rule, meetings with investors are attended by members of the Management Board who are able to answer questions posed by investors.
<b>Section 2: Management Board and Supervisory Board</b>		
2.1	The Company should have a diversity policy for the Management Board and the Supervisory Board, adopted by the Supervisory Board or the General Meeting, as appropriate. The diversity policy sets out diversity objectives and criteria in areas such as gender, field of study, specialist knowledge, age and professional experience, and specifies the timeframe and method for monitoring the achievement of these objectives. With regard to gender diversity, the condition for ensuring diversity within the company's governing bodies is that the proportion of women in a given body must be no less than 30%.	Mostostal Warszawa S.A. will shortly begin work on developing a diversity policy, which will ultimately be subject to agreement with its governing bodies. The current structure of the Company's Management Board and Supervisory Board does not meet the criteria of this principle.

2.2	Those responsible for appointing members of the company's Management Board or Supervisory Board should ensure the diversity of these bodies by appointing individuals who promote diversity, thereby enabling, amongst other things, the achievement of the target minimum proportion of minority representation set at no less than 30%, in accordance with the objectives set out in the adopted diversity policy referred to in Principle 2.1.	Mostostal Warszawa S.A. will shortly commence work on developing a diversity policy that will facilitate ensuring the diversity of the bodies by selecting individuals who ensure diversity to serve on them. Currently, the structure of the Company's Management Board and Supervisory Board ensures its smooth and effective functioning, although as of today it does not meet the criteria of the diversity principle. At present, the key criteria for selecting candidates for the Management Board and Supervisory Board are professional experience and education. Diversity factors were not taken into account due to the fact that the candidates nominated for specific positions on the Company's governing bodies did not allow for their application. The Company will, in the near future, take steps to bring the Company into line with diversity principles. Upon the drafting of the diversity policy, the Company will submit a motion to the Supervisory Board and the General Meeting to adopt appropriate resolutions regarding the adoption and application of diversity principles.
2.11.3	An assessment of the Company's situation on a consolidated basis, including an assessment of internal control systems, risk management, compliance and the internal audit function, together with information on the actions taken by the Supervisory Board to carry out this assessment; this assessment covers all material control mechanisms, including in particular those relating to reporting and operational activities.	The Supervisory Board carries out its assessment on the basis of information provided by the Parent Company. However, the information provided to the Supervisory Board does not include detailed data or information on internal control systems until modifications have been made in this area.
2.11.6	Information on the extent of implementation of the diversity policy in relation to the Management Board and the Supervisory Board, including the achievement of the objectives referred to in Principle 2.1.	Mostostal Warszawa S.A. will shortly commence work on a diversity policy, which will be subject to consultation with its governing bodies. Once the diversity policy has been adopted, the Supervisory Board will present the relevant information in its report.
<b>Section 3: Internal systems and functions</b>		
3.7	Principles 3.4–3.6 also apply to entities within the Group that are of significant importance to the Company's operations, provided that persons have been appointed within them to perform these tasks.	In the companies of the Capital Group, due to their size, the systems and functions referred to in Principle 3.1 are carried out by various organisational units, and their reporting lines do not always comply with Principles 3.4–3.6.

### 3. Key features of internal control and risk management systems

As part of its obligation to ensure an adequate, efficient and effective internal control system to verify compliance with legal provisions and internal regulations, and taking into account supervisory recommendations, Mostostal Warszawa S.A. has established the position of Compliance Manager within its organisational structure and assigned to it tasks designed to achieve the objectives of the internal control system, whilst ensuring its structural independence.

### 4. Significant shareholders

Shareholders holding, directly or indirectly, significant blocks of shares, together with an indication of the number of shares held by these entities, their percentage share in the share capital, the number of votes arising therefrom and their percentage share in the total number of votes at the general meeting (to the best of our knowledge regarding the shareholding structure of Mostostal Warszawa S.A.):

As at 31 December 2025 (information based on notifications provided by shareholders)

Shareholder	Number of shares	Number of votes	Share in the share capital	Share of total votes at the General Meeting
Acciona Construcción S.A.	12,426,388	12,426,388	62.13%	62.13%
PZU "Golden Autumn" Open Pension Fund	3,827,053	3,827,053	19.14%	19.14%

Following the receipt on 10 February 2026 of notifications pursuant to Article 69 of the Act on Public Offerings and the conditions for the introduction of financial instruments to organised trading and on public companies, concerning the division of Acciona Construcción S.A. through the transfer of part of the assets of Acciona Construcción S.A., including shares in Mostostal Warszawa S.A., to the newly established company Acciona Construcción Polonia S.L., there has been a change in the entity being a direct shareholder of Mostostal Warszawa S.A.:

Shareholder	Number of shares	Number of votes	Share in share capital	Share of total votes at the General Meeting
Acciona Construcción Polonia S.L.	12,426,388	12,426,388	62.13%	62.13%
PZU "Golden Autumn" Open Pension Fund	3,827,053	3,827,053	19.14%	19.14%

#### 5. Holders of securities conferring special rights

Mostostal Warszawa S.A. has not issued any shares conferring special control rights on their holders.

#### 6. Restrictions on the exercise of voting rights attached to shares

There are no restrictions on the exercise of voting rights at Mostostal Warszawa S.A.

#### 7. Restrictions on the transfer of ownership rights in securities

There are no restrictions on the transfer of ownership of Mostostal Warszawa S.A. securities within the Parent Company

#### 8. Rules concerning management

Members of the Management Board are appointed and dismissed by the Supervisory Board of Mostostal Warszawa S.A. The Management Board of the Parent Company manages the assets and affairs of the Company and performs its duties with the utmost care, in strict compliance with the Company's Articles of Association, internal regulations and applicable law. When making decisions on Company matters, members of the Management Board act within the limits of reasonable business risk after considering all information, analyses and opinions which, in the Management Board's reasonable assessment, should be taken into account in a given case in the interests of the Company. The Management Board also represents the Company in its judicial and extrajudicial legal proceedings. Meetings of the Management Board are held as required, but at least once a month. Meetings are convened by the Chairman or a member of the Management Board authorised by the Chairman. The Management Board may also adopt resolutions outside of a meeting, by way of a written vote (circular resolution). The issue of bonds, convertible bonds or bonds with pre-emptive rights to shares, in accordance with § 19(12) of the Company's Articles of Association, falls within the competence of the General Meeting.

#### 9. Rules for amending the Articles of Association

Pursuant to § 19(10) of the Articles of Association of Mostostal Warszawa S.A., amendments to the Articles of Association fall within the competence of the Company's General Meeting, which adopts a resolution to this effect by a majority of three-quarters of the votes cast. Any amendment to the Articles of Association requires entry in the register, which is submitted to the National Court Register by the Company's Management Board.

## 10. Rules governing the General Meeting

In accordance with the Articles of Association of Mostostal Warszawa S.A. and the Commercial Companies Code, the General Meeting shall be held within six months of the end of each financial year. Meetings of the General Meeting are convened by the Company's Management Board by means of an announcement published at least twenty-six days prior to the date of the General Meeting on the Company's website and in the manner specified for the disclosure of current information in accordance with the provisions on public offerings and the conditions for introducing financial instruments to an organised trading system, as well as on public companies, and in accordance with the provisions of the Regulation of the Minister of Finance on current and periodic information disclosed by issuers of securities and the conditions for recognising as equivalent information required by the laws of a non-member state. Materials for the General Meeting are prepared by the Company's Management Board within the time limit specified by the Commercial Companies Code and are made available to shareholders at the Company's registered office. In addition to shareholders or their proxies, the General Meeting is attended by members of the Supervisory Board, the Management Board and the Statutory Auditor; other persons invited to attend the General Meeting may also participate, in particular Company employees acting as rapporteurs for specific items on the agenda.

All materials relating to the General Meetings of Mostostal Warszawa S.A. are published on the Company's website: [mostostal.waw.pl](http://mostostal.waw.pl).

In addition to the matters specified in the law, the principal powers of the General Meeting are:

- ☒ To consider and approve the report on the Company's activities and the financial statements for the previous financial year,
- ☒ Adopting a resolution on the distribution of profit or coverage of losses,
- ☒ To consider and approve the report on the activities of the Supervisory Board,
- ☒ Granting discharge to the members of the Supervisory Board and the Management Board of the Company in respect of the performance of their duties,
- ☒ To consider and approve the report on the activities and the financial statements of the Company's group,
- ☒ Determining the record date and the dividend payment date,
- ☒ The sale and lease of the undertaking or an organised part thereof, and the creation of a limited real right thereon,
- ☒ Amendment of the Company's Articles of Association,
- ☒ Increasing or reducing the Company's share capital,
- ☒ Issuing bonds, convertible bonds or bonds with pre-emptive rights to subscribe for shares,
- ☒ Adopting resolutions on the redemption of the Company's shares,
- ☒ Determining the terms and conditions for the acquisition, redemption and disposal of the Company's own shares,
- ☒ Adopting resolutions on the merger, division or liquidation of the Company,
- ☒ Establishing and abolishing special funds,
- ☒ Appointing and dismissing members of the Supervisory Board,
- ☒ Determining the rules governing the remuneration of members of the Supervisory Board,
- ☒ Adopting resolutions concerning claims for compensation for damage caused in the course of management or supervision.

Furthermore, in accordance with Article 90g(6) of the Act on Public Offerings and the Conditions for Introducing Financial Instruments to Organised Trading and on Public Companies, the General Meeting adopts a resolution each year expressing an opinion on the Supervisory Board's report on remuneration arising from the implementation of the Remuneration Policy for the Management Board and the Supervisory Board (Remuneration Policy). The resolution is of an advisory nature.

The fundamental rights of the Parent Company's shareholders are:

- ☒ The right to attend the General Meeting,
- ☒ The right to vote,
- ☒ The right to information,
- ☒ The right to challenge resolutions of the general meeting,
- ☒ The right to bring legal action against members of the Company's governing bodies or other persons who have caused damage to the Company.

The shareholders of Mostostal Warszawa S.A. did not exercise the rights set out in points 4 and 5 during the last financial year.

## **11. Composition and changes in the governing bodies of Mostostal Warszawa S.A.**

### **Management Board**

From 1 January 2025 to 24 July 2025, the Management Board of Mostostal Warszawa S.A. consisted of the following members:

- ☒ Jorge Calabuig Ferre – President of the Management Board
- ☒ Miguel Angel Heras Llorente – Vice-Chairman of the Management Board
- ☒ Jacek Szymanek – Member of the Management Board
- ☒ Carlos Enrique Resino Ruiz – Member of the Management Board

From 24 July 2025 to 31 December 2025, the Company's Management Board consisted of the following members:

- ☒ Jorge Calabuig Ferre – President of the Management Board
- ☒ Juan de Dios Martin Martin – Member of the Management Board
- ☒ Javier Sanz Mugica – Member of the Management Board
- ☒ Marcin Kondraszuk – Member of the Management Board
- ☒ Jacek Szymanek – Member of the Management Board

On 11 April 2022, following the expiry of the 8th term of office of the Management Board, the Supervisory Board of Mostostal Warszawa S.A. appointed the Management Board of the Parent Company for the 9th term of office.

In 2023, the composition of the Management Board for the ninth term remained unchanged. The appointments for the ninth term took effect on 23 May 2022, upon the Ordinary General Meeting's approval of the financial statements of the Company and the Group for the year 2021. On 30 September 2024, by decision of the Company's Supervisory Board, the roles of President of the Management Board and Vice-President of the Management Board were swapped. On 24 July 2025, following the resignations of Mr Miguel Angel Heras Llorente and Mr Carlos Enrique Resino Ruiz from their positions on the Management Board of Mostostal Warszawa S.A. and by decision of the Supervisory Board of Mostostal Warszawa S.A., new members of the Management Board were appointed, namely: Mr Juan de Dios Martin Martin, Mr Javier Sanz Mugica and Mr Marcin Kondraszuk.

Furthermore, on 28 January 2026, Mr Jacek Andrzej Szymanek resigned from his position as a member of the Management Board of Mostostal Warszawa S.A., with effect from 28 January 2026.

The operating principles of the Management Board are described in point 8.

## Supervisory Board

Throughout 2025, the Supervisory Board of Mostostal Warszawa S.A. consisted of the following members:

- ☒ Jacobo Arnanz González – Chairman of the Supervisory Board
- ☒ Javier Lapuente Sastre – Vice-Chairman of the Supervisory Board
- ☒ Neil Roxburgh Balfour – Member of the Supervisory Board
- ☒ Javier Serrada Quiza – Member of the Supervisory Board
- ☒ Javier Lapastora Turpín – Member of the Supervisory Board
- ☒ Robert Jędrzejczyk – Member of the Supervisory Board

Two members of the Supervisory Board of the 10th term met the independence criteria set out in the Act of 11 May 2017 on statutory auditors, audit firms and public oversight.

In the case of one member of the Supervisory Board of the 10th term, there were no actual and material links with a shareholder holding at least 5% of the total number of votes in the Parent Company.

Members of the Supervisory Board exercise their duties and rights in person. The Supervisory Board acts collectively; however, it may delegate members to perform specific supervisory tasks individually. Meetings of the Supervisory Board are held at least four times per financial year, once a quarter. Resolutions of the Supervisory Board are adopted provided that all members of the Board have been invited. The Supervisory Board may adopt resolutions by correspondence.

The basic duties of the Supervisory Board include:

- ☒ adopting resolutions on the Company's performance of legal acts, where required by law or the Articles of Association,
- ☒ appointing and dismissing members of the Management Board, unless the Articles of Association provide otherwise,
- ☒ determining the terms of contracts governing the employment relationship or other legal relationship between members of the Management Board and the Company, unless the Company's Articles of Association provide otherwise,
- ☒ representing the Company in contracts concluded between the Company and a member of its Management Board, unless the General Meeting appoints, by resolution, a proxy to conclude or enter into such contracts,
- ☒ determining the amount and method of payment of bonuses to members of the company's Management Board in accordance with the applicable Remuneration Policy for the Management Board and Supervisory Board (Remuneration Policy): The General Meeting of 22 July 2020 authorised the Board to specify the elements of the Remuneration Policy set out in Article 90d(3)(1) and (4)(1) of the Act on Public Offering,
- ☒ assessment of the Management Board's reports on the Company's operations and assessment of the Company's financial statements,
- ☒ assessment of the Management Board's proposals regarding the distribution of profit or coverage of losses,
- ☒ appointment of an auditor for the Company at the request of the Company's Management Board,
- ☒ assessing the reports on the activities and the financial statements of the Company's capital group,
- ☒ submitting an annual written report to the General Meeting on the results of the assessment of the reports and the Management Board's proposals,
- ☒ preparing and submitting to the General Meeting an annual remuneration report providing a comprehensive overview of the remuneration received by individual members of the Management Board and the Supervisory Board or due to individual members of the Management Board and the Supervisory Board in the last financial year, in accordance with the Remuneration Policy,

- ☒ to review the Remuneration Policy periodically, but at least every four years, and to present possible proposals for changes to the Management Board,
- ☒ representing the Company in a dispute between a member of the Management Board and the Company, unless the General Meeting appoints a proxy by resolution,
- ☒ suspending, for valid reasons, individual or all members of the Company's Management Board,
- ☒ delegating members of the Supervisory Board to temporarily perform the duties of members of the Management Board,
- ☒ approving the payment of an interim dividend,
- ☒ granting consent to the acquisition, disposal or encumbrance of the Company's real estate or a share in real estate,
- ☒ considering applications and granting consent to the formation of commercial companies, the Company joining other companies, and the acquisition of shares in other companies,
- ☒ granting consent to the conclusion of significant transactions, understood as transactions concluded by the Company with a related party, the value of which exceeds the limit specified in the Act of 29 July 2005 on Public Offerings and the Conditions for Introducing Financial Instruments to Organised Trading and on Public Companies,
- ☒ granting consent for the Company to make donations whose value exceeds 1/100 of the share capital on an annual basis,
- ☒ adopting the rules of procedure of the Supervisory Board,
- ☒ granting consent for a member of the Management Board to engage in competing interests.

The Supervisory Board has the right to request reports and explanations from the Management Board and the Company's employees, to inspect the Company's assets, and to examine the books and documents.

### **Audit Committee**

Throughout 2025, the Audit Committee ("AC") of the Supervisory Board operated with the following composition:

- ☒ Javier Lapastora Turpin – Chairman
- ☒ Javier Lapuente Sastre – Member
- ☒ Robert Jędrzejczyk – Member

The primary duties of the Audit Committee include, in particular:

- ☒ supporting the Supervisory Board in the performance of its statutory control and supervisory duties, in particular with regard to:
  - ☒ the proper implementation and control of financial reporting processes within the Company and its group,
  - ☒ the effectiveness of the Company's internal control systems,
  - ☒ the proper functioning of risk identification and management systems,
  - ☒ ensuring the independence of internal and external auditors,
  - ☒ monitoring the Company's relations with related parties,
  - ☒ monitoring:
    - ☒ the financial reporting process,
    - ☒ the effectiveness of internal control systems, risk management systems and internal audit, including in relation to financial reporting,
    - ☒ the performance of financial audit activities, in particular the audit conducted by the audit firm;
    - ☒ developing a policy for selecting an audit firm to carry out the audit,
    - ☒ determining the procedure for the Company's selection of an audit firm,

- ☒ developing a policy on the provision of permitted non-audit services by the audit firm conducting the audit or by entities affiliated with that audit firm and by a member of the audit firm's network,
- ☒ submitting recommendations to the Supervisory Board regarding the appointment of statutory auditors or audit firms (as referred to in Article 16(2) of Regulation No 537/2014),
- ☒ assessing the independence of the statutory auditor and giving consent for the provision by the statutory auditor of permitted non-audit services to the Company,
- ☒ supervising and monitoring the independence of the statutory auditor and the audit firm, in particular where the audit firm provides services to the Company other than the audit of financial statements,
- ☒ informing the Supervisory Board of the results of the audit and explaining how the audit contributed to the reliability of the Company's financial reporting, as well as the role of the Audit Committee in the audit process,
- ☒ submitting recommendations aimed at ensuring the reliability of the financial reporting process within the Company.

In this regard, the Audit Committee carries out the following activities, which are key elements of the internal control system:

- ☒ assessing the Company's current financial position and business outlook for the coming years by analysing financial statements, economic indicators and the size of the order book,
- ☒ holding regular meetings with the Company's independent auditor to obtain first-hand information on the accuracy and reliability of the accounting records and on any matters noted during the audit that could have a material impact on the audited financial statements.

All members of the Audit Committee possess knowledge and skills in the field of accounting or the auditing of financial statements:

- ☒ Javier Lapastora Turpín – has a background in economics and possesses many years of professional experience in both management (including in property companies) and auditing. He has been a certified public accountant registered with the Spanish Register of Certified Public Accountants (Registro Oficial de Auditores de Cuentas) since 1995. Furthermore, Mr Javier Lapastora Turpín is a member of the advisory committee to the Comisión Nacional del Mercado de Valores (National Securities Market Commission – CNMV) and a member of the Instituto de Censores Jurados de Cuentas de España (Institute of Chartered Accountants of Spain – ICJCE).
- ☒ Javier Lapuente Sastre holds a degree in Economics, specialising in Finance and Economics, from the Complutense University of Madrid. He attended the IESE Business School's Executive Development Programme. Since September 2020 – Chief Financial Officer at Acciona Construcción. Previously, he was Chief Financial Officer at Acciona Services, the entity responsible for airport operations, waste collection and disposal, urban cleaning and landscaping, mobility services, and facilities management. From 2017 to 2018, he served as Finance Director at Acciona Trasmediterranea, a company operating in the ferry transport sector (passenger and cargo). From 2008 to 2017, he was Director of Planning and Management at ACCIONA ENERGÍA. From 2002 to 2008, he was Head of Control and Budgeting at Acciona Eólica CESA – Alabe Sociedad de Cogeneración, Madrid. Prior to that, he served as a partner at TENNISPOOL S.L. - SPORT BUILDING S.L., Madrid, a company responsible for the construction of sports facilities, and was Head of Finance and Administration at ACCIONA AIRPORT SERVICES, Madrid.
- ☒ Robert Jędrzejczyk – a graduate of the Faculty of Law and Administration at the Jagiellonian University (1992), the Institute of Public Administration in Paris (1994), and postgraduate studies at the European Centre at the University of Warsaw (1994), as well as a scholarship holder of the Robert Schuman Foundation in Paris (1993). Since 1996, he has been a legal adviser registered with the District Chamber of Legal Advisers in Warsaw. In 2017, he was appointed by the President of France as a Knight of the National Order of Merit of the French Republic (l'Ordre National du Mérite). He began his professional career in 1992 at the Ministry of Foreign

Economic Cooperation, before continuing it at the European Commission in Brussels and the Office for European Integration. Between 1994 and 2014, he was associated with the law firm Gide Loyrette Nouel, known in Poland as Tokarczuk, Jędrzejczyk i Wspólnicy Kancelaria Prawna GLN Sp.k., serving as a local partner from 1999 and as an international partner from 2004. During his long career, he also gained experience as a lecturer at the Department of Administrative and Economic Law at the University of Warsaw. Since 2014, he has been a managing partner at the law firm Robert Jędrzejczyk i Wspólnicy Sp. k. Furthermore, between 1998 and 2024, he served on the supervisory boards of, among others, the following companies: Manuli Hydraulics Polska S.A. (from 1998 to the present); Legia Warszawa S.A. (from 2017 to the present); SHiUZ Sp. z o.o. (from 2017 to the present); DESA S.A. (from 2017 to the present); Baltona S.A. (2017–2019); MAK Investments S.A. (2011–2018); DK Energy Polska Sp. z o.o. (2014–2016); SPEC S.A. (Veolia Warsaw, 2011–2015); Zakłady Tytoniowe w Lublinie S.A. (2011–2015); Przedsiębiorstwo Energetyki Ciepłej S.A. (2008–2013); Praterm S.A. (Dalkia Term S.A., 2008–2012); Visotec-Socha sp. z o.o. (2007–2009); Veolia Energia Łódź S.A. (2005–2014); Dr Witt S.A. (2004–2005); Manuli Auto Polska Sp. z o.o. (2000–2005); Elektromontaż Bydgoszcz Sp. z o.o. (1999–2006); Elektrociepłownia "Kraków" S.A. (EDF Group, 1998–2011). Additionally, he is: an Arbitrator at the Football Arbitration Court of the Polish Football Association since 2021; Director of the Commercial Law Group (CLG) in Dublin since 2017; Chairman of the International Association of Chambers of Commerce and Industry in Poland (IGCC) since 2013; A recommended arbitrator at the Court of Arbitration at the Polish Chamber of Commerce since 2008; A member of the Regional Chamber of Legal Advisers (OIRP) since 1996.

In 2025, two members of the Audit Committee possessed knowledge of the industry in which the issuer operates. These were Javier Lapastora Turpín and Mr Javier Lapuente Sastre – their professional experience and education are described above.

In 2025, six meetings of the Audit Committee were held.

### **Principles for selecting an audit firm**

The main principles of the policy for selecting an audit firm to conduct the audit and the policy regarding the provision of permitted non-audit services by the audit firm conducting the audit, by entities related to that audit firm, and by a member of the audit firm's network:

1. The purpose of the "Policy and procedures of Mostostal Warszawa S.A. regarding the selection of an audit firm and the provision of additional services by the audit firm, an entity related to the audit firm or a member of its network" is to define the procedure and principles for carrying out the following financial audit activities:
  - ☑ review of the Company's interim separate financial statements and consolidated financial statements,
  - ☑ the audit of the Company's annual separate financial statements and consolidated financial statements,
  - ☑ other assurance services specified by law, reserved for certified auditors.
2. Furthermore, the policy defines the following principles:
  - ☑ the selection of the audit firm is made by the Supervisory Board, acting on the recommendation of the Audit Committee,
  - ☑ it is prohibited to include any contractual clauses that would require the Supervisory Board to select an audit firm of a specific category or from a list of entities authorised to conduct audits,
  - ☑ the selection of the audit firm is made on a case-by-case basis by resolution of the Supervisory Board.

### **Information on the entity conducting the audit of the financial statements**

In 2025, the Supervisory Board decided to enter into an agreement with KPMG Audyty Spółka z ograniczoną odpowiedzialnością sp. k. for the years 2025 and 2026, based on a prior recommendation by the Audit Committee drawn up following a selection procedure organised by Mostostal Warszawa S.A. selection procedure organised by Mostostal Warszawa S.A. and meeting the applicable criteria.

KPMG Audyty Sp. z o.o. sp. k. provided Mostostal Warszawa S.A. with a non-audit service. In accordance with the Rules of Procedure of the Audit Committee of the Supervisory Board of Mostostal Warszawa S.A., the Audit Committee gave its prior consent to the provision of an attestation service regarding the Supervisory Board's report on the implementation of the remuneration policy for the Management Board and Supervisory Board of Mostostal Warszawa S.A. for the years 2025 and 2026. KPMG Audyty Sp. z o.o. sp. k. also provided another non-audit service to Mostostal Płock S.A. ( ) (an assurance service regarding the Report on the remuneration of the Management Board and Supervisory Board of Mostostal Płock S.A. for the year 2025).

Apart from the above services, KPMG Audyty Sp. z o.o. sp. k. did not provide any other services to the Parent Company or the Group.

## **12. Description of the diversity policy**

Mostostal Warszawa S.A. promotes gender diversity, as well as the professional and personal development of all employees, ensuring equal opportunities through its operational strategy.

- ☑ It does not accept any form of discrimination in the workplace on the grounds of age, race, gender, religion, political views, nationality, sexual orientation, social background or disability.
- ☑ It ensures compliance with the regulations of the International Labour Organisation, particularly with regard to minors, and does not permit child labour in any form.
- ☑ Mostostal Warszawa S.A. supports and actively works towards the implementation of a policy aimed at promoting equal opportunities in the workplace.
- ☑ The recruitment and promotion of employees is based on their skills and performance, as well as on the substantive criteria set out in the job requirements, in accordance with the principle of diversity.
- ☑ Mostostal Warszawa S.A. promotes promotion and internal mobility as a means of retaining talent within the organisation, whilst striving to provide its employees with stable jobs, development and motivation.
- ☑ All employees should actively participate in the training offered by Mostostal Warszawa S.A. and engage in their own development, committing to updating the knowledge and skills necessary for their professional development and to delivering value to clients, shareholders and society at large.
- ☑ Those in managerial positions should support the professional development of their subordinates.

Notwithstanding the above, Mostostal Warszawa S.A. ensures working conditions that prevent sexual harassment and gender discrimination. Furthermore, Mostostal Warszawa S.A. promotes respect for genuine equality of opportunity between women and men and prevents all forms of direct or indirect discrimination. With regard to the Regulation of the Minister of Finance of 29 March 2018 on current and periodic information provided by issuers of securities and the conditions for recognising as equivalent information required by the laws of a non-member state (Journal of Laws 2018, item 757 – Article 70(6)(5)(m)) The Management Board of Mostostal Warszawa S.A. hereby informs that key personnel decisions regarding the governing bodies of the Parent Company are taken by the General Meeting of Mostostal Warszawa S.A. and the Supervisory Board. Mostostal Warszawa S.A. bases its selection of members of the various bodies and its key managers on the qualifications of the candidate for the specific role. In the Parent Company's view, given the nature of the business conducted by Mostostal Warszawa S.A., the selection of the governing bodies of Mostostal Warszawa S.A. and its key managers based on the above criterion enables the implementation of Mostostal Warszawa S.A.'s strategy. Information regarding the individuals sitting on the

governing bodies of Mostostal Warszawa S.A. is published in the relevant current reports announcing the election of the governing bodies and on the Parent Company's website.

#### **IV. INFORMATION ON SIGNIFICANT PROCEEDINGS PENDING BEFORE A COURT, AN ARBITRATION BODY OR AN ADMINISTRATIVE AUTHORITY**

During the reporting period, the Group companies were involved in proceedings concerning claims with a total value of PLN 755,489 thousand. The total value of proceedings concerning liabilities amounts to PLN 699,466 thousand.

##### **Proceedings involving the highest value of the dispute (Group companies as defendants)**

###### **1. Lublin Region Oncology Centre (Claimant)**

Date of filing of the claim: 10 September 2015

Value of the dispute: PLN 27,072 thousand

The claimant is seeking payment of a contractual penalty arising from the claimant's withdrawal from the contract, a claim for a reduction in remuneration, and claims for additional and protective works carried out by the investor. Concurrently, Mostostal Warszawa S.A. has brought a counterclaim and is seeking compensation from the contracting authority in the amount of PLN 32,461 thousand for remuneration for additional works performed and the refund of unduly charged and deducted contractual penalties. On 17 April 2025, the Regional Court in Lublin ordered Mostostal Warszawa S.A. to pay the St. John of Dukla Oncology Centre of the Lublin Region the sum of PLN 764 thousand, together with statutory interest for delay. At the same time, the Regional Court in Lublin issued a judgment ordering the defendant, the St. John of Dukla Oncology Centre of the Lublin Region, jointly and severally in favour of the plaintiffs Mostostal Warszawa S.A. and Acciona Construction S.A., a total of PLN 30,271 thousand, plus statutory interest for late payment and legal costs. In accordance with the Consortium Agreement, 100% of the awarded amount is due to Mostostal Warszawa S.A. The judgment is not yet final. On 10 September 2025, Mostostal Warszawa S.A. lodged an appeal. The claimant also lodged an appeal. The Court of Appeal referred the parties to mediation.

###### **2. Energa Kogeneracja Sp. z o.o. (Claimant)**

Date of filing of the claim: 24 July 2017

Value of the dispute: PLN 114,386 thousand

The claimant is bringing a claim for monetary damages against Mostostal Warszawa S.A. in connection with the construction of the BB20 biomass power unit in Elbląg. The claimant's claims are based on the assertion that the BB20 biomass unit in Elbląg, constructed by Mostostal Warszawa S.A. and commissioned in July 2014, is defective, fails to meet the guaranteed parameters and requires modernisation. Having analysed the statement of claim, Mostostal Warszawa S.A. takes the view that both Energa's claim for contractual penalties in connection with the failure to achieve the guaranteed technical parameters of the unit and its claim for a reduction in the contractual remuneration are unfounded. In view of the above, on 20 January 2018, Mostostal Warszawa S.A. filed a counterclaim for PLN 26,274 thousand in respect of the Client's set-off of unpaid remuneration. We are awaiting the appointment of an expert, and in the meantime the parties are attempting to negotiate a settlement. The court proceedings were suspended due to ongoing criminal proceedings concerning the causing of substantial financial loss through abuse of authority and breach of duties in connection with the investment. Following an appeal lodged by the Claimant, the court set aside the order suspending the proceedings.

In previous years, Mostostal Warszawa S.A. had set aside a provision for this claim in the amount of PLN 3,650 thousand.

###### **3. Agencja Rozwoju Miasta S.A. (Claimant)**

Date of filing of the claim: 22 July 2016

Value of the dispute: PLN 20,822 thousand

The Claimant is demanding that Mostostal Warszawa S.A. pay contractual penalties for delays in the execution of construction works on the Czyżyny Sports and Entertainment Hall in Kraków – currently TAURON Arena Kraków. Having analysed the claim, Mostostal Warszawa S.A. disputes the Plaintiff's claims in their entirety, both in principle and in terms of the amount, and maintains that there were no grounds for charging contractual penalties. Mostostal Warszawa S.A. has also filed a counterclaim against the Claimant for additional works and outstanding remuneration relating to the construction of the Czyżyny Sports and Entertainment Hall in Kraków, amounting to PLN 16,439 thousand, as confirmed in an expert opinion prepared by WACETOB for the purposes of mediation. The mediation was unsuccessful and the case will continue in civil proceedings. The parties have commented on proposals for court-appointed experts/institutes that could prepare an expert opinion on the matter.

#### 4. Biomatec Sp. z o.o. (Claimant)

Date of filing the claim: 26 May 2014

Value of the dispute: PLN 22,876 thousand

The Claimant is seeking payment from Mostostal Warszawa S.A. for subcontracted construction works carried out as part of the project 'Construction of a 20 MWe Biomass-Fired Power Unit at Energa Kogeneracja Sp. z o.o.'. Mostostal Warszawa S.A. disputes the validity of the Claimant's claims in their entirety. An expert opinion and two supplementary expert opinions were prepared in the case. By judgment of 31 July 2020, the court dismissed the claim in its entirety. Biomatec lodged an appeal. By judgment of 21 October 2021, the Court of Appeal set aside the judgment and referred the case back for reconsideration. We submitted new evidence and a statement in the case, and the court appointed an expert. On 21 February 2023, Mostostal Warszawa S.A. received the expert's report, which confirmed that the Claimant was so far behind schedule that it would not have been able to complete the works on time. The expert also determined that Mostostal Warszawa S.A. was partly to blame for the delay. The parties raised objections to the expert's report. On 1 September 2023, the Court served the parties with a supplementary report, together with a request to respond to it. On 25 March 2024, the Court issued a judgment dismissing the claim brought by Biomatec. Biomatec lodged an appeal. On 30 May 2025, Mostostal Warszawa S.A. lodged a response to the appeal.

#### 5. CESTAR Andrzej Cebula and Jerzy Starski General Partnership in restructuring (Claimant)

Date of filing of the claim: 16 November 2016 and 20 March 2017

Total value of the disputes: PLN 14,667 thousand

The Claimant is seeking remuneration from Mostostal Warszawa S.A. for work carried out as part of the investment project "Sewerage System for the Puszcza Zielonka Landscape Park and Surrounding Area" Contract IX – Catchment Area of the Sewage Treatment Plant in Szlachciny – Task 6 – Murowana Goślina Municipality, issued in connection with PŚP No. 23 and PŚP No. 24. Mostostal Warszawa S.A. moved to dismiss the claim. On 6 September 2019, the Court issued an order to obtain evidence in the form of an expert opinion from a research institute. SIDiR (Association of Consulting Engineers and Experts) submitted its opinion on 17 August 2020. The opinion is unfavourable to Mostostal Warszawa, but on 8 February 2021 the court granted Mostostal Warszawa S.A.'s request to supplement the opinion, taking into account the objections raised by Mostostal Warszawa S.A. A further expert opinion will be prepared in the case.

#### 6. Wagner Biro Austria Stage Systems GmbH (Claimant)

Date of filing of the claim: 9 October 2014

Value of the dispute: PLN 10,810 thousand

The Claimant is seeking payment from Mostostal Warszawa S.A. for supplies and works carried out by the Claimant as part of the project involving the construction of the National Forum of Music in Wrocław, as well as payment of a contractual

penalty and reimbursement of storage costs. Mostostal Warszawa S.A. disputes the validity of the claim. An expert opinion was prepared, recognising the validity of the claim in the amount of PLN 4.4 million. Mostostal contested the opinion. In September 2024, the court of first instance issued a judgment awarding the Claimant the sum of EUR 892 thousand equivalent to PLN 3,817 thousand at the exchange rate of 30 September 2024, together with statutory interest from 12 July 2013. On 4 March 2025, the Company lodged an appeal.

In previous years, Mostostal Warszawa S.A. had set aside a provision for this claim totalling PLN 7,668 thousand.

7. Zakład Unieszkodliwiania Odpadów Sp. z o.o. with its registered office in Szczecin ("ZUO") (counterclaim)

Date of filing of the claim: 24 January 2019

Value of the dispute: PLN 211,839 thousand

As part of the proceedings brought by Mostostal Warszawa S.A., the Defendant filed a counterclaim for PLN 211,839 thousand. The counterclaim was served on Mostostal Warszawa on 24 January 2019. The counterclaim is currently under review. We have contested ZUO's claim in its entirety, as it is based on the erroneous assumption that it was ZUO, and not Mostostal Warszawa, that effectively withdrew from the contract. The defence was filed on 25 February 2019. Evidence-taking proceedings are ongoing in the case and an expert has been appointed. The expert has drawn up an opinion, to which Mostostal Warszawa S.A. has raised objections. The court has admitted further supplementary opinions. The court is considering admitting evidence from a further expert opinion. On 13 April 2024, the court admitted a new expert and set a deadline for the preparation of the opinion by 31 January 2025. The opinion was served on Mostostal Warszawa S.A.

8. Wrocław Municipality (Claimant)

Date of filing the claim: 5 March 2021

Claim value: PLN 15,941 thousand

By a judgment of 23 December 2020, the arbitration court awarded Mostostal Warszawa S.A. the sum of PLN 29,036 thousand from the Municipality of Wrocław, together with interest from 20 January 2013. On 21 January 2021, the Municipality of Wrocław paid the Parent Company the sum of PLN 43,501 thousand. On 5 March 2021, the Municipality of Wrocław lodged an appeal to set aside the arbitration tribunal's award in respect of the sum of PLN 15,941 thousand. The court upheld the appeal in part and set aside the award in respect of the sum of PLN 3,141 thousand. The parties lodged cassation appeals against the Court's judgment. The appeals were accepted for consideration by the Supreme Court, but the cassation proceedings were suspended due to the death of one of the consortium members. Following the identification of the heirs, Mostostal Warszawa S.A. filed a motion to resume the suspended proceedings. By judgment of 5 June 2025, the Supreme Court dismissed the cassation appeal of the Municipality of Wrocław, quashed the judgment of the Court of Appeal in respect of points 1 and 3, and referred the case back to the Court of Appeal for reconsideration.

9. State Water Management Authority Wody Polskie (Claimant)

Date of filing: 21 March 2022

Claim value: PLN 38,280 thousand

On 21 March 2022, Mostostal Warszawa S.A. received a payment order in summary proceedings for the sum of PLN 38,280 thousand issued in favour of the State Water Management Authority Wody Polskie. The amount of the order stems from the issuance of a notice regarding contractual penalties related to the performance by Mostostal Warszawa of the contract entitled "Revitalisation of the Elbląg Canal", with a gross value of PLN 61 thousand thousand, carried out between 2013 and 2015, and concerns an alleged delay in rectifying defects. Mostostal Warszawa S.A. considers that the reported defect was not a defect within the scope of the contract and that Mostostal Warszawa S.A. was therefore not obliged to repair (revitalise) such a defect. On 4 April 2022, Mostostal Warszawa S.A. lodged an objection to the order for payment in the summary proceedings. In the opinion of the Management Board of Mostostal Warszawa S.A., the claim is unfounded.

On 16 October 2024, a hearing was held at which witnesses were examined. The court set five further dates between March and May 2025 for the examination of witnesses.

10. Municipal Water Supply and Sewerage Company in the Capital City of Warsaw Joint Stock Company (Claimant)

Date of filing: 24 March 2023

Value of the dispute: PLN 83,356 thousand

On 24 March 2023, Mostostal Warszawa S.A. received a claim for payment filed by Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji w m.st. Warszawie Spółka Akcyjna ("the Claimant", "MPWiK"). The claim covered by the lawsuit was directed against three entities, including Mostostal Warszawa S.A., which together formed a contractor consortium ("Consortium") under the contract for the performance of the task: "Modernisation of technology at the Central Waterworks Plant – Indirect ozonation and activated carbon filtration" concluded on 7 August 2007 ("Contract"). The claimant is seeking joint and several payment of damages from each of the three entities forming the Consortium in the amount of PLN 83,356 thousand, together with statutory interest calculated from 4 January 2023, on the grounds of improper performance of the Contract, manifested by the occurrence of corrosion in the pipelines transporting drinking water at the Central Waterworks Plant within the "Filtrtry" Water Treatment Plant. According to the Parent Company's legal assessment, the claim covered by the lawsuit is entirely without merit, as MPWiK was responsible for the selection of the materials used to construct the pipeline. Furthermore, the scope of work relating to the construction of the pipeline was the responsibility of another consortium partner. Mostostal Warszawa S.A. entirely disputes and considers the claim brought by the Plaintiff to be unfounded. Following the filing of the defence, the Court will first consider the arbitration defence. At a closed hearing on 7 February 2024, the Court dismissed MPWiK's claim on the grounds of the arbitration objection raised. MPWiK lodged an appeal against the Court's decision. Mostostal Warszawa S.A. filed a response to the appeal.

11. Transprojekt Gdański Sp. z o.o. (Claimant)

Date of filing: 17 October 2024

Value of the dispute: PLN 22,152 thousand

On 7 March 2025, a claim filed by TRANSPROJEKT GDAŃSK sp. z o.o., the designer under the contract entitled "Construction of a section of the S19 expressway between the Domaradz junction and the Iskrzynia junction", was served on the registered office of Mostostal Warszawa S.A. In March 2024, Mostostal Warszawa withdrew from the contract with the designer, charging a contractual penalty, part of which it set off against the designer's remuneration, and the remainder of which it enforced from the performance bond. The claimant is seeking payment of PLN 22,152 thousand jointly and severally from Mostostal Warszawa and GDDKiA as remuneration for work performed up to the date of termination, including additional and replacement work, as well as contractual indexation. The company disputes the claim set out in the statement of claim. On 16 May 2025, Mostostal Warszawa S.A. filed a statement of defence.

12. Henniger Investment S.A. (Claimant)

Date of filing: 30 October 2025

Value of the dispute: PLN 5,676 thousand

The claim relates to the 'Osiedle Mieszkaj w Mieście' housing development in Kraków. The claimant has brought a claim for payment of the costs of repairing the defective façade of two buildings (CE1 and CE2), which, in his view, arose in connection with the commissioning of substitute works during the warranty period.

13. Doraco sp. z o.o. with its registered office in Gdańsk (Claimant)

Date of filing: 17 December 2025

Value of the claim: PLN 26,962 thousand

Doraco is seeking payment from Mostostal Warszawa S.A. and the Waste Treatment Plant based in Szczecin. The claim against Mostostal Warszawa S.A. is for remuneration for construction works arising from a subcontract concluded between Doraco and Mostostal Warszawa S.A. The claim against ZUO is for damages arising from ZUO's failure to perform and improper performance of its obligations under the agreement concluded between them, as well as for the improper conduct of the proceedings with Mostostal Warszawa S.A., which, in the claimant's view, deprived Doraco of the opportunity to claim remuneration under the subcontract.

14. Sarens Polska Sp. z o.o. (Claimant)

Date of filing: 31 August 2017

Value of the dispute: PLN 23,625 thousand

Sarens Polska Sp. z o.o. (Plaintiff) has sued Mostostal Power Development Sp. z o.o. (Defendant) for payment of remuneration for work performed and for payment of the equivalent of the amount deducted from the Plaintiff's performance bond. The Defendant considers the Plaintiff's claim to be unfounded, as the remuneration sought has been partially set off against a contractual penalty due to the Defendant; the remaining part of this remuneration is not due, whilst the amount drawn by the Defendant from the Plaintiff's performance bond has been credited against the contractual penalty due to the Defendant. At the end of 2021, the court issued an order securing the Plaintiff's claims up to PLN 11,660 thousand. Mostostal Power Development Sp. z o.o. transferred funds to secure the claim. In the payment proceedings, the court appointed an expert – the Krakow University of Technology.

In previous years, the Defendant had set aside a provision for these claims in the amount of PLN 11,403 thousand.

#### Proceedings involving the highest value of the dispute (Group companies as claimants)

1. State Treasury, Ministry of National Defence (Defendant)

Date of filing the claim: 23 June 2010

Value of the dispute: PLN 19,093 thousand

Claims by the consortium of Mostostal Warszawa S.A. – Unitek Ltd for additional remuneration and reimbursement of costs incurred in connection with the performance of the contract concerning the implementation of the CP 2A0022 Investment Package projects, under which the consortium acted as a substitute investor. During the performance of the contract, for reasons beyond the plaintiffs' control, changes occurred in the scope and nature of the investment, which entailed additional costs. On 10 October 2016, the Court awarded the claimants the sum of PLN 7,142 thousand plus interest from 3 August 2010. The Court dismissed the remainder of the claim. The claimants lodged an appeal against the above judgment. On 8 November 2018, the Court of Appeal in Warsaw amended the judgment of the Court of First Instance by dismissing the claim in respect of the sum of PLN 6,085 thousand. As a result of the judgment, the judgment of the Court of First Instance became final in respect of the amount of PLN 1,057 thousand together with interest due. On 15 February 2019, Mostostal Warszawa S.A. lodged a cassation appeal against the judgment of the Court of Appeal. On 8 November 2019, the Supreme Court accepted the appeal for consideration. By a judgment of 30 March 2021, the Supreme Court set aside the judgment of the Court of Appeal in its entirety and referred the case back to the Court of Appeal for reconsideration. On 26 May 2022, the Court of Appeal amended the judgment and dismissed the claim in its entirety. Mostostal Warszawa S.A. lodged a cassation appeal against this judgment. The Supreme Court accepted the cassation appeal for consideration. A judge has been appointed to hear the case.

In 2022, Mostostal Warszawa S.A. wrote down the assets related to this case.

2. State Treasury, General Director of National Roads and Motorways (Defendant)

Date of filing of the claim: 30 May 2012

Value of the dispute: PLN 194,196 thousand

Mostostal Warszawa S.A., together with a consortium partner, filed a claim with the Regional Court in Warsaw against the Defendant seeking to establish a legal relationship by amending the terms of Contract No. 2811/3/2010 of 26 February 2010 for the performance of works involving the construction of the A-4 Tarnów–Rzeszów on the section from the Rzeszów Centralny junction to the Rzeszów Wschód junction, from approximately km 574+300 to approximately km 581+250, by increasing the remuneration to PLN 194,196 thousand gross (following several updates), and (ii) the payment of the remuneration due, which had been withheld as a contractual penalty – up to PLN 13,244 thousand. As a result of the partial judgment of the Court of Appeal dated 30 April 2021, the Company was awarded the sum of PLN 13,244 thousand together with interest amounting to PLN 9,822 thousand. The judgment is final and has been paid by the Defendant. Proceedings are pending at second instance regarding the remaining amount (i.e. PLN 194,196 thousand). A hearing took place on 1 July 2024; the court has not yet appointed an expert.

Part of the amounts claimed in court is presented by the Capital Group under assets arising from the performance of construction contracts.

### 3. State Treasury, General Director of National Roads and Motorways (Defendant)

Date of filing of the claim: 2 July 2013

Value of the dispute: PLN 25,537 thousand

Mostostal Warszawa S.A., together with its consortium partner, has filed a claim with the Regional Court in Warsaw against the Defendant seeking to establish a legal relationship by amending the terms of Contract No. 210/RK/110/2009/2010 of 1 September 2010 for the performance of works consisting of the upgrading of the S-7 road to dual-carriageway standards on the section of the Kielce bypass from , Kielce (DK 73 Wiśniówka junction) – Chęciny (Chęciny junction) by increasing the remuneration by PLN 25,537 thousand gross in connection with the extraordinary rise in the prices of liquid fuels, asphalt and steel. An expert opinion was prepared in the case. By its judgment of 22 December 2020, the Regional Court increased the remuneration of Mostostal Warszawa and Acciona by PLN 13,580 thousand. Mostostal Warszawa S.A. lodged an appeal on 18 March 2021. The claim was dismissed in its entirety by the Court of Appeal on 18 March 2022. Mostostal Warszawa S.A. lodged a cassation appeal. The Supreme Court quashed the judgment unfavourable to the Parent Company and referred the case back to the Court of Appeal in Warsaw for reconsideration. In 2022, Mostostal Warszawa S.A. wrote down the assets related to this case. At the hearing on 27 May 2024, the Court of Appeal admitted evidence from a supplementary expert opinion by the Warsaw School of Economics (SGH).

### 4. Lublin Region Oncology Centre (Defendant)

Date of filing of the claim: 3 October 2014

Value of the dispute: PLN 32,461 thousand

In the proceedings brought against the Defendant, Mostostal Warszawa S.A. and its consortium partners are pursuing claims for payment in connection with the construction of the Lublin Region Oncology Centre. The case is pending before the Regional Court in Lublin. The above-mentioned claim amount comprises claims for: (i) payment for works undisputedly performed, (ii) interest for late payments during the performance of the contract, (iii) reimbursement of unduly charged and deducted contractual penalties, (iv) other claims in which the plaintiffs seek payment for materials purchased and left for installation, warranty maintenance costs and lost profits. In the present proceedings, the Defendant filed a counterclaim, under which it seeks payment from the Plaintiff of a total amount of PLN 27,072 thousand. On 17 April 2025, the Regional Court in Lublin issued a judgment ordering the Defendant, the St. to pay, jointly and severally, to the claimants Mostostal Warszawa S.A. and Acciona Construction S.A. a total of PLN 30,271 thousand, plus statutory interest for late payment and legal costs. In accordance with the Consortium Agreement, 100% of the awarded amount is due to Mostostal Warszawa. Furthermore, in the counterclaim proceedings, the Regional Court in Lublin ordered Mostostal Warszawa S.A. to pay the St. John of Dukla Oncology Centre of the Lublin Region the sum of PLN 764 thousand, together with statutory interest for late payment. The judgment is not yet final. Mostostal Warszawa S.A., in connection with the disputes with the

St. John of Dukla Oncology Centre of the Lublin Region, has recognised assets in its accounts amounting to PLN 60,194 thousand, which are presented by the Parent Company under trade and other receivables within the group of overdue receivables for which no impairment losses have been recognised, and under assets arising from the performance of construction contracts. On 10 September 2025, Mostostal Warszawa S.A. lodged an appeal. The claimant also lodged an appeal.

5. Agencja Rozwoju Miasta S.A. (Defendant)

Date of filing of the claim: 28 April 2017

Value of the dispute: PLN 23,017 thousand

Mostostal Warszawa S.A. brought a counterclaim against the Defendant for payment of the amount due for additional works related to the construction of the "Czyżyny" sports and entertainment hall in Kraków. As no settlement was reached during mediation, the case continues before the court. The parties have commented on proposals for court-appointed experts/institutes that could prepare an expert opinion on the matter.

Part of the amount claimed in court is presented by the Capital Group under trade and other receivables in the category of overdue receivables for which no impairment losses have been recognised, and under assets arising from the performance of construction contracts.

6. Zakład Unieszkodliwiania Odpadów Sp. z o.o. (Defendant)

Date of filing of the claim: 10 February 2017

Value of the dispute: PLN 33,770 thousand

Dispute concerning payment for unjust enrichment in connection with the Defendant's honouring of a bank guarantee for the proper performance of the contract, granted to the Defendant at the request of Mostostal Warszawa S.A. as part of the investment project entitled 'Construction of a Thermal Waste Treatment Plant for the Szczecin Metropolitan Area in Szczecin'. On 29 March 2018, the Regional Court in Szczecin awarded Mostostal Warszawa S.A. the sum of PLN 33,770 thousand plus interest. On 30 May 2018, the Defendant lodged an appeal against the judgment. By a judgment of 4 December 2018, the Court of Appeal dismissed the Defendant's appeal in its entirety. Mostostal Warszawa initiated enforcement proceedings against the Defendant. On 5 February 2019, the Defendant lodged a cassation appeal together with a motion to stay the enforcement of the judgments. The Court of Appeal granted the Defendant's request to stay the enforcement of the judgments until the Supreme Court had ruled on the cassation appeal. Following the Court of Appeal's decision, the enforcement proceedings against the Defendant were suspended. On 29 June 2021, the Supreme Court quashed the judgment of the Court of Appeal and referred the case back for reconsideration. On 18 October 2022, the Court of Appeal quashed the judgment of the court of first instance and the case was referred back for reconsideration. On 22 December 2023, the Regional Court in Szczecin delivered its judgment in the case, upholding Mostostal's claim in full, i.e. awarding it the sum of PLN 33,770 thousand together with statutory interest for delay. On 20 May 2024, ZUO lodged an appeal against the judgment of the court of first instance. Mostostal Warszawa S.A. filed a response to the appeal. On 11 December 2024, an appeal hearing took place, at which the court heard the parties' submissions and adjourned the hearing without setting a date. By a judgment of 15 October 2025, the Court of Appeal in Szczecin dismissed both appeals (that of the defendant and that of the intervener). Consequently, the judgment of the Regional Court awarding Mostostal Warszawa S.A. the sum of PLN 33,770 thousand plus interest is final. In October 2025, ZUO paid the awarded amount together with interest. The defendant filed a cassation appeal to the Supreme Court.

7. The State Treasury – General Director of National Roads and Motorways (Defendant)

Date of filing of the claim: 17 May 2017

Value of the dispute: PLN 29,063 thousand

Mostostal Warszawa S.A., together with its consortium partner, is claiming payment for additional costs incurred in the performance of Contract No. 122/2010 of 31 August 2010 concluded with the Defendant for the execution of works consisting of "Upgrading national road No. 8 to expressway standards on the section between the border of the Mazowieckie and Łódzkie provinces and Radziejowice". The proceedings are being conducted before the Regional Court in Warsaw. On 11 October 2022, the Parties received an expert's report for their comments. In 2023, a supplementary expert opinion was drawn up and served on the parties in November 2023. In December 2023, Mostostal Warszawa S.A. lodged objections to the opinion. In January 2024, the court's ruling was served, in which the court admitted the written supplementary expert opinion as evidence to address the objections raised by Mostostal Warszawa and the Public Prosecutor's Office. The court served the supplementary expert opinion and set a deadline for submitting objections. On 21 November 2024, the court admitted the expert's supplementary opinion. In January 2025, the court decided to admit a further supplementary expert opinion in order to respond to the parties' objections. On 12 September 2025, Mostostal Warszawa S.A. filed a pleading regarding the expert's opinion.

Part of the amount claimed in court (PLN 4.896 thousand) is presented by the Capital Group under assets arising from the performance of construction contracts.

#### 8. State Treasury – General Director of National Roads and Motorways (Defendant)

Date of filing of the claim: 3 July 2017

Value of the dispute: PLN 20,614 thousand

Mostostal Warszawa S.A., together with a consortium partner, filed a claim with the Regional Court in Warsaw against the Defendant seeking an order for the Defendant to pay the Claimants jointly and severally the sum of PLN 20,614 thousand, together with statutory interest for delay from the date of filing the claim until the date of payment. The subject of the dispute is the reimbursement by the Defendant to the Claimant of the costs of carrying out works on the extension of the S-7 road on the section of the Kielce bypass, contract no. 210/RK/110/2009/2010 of 1 September 2010 for the performance of works consisting of the extension of the S-7 road to dual-carriageway standards on the section of the Kielce bypass, Kielce (DK 73 Wiśniówka junction) – Chęciny (Chęciny junction) within the extended completion period. An expert opinion was commissioned in the case against. On 14 May 2021, we received an expert opinion that was favourable in part. On 16 December 2022, the Court awarded PLN 1.68 million to Mostostal Warszawa S.A. Mostostal Warszawa S.A. lodged an appeal.

#### 9. Energa Kogeneracja Sp. z o.o. (Defendant)

Date of filing of the claim: 20 January 2018

Value of the dispute: PLN 26,274 thousand

Mostostal Warszawa S.A. has brought a claim for payment of PLN 26,274 thousand, together with statutory interest from the date of filing the claim until the date of payment, plus costs. Mostostal Warszawa S.A. is seeking payment for construction works carried out as part of the project: a 20 MWe power unit in Elbląg. The defendant paid the claimant only part of the amount due for the works carried out. The principal amount is based on invoices which have been reduced by contractual penalties deducted, in Mostostal Warszawa S.A.'s view, without justification. The defendant had no right to impose contractual penalties, as the delay arose due to circumstances for which Mostostal Warszawa S.A. was not responsible. The contractual penalty charged by the Defendant is grossly excessive. On 2 February 2018, the Regional Court in Gdańsk, 9th Commercial Division, issued a payment order in summary proceedings. On 23 February 2018, the Defendant lodged an objection to the payment order. On 10 April 2018, Mostostal Warszawa S.A. filed a response to the objection to the order for payment. On 5 July 2021, we received a positive expert opinion confirming that the delay did not arise from causes attributable to the Contractor. On 9 May 2022, the Regional Court in Gdańsk, 9th Commercial Division, delivered a judgment awarding Mostostal Warszawa S.A. the sum of PLN 26,274 thousand for payment for construction

works, together with statutory interest from the date of filing the claim until the date of payment, plus costs. The defendant lodged an appeal. Following the favourable judgment, Mostostal Warszawa S.A. recognised an asset in its books in this respect in the amount of PLN 26,274 thousand. On 15 January 2024, the Court dismissed the defendant's appeal, and thus the judgment of the court of first instance awarding the sum of PLN 26,274 thousand, together with interest, to Mostostal Warszawa S.A. is final. Following the settlement of the dispute, on 24 January 2024, Mostostal Warszawa S.A. received the sum of PLN 39,297 thousand. The defendant lodged a cassation appeal with the Supreme Court.

10. Zakład Unieszkodliwiania Odpadów Sp. z o.o. (Defendant)

Date of filing of the claim: 15 January 2018

Value of the dispute: PLN 90,141 thousand

Mostostal Warszawa S.A. claimed payment of PLN 90,141 thousand together with statutory interest for late payment from 28 November 2016 until the date of payment. In the present action, Mostostal Warszawa S.A. is seeking payment from the Defendant for works, supplies, designs and other services performed for the Defendant up to the date of Mostostal Warszawa S.A.'s withdrawal from the contract for the construction of the Thermal Waste Treatment Plant in Szczecin, i.e. up to 14 June 2016, for which Mostostal Warszawa S.A. did not receive payment under the interim payment certificates issued on a monthly basis. The Defendant's response to the claim was received on 24 May 2018. On 24 January 2019, Mostostal Warszawa S.A. received a counterclaim for PLN 211,839 thousand, which the Company considers to be unfounded. The resolution of the case will be subject to assessment by a court-appointed expert. Evidence-taking proceedings are ongoing in the case and an expert has been appointed. The expert prepared an opinion that was partly favourable to the Claimant. The court admitted a supplementary opinion, which the parties received on 3 October 2022. The court put additional questions to the expert. In a further supplementary opinion, the expert maintained the position set out in his previous opinions and did not answer the questions posed. The court is considering admitting evidence from a further expert opinion regarding the questions to which no answer was provided. The court appointed a new expert and set a deadline of 31 January 2025 for the expert to prepare an opinion. The opinion was served on Mostostal Warszawa S.A. on 7 July 2025. Mostostal Warszawa S.A. submitted objections to the expert's opinion.

Part of the amount claimed in court (PLN 49,242 thousand) is presented by the Capital Group under trade and other receivables in the category of overdue receivables for which no impairment losses have been recognised.

11. State Treasury, General Director of National Roads and Motorways (Defendant)

Date of filing the claim: 24 January 2018

Value of the dispute: PLN 98,585 thousand

Mostostal Warszawa S.A., together with a consortium partner, filed a claim with the Regional Court in Warsaw against the Defendant for payment of PLN 98,585 thousand, together with statutory interest from 31 December 2014 to 31 December 2015 and statutory interest for delay from 1 January 2016 until the date of payment. In the claim, Mostostal Warszawa S.A. is seeking from the Defendant claims arising during the construction in 2010–2012 of the section of the A-4 motorway Tarnów– Rzeszów East, arising from obstacles encountered by the contractor during construction for which the Defendant is responsible (e.g. unforeseeable physical conditions), as well as additional costs associated with the extension of the contract period. On 28 May 2020, the court hearing the case decided to dismiss the Defendant's application to strike out the claim. The Defendant appealed against this decision. The evidentiary proceedings are ongoing. The judge in the case has been replaced. At a closed hearing on 11 October 2024, the Court decided to admit evidence in the form of an expert opinion from a scientific institute specialising in construction and ordered the institute to prepare the opinion within six months. On 5 March 2026, the court served the opinion of the scientific institute issued in the case. The court set a three-month deadline for the parties to submit comments on the opinion, encouraged the parties to enter into settlement discussions, and set a 180-day deadline for this purpose.

The capital group recognized assets arising from the implementation of construction contracts in the amount of PLN 24,624 thousand, due to the partially positive opinion of a court expert.

12. Energa Kogeneracja Sp. z o.o. with its registered office in Elbląg (“Energa”) (Defendant)

Date of filing of the claim: 15 December 2017

Value of the dispute: PLN 7,753 thousand

The subject of the proceedings in the counterclaim brought by Mostostal Warszawa S.A. against Energa Kogeneracja Sp. z o.o. (Energa) is a claim for payment (reimbursement) of contractual penalties which were calculated and paid by Energa from a bank guarantee issued in connection with contract EKO/86/2011 of 25 March 2011 for the construction of a 20 MWe biomass-fired power unit in Elbląg. The investor (Energa) maintains that the contract was performed improperly, and that design and construction errors were committed, as a result of which the Unit does not achieve the guaranteed parameters, for which Energa was entitled to contractual penalties. In Mostostal’s view, the main cause of the power unit’s malfunctioning and failure to achieve the guaranteed parameters is the operation of the unit using fuel that does not meet the contractual requirements. The selection of an expert is currently being processed in the case. The court suspended the proceedings due to ongoing proceedings at the District Prosecutor’s Office in Gdańsk concerning the investment in question. By a ruling of 15 January 2025, the Court of Appeal set aside the order to suspend the proceedings; the case will continue.

The amount claimed in court is presented by the Capital Group under trade and other receivables within the group of overdue receivables for which no impairment losses have been recognised.

13. Municipal Water Supply and Sewerage Company in the Capital City of Warsaw S.A. (“MPWiK”) (Defendant)

Date of filing the claim: 4 March 2019

Value of the dispute: PLN 9,438 thousand

Claim for payment of the amount paid by MPWiK – without factual or legal basis – under a performance bond. On 12 March 2019, the Court issued a payment order in favour of Mostostal Warszawa in summary proceedings. The Defendant lodged an objection to the payment order. In it, the Defendant stated that it had honoured the performance bond in connection with corrosion of the process piping. On 9 August 2019, Mostostal filed a response to the objection, in which it stated that, as at the date the bank issued the demand for payment of the guarantee amount, the defendant was not entitled to a specific, quantified and due claim arising from improper performance or non-performance of the contract. On 17 February 2023, the Court dismissed the claim brought by Mostostal Warszawa S.A. Mostostal Warszawa S.A. lodged an appeal against the judgment. No date has yet been set for the appeal hearing.

The amount claimed in court was partially covered by the Group through a write-down in 2025.

14. State Treasury – Regional Infrastructure Authority in Gdynia (Defendant)

Date of filing of the claim: 15 December 2022

Value of the dispute: PLN 17,406 thousand

A court case pending before the Regional Court in Gdańsk brought by Mostostal Warszawa S.A. against the State Treasury – Regional Infrastructure Authority in Gdynia. The subject of the dispute is the payment of remuneration and damages; the value of the dispute amounts to PLN 17,406 thousand. The defendant filed a statement of defence, and the claimant filed a reply. The court ordered the defendant to submit a pleading within two months. The defendant submitted a pleading in February 2024, in which it requested an extension of the deadline to provide further details in that pleading. The court granted the request and set a two-month deadline for the defendant to file further pleading. The defendant did not file the pleading. The claimant filed a further preparatory pleading following a prior order by the court.

15. University of Warsaw (Defendant)

Date of filing of the claim: 29 July 2024

Value of the dispute: PLN 45,275 thousand

Mostostal Warszawa S.A. seeks a determination of the amount of the claim by increasing the lump-sum remuneration due to the claimant by PLN 36,809 thousand net, i.e. PLN 45,275 thousand gross, in connection with an extraordinary increase in material prices, and payment of the aforementioned amounts. On 9 September 2024, Mostostal Warszawa S.A. withdrew its claim in respect of the amount of PLN 1,497 thousand gross due to the settlement of this amount under an annex concluded with the University of Warsaw. The defendant, the University of Warsaw, represented by PGRP, filed a statement of defence. An exchange of pleadings between the parties is ongoing. The court has referred the parties to mediation.

16. General Directorate for Public Roads – State Treasury – (Defendant)

Date of filing: 10 September 2025

Value of the dispute: PLN 43,222 thousand

On 1 August 2025, the Regional Court in Warsaw issued an order granting interim relief in respect of a claim seeking a declaration that GDDKiA is not entitled to claim payment of a contractual penalty for failure to complete Milestone No. 1 on time in connection with the S19 Domaradz project. The court set a deadline of two weeks from the service of the order for Mostostal Warszawa S.A. to file a claim covering the secured claims. Consequently, in order to maintain the granted interim relief, Mostostal Warszawa S.A. filed on 10 September 2025 a claim seeking a declaration that the Defendant is not entitled to a claim for payment of the contractual penalty and an order requiring the Defendant to refrain from withholding the contractual penalty from the Interim Payment for failure to complete Milestone No. 1 on time.

17. SEEN Technologie Sp. z o.o. (Defendant)

Date of filing: 22 December 2025

Value of the dispute: PLN 14,198 thousand

The claim in the amount of PLN 14,198 thousand relates to the reimbursement of the amount paid by MPWiK from the performance bond provided by Mostostal Warszawa S.A., despite the fact that MPWiK's claim concerned works falling within the scope of the Defendant – SEEN Technologie sp. z o.o.

## **V. STATEMENT BY THE MANAGEMENT BOARD OF MOSTOSTAL WARSZAWA S.A.**

The Management Board of Mostostal Warszawa S.A. hereby declares that, to the best of its knowledge, the consolidated financial statements of the Mostostal Warszawa Capital Group for 2025 and the comparative data have been prepared in accordance with applicable accounting standards and give a true, reliable and clear manner the financial position of the Mostostal Warszawa Capital Group and its financial performance.

We declare that the management report presents a true and fair view of the development, performance and position of the Mostostal Warszawa Capital Group, including a description of the principal threats and risks.

## **VI. INFORMATION REGARDING THE SELECTION OF THE AUDIT FIRM TO AUDIT THE CONSOLIDATED FINANCIAL STATEMENTS OF THE MOSTOSTAL WARSZAWA CAPITAL GROUP FOR THE FINANCIAL YEAR 2025 ON THE BASIS OF THEOF THE SUPERVISORY BOARD ON THE SELECTION**

Acting pursuant to § 70 (1) (7) of the Regulation of the Minister of Finance of 29 March 2018 on current and periodic information disclosed by issuers of securities and the conditions for recognising as equivalent information required by the

laws of a non-member state, based on information received from the Supervisory Board of Mostostal Warszawa S.A. The Management Board of the Parent Company hereby informs that:

- ☒ the audit firm and the members of the audit team met the conditions for preparing an impartial and independent report on the audit of the annual consolidated financial statements in accordance with applicable regulations, professional standards and rules of professional ethics,
- ☒ the Parent Company complies with the applicable regulations regarding the rotation of the audit firm and the lead auditor, as well as the mandatory cooling-off periods,
- ☒ Mostostal Warszawa S.A. has a policy regarding the selection of an audit firm and a policy regarding the provision to the issuer by the audit firm, an entity related to the audit firm or a member of its network of additional non-audit services, including services conditionally exempt from the prohibition on provision by the audit firm.

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## GENERAL INFORMATION

### EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS) 2 GENERAL DISCLOSURE OF INFORMATION

#### BP-1 General basis for making sustainability statements

This Sustainable Development Report of the Mostostal Warszawa Capital Group (hereafter referred to as the "Report") has been prepared pursuant to Polish Act on Accounting dated 29 September, 1994 (Official Journal of Laws of 1994, No 121, item 591, as amended). Furthermore, this Report incorporates disclosures as stipulated by Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment. This Report has been prepared based on the ESRS (*European Sustainability Reporting Standards*) introduced by Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to sustainability reporting standards.

The scope of the information, data, indicators, and statements within this Report encompasses the parent company Mostostal Warszawa S.A. and the Mostostal Warszawa Capital Group (subsequently referred to as the "Mostostal Warszawa Group," the "Mostostal Group," or the "Group") unless specified otherwise. In instances where data were not available, estimation methods were employed. This report presents information on the sustainable development of Mostostal Warszawa S.A. and the Mostostal Warszawa Capital Group for the period from 1 January to 31 December, 2025. The scope of consolidation in this Report is the same as in the consolidated financial statements for 2025.

As at 31 December, 2025, the Group consisted of 5 companies:

Mostostal Warszawa S.A. - Parent Company

AMK Kraków S.A.,

Mostostal Kielce S.A.,

Mostostal Płock S.A.,

Mostostal Power Development Sp. z o. o.

The materiality assessment was based on the Mostostal Warszawa Group's value chain, and the subsequent analysis of this chain facilitated an in-depth understanding of the ESG impacts of the Group's operations. In the upstream sector, the activities of the Mostostal Warszawa Group principally concern the procurement of raw materials, construction materials, components, and equipment, alongside the engagement of subcontractors' services. In the downstream sector, the Mostostal Warszawa Group's activities include the provision of comprehensive construction, road, and railway projects, the sale of bitumen, and waste disposal services.

The Mostostal Warszawa Group remains obligated to disclose information on expected events and matters under ongoing negotiation, as it does not meet the criteria for exemption under Article 63x, section 7 of the Polish Accounting Act of September 29, 1994. Furthermore, the Mostostal Warszawa Group did not avail itself of the option to exclude specific information pertaining to intellectual property, know-how, or innovation results.

#### BP-2 Disclosure of Information in Relation to Special Circumstances

The Mostostal Warszawa Group confirms that the methodology applied to the preparation and presentation of sustainability disclosures remains unchanged from the previous reporting year. The Group made adjustments in the following areas:

- electricity consumption in 2024,
- total mass of products discharged in 2024,
- non-hazardous waste that has been prepared for reuse in 2024,
- Scope 3 carbon footprint calculation for 2024.

The nature of the above corrections and a description of the adjustments made can be found in the relevant sections of this Report.

The Mostostal Warszawa Group follows the timeframes specified in Article 63x, paragraph 4 of the Accounting Act and reports issues based on the time horizon defined in ESRS 1, section 6.4 ("Definition of the terms 'short, medium and long-

term' for reporting purposes"). None of the quantitative measures and monetary amounts are subject to a high level of uncertainty.

This report from the Mostostal Warszawa Group does not include information based on other regulations or generally accepted interpretations and standards concerning sustainable development reporting. All information is presented directly within this report; the Mostostal Warszawa Group does not incorporate information by reference.

The materiality assessment determined that the topics covered by ESRS E1 through E5, S1 through S4, and G1 are material and are therefore reported within this document; consequently, the option to omit information pertaining to these standards has not been exercised.

## GOV-1 The role of administrative, management and supervisory bodies

### **Supervisory Board of Mostostal Warszawa S.A.**

As at 31 December, 2025, the Supervisory Board consisted of 6 members, including 2 independent members. During the reporting period, 100% of the Supervisory Board members were men.

#### **Jacobo Arnanz González - Chairman of the Supervisory Board**

He is an industrial engineer who studied at the Technical University of Madrid. He holds an MBA in Sustainable Global Business - Escuela De Organización Industrial. Project Management Professional - Project Management Institute. Jacobo Arnanz González gained experience in the construction sector working as Tunnel Manager, Structure Manager, Construction Manager and Project Manager at Acciona Infraestructure; Construction Manager at Acciona Infraestructure Norway; Construction Director at Acciona Infraestructure; and subsequently as Operations Director for the North Atlantic and Southeast Asia region, and Regional Director for Europe and Southeast Asia at Acciona Infraestructure.

#### **Francisco Javier Lapuente Sastre – Vice-Chair of the Supervisory Board**

Financial Director at Acciona Construcción. He obtained his economic and business education at IESE Business School in the Management Development Program (PDD) and at the Complutense University of Madrid (Bachelor's degree in Economics). Francisco Javier Lapuente Sastre gained experience in the construction sector working as Financial and Administrative Manager at ACCIONA AIRPORT SERVICES; Partner at TENNISPOOL S.L. – SPORT BUILDING S.L. in Madrid (an entity responsible for the construction of sports facilities, including swimming pools, tennis courts and paddle tennis courts); Control and Budgeting Manager at Acciona Eólica CESA – Alabe Sociedad de Cogeneración; Director of Planning and Management at ACCIONA ENERGÍA; Chief Financial Officer at Acciona Trasmediterranea; and Chief Financial Officer at Acciona Services.

#### **Javier Lapastora Turpin - independent Member of the Supervisory Board**

Director and Chairman of the Audit Committee of AEDAS HOMES, S.A., Director and Chairman of the Audit Committee of Banco Alcalá, S.A. and Servicios Financieros Carrefour EFC, S.A.. Founder and Co-CEO of Kilmore Management Services, SL, Tullamore Properties, SL and Connemara Properties, SL. Chief Executive Officer of Glendalough Investments, SL, Clonmacnoise Developments, SL and Bazkariak Kalitate, SL. Member of the Economic Council of the Archdiocese of Madrid. He holds a Bachelor's degree in Economics from CUNEF Business School and is a lecturer at IE (Instituto de Empresa) Business School. He is a member of the Advisory Committee of the CNMV (regulator of the Spanish Stock Exchange) and a Member of the Board of Directors of the ICJCE (Institute of Chartered Accountants in Spain) and the ROAC (Chartered Accountants in Spain).

#### **Neil Roxborough Balfour - Member of the Supervisory Board**

He graduated from Ampleforth College and obtained his law degree and a bar degree from Oxford (Middle Temple). He introduced the Acciona company to Poland. He served as President and Executive Director of Acciona's Polish affiliate - Mostostal Warszawa S.A. He founded a private real estate investment company - Augusta I Ltd, which invests in Polish office and residential properties, and a development company (Mermaid Properties).

**Robert Jędrzejczyk** – independent Member of the Supervisory Board

A graduate of the Faculty of Law and Administration at Jagiellonian University and the Institute of Public Administration in Paris, they also completed postgraduate studies at the University of Warsaw's European Centre and held a scholarship from the Robert Schuman Foundation in Paris. He sat on the Supervisory Boards of many Polish companies. Additionally, he is the Chairman of the International Association of Chambers of Commerce and Industry in Poland (IGCC).

**Javier Serrada Quiza** - Member of the Supervisory Board.

Law graduate from the Public University of Navarre. He also received a Master in International Business from ESIC Business & Marketing School and a Master in Law from Northwestern University in Chicago. He holds a Business Administration certificate from IE Business School. Legal Director at Acciona Infraestructuras. He served as Legal Director at Acciona Windpower.

**Management Board of Mostostal Warszawa S.A.**

Members of the Management Board are appointed by the Supervisory Board. As of 31 December, 2025, the Management Board consisted of 5 persons, none of whom represented employees or other persons providing work. During the reporting period, 100% of the Management Board members were men.

**Jorge Calabuig Ferre** – President of the Management Board

He graduated from the Polytechnic University of Valencia with a degree in Civil Engineering, specializing in transport and urban planning. He defended his Master of Science in Engineering at the University of Rostock in Germany and completed his MBA at the EOI Escuela de Organización Industrial (Business School) in Madrid. He gained experience in the construction sector, holding positions ranging from Construction Manager to Technical Director. He coordinated the multi-stage process of preparing the offer of the Mostostal Warszawa/Acciona Infraestructuras consortium for the construction of the second metro line in Warsaw. He held the position of Technical Director at Acciona Infraestructuras Branch in Poland. He managed the Controlling and Purchasing Department at Mostostal Warszawa S.A. He was also responsible for managing the purchasing process for one of the Company's largest contracts – the construction of power units no. 5 and 6 at the Opole Power Plant. He is also a Member of the Management Board of Mostostal Power Development Sp. z o. o. and sits on the Supervisory Boards of subsidiaries of Mostostal Warszawa S.A.: Mostostal Plock S.A., Mostostal Kielce S.A. oraz AMK Kraków S.A.

**Jacek Szymanek** - Member of the Management Board for Management and Administration

Graduate of the Master of Business Administration studies organised by the French Institute of Management. Responsible for organizational support, overseeing key functions including HR, Administration, IT and Business Applications, Health and Safety, R&D, and PR. Further responsibilities include Management Systems, the Confidential Office, Digital Transformation, and Construction Support. He also serves as the President of the Management Board of Mostostal Plock S.A. He also sits on the Supervisory Boards of Mostostal Kielce S.A., AMK Kraków S.A. and Mostostal Power Development Sp. z o. o. He gained professional experience managing HR in Polish and international companies.

**Juan de Dios Martin Martin** - Member of the Management Board for Finance

He graduated in Business Administration and Management from the University of Navarra. Graduated from Master's Degree in Tax Consultancy at ESESA (Escuela de Estudios Superiores de Empresa - Malaga) and in financial management and administration at UNIR (International University of La Rioja). He gained professional experience by serving as a financial director in Polish and foreign companies.

- **Javier Sanz Mugica** - Member of the Management Board for Operations and Special Projects

He graduated in Civil Engineering (specializing in Construction) from the University of Cantabria, Spain. He brings approximately 25 years of professional experience in managing, designing, and implementing civil and water infrastructure

projects. His career includes leadership roles such as Regional Construction Director, Tender Director, and Project Director, following his foundations as a Construction Manager and Technical Engineer. He has been instrumental in delivering numerous metro, railway, and highway projects, navigating the complexities of urban environments and his expertise spans earthworks, tunnels, and both above-ground and underground stations, as well as viaducts, MEP installations, systems, communications, and road networks. Demonstrated leadership in international infrastructure, serving as Project Director and Project Manager for high-speed rail in Spain. His portfolio includes overseeing construction operations for Spanish rail networks and managing a large-scale highway project in Oman. He served as Operations Director for Acciona's construction projects in the Middle East and chaired the Management Committee for the Dubai Metro Route 2020 project. He also served as Project Director for the Broadway Subway Project in Vancouver, Canada.

- **Marcin Kondraszuk** - Member of the Management Board for Production Support and Organisation

A graduate of the Faculty of Production Management at the Warsaw University of Technology. Expertly trained in strategic analysis, organisational management, and financial planning through numerous specialized professional development programs. Heads the Production and Organisation Support Department. Responsible for key organisational functions, including compliance, investor relations, claims management policy, and warranty services for completed projects. He is a Member of the Management Board of Mostostal Power Development Sp. z o. o. and sits on the Supervisory Boards of Mostostal Płock S.A. and AMK Kraków S.A. He gained experience in the construction sector by working as Deputy Director, Director of the Organisational and Legal Office and Director of the Management Board Office at Mostostal Warszawa S.A. He was a member of the Supervisory Board of Mielecki Przedsiębiorstwo Budowlane S.A.

As of 28 January, 2026, Jacek Szymanek resigned from the position of Member of the Management Board. As of the date of publication of the Report, the Management Board of Mostostal Warszawa S.A. consisted of four members.

### **Roles and responsibilities of administrative, management and supervisory bodies in relation to sustainable development**

The governing bodies of Mostostal Warszawa S.A., the Group's parent company, consist of the General Meeting, the Supervisory Board, and the Management Board.

The responsibilities of the Management Board Member for Finance in relation to sustainable development include:

- implement and supervise the sustainable development strategy and coordinate activities in the areas of environmental protection, social responsibility and corporate governance,
- report on sustainability,
- identify and manage ESG-related risks,
- strive to integrate ESG principles into the Group's daily activities.

The responsibilities of the Member of the Management Board for Management and Administration regarding sustainable development include:

- Overseeing the Company's personnel and human resources policy;
- Ensuring the effective operation of management systems, occupational health and safety (OHS), and environmental protection standards.
- develop, implement and supervise the Group's human rights policy,
- identify and manage risks related to human rights violations,
- maintain open communication with stakeholders, including employees, customers, local communities,
- implement and operate effective grievance and redress mechanisms to facilitate the reporting of human rights violations by workers and other stakeholders and to ensure access to appropriate redress.

The Management Board collectively oversees the dual materiality assessment process, which includes approving the list of material stakeholders and their associated impacts, risks, and opportunities, as well as reviewing key ESG issues.

Additionally, the Board approves the ESG strategy, ensures regulatory compliance, and monitors its implementation. The Supervisory Board maintains collective responsibility for oversight, monitoring the implementation of sustainable development strategies and policies while serving in an advisory capacity to the Management Board.

### **Audit Committee**

The responsibilities of the Audit Committee include in particular:

- recommending to the Supervisory Board the entity authorized to audit financial statements or review financial accounts of the Company;
- monitoring of the financial reporting process;
- monitoring the effectiveness of internal control, internal audit and risk management systems;
- monitoring the performance of financial review activities;
- monitoring of the independence of the auditor and the entity authorized to audit financial statements, including with respect to provision of the services other than financial audit services to the Company.

### **Communication on ESG issues to the Management Board and Supervisory Board**

Individuals responsible for ESG report monthly on sustainable development matters within the Mostostal Group during regular Executive Committee meetings organized by the Company's Management Board.

### **Internal audit in ESG processes**

Internal audits are conducted to examine the Integrated Management System's effectiveness and these audits verify processes and propose operational improvements for implementation in specific areas. This is a crucial aspect of the Group's operations, enhancing its efficiency and contributing to the achievement of its objectives. Internal audit assists the Group in conducting its business responsibly concerning human rights and working conditions, diversity and inclusion, and employee health and safety. Audits are conducted in specific departments, areas, construction sites, and companies on pre-arranged dates agreed upon with the relevant parties. In the Mostostal Group, internal audits are conducted according to the following standards: PN-EN ISO 9001:2015; PN-EN ISO 14001:2015; PN-EN ISO 45001:2024, AQAP 2110:2016. An internal audit is considered complete when the audited entity submits a report on the implementation of post-audit actions, along with supporting evidence, to the Office of Integrated Management Systems, Occupational Health and Safety, and Environmental Protection.

The audit results are used by the Management Board/Supervisory Board as tools to improve the functioning of the Group. The Group leverages audit results to acquire knowledge and tools that facilitate more effective achievement of business objectives, enhance the efficiency of its processes, and strengthen control over their implementation.

### **Knowledge and experience of management and supervisory bodies**

The members of the Supervisory Board and Management Board of Mostostal Warszawa S.A. have expert knowledge and experience in managing infrastructure and construction projects and in the area of sustainable development. The Supervisory Board and Management Board members include individuals with backgrounds in engineering, economics, law, and business, educated at renowned institutions such as the Madrid Polytechnic University, IESE Business School, and the Jagiellonian University. Members have experience working in senior positions in international organisations and financial and legal institutions. The Management Board approves strategic plans and actions, and monitors their implementation to ensure alignment with the Group's objectives.

Board members collaborate with external experts, such as Materiality and Envirly, to refine their expertise and stay abreast of evolving sustainability regulations and industry developments. Individuals designated by the Management Board regularly participate in webinars organized by the Association of Stock Exchange Issuers, featuring ESG experts. The

Group receives significant support from the sustainable development team at the Acciona Group, which includes the Mostostal Warszawa Group.

### GOV-1 ESRS G1 – Business Conduct

As the executive and management body of the Company, the Management Board of Mostostal Warszawa S.A. directs its operations and oversees its overall activities. The Management Board operates on the basis of:

1. the Commercial Companies Code (CCC) and applicable legal provisions,
2. Company Articles of Association,
3. Resolutions of the General Meeting,
4. Principles of Corporate Governance,
5. Rules of Procedure of the Management Board of Mostostal Warszawa S.A.

Leading the Management Board's work, convening and chairing its meetings, managing all Company activities, representing the Company externally, and issuing internal orders, regulations, and other provisions that regulate the Company's activities are the key responsibilities of the President of the Management Board.

The Management Board bears the obligation to administer the assets and affairs of the Company and to discharge its duties with the utmost diligence, in strict conformity with the Company's Articles of Association, its internal regulations, and pertinent legal provisions, as well as to act as the Company's representative before other institutions. Guided by the Company's interests, the Management Board determines the strategy and main operational goals, submits them to the Supervisory Board, and is responsible for their implementation and execution. The Management Board is responsible for ensuring both the transparency and the effectiveness of the Company's management system, alongside conducting its affairs in compliance with legal regulations and principles of good practice.

The Mostostal Warszawa S.A. **Supervisory Board** exercises continuous supervision over the Company's activities. The Supervisory Board operates on the basis of:

1. the Commercial Companies Code (CCC) and applicable legal provisions,
2. Company Articles of Association,
3. Resolutions of the General Meeting,
4. Principles of Corporate Governance,
5. Regulations of the Supervisory Board of Mostostal Warszawa S.A.

The responsibilities of the Supervisory Board include among others:

- adopt resolutions on the performance of a legal act by the Company, if required by law or the Articles of Association, appoint and dismiss members of the Management Board, unless the Company's articles of association provide otherwise,
- determine the terms and conditions governing the employment or other legal relationships between the members of the Management Board and the Company, unless the Company's articles of association provide otherwise,
- represent the Company in contracts concluded between the Company and a member of its Management Board, unless the General Meeting appoints a proxy to conclude or enter into such contracts by resolution,
- assess the Management Board's reports on the Company's operations and assessment of the Company's financial statements,
- elect the Company's statutory auditor at the motion of the Management Board,
- assess the reports on the operations and assess the Group's financial statements,

GOV-2 Information provided to the entity's administrative, management, and supervisory bodies, and the sustainable development issues they address.

Throughout the reporting year, the governing bodies were kept informed of significant sustainability-related impacts, risks, and opportunities during monthly Executive Committee meetings. Furthermore, the ESG Coordinator presented the results of the updated double materiality assessment to both the Management Board and the Supervisory Board.

The following table details the sustainable development topics discussed by the Management Board during this period:

ESG Issues Discussed by the Management Board	ESRS	European Sustainability Reporting Standards Topic/Subtopic
<ul style="list-style-type: none"> <li>• Carbon Footprint Management: Oversight of measurement and monitoring, the integration of accounting systems for ESG data collection, and the establishment of emission reduction targets.</li> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard E1.</li> </ul>	E1	<ul style="list-style-type: none"> <li>• Climate change: climate change mitigation, climate change adaptation, energy</li> </ul>
<ul style="list-style-type: none"> <li>• Register of hazardous substances and mixtures used on construction sites</li> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard E2.</li> </ul>	E2	<ul style="list-style-type: none"> <li>• Pollution: air, water and soil pollution, potentially hazardous substances and substances of very high concern</li> </ul>
<ul style="list-style-type: none"> <li>• Analysis of water consumption in production processes (company benchmark)</li> <li>• Rational water management, methodology for measuring and validating data on water consumption/absorption within the organisation</li> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard E3.</li> </ul>	E3	<ul style="list-style-type: none"> <li>• Water and marine resources: water withdrawal, water consumption</li> </ul>
<ul style="list-style-type: none"> <li>• Implementation of projects taking into account established environmental protection principles, development of new standards</li> <li>• Implementation of environmentally friendly investments</li> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard E4.</li> </ul>	E4	<ul style="list-style-type: none"> <li>• Biodiversity and ecosystems: direct drivers of biodiversity loss (land use change), impacts on species status, impacts on ecosystem range and status</li> </ul>
<ul style="list-style-type: none"> <li>• Waste (segregation, corporate waste standards, employee training)</li> <li>• Transforming your business towards a circular economy</li> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard E5.</li> </ul>	E5	<ul style="list-style-type: none"> <li>• Circular economy: waste, resources input, resources output related to products and services</li> </ul>
<ul style="list-style-type: none"> <li>• Work-life balance culture</li> <li>• Development of employee competencies</li> <li>• Ensuring stable employment conditions</li> <li>• Strengthening equal opportunities and women's representation in leadership positions</li> <li>• Reducing the gender pay gap</li> <li>• Occupational Health and Safety</li> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard S1.</li> </ul>	S1	<ul style="list-style-type: none"> <li>• Employees: working conditions, equal treatment and equal opportunities, other work-related rights</li> </ul>
<ul style="list-style-type: none"> <li>• Occupational health and safety among subcontractors</li> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard S2.</li> </ul>	S2	<ul style="list-style-type: none"> <li>• Workers in the Value Chain</li> </ul>
<ul style="list-style-type: none"> <li>• Standard of communication with local communities</li> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard S3.</li> </ul>	S3	<ul style="list-style-type: none"> <li>• Affected communities: economic, social and cultural rights (including security impacts)</li> </ul>
<ul style="list-style-type: none"> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard S4.</li> </ul>	S4	<ul style="list-style-type: none"> <li>• Consumers and End Users: Inclusion: Responsible Marketing Practices</li> </ul>

<ul style="list-style-type: none"> <li>• Double Significance Study Update</li> <li>• EU Taxonomy</li> <li>• ESG Benchmark – comparative analysis of key indicators within a reference group</li> <li>• Assessment of impacts, risks, and opportunities related to Topical Standard G1.</li> </ul>	G1	<ul style="list-style-type: none"> <li>• Business Conduct: Corporate Culture, Supplier Relationship Management (including payment practices), Corruption and Bribery (Prevention and Detection; Incidents), Whistleblower Protection</li> </ul>
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### GOV-3 Integrating Sustainability Outcomes into Incentive Systems

#### GOV-3 ESRS E1 – Climate change

Sustainable development issues, including climate change issues, are not included in the incentive systems of the Management Board and Supervisory Board of Mostostal Warszawa S.A.

### GOV-4 Due Diligence Statement

Basic Elements of the Due Diligence Process	Sustainability Statement Points
a) Integrating Due Diligence into Corporate Governance, Strategy and Business Model	<i>SBM-1, S1-1, S2-1, S3-1, S4-1, G1-1</i>
b) Engage with affected stakeholders at all key stages of the due diligence process	<i>SBM-2, S1-2, S2-2, S3-2, S4-2, G1-2</i>
c) Identify and assess adverse impacts	<i>SBM-3, IRO-1</i>
d) Take action to mitigate identified adverse impacts	<i>E1-3, E2-2, E3-2, E4-3, E5-2, S1-3, S2-3, S3-3, S4-3, G1-3</i>
e) Monitor the effectiveness of these efforts and provide relevant information in this regard	<i>E1-6, E2-4, E3-4, E4-5, E5-4, E5-5, S1-17, S2-4, S3-4, S4-4</i>

### GOV-5 Risk Management and Internal Controls for Sustainability Reporting

The risk management and internal control systems governing our sustainability disclosures operate within our established organizational procedures and standardized methodologies.

The following internal control mechanisms are implemented:

Heads of departments responsible for collecting ESG data verify numerical data.

Individuals responsible for preparing the reports, with external expert support, verify numerical data.

Verification of the consistency of numerical data against the financial statements.

Individuals responsible for preparing the reporting, with external expert support, verify qualitative information.

Utilization of certified tools to calculate the organization’s carbon footprint across Scopes 1, 2, and 3.

Formal verification of the report by the Management Board of the parent company

Cooperation with external consultants to ensure methodology and reporting integrity.

Moreover, Mostostal Warszawa S.A. has in place Procedure No. PJ-19 “Internal audit.” The Internal Audit Procedure outlines the process for conducting internal audits to evaluate the effectiveness of the Integrated Management, Health, Safety, and Environmental Protection System. The procedure operates throughout the Group. The procedure details the entire internal audit process, from preparation and execution to the scope of the audit report and post-audit activities.

As part of the 2025 materiality assessment update, the Mostostal Group assessed the financial significance of identified ESG risks and initiated a process to monitor and manage these key areas.

### SBM-1 Strategy, Business Model and Value Chain

The Mostostal Warszawa Group provides construction and assembly services, and manufactures metal structures and their parts. Acting as a general contractor, the company carried out projects in all key sectors of the construction market in

Poland and abroad. The Mostostal Group unites companies engaged in comprehensive design and construction across all market segments, ranging from residential buildings to specialized heavy industry structures, and including the production and supply of metal construction elements. The core of the Group is formed by Mostostal Warszawa, AMK Kraków S.A., Mostostal Kielce S.A. and Mostostal Płock S.A., which may boast extensive experience in the oil and gas sector, power industry and environment protection, pursuing a common strategy aimed at to development of production, trade and marketing offer. Mostostal Power Development Sp. z.o.o. – a special purpose vehicle of Mostostal Warszawa established for the construction of power units No. 5 and 6 at the Power Plant in Opole – is also consolidated in the Group. The primary client base of the Mostostal Warszawa Group encompasses the following key sectors:

- Investors (clients, buyers),
- Developers,
- Local government units.

The Mostostal Group operates on the European market.

### Structure of Mostostal Warszawa Group

	Company name	Registered office	Core Business	Share of Mostostal Warszawa S.A. in the votes at the company's AGM (31.12.2025)	Mostostal Warszawa S.A.'s share of the company's base capital (31.12.2025)
1	Mostostal Warszawa S.A. - Parent Company	Warsaw	Construction	-	-
2	Mostostal Kielce S.A.	Kielce	Construction	100.00%	100.00%
3	AMK Kraków S.A.	Kraków	Engineering, design, and project management services in the field of civil engineering and turnkey projects	100.00%	100.00%
4	Mostostal Płock S.A.	Płock	Construction	53.21%	48.69%
5	Mostostal Power Development Sp. z o.o.	Warsaw	Construction	100.00%	100.00%

As at 31 December, 2025, the Mostostal Group employed 1363 employees under employment contracts. All Group employees work in the European Union.

### ESG Strategy of the Mostostal Warszawa Group

In 2025, the Mostostal Group adopted an ESG Strategy for 2026–2030, with a long-term outlook, underscoring its commitment to fostering a responsible and sustainable construction sector. Based on the double materiality analysis, as well as defined strategic goals and corresponding key performance indicators (KPIs), the Mostostal Group has identified the Sustainable Development Goals (SDGs) that it supports through the implementation of its ESG Strategy. These include the following:

- Goal 7 – Ensure access to affordable, reliable, sustainable, and modern energy for all.
- Goal 8 – Promote stable, sustainable and inclusive economic growth, full and productive employment and decent work for all,
- Goal 9 – Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.
- Goal 10 – Reduce inequality within and among countries.
- Goal 13 – Take urgent action to combat climate change and its impacts.

- Goal 17 – Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The strategic goals of the Mostostal Warszawa Group are categorized into three core pillars: environmental and climate stewardship, social responsibility, and corporate governance.

ESG strategy takes into account three time perspectives for achieving goals:

- short term perspective: by the end of 2026
- medium term perspective: 2027-2030
- long-term perspective: after 2030

## **E – Environmental and Climate Objectives**

1. Reduce greenhouse gas emissions in all areas
  - I. Establish measurable targets and reduce Scope 1 greenhouse gas emissions.
  - II. Establish measurable targets and reduce Scope 2 greenhouse gas emissions.
  - III. Establish measurable targets and reduce Scope 3 greenhouse gas emissions.

Implementation period: 2026-2030+
2. Sustainable management of water and raw materials
  - I. Minimise the environmental impact of construction activities
  - II. Rational management of water resources
  - III. Minimise impact on biodiversity
  - IV. A systematic approach to waste management throughout the construction cycle
  - V. Transforming your business towards a circular economy

Implementation period: 2026-2030

## **S – Social responsibility**

1. Own Workforce
  - I. Promote a culture of work-life balance
  - II. Raise the level of employee competence development
  - III. Ensuring stable employment conditions
  - IV. Strengthening equal opportunities and women's representation in leadership positions
  - V. Reduce the gender pay gap
  - VI. Achieve and maintain zero serious and fatal accidents

Implementation period: 2026-2030
2. Occupational health and safety in the value chain
  - I. Achieve and maintain a zero-fatality and zero-serious-accident rate among all subcontractor personnel working on Mostostal Group construction sites, on a year-on-year basis from 2026 to 2030, with a commitment to continued excellence thereafter.
3. Local communities
  - I. Organise and unify the rules of communication with local communities

Implementation period: 2026-2030

## **G – Corporate governance**

1. Ethical culture and competence development
  - I. Strengthen the culture of compliance and ethics in the organisation through systemic legal and regulatory risk management
  - II. Strengthen standards related to personal data protection

Implementation period: 2026-2030
2. Counteract irregularities and unfair competition

I. Strengthen ethical and anti-corruption standards

Implementation period: 2026-2030

3. Cybersecurity

I. Increase the organisation's resilience to digital threats

Implementation period: 2026-2030

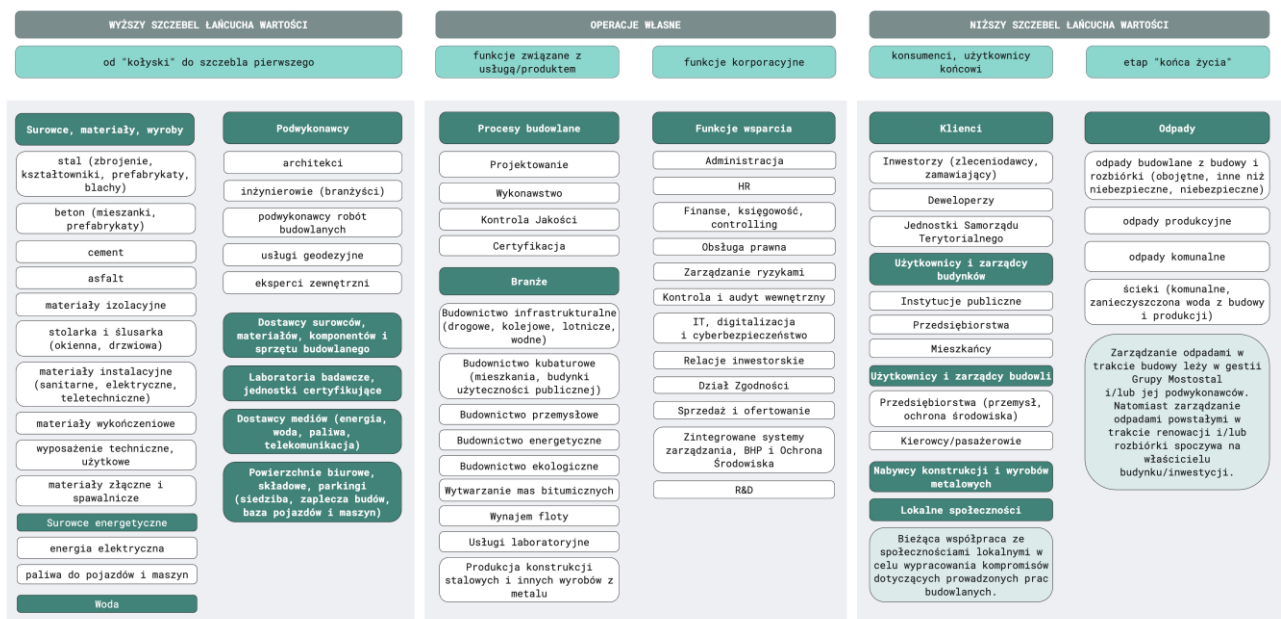
The strategic objectives are described in further detail within the respective ESRS topical sections. The Mostostal Group has adopted an instruction for the development, control, and update of the ESG Strategy. This document specifies, among other things, the organizational units involved in the strategy development process, the regulatory and methodological basis for its development, the procedures for validation and approval, and the mechanisms for controlling and monitoring its implementation. Representatives from the functional areas of the Mostostal Warszawa Group were involved in internal consultations throughout the process of establishing the ESG Strategy. The ESG strategy was developed in alignment with applicable national and EU regulations, international sustainability frameworks, and the findings of a double-materiality assessment. The strategy was approved by the Management Board via resolution and has attained the status of a mandatory corporate document within the Mostostal Warszawa Group.

The Mostostal Group does not operate in the sectors of fossil fuels, chemical production, production of controversial types of weapons, tobacco cultivation and production. The Group does not have products and services that are prohibited in certain markets.

The Mostostal Warszawa Group utilizes the applicable exemption and omits the breakdown of revenue by significant ESRS sectors.

**Value chain of the Mostostal Warszawa Group**

The analysis of the value chain of the Mostostal Warszawa Group covers the entire area of strategic management. The value chain covers all the Group's activities that lead to the creation of value for the buyer. The Group's value chain was identified during a materiality assessment to assess opportunities and risks in the Group's key areas of operations and to identify key stakeholders.



1. Own operations:

The Mostostal Warszawa Group operates in the following areas of construction processes:

design,  
execution,  
quality control,  
certification.

The activities of the Group Companies can be divided into various industries:

infrastructure construction (road, railway, air, water),  
construction of buildings (apartments, public buildings),  
industrial construction,  
power sector construction,  
ecological construction (related to environmental engineering).

Furthermore, the entities within the Mostostal Warszawa Group undertake activities including the production of bituminous mixtures, the provision of fleet rental services (encompassing construction machinery), the offering of laboratory services, and the manufacturing of steel structures and other metal products.

Supporting these activities, the Mostostal Group has organizational units dedicated to management and support functions. These encompass: sales and offers departments; the administration office; the human resources (HR) department; the integrated management system, health and safety, and environmental protection department; the accounting office; the controlling office; the investor relations department; the legal office; the compliance department; the risk management office; the internal control and audit office; and the information technology (IT), digitalization, and cybersecurity office.

## **2. Upstream**

The upstream value chain mainly includes:

in tier 1:

- suppliers of raw materials and consumables, as well as components and equipment,
- subcontractors who carry out, on behalf of the Mostostal Warszawa Group companies macro-levelling works, excavations, embankments, sub-bases, surfaces, finishing works, street elements, engineering works, water and sewage networks, land improvement, heating, gas and electricity networks, traffic lights, road system lighting, railway and tunnel works,
- design offices (architects and engineers) who are responsible for the implementation of the investment,
- companies providing surveying services,
- external experts,
- companies responsible for additional support services: cleaning companies, security companies, media providers, property maintenance companies.

in tier 2:

- raw materials, construction materials and products – the most important of which include asphalt, cement, concrete, steel,
- raw materials for the production of bituminous masses: asphalts, aggregates and additives,
- energy resources, including natural gas, diesel oil, heating oil, coal and others,
- water – used for municipal purposes in offices and for construction processes on construction sites.

## **3. Downstream**

In the downstream value chain, the most important groups of customers and end users of the Mostostal Warszawa Group have been identified.

Clients can be divided into different categories depending on the type of order, these are:

- investors,
- developers,
- local government units and public institutions.

The end users of the Mostostal Warszawa Group's products and investments include:

- public institutions,
- enterprises,
- residents and users of buildings,
- drivers and other road users,
- users of railway infrastructure,
- buyers of steel structures and products.

The final stage of the value chain includes waste from construction and anticipated waste at the end of the lifecycle of Mostostal Group's facilities. According to applicable regulations, the entity performing construction, demolition, or renovation services is the waste producer, unless the service agreement specifies otherwise. Typically, subcontractors are responsible for the waste they generate when providing services. In these situations, the Mostostal Group oversees waste management by subcontractors. The executed agreements incorporate terms obligating the contractor to furnish evidence of legally sound waste handling procedures at the Mostostal Group's demand. The Mostostal Warszawa Group contracts with approximately 30 waste management providers, and the generated waste is channelled to landfill for final disposal or, where practicable, for recovery through reuse and recycling initiatives.

## SBM-2 Interests and Opinions of Stakeholders

As part of the materiality assessment conducted in 2024, the key stakeholders of the Mostostal Warszawa Group were identified. In 2025, a review was carried out to verify the continued validity of the stakeholder analysis performed in 2024. The review confirmed that the methodology, assumptions and results of the analysis remain up to date; therefore, no changes were made to the list of key stakeholders.

The identification of stakeholders was based on an analysis of the Group's business model and value chain, the results of due diligence processes conducted within the Group, as well as a questionnaire survey carried out among representatives of all key management areas within the Group. During the assessment, both the degree of influence of individual stakeholder groups on the Group and the Group's influence on its stakeholders were evaluated. As a result, 13 key stakeholder groups were ultimately identified:

1. employees,
2. customers,
3. subcontractors,
4. suppliers,
5. investors (shareholders),
6. financial institutions,
7. business partners,
8. employees of suppliers and subcontractors,
9. consumers and end users,
10. local communities,
11. trade unions,
12. potential employees,
13. industry organisations.

Collaboration is ongoing with each of the relevant stakeholder groups. The Mostostal Group adapts its collaboration strategies to the distinct attributes of each stakeholder group and the reciprocal influence dynamics between them. The following table provides information on the key stakeholders, the ways we communicate with them, and the subjects discussed.

As part of the materiality assessment, we surveyed stakeholders anonymously and conducted in-depth interviews to understand their views on the Mostostal Group's impact on specific sustainable development issues. During the validation workshop, the Group's bodies received the findings of the materiality assessment, which highlighted the Group's impact on ESG issues as perceived by stakeholders. The examination report was also handed over to the authorities.

Stakeholders	Essential information on Stakeholder	Communication methods	Communication Topics
Employees	Employees are employed under an employment contract. The term 'employees' covers individuals across all levels of our organizational structure, from executive leadership to management, and includes those on probationary, fixed-term, and open-ended contracts. Across the entire Capital Group, 13 individuals are employed under civil law contracts, including commission contracts, specific work contracts, and management contracts.	e-mail, personal meetings, training, intranet, surveys, applications, newsletters and corporate videos, telephone, posters, banners	social area, safety and health, information on general services, sustainable development initiatives, professional development, communication, employee satisfaction, compliance, health and safety, social benefits - benefits
Trade unions	There are two trade unions operating in the Mostostal Group: NSZZ Solidarność and Mostostalowcy in Mostostal Plock. These unions collaborate on decision-making processes related to social and welfare activities, working conditions, collective agreements, work regulations, remote work, and workplace health and safety standards.		
Potential employees	Individuals in the application stage of the Mostostal Group's hiring process are potential employees. These individuals apply through job advertisements or register in our potential candidate database on the website, and may proceed to the next recruitment stages, such as interviews.	e-mail, telephone, posters, banners	social benefits and perks, health and safety, professional development, employee satisfaction, sustainable development initiatives, general services information
Supplier employees	Individuals performing work for suppliers of the Mostostal Group.	e-mail, personal meetings, training, applications, telephone, posters, banners	health and safety, professional development, employee satisfaction, sustainable development initiatives, general services information
Local communities	The local community comprises groups and individuals living in the areas surrounding Mostostal Group's investments and those residing in the vicinity of the Group's bitumen production sites. The Group exerts a considerable influence on their residential comfort, notably regarding noise pollution.	e-mail, forms, meetings, suggestion boxes and call centres, advertising leaflets, telephone, in-person meetings	create communication plans, complaint and claim submission channels, disseminating information and participation among citizens, cooperation with local authorities and social education
Customers	The Mostostal Group's direct customers are public and private entities that commission investments and act as investors in construction projects.	e-mail, meetings, advertising materials, website, telephone	sales process, contract management, technical support, quality and safety of products and services
Consumers and/or end users	The Group's consumers are the end-users of the infrastructure and buildings it constructs.	e-mail, meetings, advertising materials, website, telephone	quality and safety of products and services
Suppliers	The Group's suppliers include producers of building materials for construction sites. The Mostostal Group's subcontractors include external companies that carry out work on the Group's construction sites.	e-mail, traditional mail, telephone, coordination meetings	human rights, use of purchasing tools and incidents
Subcontractors			
Business partners	The Mostostal Group's business partners are companies it collaborates with, for example, through knowledge and skills exchange, new product development, or the organization of business events.		

Stakeholders	Essential information on Stakeholder	Communication methods	Communication Topics
Investors	The shareholder structure is described in the SBM-1 disclosure.	website, webcasts, teleconferences, social networks, e-mail, telephone, individual meetings depending on the needs reported	directors' remuneration and financial results
Industry organisations and partnerships	Construction industry organisations with which the Mostostal Group cooperates. These organizations influence the Group through training, the transfer of best market practices, and information on legal regulations.	e-mail, surveys, telephone, website, in-person meetings, job fairs	ranking of topics in the sustainability report, usefulness of information and compliance with reporting regulations
Financial institutions	Financial institutions are external entities servicing the Mostostal Group by providing guarantees and bank loans, and purchasing the Group's shares.		

### **SBM-2 ESRS S1 – Own Workforce**

Employees of the Mostostal Warszawa Group are key stakeholders of the organisation, and their opinions are of great importance for its further development. The Human Resources and Health and Safety Departments report directly to the Member of the Management Board responsible for the area of management and administration. All draft internal regulations and their updates that legally require consultation are reviewed by employee representatives. Following the introduction or modification of regulations, all employees of the Mostostal Warszawa Group are informed about the changes. Administrative and office staff receive this information via the intranet, while field employees are informed directly by their superiors or through announcements on construction site notice boards.

The Mostostal Warszawa Group regularly monitors employee well-being through a survey available on the intranet. The Group's structures include the Employee Council, the NSZZ "Solidarność" Trade Union and the "Mostostalowcy" Trade Union at Mostostal Płock, which represent the interests of employees in the process of making selected decisions.

As part of the materiality analysis process in 2024, a questionnaire survey was conducted among 21 representatives from all key management areas within the Mostostal Warszawa Group. This group included, members of the Management Board and representatives of the Company's senior management. Additionally, a detailed questionnaire survey was conducted among 18 area experts. Respondents were asked to assess the impact that the Mostostal Group has on individual sustainable development issues. The results of both surveys were an important element of the 2024 materiality analysis, enabling the identification of key sustainable development issues for the Mostostal Group.

### **SBM-2 ESRS S2 – Workers in the Value Chain**

The Mostostal Group ensures that the rights of employees of suppliers and subcontractors are respected, by obliging its suppliers to comply with the Code of Conduct for Business Partners.

### **SBM-2 ESRS S3 – Affected communities**

The interests and opinions of local communities are most often collected during meetings with representatives of the Mostostal Group, which are held before the commencement of particularly burdensome construction works. Residents also have the opportunity to express their views by providing information about nuisances to construction managers. In 2025, Mostostal Warszawa S.A. adopted the Instruction for Dialogue with Local Communities, which is intended to enable the efficient implementation of investment commitments while taking into account the comfort of life of residents. The instructions are described in detail in disclosure S3-1.

### **SBM-2 ESRS S4 – Consumers and end users,**

Before the Group takes over an investment for implementation, consumer and end-user opinions and interests are usually taken into account during the design phase. The onus of taking into account the interests of users in this process rests with the entities commissioning the implementation of projects, predominantly public and commercial law entities.

Completing investments on time and to schedule, along with maintaining top-quality construction services to reduce warranty repairs, is how the Mostostal Warszawa Group accounts for end-user interests.

### **SBM-3 Material impacts, risks and opportunities and their interrelationships with the strategy and the business model**

In accordance with the updated findings of the materiality assessment, and factoring in double materiality, the subsequent issues were determined to be significant:

- Climate change [ESRS E1]
- Pollution [ESRS E2]
- Water and marine resources [ESRS E3]
- Biodiversity and Ecosystems [ESRS E4]
- Resource use and the circular economy [ESRS E5]
- Own Workforce [ESRS S1]
- Workers in the value chain [ESRS S2]
- Affected Communities [ESRS S3]
- Consumers and end users [ESRS S4]
- Business Conduct [ESRS G1]

#### **Significant impacts, risks and opportunities**

The tables below present the significant impacts, risks and opportunities of the Mostostal Warszawa Group related to sustainable development issues.

Impact refers to the effect of the Mostostal Group's influence on its environment - nature, individuals, and society. Impact can be current (occurring today) or potential (likely to occur in the future). Influence may be exerted directly through the Group's operational activities or indirectly within the value chain, e.g. through suppliers.

Risk refers to a potential event or a regulatory, environmental, or operational change that may negatively impact the Group's operations—in particular, through increased costs, reduced project profitability, or the necessity to adapt to new requirements. An opportunity refers to a potential regulatory, environmental, or operational event or change that has a positive impact on the Group's financial position.

The Mostostal Group's significant impacts, risks, and opportunities were identified during the materiality assessment update, a detailed description of which is included in the ESRS 2 IRO-1 disclosure.

In 2025, a procedure for assessing ESG impacts, risks, and opportunities was established and integrated into the Methodology for conducting and updating the double materiality study in the Mostostal Group (hereinafter referred to as Methodology). The procedure allowed for the separation of physical risks and transition risks related to climate change. ESG risks have been assessed in terms of potential financial impact and likelihood of occurrence, over three time horizons, taking into account relevant climate scenarios where appropriate.

In the current period, the Mostostal Group did not record any ongoing effects of significant risks and opportunities related to sustainable development.

In this Report, the Mostostal Group has exercised the option to omit quantitative disclosure regarding the expected financial impact of significant risks and opportunities on its financial position and cash flows, along with the associated monetary estimates, in accordance with the transition provision allowing for this omission during the first three years of reporting.

ACTUAL IMPACT				
POSITIVE				
ESRS	ESG Issue	Type of impact	Time perspective	Element of the value chain
E1	<b>Adaptation to climate change</b>	Adapt working conditions on construction sites to changing weather conditions	short-term + medium-term + long-term	own operations + downstream
	<b>Climate Change Mitigation</b>	Reduce greenhouse gas emissions through the use of renewable energy and the implementation of low-emission technologies	short-term + medium-term + long-term	own operations
	<b>Energy</b>	Reduce the greenhouse effect through the implementation of environmentally sustainable investments.	short-term + medium-term + long-term	own operations + downstream
S1	<b>Job security</b>	Ensure stable employment by employing employees based on employment contracts	short-term + medium-term + long-term	own operations
	<b>Adequate pay</b>	Ensure adequate wages	short-term + medium-term + long-term	own operations
	<b>Social dialogue</b>	Provide mechanisms to support dialogue with employees	short-term + medium-term + long-term	own operations
	<b>Freedom of association, operation of works councils and employees' rights to information, consultation and participation / Collective bargaining, including the percentage of employees covered by collective agreements</b>	Respect for workers' rights in terms of freedom of association and collective bargaining	short-term + medium-term + long-term	own operations
	<b>Work-life balance</b>	Support work-life balance for employees	short-term + medium-term + long-term	own operations
	<b>Gender equality and equal pay for work of equal value</b>	Strengthen equal treatment and respect for human rights in the workplace	short-term + medium-term + long-term	own operations
	<b>Training and Development of skills</b>	Support professional development and improve employee qualifications	short-term + medium-term + long-term	own operations
	<b>Employment and integration of people with disabilities</b>	Equal treatment and integration of people with disabilities	short-term + medium-term + long-term	own operations
	<b>Diversity</b>	Ensure an inclusive work environment and respect for diversity	short-term + medium-term + long-term	own operations
<b>Adequate housing conditions</b>	Provide adequate housing conditions for employees	short-term + medium-term + long-term	own operations	
<b>Privacy</b>	Ensure the protection and security of employees' personal data	short-term + medium-term + long-term	own operations	

<b>S2</b>	<b>Water and sanitation</b>	Ensure access to water and sanitation for subcontractors' employees on construction sites	short-term + medium-term + long-term	upstream
<b>G1</b>	<b>Corporate culture</b>	Implement policies, strategies and regulations that shape corporate culture	short-term + medium-term + long-term	own operations
	<b>Whistleblower Protection</b>	Enable secure and anonymous reporting of violations	short-term + medium-term + long-term	upstream + own operations + downstream
	<b>Supplier Relationship Management, Including Payment Practices</b>	Strengthen responsible supply chain practices	short-term + medium-term + long-term	upstream + own operations
<b>NEGATIVE</b>				
<b>E1</b>	<b>Climate Change Mitigation</b>	Indirect CO <sub>2</sub> emissions related to the purchase of cement – intensification of the greenhouse effect	short-term + medium-term + long-term	upstream
		Indirect CO <sub>2</sub> emissions related to the purchase of steel elements – intensification of the greenhouse effect	short-term + medium-term + long-term	upstream
		Intensification of the greenhouse effect due to the use of machines and devices burning fossil fuels in business activities.	short-term + medium-term + long-term	own operations + downstream
	<b>Energy</b>	Energy consumption from conventional sources on construction sites and in offices	short-term + medium-term + long-term	own operations
<b>E2</b>	<b>Air pollution</b>	Emission of pollutants into the air (exhaust gases, gases, dust)	short-term + medium-term + long-term	own operations + downstream
<b>E3</b>	<b>Water intake and water consumption</b>	Consumption of significant amounts of water in the Company's construction and operational processes	short-term + medium-term + long-term	own operations
<b>E4</b>	<b>Land use change</b>	Change of land use from agricultural land to paved surfaces	short-term + medium-term + long-term	own operations
<b>E5</b>	<b>Resources input, including resource utilization</b>	Using large amounts of building materials from virgin raw materials.	short-term + medium-term + long-term	own operations
	<b>Waste</b>	Waste generation (including hazardous waste)	short-term + medium-term + long-term	own operations
<b>S1</b>	<b>Working time</b>	The use of overtime which negatively affects employees' working time	short-term + medium-term + long-term	own operations
	<b>Occupational Health and Safety</b>	The occurrence of accidents and injuries during physical work on construction sites and in production plants	short-term + medium-term + long-term	own operations
<b>S2</b>	<b>Working time</b>	The use of overtime which negatively affects employees' working time	short-term + medium-term + long-term	upstream + own operations
	<b>Occupational Health and Safety</b>	Accidents and health risks during physical work in the Mostostal Group value chain	short-term + medium-term + long-term	upstream + own operations
<b>S3</b>	<b>Adequate housing conditions</b>	Generating noise near residential areas and local communities	short-term + medium-term + long-term	own operations

POTENTIAL IMPACTS				
POSITIVE				
ESRS	ESG Issue	Type of impact	Time perspective	Element of the value chain
E3	Water consumption	Easier access to pollution-free water resources due to completed investments.	short-term + medium-term + long-term	downstream
S2	Job security	Strengthen safe employment standards across the value chain	short-term + medium-term + long-term	upstream
	Adequate pay	Support adequate and legal remuneration in the value chain	short-term + medium-term + long-term	upstream
	Social dialogue / freedom of association, including the operation of works councils	Support social dialogue and freedom of association in the value chain	short-term + medium-term + long-term	upstream
	Work-life balance	Support work-life balance practices in the value chain	short-term + medium-term + long-term	upstream
	Gender equality and equal pay for work of equal value	Support equal treatment and equal pay among contractors	short-term + medium-term + long-term	upstream
S3	Water and sanitation	Provide access to basic services such as clean water in connection with completed investments	short-term + medium-term + long-term	own operations
NEGATIVE				
E2	Water and soil pollution	Potential water and soil contamination due to a failure	short-term + medium-term + long-term	own operations
	Potentially hazardous substances and substances of very high concern	Potential environmental pollution due to the release of potentially hazardous substances and substances of particular concern as a result of an accident	short-term + medium-term + long-term	own operations
E4	Direct factors influencing biodiversity loss	Potential degradation of biodiversity as a result of construction works	short-term + medium-term + long-term	upstream + own operations
S1	Measures to prevent violence and harassment in the workplace	Harassment as a significant disruptor to professional conduct, employee engagement and satisfaction	short-term + medium-term + long-term	own operations
	Privacy	Potential occurrence of cyberattacks and leakage of employees' personal data	short-term + medium-term + long-term	own operations
S3	Land impacts	Exposure of neighbouring properties to vibrations	short-term + medium-term + long-term	own operations
	Impact on safety	Threats to community safety near construction sites	short-term + medium-term + long-term	own operations + downstream
G1	Corruption Prevention and Detection and Incidents	The potential for corruption incidents occurring in the event of deficiencies of corruption prevention and detection procedures	short-term + medium-term + long-term	upstream + own operations + downstream

RISKS		
ESRS	ESG Issue	Risk Name
E1	Adaptation to climate change	Risk related to the impact of climatic factors on ongoing construction projects (physical risk)
	Climate Change Mitigation	Risk of increased operating costs related to obligations under the EU ETS2 system (transition risk – market risk)
	Energy	Increase in operating costs due to rising energy prices in Poland (transition risk – legal/regulatory)
E2	Air pollution	Risks related to noise emissions
		Risk related to the emission of dust and gases into the air (e.g. operation of motor vehicles, emergency situations such as fire)
	Water and soil pollution	Risks related to water/soil contamination with chemicals/oil derivatives (e.g. spills, unplanned releases of chemicals)
	Potentially hazardous substances and substances of very high concern	Liability for damages related to environmental pollution with hazardous and potentially hazardous substances in the event of an accident.
E3	Water consumption	Risk of limited water availability for construction processes
E4	Impacts on species wellbeing Impacts on the extent and condition of ecosystems (land degradation, soil sealing) Impacts on and dependencies on ecosystem services	Risks related to biodiversity protection
E5	Waste	Risk related to failure to meet waste management requirements
S1	Occupational Health and Safety	Risk of accidents among own employees
	Gender equality and equal pay for work of equal value	Risk of non-compliance with the Women on Boards Directive due to insufficient representation of women in management
		The risk of non-compliance with Directive (EU) 2023/970 (the Pay Transparency Directive)
S2	Occupational Health and Safety	Risk of violating occupational health and safety regulations among subcontractors' employees
	Child labour	Reputational and financial damage associated with child labour among subcontractors
	Forced labour	Reputational and financial damage from forced labour in the upstream and downstream value chain

<b>S4</b>	<b>Responsible Marketing Practices</b>	The risk of misleading consumers through greenwashing in marketing communications
<b>G1</b>	<b>Supplier relationship management, including payment practices</b>	Financial losses due to late payment of invoices
	<b>Prevention and detection of corruption, including training</b>	The risk of lack of effective mechanisms for preventing and detecting corruption and ineffectiveness of the training system
	<b>Incidents</b>	The risk of corruption incidents and their reputational and financial consequences
	<b>Specific Disclosure – Cybersecurity</b>	Cybersecurity incidents

OPPORTUNITIES		
ESRS	ESG Issue	Name of the opportunity
E1	Adaptation to climate change	Increased revenues thanks to sustainable construction
	Climate Change Mitigation	Access to sustainable finance
		Hydrotreated vegetable oil (HVO) in heavy machinery.
Energy	Reduce operating costs and emissions through energy optimization on construction sites	
E5	Resources input, including resource utilization	Reduce the carbon footprint by using low-emission materials
		Increased competitiveness thanks to the implementation of a circular economy
	Resources output related to products and services	Reduce waste through the use of precast concrete elements
S1	Working conditions	Increased efficiency and cost reduction thanks to a comprehensive employment and employee development policy
	Gender equality and equal pay for work of equal value	Improving reputation and increasing profits by adhering to policies of equal treatment and equal opportunities.
S1/S2	Occupational Health and Safety	Digitalization and system integration – reduce costs and improve work safety
G1	Corporate culture	Attracting and retaining talent
	Whistleblower Protection	Improving the reputation of and trust in the Group in connection with the implementation of whistleblower protection policies.

### **SBM-3 ESRS E1 – Climate change**

In December 2025, the Mostostal Warszawa Group initiated an analysis of its strategy and business model resilience to climate change, employing scenario analysis based on the RCP 4.5 and RCP 8.5 pathways. The results of the work initiated will be published in subsequent sustainability reports.

### **SBM-3 ESRS S1 – Own Workforce**

The Mostostal Group employs both administrative and office workers as well as manual workers. The vast majority of employees work under an employment contract, and some under civil law contracts. The Group does not cooperate with individuals conducting business activities under B2B agreements, nor does it use the services of temporary workers employed by employment agencies.

The disclosure includes all persons in the structure of its own employee resources over whom the Group exercises significant influence.

Actual negative impacts on the Group's employees stem from the nature of construction site operations, which may contribute to incidents of overtime and workplace accidents. The potential negative impact on violence prevention measures may result from incidents of bullying and harassment. Potential negative privacy impacts may occur as a result of employee personal data being leaked during a cyberattack.

Positive impacts stem from, among other things, the implementation of robust policies, regulations, and codes of conduct, alongside the rigorous enforcement of compliance. Furthermore, these benefits are driven by the development of an organizational culture that fosters openness, trust, and tolerance, and the active strengthening of dialogue with staff.

The Mostostal Group has not identified any risks to its own employee resources resulting from transformation plans or other actions undertaken to achieve climate neutrality. The Group has not identified any operations or geographic locations at risk of incidents of forced or child labour among its own workforce.

The Mostostal Group has identified three primary risks affecting specific employee groups:

- This risk specifically concerns manual workers operating at construction sites.
- This risk pertains to members of the management staff and executive leadership.
- This risk primarily concerns the female segment of the workforce regarding equal pay and remuneration structures.

The opportunities apply to all of the Group's own employee resources.

### **SBM-3 ESRS S2 – Workers in the Value Chain**

People performing work in the value chain are employees of the Mostostal Group's suppliers and subcontractors. All persons performing work in the value chain on which the Mostostal Group can exert significant influence are included in the scope of disclosure.

During the reporting year, the Group identified negative impacts on individuals performing work within the value chain, specifically concerning overtime and the incidence of occupational accidents at construction sites. Positive impacts on individuals working within the value chain are driven by the Group's Supplier Code of Conduct, which mandates appropriate working conditions for subcontractors' employees and requires business partners to adhere to these standards.

The Mostostal Group has identified risks related to child labour and forced labour within its value chain, specifically concerning subcontractors and suppliers of construction materials.

The risk of occupational health and safety pertains to personnel operating at construction sites; the risk of child labour affects minors; and the risk of forced labour primarily impacts immigrants and individuals who do not possess fluent proficiency in Polish. The Mostostal Group has not identified opportunities related to people performing work in the value chain.

### **SBM-3 ESRS S3 – Affected communities**

The local community comprises groups and individuals living in the areas surrounding Mostostal Group's investments and those residing in the vicinity of the Group's bitumen production sites. The Group exerts a considerable influence on their residential comfort, notably regarding noise pollution.

All individuals from affected communities who may be significantly impacted by the Mostostal Group are included in the scope of disclosure.

The Mostostal Warszawa Group does not operate in areas inhabited by indigenous peoples.

Negative impacts on affected communities in terms of noise, vibration and safety risks result from construction activities taking place near residential areas and local communities. The Mostostal Group's positive impact on affected communities is linked to the implementation of investments that contribute to improving the daily lives of residents and bring them real benefits. Such initiatives include, the construction of sewage treatment plants, sewer networks and bridges.

The Mostostal Group has not identified any significant risks or opportunities related to the affected communities.

#### **SBM-3 ESRS S4 – Consumers and end users,**

The end users of the Mostostal Warszawa Group's products and investments include:

- employees of public institutions,
- enterprise employees,
- residents and users of buildings,
- drivers and other road users,
- users of railway infrastructure,
- buyers of steel structures and products.

The scope of disclosure includes all consumers and end users whom the Mostostal Group can significantly impact.

The Mostostal Group does not have any products or provide any services that:

- are inherently harmful to humans and increase the risk of chronic diseases,
- have a potentially negative impact on the rights to privacy of consumers and end users, protection of personal data, freedom of expression and non-discrimination,
- may have a negative impact in terms of marketing and sales strategy,

The Mostostal Warszawa Group has not identified significant impacts or opportunities regarding consumers and end users, as its influence as a general contractor remains indirect and is primarily dictated by client-led project specifications and decision-making processes. The Mostostal Group has identified a single consumer-related risk concerning the potential for greenwashing in marketing communications, which involves misrepresenting construction projects as more ecological or climate-neutral than they are in reality. This risk may affect all consumers and end users of the Mostostal Group.

#### **SBM-3 ESRS E4 – Biodiversity and ecosystems**

The Mostostal Group has identified its potential and actual impacts related to biodiversity, accounting for the geographic footprint of its operations in Poland, including both corporate offices and construction sites. Following the updated materiality assessment, the Group has identified and classified two negative impacts related to biodiversity loss as significant. The Group has identified one significant risk regarding its impact on species status, the integrity and condition of ecosystems (including land degradation and soil sealing), and the provision of ecosystem services and their dependencies.

The Group's operations do not impact endangered species, as each project is preceded by a mandatory environmental impact assessment. This process identifies protected habitats, and the Group strictly adheres to all environmental decisions, including the cessation of operations in any area where such development would be prohibited.

#### **IRO-1 Description of processes for identifying and assessing significant impacts, risks and opportunities**

The Mostostal Warszawa Group conducted a comprehensive materiality assessment in 2024. The methodology according to which the study was conducted was adapted to the requirements of the CSRD Directive and ESRS standards. The materiality assessment process was conducted by an external entity – the consulting company MATERIALITY. The materiality test was conducted in accordance with the MAX 4 methodology - MATERIALITY ASSESSMENT MATRIX version 4.

The assessment took into account, the following sources of information:

- analysis of corporate documents of the Mostostal Group,
- analysis of the Group's value chain model,
- a comparative analysis of 11 entities from the construction sector in Poland and around the world in terms of what significant impacts, risks and opportunities these entities identify in their sustainability reports,
- a survey questionnaire conducted on a group of 21 representatives of all key management areas in the Mostostal Group (the group included, representatives of the Management Board and senior management of the Company),
- a detailed survey questionnaire conducted with 18 area experts in the Group,
- surveys and structured interviews with 6 representatives of external stakeholders from the Company's environment representing groups such as: suppliers, trade unions, customers, industry organisations, financial institutions,
- assessment of detailed parameters of impact significance and financial significance carried out by three MATERIALITY experts.

The materiality assessment was conducted from September to December 2024. The preliminary results of the matrix analysis were the subject of a validation workshop on 3 December 2024, which was attended by, Members of the Group's Management Board. The final assessment report was submitted to the Mostostal Group on 18 December, 2024. The final results of the materiality assessment were approved by the Management Board by resolution of 17 January, 2025.

### **Impact materiality perspective**

The identification and assessment of impacts were closely linked to the identified activities and business relationships of the Group across the entire value chain, the model of which was developed by the working group. The value chain provided the basis for analysing the actual and potential impacts exerted by the Group.

The activities, business relationships, geographic areas and other factors that give rise to increased risk of impacts have been determined based on the management structure of the Mostostal Warszawa Group, which is reflected by the Group's main business segments: industry and energy, infrastructure and general construction.

### **Financial Materiality Perspective**

Financial materiality for the Mostostal Warszawa Group in Poland was determined by identifying and assessing risks and opportunities related to specific sustainability issues. This assessment used the following key parameter:

1. The scale of the effects of a given risk or opportunity, which determines how severe the effects are for the Mostostal Warszawa Group if a given risk occurs (in the case of risks), or how significant the beneficial effects may be if a given opportunity occurs and is used (in the case of opportunities).
2. The probability that a given risk or opportunity will occur.

### **Doctrine of Double Effect**

Any sustainability issue with a material impact, risk, or opportunity was considered doubly material and therefore reported using the appropriate standards and disclosure requirements relevant to the Mostostal Warszawa Group's operations.

### **Materiality Assessment Process Update**

Between August and December 2025, the Mostostal Group updated its materiality assessment results in accordance with the established methodology. Information regarding the situation of the Group and its external environment was verified. There were no significant changes to the business model, operational activities or market conditions. The analysis further confirmed that there were no changes to the 2024 list of material stakeholders, a conclusion which was reviewed and discussed during the Executive Committee meeting. Therefore, the results of the 2024 analysis were used as the basis for the current materiality assessment.

### **Sources supporting the verification and identification of impacts, risks and opportunities**

In the process of updating the double materiality assessment, additional internal sources were used, including assessments of risks and opportunities in key processes, identification of environmental aspects and other materials developed within the Mostostal Group. An important element was the analysis of key ESG regulations relating to the construction industry, which supported the identification of regulatory risks and strategic opportunities arising from new legal requirements. Experts from the following areas were involved in identifying ESG impacts, risks, and opportunities: Human Resources, Administration, Accounting, Environmental Protection, Health and Safety, Purchasing, Compliance, and Controlling. Additionally, an analysis of peer group reports was conducted to review material ESG topics and disclosure practices.

### **Updates to the catalogue of impacts, risks and opportunities**

The review of the assessment results included an update to the catalogue of impacts, risks, and opportunities, consisting of:

- Identifying new elements resulting from the supporting sources discussed above;
- Updating descriptions and terminology;
- Aggregating similar revenue streams;
- Consolidating risks;
- Removing items rated as irrelevant;
- Changing the nature of selected elements.

### **Evaluation and integration of materiality assessment results**

The identified impacts, risks, and opportunities were assessed by a team of internal experts representing the aforementioned areas. Positive impacts were assessed in terms of scale, scope, and likelihood of occurrence, while negative impacts were also assessed in terms of irreversibility, which allowed their severity to be determined. Risks and opportunities were analysed in terms of their probability of occurrence and expected financial impact, with some risks assessed across three time horizons (short-term, medium-term, and long-term), and others in one or two, depending on their nature and expected impact horizon. The assessment results were then aggregated and verified. Sustainability issues where no significant impacts, risks or opportunities were identified were considered to be insignificant. At the same time, significant impacts and risks were identified, which resulted in topics previously assessed as unimportant being considered important. The final list of impacts, risks and opportunities was presented to the Management Board at the Executive Committee meeting in December. The Mostostal Group incorporated the results of the materiality assessment into the risk management process, linking them to existing assessments of environmental risks, risks to Integrated Management System processes, and occupational risks. The Group plans to update the materiality assessment once a year.

### **IRO-2 ESRS Disclosure Requirements Covered by an Entity's Sustainability Statement**

As part of the materiality assessment, significant issues of the Mostostal Warszawa Group were identified and are presented in the table below.

Disclosure No.	Disclosure Name	Page in the report
<b>ESRS 2 General disclosure of information</b>		
BP-1	General basis for making sustainability statements	43
BP-2	Disclosure of information in relation to special circumstances	43
GOV-1	Role of administrative, management and supervisory bodies	44
GOV-2	Information provided to the entity's administrative, management, and supervisory bodies, and the sustainable development issues they address.	48
GOV-3	Integrating Sustainability Outcomes into Incentive Systems	50
GOV-4	Due Diligence Statement	50
GOV-5	Risk Management and Internal Controls for Sustainability Reporting	50
SBM-1	Strategy, Business Model and Value Chain	50
SBM-2	Interests and Opinions of Stakeholders	55
SBM-3	Material impacts, risks and opportunities and their interrelationships with the strategy and the business model	58
IRO-1	Description of processes for identifying and assessing significant impacts, risks and opportunities	68
IRO-2	ESRS disclosure requirements covered by an entity's sustainability statement	71
<b>ESRS E1 Climate change</b>		
GOV-3	Integrating Sustainability Outcomes into Incentive Systems	50
E1-1	Climate Change Mitigation Transition Plan	81
SBM-3	Material impacts, risks and opportunities and their interrelationships with the strategy and the business model	66
IRO-1	Description of processes for identifying and assessing significant climate-related impacts, risks and opportunities	69
E1-2	Climate change mitigation and adaptation policies	81
E1-3	Actions and resources in relation to climate policy	82
E1-4	Climate change mitigation and adaptation goals	84
E1-5	Energy consumption and energy mix	85
E1-6	Scope 1, 2 and 3 gross and total greenhouse gas emissions	86
E1-7	Greenhouse gas removal and greenhouse gas emission reduction projects financed with carbon credits	91
E1-8	Internal pricing of greenhouse gas emissions	91
E1-9	Estimated financial impacts from significant physical and transition risks and potential climate-related opportunities	91
<b>ESRS E2 Pollution</b>		
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E2-2	Pollution Actions and Resources	92
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E2-4	Pollution of air, water and land	94
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E2-6	E2-6 Estimated financial impacts of pollution-related risks and opportunities	95

<b>ESRS 3 Water and marine resources</b>		
IRO-1	Description of processes for identifying and assessing significant impacts, risks and opportunities related to water and marine resources	70
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E3-5	Estimated financial impacts of water and marine resource related risks and opportunities	97
<b>ESRS E4 Biodiversity and ecosystems</b>		
E4-1	Biodiversity Transformation Plan and Biodiversity and Ecosystems Transition Plan and integrating biodiversity and ecosystems into strategy and business model	97
SBM-3	Material impacts, risks and opportunities and their interrelationships with the strategy and the business model	67
IRO-1	Description of processes for identifying and assessing significant impacts, risks and opportunities related to biodiversity and ecosystems	70
E4-2	Biodiversity and ecosystem policies	97
E4-3	Biodiversity and ecosystem related activities and resources	98
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E4-5	Impact metrics related to changes in biodiversity and ecosystems	99
E4-6	Estimated financial impacts of biodiversity and ecosystem risks and opportunities	99
<b>ESRS E5 Resource use and circular economy</b>		
IRO-1	Description of processes for identifying and assessing significant impacts, risks and opportunities related to resource use and the circular economy	71
E5-1	Resource use and circular economy policies	99
E5-2	Resource use and circular economy activities and resources	99
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<b>ESRS S1 Own Workforce</b>		
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S1-2	Procedures for cooperating with own employee resources and employee representatives on revenue matters	123
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S1-4	Taking action to address significant impacts on one's own workforce and applying approaches to manage significant risks and seize significant opportunities related to one's own workforce and the effectiveness of these actions	123
S1-5	Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks and opportunities	125
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S1-15	Work-life balance metrics	134
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ESRS 2 GOV-1 Percentage of independent members of governing bodies, point 21(e)			Annex II to Delegated Regulation (EU) 2020/1816.		44
ESRS 2 GOV-4 Due Diligence Section 30 Statement	Indicator No. 10 in Table 3 in Annex I				50
ESRS 2 SBM-1 Participation in activities related to fossil fuel activities point 40 letter d point i	Indicator No. 4 in the table	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453(6), Table 1: Qualitative information on environmental risks and table 2: Qualitative information on social risk	Annex II to Delegated Regulation (EU) 2020/1816.		53
ESRS 2 SBM-1 Participation in activities related to the production of chemicals point 40 letter d point ii	Indicator No. 9 in Table 2 in Annex I		Annex II to Delegated Regulation (EU) 2020/1816.		53
ESRS 2 SBM-1 Involvement in controversial weapons operations point 40 letter d) subpoint (iii)	Indicator No. 14 in Table 1 in Annex I		Article 12 section 1 of Delegated Regulation (EU) 2020/1818(7), Annex II of Delegated Regulation (EU) 2020/1816		53
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ESRS E1-1 Entities excluded from the scope of Paris-aligned benchmarks point 16 letter g)			Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Model 1: Banking Portfolio – Climate Change Transition Risk: Credit Quality of Exposures by Sector, Issue and Residual Maturity	Article 12 section 1 letters (d) to (g) and Article 12(2) of Delegated Regulation (EU) 2020/1818	81
ESRS E1-4 Greenhouse gas emission reduction targets point 34	Indicator No. 4 in Table 2 in Annex I		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Model 3: Banking portfolio – Climate change transition risk: adaptation metrics	Article 6 of Delegated Regulation (EU) 2020/1818	84
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ESRS E1-5 Energy consumption and energy mix point 37	Indicator No. 5 in Table 1 in Annex I				85
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ESRS E1-6 Scope 1, 2, 3 gross and total GHG emissions point 44	Indicators 1 and 2 in Table 1 in Annex I		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Model 1: Banking Portfolio – Climate Change Transition Risk: Credit Quality of Exposures by Sector, Issue and Residual Maturity	Article 5 section 1, Article 6 and Article 8 section 1 of Delegated Regulation (EU) 2020/1818	90

ESRS E1-6 Gross greenhouse gas emission intensity point 53–55	Indicator No. 3 in the table	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Model 3: Banking portfolio – Climate change transition risk: adaptation metrics	Article 8 section 1 of Delegated Regulation (EU) 2020/1818		91
ESRS E1-7 Greenhouse gas removal and carbon dioxide emission units point 56				Article 2 section 1 of Regulation (EU) 2021/1119	91
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, point 66			Annex II to Delegated Regulation (EU) 2020/1818, Annex II to Delegated Regulation (EU) 2020/1816		91
ESRS E1-9 Disaggregation of monetary amounts by acute and long-term physical risk point 66 letter a ESRS E1-9 Locating significant assets with significant physical risk point 66 letter c)		Article 449a of Regulation (EU) No 575/2013; points 46 and 47 of Commission Implementing Regulation (EU) 2022/2453; model 5: Banking portfolio – Climate change related physical risk: exposures subject to physical risk.			91
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ESRS S1-1 Policy or management system for preventing accidents at work point 23	Indicator No. 1 in Table 3 in Annex I				118
ESRS S1-3 Grievance resolution mechanisms point 32 letter c)	Indicator No. 5 in Table 3 in Annex I				123
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ESRS S1-16 Unadjusted gender pay gap point 97 letter a)	Indicator No. 12 in Table 1 in Annex I		Annex II to Delegated Regulation (EU) 2020/1816.		135
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## ENVIRONMENTAL INFORMATION

### E1 CLIMATE CHANGE

#### E1-1 Climate Change Mitigation Transition Plan

As a member of the Acciona group, Mostostal Warszawa S.A. is guided by the core principles outlined in the Acciona Decarbonisation Plan 2026–2030. This document sets out an emissions reduction trajectory developed in accordance with the Science Based Targets initiative (SBTi), including the pursuit of limiting global warming in line with the 1.5°C target for Scope 1 and 2 emissions and the "well below 2°C" pathway for Scope 3 emissions. The Mostostal Warszawa Group aligns with the conclusions and strategic objectives presented in this plan, utilizing them as a reference framework to shape its own decarbonization activities.

The Acciona Plan identifies key factors influencing the carbon footprint of the construction sector—in particular, the dominant role of fossil fuels in construction processes and the significant contribution of materials such as concrete, cement, and steel to the overall carbon footprint. In Poland, these factors are further amplified by the national energy mix, in which a significant portion of electricity is derived from fossil fuels, which translates into increased Scope 2 emissions. The ESG strategy of the Mostostal Warszawa Group addresses these challenges by focusing efforts on improving data quality, increasing emissions transparency, and analysing solutions that enable the gradual decarbonization of operational processes.

The Group identifies and monitors greenhouse gas emissions across all three scopes (1, 2, and 3). The areas of greatest concern include emissions from passenger and heavy vehicles, asphalt mixing plants, construction machinery, and electricity consumption at key operational locations and offices. In Scope 3, the greatest impact is exerted by materials used in construction—primarily concrete, cement, and steel.

The decarbonization levers being considered and developed by the Mostostal Group include actions aimed at measuring, analysing, and gradually reducing emissions, with particular emphasis on Scope 1 and Scope 2 emissions. In Scope 1, the Group focuses on areas related to transport and construction equipment by analysing the strategies recommended in the Acciona Plan, such as the gradual electrification of selected fleet segments and the potential use of alternative fuels (e.g., HVO), while accounting for their availability, technical parameters, and specific national and operational conditions. In parallel, organizational and technological solutions aimed at improving fuel efficiency and reducing the energy consumption of processes are being considered. In Scope 2, the Group is taking actions to improve the quality of data on electricity consumption and is analysing the potential to reduce its emission intensity by purchasing Guarantees of Origin for energy, which may serve as an important element in achieving future climate goals. At the same time, the Mostostal Group systematically collects data on the consumption of fuels, energy, and materials, analyses their impact on the carbon footprint, and improves emission measurement methods based on uniform standards used within the Group, while expanding the scope of environmental information on key raw materials, including Environmental Product Declarations (EPDs).

The Mostostal Group's approach is developmental and allows us to build the foundations for future reduction activities in line with the directions set by Acciona and regulatory requirements. The Mostostal Group will define detailed emission reduction targets once they can be formulated in a reliable, analytically sound manner that is consistent with the trajectories mandated by the Science Based Targets initiative (SBTi). These targets will be announced once they are operationally feasible, technologically justified, and consistent with Acciona's global Decarbonisation Plan. The Group assumes that their definition will occur as a natural stage in the development of its measurement system and operational maturity, ensuring that the goals are ambitious, realistic, and consistent with the Group's current climate path.

The Mostostal Group is not excluded from the EU reference rates aligned with the Paris Agreement.

#### E1-2 Climate change mitigation and adaptation policies

As part of the Policy Book, the Mostostal Warszawa Group has adopted a **Sustainable Development Policy** (Chapter 1), in which it commits to combating climate change by transitioning from conventional energy sources to renewable energy, promoting the optimization of energy consumption, and mitigating the negative effects of climate change. In the Policy Book, the Mostostal Group has also adopted a **Declaration of Intent on Biodiversity, Climate Change, and Water Resources** (Chapter 16), fully aligning with the global, long-term policy of the Acciona Group in this regard. According to the Declaration of Intent, the Acciona Group:

- Encourages the development of renewable energy sources that generate clean electricity and reduce energy dependence on fossil fuels,
- Supports the reduction of energy consumption and the improvement of energy efficiency through development and innovation in products, services, and the supply chain to lower greenhouse gas emissions,
- Supports decarbonisation within its business model by investing in renewable energy and by optimising and reducing energy consumption,
- Manages risks and opportunities related to climate change in the short, medium, and long term to implement appropriate measures ensuring that business operations can adapt to forthcoming climate change,
- Cooperates with other private sector companies, public institutions, social organisations, and other stakeholders in the fight against climate change,
- Develops training programmes to raise awareness and sensitise employees and other stakeholders, supporting collaboration in the fight against climate change,
- Provides transparent and accurate information about its activities affecting climate change, specifically regarding risks and opportunities, as well as the mitigation and adaptation measures initiated.

The Mostostal Group does not have its own separate climate change policy; however, as part of the Acciona Group, it operates in line with its ambitions and assumptions as set out in the Climate Change Policy. In 2025, the Mostostal Group adopted an ESG Strategy in which it established goals related to climate change. A detailed description of the Strategy can be found in ESRS 2, SBM-1.

### E1-3 Actions and resources in relation to climate policy

In the reporting year, the Mostostal Group implemented activities to strengthen its positive impacts related to climate change mitigation and energy. These activities are described below.

#### 1. Decarbonisation of the transport base in Urzut

Between 2023 and 2025, the Mostostal Group implemented a number of initiatives at its Equipment and Transport Base in Urzut aimed at reducing carbon dioxide emissions and increasing the plant's energy efficiency. The initiative was co-financed by the Acciona Decarbonisation Fund, which supports energy transformation activities within the Acciona Group. As part of the project, an energy storage system with a capacity of 140 kWh was built in 2025, while in previous years a photovoltaic farm with a capacity of 49.99 kWp was constructed and subsequently expanded to 149.48 kWp, alongside the purchase of two mobile photovoltaic installations with a capacity of 14.94 kWp each. The Mostostal Group's decarbonisation initiative was selected by the World Business Council for Sustainable Development (WBCSD) as one of the best projects presented in preparation for the COP30 climate summit.

#### 2. Ecological technologies in the building of the Faculty of Psychology of the University of Warsaw

In September 2025, the Mostostal Group commissioned a new University of Warsaw building in the Ochota district, which, in line with the principles of sustainable development, was equipped with a number of pro-environmental solutions. The building features a 25 kW photovoltaic installation, an extensive geothermal system utilizing 145 boreholes approximately 90 meters deep, and modern energy recovery and water consumption optimization systems. The building is currently undergoing BREEAM (Building Research Establishment Environmental Assessment Method) certification at the Very Good

level, which confirms its high energy and environmental efficiency parameters. The Mostostal Group was awarded the Golden Compasses 2025 for the implementation of the above project.

### **3. The new building of the rector's office of the Poznań University of Technology**

In 2025, the Mostostal Group completed work on the new rector's office of the Poznań University of Technology, which was designed as a facility with very high energy efficiency. The five-story building, spanning a usable area of over 5,900 m<sup>2</sup>, will serve as the University's central administrative hub and represents a significant component of the developing Warta Campus. The building features a wide range of ecological solutions, including:

- ground probe boreholes serving as a lower source for cooling and heating,
- heat pumps supporting low-emission and economical energy management,
- advanced thermal insulation to reduce heat loss,
- a heat recovery ventilation (recuperation) system,
- an installation of 219 photovoltaic panels with a total capacity of approximately 97 kWp,
- energy consumption control and monitoring systems, supporting operational optimization.

Moreover, the investment has become a hub for the exchange of knowledge and professional practices between the scientific community and the private sector, strengthening the competencies of future engineers. During the construction phase, over 20 educational visits were organized for vocational school students, university students, and employees, and practical workshops on the Common Data Environment (CDE) platform (Dalux) were conducted for students of the Poznań University of Technology.

### **4. Janikowo photovoltaic power plant**

In 2025, the Mostostal Group completed the construction of the Janikowo photovoltaic power plant near Inowrocław with a capacity of 18.3 MW. The contract value was PLN 28.79 million net. The project is one of the first hybrid projects in Poland that combines a wind farm and a photovoltaic farm at a common grid connection point. The construction of the power plant in Janikowo is a step towards decarbonizing the Polish energy system and achieving climate neutrality. Thanks to the use of modern technologies such as cable pooling and single-axis tracking systems, the project ensures optimal utilization of infrastructure and maximizes energy production from renewable sources.

- Cable pooling is the sharing of connection infrastructure by various renewable energy sources, which increases efficiency and reduces investment costs.
- Single axis Trackers are automatic systems that follow the sun's movement to maximize energy production.

The scope of work performed by the Mostostal Group included the comprehensive implementation of construction, road, electrical, energy, and telecommunications infrastructure, as well as the expansion of the Main Substation. The power plant is equipped with 29,673 bifacial panels covering 27 hectares that utilize single-axis tracking systems to follow the sun's movement, increasing energy generation efficiency.

### **5. Decarbonisation of the Częstochowa CHP plant**

In 2025, the Mostostal Group implemented key elements of the investment consisting in the decarbonisation of the Częstochowa CHP plant. The Group aims to adapt the plant to use 100% biomass as fuel, which will almost completely eliminate carbon dioxide emissions. The CHP plant will use certified wood biomass, consisting of 90% wood chips from sawmills and 10% wood chips of agricultural origin (including from fruit orchards). The plant will consume up to 350,000 tonnes of biomass annually, sourced from the domestic market. The project is scheduled for completion in 2027.

### **6. Decarbonisation works at the Orlen Asphalt Department in Płock**

In 2025, Mostostal Płock began work on a project in the area of environmental protection and energy efficiency. A company from the Mostostal Group, as part of a consortium, will implement a project to reduce emissions and service the furnaces in the Asphalt Installation of the Orlen production plant in Płock. The scope of work entrusted to Mostostal Płock includes: the installation of furnaces with piping, delivery and installation of separators, fittings, and fixings, as well as the construction, anti-corrosion, insulation, and sanitary works. The work is scheduled to be completed by November 2026.

**The following describes actions to mitigate negative impacts related to climate change mitigation and energy.**

1. Transition to alternative fuels to fossil fuels and electrification of both the vehicle and machinery fleet.
3. Implementation of investments in equipment and sources of clean energy. In 2025, mobile photovoltaic installations were used on construction sites.
4. Monitoring of energy consumption across the Group with the aim of reducing its consumption. Energy consumption data is collected quarterly from each construction site in coordination with the Chief Environmental Protection Specialist.
5. Conscious selection of new energy suppliers, using data based on the energy mix of each of them.
6. Introducing IT solutions that limit car traffic, including MDojazdy – enabling shared commutes to work; MPaka – limits the use of courier companies by using employee delegations.

Further initiatives aimed at both mitigating and adapting to the multifaceted challenges of climate change encompass activities undertaken in strict accordance with the requirements stipulated by the PN-EN ISO 14001:2015 standard. This comprehensive standard mandates a thorough process of identifying environmental aspects and meticulously evaluating their potential impact on the environment throughout the lifecycle of each investment. Each construction project is required to prepare documents related to environmental aspects, risks and opportunities, and to specify the actions to be taken in a given area related to environmental protection. In accordance with applicable regulations, each Group company submits reports to the National Greenhouse Gas Emissions Database. Moreover, all subcontractors undergo information training prior to commencement of work, during which environmental protection issues are addressed.

Throughout the year 2025, AMK Kraków again actively participated in the comprehensive campaign known as "Bike to work, or home, bike, work... and so on." This initiative was strategically designed with the primary aim of fostering and popularizing the widespread adoption of cycling not merely as a recreational activity, but as a viable and sustainable everyday means of transportation, explicitly encouraging individuals to utilize bicycles for their daily commutes to and from their workplaces. The campaign was organised by the Department of Municipal Economy and Infrastructure of the Krakow City Hall for sustainable development.

The Mostostal Group's activities to reduce the risks associated with adaptation to climate change include adjusting construction work schedules to weather conditions and implementing safeguards to protect the construction site against the effects of extreme weather, such as heavy rainfall or strong winds. The Group also takes steps to diversify its suppliers, which reduces the risk of delays in the delivery of construction materials in the event of logistical disruptions caused by unfavourable weather conditions. An important element of risk mitigation is also concluding insurance contracts covering the occurrence of extreme weather phenomena, which allows securing projects against increased operating costs related to the need for repairs or interruptions in the implementation of works.

The Mostostal Group's activities to mitigate the risks associated with the EU ETS 2 system include ongoing monitoring of legal regulations and analysis of financial risks within each project.

Actions to mitigate the risk associated with rising energy costs include switching from fossil fuels to alternative energy sources, electrifying the vehicle fleet and machinery, investing in energy-efficient equipment and renewable energy sources, monitoring energy consumption across the Group to identify reduction opportunities, strategically selecting new energy suppliers based on an analysis of their energy mix, and implementing IT solutions to optimize logistics and reduce vehicle traffic.

#### **E1-4 Climate change mitigation and adaptation goals**

Under the ESG Strategy adopted in 2025, the Mostostal Group set the following climate-related goals:

1. Establish measurable targets and reduce Scope 1 greenhouse gas emissions.

Short-term: Calculate total Scope 1 emissions (from passenger cars, heavy vehicles, construction machinery, and asphalt mixing plants) and analyse reduction potential, replacement of two internal combustion engine vehicles with electric vehicles (a Class B vehicle and a van).

Medium-term: Refine Scope 1 emission calculations and evaluate reduction opportunities.

Long-term: Implement defined reductions in Scope 1 emissions.

2. Establish measurable targets and reduce Scope 2 greenhouse gas emissions.

Short-term: Calculate total Scope 2 emissions, analyse reduction potential, and assess the feasibility of transitioning to 100% renewable energy across all office spaces and construction site, the integration of a heat pump as the main heating source and the installation of systems to minimise heat loss (automated gates, air curtains) at the transport equipment depot in Urzut.

Medium-term: Conduct ongoing Scope 2 emission calculations, refine reduction analysis, and establish formal reduction targets.

Long-term: Achieve Scope 2 emission reductions in alignment with established targets.

3. Establish measurable targets and reduce Scope 3 greenhouse gas emissions.

Short-term: Develop a comprehensive system for measuring and reporting Scope 3 emissions.

Medium-term: Enhance reporting accuracy for Scope 3 emissions by obtaining Life Cycle Assessments (LCAs) from key suppliers.

Long-term: Define specific goals following the achievement of medium-term objectives.

In accordance with the Instruction for Developing, Auditing, and Updating the ESG Strategy, the process of formulating the Strategy, including its environmental objectives, involved central organisational units, specifically the Chief Environmental Specialist, the Compliance and Administration Department, and the ESG Coordinator. They participated in consultations conducted under the supervision of the ESG Coordinator. The targets were set based on the results of the double materiality assessment and applicable national and EU regulations.

### E1-5 Energy consumption and energy mix

The table below presents data on energy consumption for 2025 in the Mostostal Group.

Energy consumption and energy mix	Unit	2024	2025	YoY change
Fuel consumption from coal and coal products	MWh	8371,84	5525,65	-34,00%
Fuel consumption from crude oil and petroleum products	MWh	21 092,63	<sup>25</sup> <u>173,4520 916,6</u> 3	<sup>+19,35-</sup> <u>0,83%</u>
Fuel consumption from natural gas	MWh	335,22	398,47	+18,87%
Fuel consumption from other fossil sources	MWh	0,00	0,00	-
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	MWh	13 820,68*	19 809,68	+43,33%
<b>Total Fossil Energy Consumption</b>	<b>MWh</b>	<b>43 620,37*</b>	<sup>50</sup> <u>907,2446 650,4</u> 2	<sup>+16,716,95</sup> <u>%</u>
<b>Share of fossil fuels in total energy consumption</b>	<b>%</b>	<b>99,10%*%*</b>	<b>98,8170%</b>	<b>-0,2940 p.p.</b>
Energy consumption from nuclear sources	MWh	0,00	0,00	-
Share of energy from nuclear sources in total energy consumption	%	0,00%	0,00%	-

Fuel consumption from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	0,00	0,00	-
Consumption of purchased or obtained electricity, heat, steam and cooling from renewable sources	MWh	0,00	0,00	-
Consumption of renewable energy produced without the use of fuel	MWh	396,59	615,62	+55,23%
<b>Total renewable energy consumption</b>	<b>MWh</b>	<b>396,59</b>	<b>615,62</b>	<b>+55,23%</b>
<b>Share of renewable sources in total energy consumption</b>	<b>%</b>	<b>0,90%<sup>0%*</sup></b>	<b>1,1930%</b>	<b>+0,2940 p.p.</b>
<b>Total energy consumption</b>	<b>MWh</b>	<b>44 016,95*</b>	<b>51 522,8647 266,0 4</b>	<b>+17,057,38 %</b>

\*The Mostostal Warszawa Group made a correction to the electricity consumption data for the previous reporting year. In 2024, energy consumption related to the S19 Babica Tunnel project was not included in the Report due to the lack of complete and confirmed data at the time of closing the reporting period. Following the collection and verification of complete data, electricity consumption amounting to 4,608.74 MWh was added to 2024 in this Report as a correction to comparative data.

In the Report for 2024, the following data were published:

- consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources: 9,211.94 MWh,
- total energy consumption from fossil sources: 39,011.63 MWh,
- share of fossil sources in total energy consumption: 98.99%,
- share of renewable sources in total energy consumption: 1.01%,
- total energy consumption: 39,408.22 MWh.

As a result, Scope 2 carbon footprint data for 2024 were recalculated and disclosed in the table in section E1-6.

Energy intensity per net revenue	Unit	2024	2025	YoY change
Total energy consumption from climate-impact operations to net revenue from climate-impact activities	MWh/1 million PLN	27.78	36.47	+30.81%

The entire revenue of the Mostostal Warszawa Group is generated from activities in the construction sector.

## E1-6 Scope 1, 2 and 3 gross and total greenhouse gas emissions

In 2025, the Mostostal Warszawa Group once again monitored its greenhouse gas emissions across Scope 1, 2, and 3.

### Emissions reporting boundaries

The emission calculation for the Mostostal Warszawa Group included all subsidiaries and the Parent Company according to operational and financial control. The base year is 2024. The financial data of Mostostal Warszawa SA include the amounts attributable to the Company due to a 50% share in Mostostal Acciona S19 Tunel Spółka Cywilna, which was established on 2 July, 2020 to implement the contract "Design and construction of the S19 motorway on the section from the Rzeszów Południe junction (excluding the junction) to the Babica junction (including the junction) approx. 10.3 km long."

### Scope of reported emissions

The Mostostal Warszawa Group reports its Scope 1 and Scope 2 emissions according to the GHG Protocol methodology. The calculations take into account the methodology described in Greenhouse Gas Protocol: A Corporate and Accounting Reporting Standard (version 2004); GHG Protocol Scope 2 Guidance (version 2015).

### Methodology and calculations

#### Scope 1 and 2

The methodology for calculating Scope 1 and 2 emissions was developed in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. The calculations concerned seven greenhouse gases (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O,

HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>) included in the GHG Protocol. Emission values are given in tonnes (Mg) of standard carbon dioxide equivalent (CO<sub>2</sub>e).

The global warming potential (GWP) factors used in the calculations are in line with the Fifth Assessment Report of the IPCC (AR5) and refer to GWP100 (Global Warming Potential, calculated over a 100-year time frame).

Scope 1 emissions include fuel consumption in the company's buildings and stationary machines, and fuel used in transport using its own vehicles for the needs of the Mostostal Group's operations. The emission intensity indicators from the 2025 DEFRA database were used to calculate this category.

Scope 2 emissions were calculated using the location-based method and the market-based method. For location-based emissions, emissions were calculated using average electricity emission intensity indicators published by the National Centre for Emissions Balancing and Management (2025). To calculate emissions from heat consumption using the location-based method, the emission intensity indicator for the country published by the Energy Regulatory Office was used (2025). In the case of Scope 2 market-based emissions, the emission intensity indicators of the electricity and heat suppliers to the Mostostal Warszawa Group were used. Where it was impossible to obtain emission intensity values for heat energy suppliers, the emission intensity value for the country was used.

### Scope 3

Mostostal Warszawa Group adopts the GHG Protocol (Greenhouse Gas Protocol Corporate Standard) guidelines for estimating the carbon footprint, in particular:

1. Scope 3 – all other indirect emissions upstream and downstream of the value chain not included in Scopes 1 and 2.

To convert fuel and energy consumption into emission values, the following were used:

- Enviroly Platform – ISO 14064-1 certified and GHG compliant Protocol ,
- Emission Factors from the Enviroly platform
- Expenditure method (based on purchase cost values and WIOD database metrics) for some Scope 3 categories
- DEFRA (Department for Environment, Food and Rural Affairs), Greenhouse gas reporting: conversion factors 2025,
- European Residual Mixes for the calendar year 2024, Association of Issuing Bodies (AIB), Version 2.0, 2025-08-26,
- EIB (European Investment Bank),
- ADEME, French Environment and Energy Management Agency,
- World Input Output Database,
- HAL Science,
- Inch Distillery LCA.

### Overview of Scope 3 emission components

**Scope 3 (indirect emissions)** covers greenhouse gas (GHG) emissions from both upstream (suppliers, subcontractors, supply chain) and downstream (distribution, product use, etc.). For Mostostal Warszawa S.A., all 15 GHG Protocol categories were analysed, with some deemed insignificant or omitted in accordance with the justification presented below.

#### Upstream categories (Categories 1–8)

##### Category 1: Purchased goods and services

- Scope: All significant purchases of materials and services (including construction materials, equipment, support services).
- Calculation method:
  - Where possible – calculations based on tonnage of purchased materials and emission indicators from the Envirly platform. If the tonnage of the material was not derived from the purchase document, it was estimated on the basis of value and expertise.
  - In other cases – expenditure method (based on the total of invoices and indicators from the Envirly database).
- Inclusion: Those purchases which together account for the largest volume of emissions (materiality principle).

#### Category 2: Capital goods

- Scope: Machines, production lines, IT equipment, fixed assets with a useful life of over 1 year.
- Calculation method:
  - Expenditure method – due to the lack of reliable data on tonnage and a full list of components.
- Inclusion: Significant capital expenditures in the analysed period.

#### Category 3: Fuels and energy not included in Scope 1 and 2

- Scope: Includes indirect emissions associated with the production of fuels and energy that are used by the organisation but are not directly emitted by it (Scope 1), or associated with the direct consumption of electricity, heating or cooling (Scope 2).

#### Category 4: Transport and distribution (upstream)

- Scope: Transportation of raw materials/materials performed by external carriers (not included in Scope 1).
- Calculation method:
  - Due to the large number of suppliers and the difficulty in collecting information on distance travelled or fuel consumption, the cost method is used (e.g. costs of transport services, assigned to specific categories in Envirly).
  - Partially, transport emissions may already be included as part of the price for a service in Category 1 (if not separately invoiced).
- Inclusion: Where separation of the cost of the transport service is possible.

#### Category 5: Waste

- Scope: Waste generated in connection with the current activities of Mostostal Warszawa (construction sites, offices, etc.).
- Calculation method:
  - Data on the mass and type of waste come from the waste information database.
  - Emission indicators depending on waste treatment (recycling, landfilling, etc.) are used, available in Envirly.
- Inclusion: All waste codes reported in waste information database in a given period.

#### Category 6: Business trips

- Scope: Domestic and foreign business trips of employees (travel, flights, accommodation).
- Calculation method:
  - Information on the number of trips, kilometres, overnight stays – from company records and employee surveys.
  - Conversions using indicators in Envirly (emissions per km for a given means of transport, per night in a hotel, etc.).
- Inclusion: All business trips are billed to the company.

#### Category 7: Employees' commute to work

- Scope: Emissions from daily commuting (car, public transport, bicycle, etc.).
- Calculation method:
  - Information from surveys in the Envirly platform (declared type of transport, distance, frequency of commuting).
  - Conversion to CO<sub>2</sub>e emissions according to indicators from Envirly.
- Inclusion: Applies to all employees (office, construction).

#### Category 8: Rented/leased assets (upstream)

- Reason for omitting in Scope 3:
  - In accordance with its operational control practices, Mostostal Warszawa recognizes that it effectively manages rented or leased assets such as machines and cars. Emissions from their use have therefore been included in Scope 1 and 2 (e.g. fuel consumption, electricity, heat).
  - For this reason, Category 8 (upstream) is not additionally reported in Scope 3.

#### Downstream Categories (Category 9–15)

##### Category 9: Transport and distribution (downstream)

- Scope: Transport of finished products to customers.
- Characteristics in Mostostal Warszawa:
  - Mostostal's operations are focused on construction (e.g. construction contracts). Operationally, transport "to the customer" is negligible and frequently coincides with transport to the construction site, utilizing either the company's own vehicle fleet (categorized under Scope 1 emissions) or Scope 2 energy sources.
  - If external downstream transport occurs, it can be counted:
    - Cost method (as in Category 4).
    - Based on actual data on weight, distance and type of transport – if available.
- Inclusion: Due to its small scale, this is a category of marginal importance in Mostostal Warszawa's carbon footprint.

##### Category 10: Processing of products sold

- Reason for omission: Mostostal Warszawa is a general contractor of construction projects (buildings, bridges, etc.). The products do not undergo further processing by Mostostal – and any adaptation work on the investor's side is not subject to company reporting.

##### Category 11, 12, 13: Use of sold products, Disposal (end of life) of sold products, Rented assets (downstream)

- Reason for omission:
  - Category 11 (Use): Once constructed, buildings and bridges are transferred to the investor's management. Operation and further emissions (e.g. heating, energy consumption) are not the responsibility of Mostostal Warszawa. In addition to the above, in accordance with the provisions of the GHG Protocol:

“In category 11, companies are required to include direct use-phase emissions of sold products.”

It's important to note that as a General Contractor, the Mostostal Warszawa Group does not sell the facilities it constructs.
  - Category 12 (Disposal): Once constructed, buildings and bridges are transferred to the investor's management. Inability to reliably monitor emissions from demolition or future disposal. In addition to the above, in accordance with the provisions of the GHG Protocol:

“This category includes the total expected end-of-life emissions from all products sold in the reporting year.”

It's important to note that as a General Contractor, the Mostostal Warszawa Group does not sell the facilities it constructs.

- Category 13 (Downstream leased assets): Mostostal Warszawa does not typically rent its facilities to third parties on a large scale; therefore, any emissions from their operation are included in Scope 1 and 2 based on operational control.

#### Category 14: Franchises

- Reason for omission: The Mostostal Warszawa Group does not operate any franchise.

#### Category 15: Investments

- Reason for omission: The Mostostal Group has no investments (as defined in the GHG Protocol) that generate additional emissions attributable to this category.

#### Summary

1. **Mostostal Warszawa S.A.** reports in Scope 3 primarily emissions related to purchased goods and services (Category 1), capital goods (Category 2), waste (Category 5), business travel (Category 6), employee commuting (Category 7) and – to a limited extent – transport up and down the supply chain (Categories 4 and 9).
2. The remaining categories are considered to be irrelevant from the company's perspective or include emissions already included in Scope 1 and 2, or Mostostal Warszawa has no data (or actual control) over the further processing/use of the facilities transferred to investors.
3. **Calculation methods** are based largely on the Enviroly platform (both industry metrics and the expenditure method) and proprietary data, including surveys and waste information database.

Greenhouse gas emissions	Retrospective			
	Unit	2024* (after correction)**	2025	YoY change [%]
Gross Scope 1 greenhouse gas emissions	MgCO <sub>2</sub> e	8 893,44 708,29	+2,13% 7 801,08	-10,42%
Percentage of greenhouse gas emissions in scope 1 of regulated emissions trading systems	%	0,00%	-0,00%	=
Gross Scope 2 GHG emissions by location-based method	MgCO <sub>2</sub> e	6 879,04	10 334,07	+50,23%
Gross Scope 2 GHG emissions by market-based method	MgCO <sub>2</sub> e	5 923,07	10 068,52	+69,99%
<b>Total gross indirect scope 3 GHG emissions</b>	<b>MgCO<sub>2</sub>e</b>	<b>281 822,31</b>	<b>193 343,62</b>	-31,40%
1 Purchased goods and services	MgCO <sub>2</sub> e	266 695,50	185 046,70	-30,61%
2 Investment property	MgCO <sub>2</sub> e	13 443,92	6 090,69	-54,70%
3 Fuel and energy related activities (not included in scope 1 or 2)	MgCO <sub>2</sub> e	3 168,60	3 573,34	+12,77%
4 Upstream transport and distribution	MgCO <sub>2</sub> e	252,95	799,45	+216,05%
5 Waste generated as a result of business operations	MgCO <sub>2</sub> e	138,09	403,31	+192,06%
6 Business trips	MgCO <sub>2</sub> e	388,94	205,77	-47,09%
7 Employee commutes	MgCO <sub>2</sub> e	77,91	228,15	+192,84%
8 Leased assets [upstream]	MgCO <sub>2</sub> e	0,00	0,00	0,00
9 Downstream transport and distribution	MgCO <sub>2</sub> e	825,00	569,55	-30,96%
10 Processing of products sold	MgCO <sub>2</sub> e	0,00	0,00	0,00
11 Use of products sold	MgCO <sub>2</sub> e	0,00	0,00	0,00
12 Handling of sold products after their life cycle	MgCO <sub>2</sub> e	0,00	0,00	0,00
13 Leased assets [downstream]	MgCO <sub>2</sub> e	0,00	0,00	0,00

14 Franchise	MgCO <sub>2</sub> e	-_0,00	0,00	<u>0.00</u>
15 Investments	MgCO <sub>2</sub> e	-_0,00	0,00	<u>0.00</u>
<b>Total greenhouse gas emissions in scopes 1+2 (location-based)</b>	<b>MgCO<sub>2</sub>e</b>	<b>15 587,33</b>	<b>19</b> <b>227,5118 135,15</b>	<b>+2316,35%</b>
<b>Total greenhouse gas emissions in Scopes 1+2 (market-based)</b>	<b>MgCO<sub>2</sub>e</b>	<b>14 631,36</b>	<b>+2917 869,60%</b>	<b>+22,13%</b>
<b>Total greenhouse gas emissions in scopes 1+2 (location-based) +3</b>	<b>MgCO<sub>2</sub>e</b>	<b>297 409,64</b>	<b>212</b> <b>574,13211 478,7</b>	<b>-28,5389%</b>
<b>Total greenhouse gas emissions in scopes 1+2 (market-based) +3</b>	<b>MgCO<sub>2</sub>e</b>	<b>296 453,67</b>	<b>212</b> <b>305,58211 213,2</b> <b>2</b>	<b>-28,3875%</b>

\*2024 is the base year for greenhouse gas emissions calculations.

\*\* The Mostostal Group has revised its carbon footprint calculation for Scope 3 for 2024. During the verification of the calculation for the previous reporting year, the scope of data recognised using the expenditure method and the rules for allocating transport emissions were analysed. This analysis indicated the need to align the methodological approach with the solutions adopted in the 2025 inventory (care was taken to ensure that all expenditure related to the purchase of materials and services was included) . Consequently, the data for 2024 were recalculated to ensure they were comparable with those for 2025.

Greenhouse gas emission intensity per net revenue	Unit	2024	2025	YoY change [%]
Total Scope 1+2 GHG emissions (location-based) per net revenue	MgCO <sub>2</sub> e/1 mln PLN	9,87	13,6485	+37,8540,26 %
Total Scope 1+2 GHG emissions (market-based) per net revenue	MgCO <sub>2</sub> e/1 mln PLN	9,27	13,4265	+44,8347,23 %
Total GHG emissions in scopes 1+2 (location-based) +3 on net revenues	MgCO <sub>2</sub> e/1 mln PLN	188,40	150,48161,5 0	-20,1214,28%
Total greenhouse gas emissions in scopes 1+2 (market-based) +3 on net revenues	MgCO <sub>2</sub> e/1 mln PLN	187,79	150,30161,2 9	-19,9714,11%

Net revenue	Unit	2024	2025
Net revenue from activities in sectors with significant climate impact used to calculate energy intensity	mln PLN	1 578,63	1 412,58309,50
Net revenue (other)	mln PLN	0,00	0,00
Total net revenue (Financial statements)	mln PLN	1 578,63	1 412,58 309,50

In the reporting year, the increase in greenhouse gas emissions is due to higher energy consumption in the Group.

#### E1-7 Greenhouse gas removal and greenhouse gas emission reduction projects financed with carbon credits

In 2025, the Mostostal Warszawa Group did not use greenhouse gas removal projects or carbon dioxide emission units.

#### E1-8 Internal pricing of greenhouse gas emissions

In 2025, the Mostostal Warszawa Group did not have internally determined greenhouse gas emission prices.

#### E1-9 Estimated financial impacts from significant physical and transition risks and potential climate-related opportunities

The Mostostal Group benefits from the exemption from disclosure E1-9 In the second year of preparing the declaration in accordance with the exemption provided for in Appendix C to ESRB 1 as applicable for financial years beginning on or after 1 January 2025.

## E2 POLLUTION

### E2-1 Pollution related policies

As part of the Policy Book, the Mostostal Warszawa Group has adopted an **Environmental Policy** (chapter 12), in which it declares its commitment to preventing pollution. The Mostostal Warszawa Group does not have a separate policy aimed at managing pollution-related issues, but the Group has set a pollution target as part of its ESG Strategy . A detailed description of the Strategy can be found in ESRS 2, SBM-1. The Mostostal Group makes every effort to carry out its investment processes in accordance with legal requirements and with respect for the environment, including reducing pollution.

### E2-2 Pollution Actions and Resources

The Mostostal Group undertakes a number of actions to limit its negative impact on air, water, and soil, as well as its environmental footprint associated with the use of hazardous substances.

**In order to mitigate the negative impact of exhaust gas, gas and dust emissions into the air, the Mostostal Group:**

- is actively working on the electrification of its fleet and machines, which significantly reduces exhaust emissions,
- regularly replaces the vehicle fleet in accordance with EU requirements,
- uses renewable energy sources such as solar energy, which reduces greenhouse gas emissions and air pollution.
- manages the area economically by effectively using the available space where work is carried out,
- uses existing road infrastructure to transport construction materials, so it does not generate additional pollution associated with the construction of new infrastructure,
- conducts training for employees on the principles of eco-driving ,
- reduces dust air pollution by sprinkling roads on the construction site, covering the bodies of trucks transporting dusty materials, and, whenever possible, using dusty materials during construction in calm weather.

**In order to mitigate the potential negative impact on water and soil pollution, the Mostostal Group:**

- secures places where waste and hazardous substances are stored against possible leakage into water and soil.
- equips construction sites with ecological first aid kits to remove the effects of leaks or spills of hazardous substances,
- protects watercourses against pollution by using, among others, protective nets and platforms,
- uses geotextile or straw mats to protect the soil from erosion and pollution,
- carries out washing of pumps and concrete mixers at an organised point,
- after the completion of construction works, the area is reclaimed, which includes planting vegetation and improving the soil structure,
- minimises soil compaction by limiting the movement of heavy construction machinery around the construction site,
- installs drainage systems to prevent over-wetting or over-drying of the soil,
- Work in the root zone of trees is carried out manually or using small excavators to minimize damage to the roots.

In 2025, the Mostostal Group developed a standard for the organisation of places for washing concrete mixers. The aim of this standard is to ensure the proper organization of concrete mixer washing areas on construction sites, taking into account environmental protection requirements, occupational health and safety rules, and the minimization of environmental risks, particularly those related to soil and groundwater contamination.

**In order to mitigate the potential negative impact associated with the use of hazardous substances and substances of very high concern, the Group is taking the following actions:**

- Each construction site is required to prepare a Health and Safety Plan (BIOZ Plan), which specifies the methods for handling and storing hazardous substances as well as the applicable emergency procedures.
- All substances are labelled with appropriate safety data sheets,

- QR codes are used on the packaging, which refer to detailed information about the product,
- storage areas for hazardous substances are protected against leakage into soil and water,
- geotextile or straw mats are used to protect the soil,
- construction sites are equipped with ecological first aid kits to neutralize the effects of leaks,
- In the event of a spill, sorbents and protective barriers are used,
- after completion of the works, the area is recultivated – this includes planting vegetation and improving the soil structure,
- subcontractors undergo information training on environmental protection and handling hazardous substances.

The Group has a standard for storing hazardous substances.

The implementation of all activities occurs at the specific locales where the Mostostal Warszawa Group undertakes its investment projects; furthermore, these activities extend to the work performed by subcontractors at these construction sites.

Air emissions from asphalt mixing plants are measured annually by an accredited testing laboratory. The purpose of these measurements is to monitor pollution levels and verify compliance with established standards.

Furthermore, AMK Kraków undertakes initiatives in air pollution abatement, encompassing the desulphurization of exhaust gases within the power generation and industrial domains, the removal of dust from exhaust streams in the power and metallurgical industries, and the denitrification of gases specifically within the power sector.

The Mostostal Group takes measures to mitigate the risk of noise emissions, which include restricting working hours to minimize impact on the local community, prohibiting vehicle idling, and regularly monitoring the technical condition of machinery and equipment.

The Mostostal Group takes the following actions to mitigate the risk of dust and gas emissions into the air:

- Electrification of the vehicle fleet and machinery, alongside a development plan for the electrification of construction equipment.
- Switching to alternative fuels, such as hydrotreated vegetable oil (HVO).
- Investing in renewable energy sources (RES).
- Conducting annual emission measurements at bitumen plants by accredited laboratories.
- Implementing technical dust reduction measures on construction sites.
- Operating in accordance with the Health and Safety Plan (BIOZ Plan).
- Adhering to emergency response procedures for incidents such as fires or substance leaks.
- Maintaining compliance with environmental standards and management systems.
- Providing mandatory environmental training for all employees and subcontractors.

To mitigate the risk of water and soil pollution, the Mostostal Group takes action by locating construction sites away from rivers and ensuring vehicle washing occurs only in designated areas. The Group secures storage areas for waste and hazardous substances against possible leakage into water and soil. Construction sites are equipped with ecological first aid kits to remove the effects of leaks or spills of hazardous substances. protects watercourses against pollution by using, among others, protective nets and platforms,

The Mostostal Group has preparedness measures in place to mitigate the risk of environmental pollution from hazardous and potentially hazardous substances should a failure occur. These activities include preparing a BIOZ Plan, labeling substances with appropriate safety data sheets, and ensuring that employees are familiar with the specifications of potentially hazardous substances at every stage of work through the use of clear descriptions and QR codes linking to detailed technical information. The Mostostal Group has also launched a new chemical substance management system, ChemIQ. This system provides every employee with quick and easy access to information regarding the chemicals used on-site and their potential hazards. ChemIQ contains a register of safety data sheets (SDS) for all chemicals used, analysis of mixture compositions and risk assessments, a CLP-compliant label creator featuring names, manufacturers, pictograms,

and hazard descriptions, a training acknowledgement generator to confirm employee awareness of hazards, emission calculators, SEVESO compliance tools, and other resources supporting safety and environmental protection. Access to reliable information about chemicals is essential for maintaining safety and operational efficiency. It allows to select appropriate personal protective equipment (PPE) based on the specific hazards of the substances handled, determine proper storage, use, and disposal methods to comply with environmental and safety regulations, identify and reduce potential hazards through informed risk assessment and management, eliminate the presence of unlabelled or incorrectly labelled containers on construction sites, which is critical for preventing accidents and environmental contamination.

### E2-3 Pollution targets

Under the ESG Strategy adopted in 2025, the Mostostal Group set the following strategic goal related to pollution:

1. Minimise the environmental impact of construction activities

Short-term goals/measures: The development and implementation of a standardized procedure for organizing concrete mixer washing areas on construction sites. This goal was successfully achieved in 2025.

Medium-term and long-term goals/measures: These will be established and formalized during the upcoming update to the ESG Strategy.

In accordance with the Instruction for Developing, Auditing, and Updating the ESG Strategy, the process of formulating the Strategy, including its environmental objectives, involved central organisational units, specifically the Chief Environmental Specialist, the Compliance and Administration Department, and the ESG Coordinator. They participated in consultations conducted under the supervision of the ESG Coordinator. The pollution target was set based on the results of the double materiality assessment and applicable national and EU regulations.

### E2-4 Pollution of air, water and land

The Mostostal Warszawa Group emits air pollutants from the exhaust of its machinery, equipment, and company vehicles due to its operations. Pollutants are also emitted by bitumen plants in Zakroczym. Based on the emission monitoring data, reports are submitted to the National Centre for Emissions Management (KOBiZE) and fees for the use of the environment are calculated.

Monitoring is carried out by calculating emissions based on emission measurements at asphalt mixing plants and measurements performed by an accredited research laboratory. Based on the measurements, reports are created for individual authorities.

In 2025, the Mostostal Warszawa Group did not exceed emission standards for air, water, and soil pollutants. Therefore, it does not present a table on pollutants as required by this disclosure.

### E2-5 Potentially hazardous substances and substances of very high concern

The Mostostal Warszawa Group uses products that contain potentially hazardous substances in its operations. These are primarily cement, concrete and products containing these materials. Additionally, potentially hazardous substances occur in fuels. Data on potentially hazardous substances were determined using the precautionary principle based on product safety data sheets. The calculation used the maximum percentage of these substances for each product, as stated within the range provided in the safety data sheet. The year-on-year decrease in the reported volume of hazardous substances is directly attributed to the Mostostal Warszawa Group's 2025 analysis of safety data sheets (SDS) through the internal ChemIQ system. By leveraging the digital database and analytical tools within ChemIQ, the Group achieved significantly more precise and reliable reporting on the actual content and concentration of hazardous substances across its operations. Additionally, in 2025, fewer materials containing hazardous substances were used.

In the event that hazardous substances are utilized on a construction site, pertinent information must be incorporated into the Safe Work Instructions. Furthermore, employees are required to be acquainted with the Safety Data Sheet, which

outlines the necessary protocols, for instance, the actions to be taken in the case of an unintended release into the environment. New construction workers also receive introductory training that covers the handling of hazardous substances. The companies within the Mostostal Group maintain an Emergency Preparedness and Response Procedure that addresses the response protocols for potential emissions of pollutants involving both potentially hazardous substances and substances of particular concern.

Substances that are produced or used during production or that are purchased by an entity		
Period	2024	2025
<b>Total weight</b>	177668.37 Mg	38,305.85 Mg
<b>Classification (Risk Classes):</b>		
Carcinogenesis (Carc. 1A, 1B, 2)	1263.11 Mg	1722.53 Mg
Respiratory/skin sensitization (Resp. Sens. 1, 1A, 1B)/(Skin Sens. 1, 1A, 1B)	176405.25 Mg	36583.32 Mg

## E2-6 Estimated financial impacts of pollution-related risks and opportunities

The Mostostal Group benefits from the exemption from disclosure of E2-6 In the second year of preparing the declaration in accordance with the exemption provided for in Appendix C to ESRB 1 as applicable for financial years beginning on or after 1 January 2025.

## E3 WATER AND MARINE RESOURCES

### E3-1 Water and Marine Resources Policies

Within its Policy Book, the Mostostal Warszawa Group has adopted an **Environmental Policy** (Chapter 12), in which it declares its commitment to promoting sustainable business development, including the advancement of technologies designed to address imbalances in water management and the proactive management of environmental risks and opportunities related to climate change and water resources. In the Policy Book, the Mostostal Group has also adopted a **Declaration of Intent on Biodiversity, Climate Change, and Water Resources** (Chapter 16), fully aligning with the global, long-term policy of the Acciona Group in this regard. According to the Declaration of Intent, the Acciona Group:

- Complies with applicable water management laws and international standards, as well as internally established organizational indicators.
- Manages water resources responsibly and effectively throughout their cycle, promoting social development and the preservation of ecosystems.
- Establishes indicators, objectives, and monitoring procedures to control and continuously evaluate the effective management of the water cycle and responsible water use, optimizing the balance resulting from the group's water footprint.
- Supports the strategy of adopting new technologies that enable more responsible water consumption.
- Integrates water consumption into its risk management strategy.
- Supports the development of legislation that promotes sustainable water management.
- Undertakes to raise awareness and sensitize employees, public institutions, local communities, private and public sector enterprises, and other stakeholders regarding the sustainable use of water resources.

As part of the ESG Strategy, the Mostostal Group has set water-related goals, a detailed description of which can be found in ESRS 2 in SBM-1.

## E3-2 Activities and resources related to water and marine resources

### **The Mostostal Group takes steps to mitigate its negative impact on water withdrawal and consumption, and it:**

- ensures water consumption strictly adheres to the conditions specified in the applicable water permit.
- designate water protection zones – directly related to the protection of watercourses and reservoirs,
- secure places where waste and hazardous substances are stored against possible leakage – prevents contamination of ground and surface water,
- carry out works in accordance with the obtained environmental decision – this decision may contain provisions regarding water protection,
- prefabricate building materials, which takes place in factories, thanks to which the amount of water used can be precisely controlled and recovered and reused; thanks to prefabrication, less water is used on the construction site, among other things due to the less frequent need to clean tools and equipment related to mixing mortars and concretes,
- own sanitary stations and water resources,
- train employees on the sustainable use of water resources,
- monitor water consumption as part of reporting obligations.

The Mostostal Group has a water protection standard in place on construction sites.

As part of its positive contribution to the water sector, the Group's activities include the construction of sewage treatment plants, water treatment plants, water and sewage networks, and hydrotechnical facilities. In December 2025, the Mostostal Warszawa Group signed a contract for the construction of a new technical building for the water treatment plant at Kraków Airport.

Following adopted procedures developed based on the implemented ISO 14001 standard, each construction site is required to prepare an Environmental Aspects Card and establish environmental objectives and targets. On construction sites where watercourses/reservoirs are located, attention is paid to their condition and to preventing their contamination. At the construction site in Babica, rainwater is collected and used on the construction site.

Measures undertaken by the Mostostal Group to mitigate the risk associated with limited water availability for construction processes include quarterly monitoring of water consumption on all construction sites, conducted by the Chief Environmental Protection Specialist, efficient management of water resources during ongoing work, and avoiding operations in areas affected by water shortages by preceding construction work with environmental assessments.

In 2025, the Mostostal Group identified specific actions and resources for areas exposed to water-related risks, including regions experiencing significant water deficits, in accordance with Acciona's internal procedures. In 2025, water consumption data was collected from:

- Construction sites (investment implementation locations),
- Production plants,
- Office facilities.

## E3-3 Water and Marine Resources Objectives

In the ESG Strategy adopted in 2025, the Mostostal Group established the following strategic goal regarding water:

### 1. Rational management of water resources.

Short-term goals and actions: Measuring water consumption and abstraction in all locations, and incorporating topics related to rational water management into the training plan for new contracts.

Medium-term goals and actions: Measuring water consumption and abstraction in all locations, incorporating topics related to rational water management into the training plan for new contracts, and verifying goals and assumptions.

Long-term goals and actions: Continuing to achieve defined objectives.

In accordance with the Instruction for Developing, Auditing, and Updating the ESG Strategy, the process of formulating the Strategy, including its environmental objectives, involved central organisational units, specifically the Chief Environmental Specialist, the Compliance and Administration Department, and the ESG Coordinator. They participated in consultations conducted under the supervision of the ESG Coordinator. The water pollution target was set based on the results of the double materiality assessment and applicable national and EU regulations.

#### E3-4 Water consumption

The Mostostal Warszawa Group collects information on the amount of water used from each construction site every quarter using Data Collection Sheets. From the head office in Warsaw, the amounts of water used are reported by the building administrator based on meter readings.

This table presents the results related to water consumption, water abstraction and water discharge.

Water in the Mostostal Group		Unit	2024	2025	YoY change
Water consumption	Total water consumption	m <sup>3</sup>	25,903.61	30,841.46	+19.06%
	Total water use in water-risk areas, including areas with significant water stress	m <sup>3</sup>	0.00	0.00	-
	Total water recycled and reused	m <sup>3</sup>	0.00	0.00	-
	Total amount of water stored	m <sup>3</sup>	0.00	0.00	-
	Change in water storage	m <sup>3</sup>	0.00	0.00	-
Water consumption intensity	Total water consumption per 1 million revenue	m <sup>3</sup> /1 million PLN	16.41	21.83	+33.06%
Water collection and discharge	Total water consumption	m <sup>3</sup>	36,473.56	44,873.38	+23.03%
	Total water discharge	m <sup>3</sup>	10,569.95	14,031.92	+32.75%

#### E3-5 Estimated financial impacts of water and marine resource related risks and opportunities

The Mostostal Group benefits from the exemption from disclosure of E3-5 In the second year of preparing the declaration in accordance with the exemption provided for in Appendix C to ESRB 1 as applicable for financial years beginning on or after 1 January 2025.

### E4 BIODIVERSITY AND ECOSYSTEMS

#### E4-1 Biodiversity and Ecosystems Transition Plan and integrating biodiversity and ecosystems into strategy and business model

As of the date of publication of this Report, the Mostostal Group has not conducted an analysis of the resilience of its strategy and business model in relation to biodiversity and ecosystems. Given its impact on biodiversity and ecosystems, the Group will analyse the need to adopt a transition plan when developing policies related to environmental issues. If the need to adopt a transition plan is identified, the Group will take steps to adopt it.

#### E4-2 Biodiversity and ecosystem policies

In the Policy Book, the Mostostal Warszawa Group has adopted a **Declaration of Intent on Biodiversity, Climate Change, and Water Resources** (Chapter 16), fully aligning with the global, long-term policy of the Acciona Group in this regard. According to the Declaration of Intent, the Acciona Group:

- Promotes knowledge and training regarding biodiversity and environmental protection, supporting best practices and disseminating them among internal and external stakeholders.
- Cooperates with public administration, local communities, social organizations, and other stakeholders to foster dialogue, raise awareness, and conduct research on issues related to biodiversity.

#### E4-3 Biodiversity and ecosystem related activities and resources

**The Mostostal Group undertakes a number of measures to mitigate its negative impact on land use change, including:**

1. Protection of biodiversity and habitats:
  - work outside the bird breeding season,
  - herpetological fences,
  - manual excavation in the root zone of trees,
  - designating protection zones for trees and watercourses,
  - environmental supervision.
1. Minimizing soil sealing:
  - limiting the movement of heavy machinery,
  - geotextile or straw mats ,
  - reclamation of areas after completion of works.
2. Retention capacity:
  - installation of drainage systems,
  - collection and use of rainwater,
  - avoiding over-watering or drying out the soil.
3. Reclamation and restoration of biologically active surfaces:
  - planting vegetation,
  - improving soil structure.

**In order to mitigate the negative impact of potential degradation of biodiversity as a result of construction works, the Mostostal Group:**

- reclaims the area after completion of the work,
- plants vegetation and improves soil structure,
- work in the root zone of trees is carried out manually or with small excavators,
- covers exposed roots with a layer of moist peat and jute fabric or straw mats.

The Group also has a standard for securing trees on construction sites.

The measures implemented by the Mostostal Group to mitigate risks concerning biodiversity and ecosystems encompass all the previously detailed activities aimed at reducing the Group's adverse impact. In addition to the above, Mostostal also conducts: training for employees on the operation of heavy machinery in areas with abundant vegetation, the creation of corridors for migrating animals, and the restoration of land to its original state after project completion. The Construction Manager appoints the Occupational Health and Safety and Environmental Protection Coordinator, who, among other duties, participates in the development of the Safety and Health Plan (BIOZ Plan) and the organization of the construction site to ensure environmental protection, while also being responsible for conducting inspections to verify the implementation of environmental protection obligations. The Occupational Health and Safety and Environmental Protection Coordinator is authorized to suspend construction work if an environmental threat is identified.

In the reporting year, the Mostostal Group did not collect data on the financial effects of activities aimed at compensating for biodiversity loss. The Group did not incorporate local knowledge or nature-based solutions into its biodiversity and ecosystem activities.

#### E4-4 Biodiversity and ecosystem policies

In the ESG Strategy adopted in 2025, the Mostostal Group established the following strategic goal regarding biodiversity and ecosystems:

1. Minimising the impact of construction activities on biodiversity.

Medium-term goals and actions: developing a methodology for calculating the Corporate Biodiversity Footprint and calculating this indicator.

Long-term goals/measures: verification of objectives.

In accordance with the Instruction for Developing, Auditing, and Updating the ESG Strategy, the process of formulating the Strategy, including its environmental objectives, involved central organisational units, specifically the Chief Environmental Specialist, the Compliance and Administration Department, and the ESG Coordinator. They participated in consultations conducted under the supervision of the ESG Coordinator. The pollution target was set based on the results of the double materiality assessment and applicable national and EU regulations.

#### E4-5 Impact metrics related to changes in biodiversity and ecosystems

The Mostostal Group has not yet established impact metrics related to biodiversity and ecosystems; however, in accordance with the adopted Sustainable Development Strategy, the Group plans to develop a methodology for calculating the Corporate Biodiversity Footprint and calculate this indicator by the end of 2030.

#### E4-6 Estimated financial impacts of biodiversity and ecosystem risks and opportunities

The Mostostal Group benefits from the exemption from disclosure of E4-6 In the second year of preparing the declaration in accordance with the exemption provided for in Appendix C to ESRB 1 as applicable for financial years beginning on or after 1 January 2025.

### E5 RESOURCE USE AND CIRCULAR ECONOMY

#### E5-1 Resource use and circular economy policies

While the Mostostal Warszawa Group doesn't have a separate policy on resource use and the circular economy, as part of the Acciona Group, it operates under their Circular Economy Policy, which complements the Acciona Group Environmental Policy. In 2026, the Mostostal Warszawa Group intends to implement these provisions when developing its own Policy in this area. As part of the ESG Strategy, the Group has adopted targets related to resource use and the circular economy, which are described in detail in ESRS 2 in SBM-1.

#### E5-2 Resource use and circular economy activities and resources

The Mostostal Group is implementing activities related to mitigating its negative impact on introduced resources, which is the use of large amounts of construction materials from primary raw materials.

##### **Measures to mitigate this impact within own operations include:**

- conduct information campaigns for employees aimed at promoting the use of building materials not originating from primary sources,
- transform waste into a full-value product, for example reclaimed asphalt, i.e. material obtained from road demolition or renovation, processed and reused as a full-value building material.

Additionally, AMK Kraków recovers zinc from steel dust and modernizes technological lines in non-ferrous metal processing plants, thus recovering metals from industrial waste.

**Measures to mitigate the negative impact of waste production, including hazardous waste, include:**

- Prepare a Health and Safety (BIOZ) Plan at each construction site, which incorporates waste management principles. The group designates special places for collecting waste on the construction site, including hazardous waste, which is appropriately marked and secured.
- Mark hazardous substances with appropriate safety data sheets and QR codes linking to detailed information.
- Reduce the volume of waste generated on construction sites through the use of prefabrication technologies, which involve producing building elements in controlled factory conditions to enable precise material management and waste minimization. Prefabricated elements are delivered to the construction site ready for assembly, which eliminates the need for additional on-site processing and significantly reduces the amount of construction waste.

In 2025, the Mostostal Group developed a new standard for the storage of waste on construction sites, as well as a specific standard for the storage of hazardous waste on construction sites. The aim of these standards is to ensure the safe storage of waste generated on construction sites in compliance with applicable law, thereby minimizing the risk of environmental pollution and potential threats to human and animal health.

Moreover, Mostostal Warszawa cooperates at its headquarters with the WasteTracker organization, whose objective is to weigh, record, and reduce waste generated within the Group's Warsaw office building. The waste cabin is equipped with an industrial weighing platform and an integrated tablet for waste registration. Through this programme, Mostostal Warszawa obtains reliable data on the volume of waste produced in the office.

The Mostostal Group transfers segregated waste to specialist companies for further processing, which ensures compliance with applicable environmental regulations and standards. The Mostostal Group manages sanitary wastewater disposal by concluding agreements with the relevant authorities.

To mitigate the risk of non-compliance with waste management requirements, the Group implements the following measures — employing specialists in sustainable development and sustainable construction, as well as a dedicated specialist in waste regulatory requirements, collaborating with Acciona on sustainable development initiatives, training employees in the proper segregation of construction waste.

### **E5-3 Resource use and circular economy goals**

In the ESG Strategy adopted in 2025, the Mostostal Group set the following goals related to the use of resources and the circular economy:

1. A systematic approach to waste management throughout the construction cycle

Short-term goals/measures: Conducting comprehensive waste management training for all employees and subcontractors, developing and standardizing waste storage and segregation procedures, ensuring mandatory waste segregation across 100% of construction sites.

Medium-term goals/measures: Continued implementation of established goals, regular verification and assessment of goals and underlying assumptions.

2. Transforming your business towards a circular economy

Medium-term goals/measures: Establish a plan to transform your business towards a circular economy.

In accordance with the Instruction for Developing, Auditing, and Updating the ESG Strategy, the process of formulating the Strategy, including its social objectives, involved central organisational units, specifically the Human Resources

Department, the Compliance and Administration Department, and the ESG Coordinator. They participated in consultations conducted under the supervision of the ESG Coordinator. The targets were set based on the results of the double materiality assessment and applicable national and EU regulations.

#### E5-4 Resources input

Due to its business, the Mostostal Warszawa Group uses significant amounts of construction materials. These are mainly aggregates and rock rubble, concrete and precast concrete products, asphalt, cement, reinforcing and structural steel.

The products introduced into the organisation are finished products used by the Group in its operations and are mainly personal protective equipment.

The table below presents summary data on important categories of materials and products introduced to the organisation. The data comes from the SAP system. In 2025, the Mostostal Group introduced and removed smaller quantities of materials in its operations compared to the previous year and this fluctuation is attributed to the specific nature of the construction industry, where resource consumption is directly dependent on the number, type, and scale of contracts active in a given year.

Resources input into the Mostostal Group	Unit	2024	2025	YoY change
<b>Total weight of products input into the organisation</b>	<b>Mg</b>	<b>779.57</b>	<b>175.88</b>	-77.44%
Total weight of technical materials input into the organisation	Mg	1,443,963.77	752,429.42	-47.89%
including the total mass of reused or used components, reused semi-finished products and secondary raw materials used to manufacture the company's products and services (including packaging)	Mg	3189.00	1010.84	-68.30%
Total mass of biological materials input into the organisation	Mg	26850.00	7648.00	-71.52%
including those from sustainable sources	Mg	0.00	0.00	-
<b>Total mass of technical and biological materials input into the organisation</b>	<b>Mg</b>	<b>1,470,813.77</b>	<b>760,077.42</b>	-48.32%
<b>Total mass of products, technical materials and biological materials</b>	<b>Mg</b>	<b>1,471,593.34</b>	<b>760,253.29</b>	-48.34%
<b>Percentage of bio-based materials from sustainable sources</b>	<b>%</b>	<b>0.00%</b>	<b>0.00%</b>	-
<b>Percentage of recycled materials</b>	<b>%</b>	<b>0.22%</b>	<b>0.13%</b>	-0.09 pp .

#### E5-5 Resources output

The total mass of products output from the Mostostal Group was calculated based on data from individual companies. Among the resources being removed are steel structures (including tanks and pipelines). The estimated durability of steel storage tanks and industrial pipelines manufactured by Mostostal Płock S.A. is approximately 50 years. The expected durability of the main structural elements of bridges manufactured by Mostostal Kielce S.A. is approximately 100 years.

Waste is also a significant resource output of the Group, and its generation is linked to the investment projects undertaken by the Group. The Group has entered into agreements with several dozen professional waste collection companies, some of which are large enterprises. These companies have the necessary permits to manage construction waste. Additionally, subcontractors are responsible for managing a portion of the waste they generate in accordance with the terms of their contracts.

Resources withdrawn from the Mostostal Group	Unit	2024	2025	YoY change
Total mass of products	Mg	12,399.02*	17,001.71	+37.12%

Total mass of products that can be recycled	Mg	12,224.64	13,933.13	+13.98%
Total mass of packaging	Mg	0.00	0.00	-
Total weight of recyclable packaging	Mg	0.00	0.00	-
Product Recyclable Content Index	%	98.59%	81.95%	-16.64 pp .
Recyclable content indicator for packaging	%	-	-	-

\* In 2024, a correction was applied to the total mass of products removed. Specifically, the bituminous mass was excluded, which resulted in the total value of resources removed dropping to 12,399.02 Mg.

Waste according to the management method in the Mostostal Group	Unit	2024	2025	YoY change
<b>Waste sent for recovery</b>	<b>Mg</b>	<b>829,522.37</b>	<b>1,193,170.60</b>	<b>+43.84%</b>
<b>Hazardous waste</b>	<b>Mg</b>	<b>0.00</b>	<b>0.46</b>	<b>+0.46 Mg</b>
Preparation for reuse	Mg	0.00	0.42	+0.42 Mg
Recycling	Mg	0.00	0.00	-
Other recovery processes	Mg	0.00	0.04	+0.04 Mg
<b>Non-hazardous waste</b>	<b>Mg</b>	<b>829,522.37</b>	<b>1,193,170.14</b>	<b>+43.84%</b>
Preparation for reuse	Mg	0.00*	0.00	-
Recycling	Mg	232.65	838.38	+260.36%
Other recovery processes	Mg	829,289.72	1,192,331.76	+43.78%
<b>Waste sent for disposal</b>	<b>Mg</b>	<b>3,725.47</b>	<b>3,051.42</b>	<b>-18.09%</b>
<b>Hazardous waste</b>	<b>Mg</b>	<b>36.36</b>	<b>8.40</b>	<b>-76.90%</b>
Combustion	Mg	0.00	3.40	+3.40 Mg
Storage	Mg	26.77	5.00	-81.32%
Other disposal processes	Mg	9.60	0.00	-9.60 Mg
<b>Non-hazardous waste</b>	<b>Mg</b>	<b>3,689.10</b>	<b>3,043.02</b>	<b>-17.51%</b>
Combustion	Mg	0.00	8.41	+8.41 Mg
Storage	Mg	3,549.99	2,952.27	-16.84%
Other disposal processes	Mg	139.11	82.35	-40.80%
<b>Total amount of hazardous waste</b>	<b>Mg</b>	<b>36.36</b>	<b>8.86</b>	<b>-75.65%</b>
<b>Total amount of non-hazardous waste</b>	<b>Mg</b>	<b>833,211.48</b>	<b>1,196,213.16</b>	<b>+43.57%</b>
<b>Total amount of radioactive waste</b>	<b>Mg</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
<b>Total amount of waste generated</b>	<b>Mg</b>	<b>833,247.84</b>	<b>1,196,222.02</b>	<b>+43.56%</b>
Total amount of non-recycled waste	Mg	833,015.19	1,195,383.63	+43.50%
Percentage of waste not recycled	%	99.97%	99.93%	-0.04 pp .

In 2024, a correction was applied to the reporting of non-hazardous waste prepared for reuse; this volume was reclassified and moved to the "other recovery processes" category to ensure more accurate waste management reporting.

Data on construction and demolition waste are sourced from the Waste Database (BDO) based on Waste Transfer Notes and reflect the actual waste streams transferred during the reporting year. Waste classification is carried out in accordance with applicable legal regulations, and the allocation into waste codes and types complies with the requirements set out in the regulation issued by the Minister of Climate and Environment. The organisation ensures the segregation of construction

waste in line with regulations applicable as of 1 January 2025, resulting from Article 101a of the Waste Act. At construction sites where mixed waste is generated, the obligation to segregate such waste has been transferred to the waste collection entity, as documented in the relevant contractual arrangements. The data presented in the Report do not include information on recycling rates. The increase in the volume of waste generated in 2025 results from the implementation of a new construction project and the nature of the works performed

#### **E5-6 Estimated financial impacts from risks and opportunities related to resource use and the circular economy**

The Mostostal Group benefits from the exemption from disclosure of E5-6 In the second year of preparing the declaration in accordance with the exemption provided for in Appendix C to ESRB 1 as applicable for financial years beginning on or after 1 January 2025.

## EU Taxonomy

### Introduction

The disclosure requirements under the EU Taxonomy were introduced by Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, which establishes a framework to facilitate sustainable investment.<sup>1</sup> The Regulation, briefly referred to as the EU Taxonomy, transposes the European Union's climate and environmental objectives into technical criteria for assessing whether an activity can be considered sustainable in relation to six environmental objectives:

1. Climate change mitigation,
2. Adaptation to climate change,
3. Sustainable use and protection of water and marine resources,
4. Transition to a circular economy,
5. Pollution prevention and control,
6. Protection and restoration of biodiversity and ecosystems.

**The taxonomy is therefore a classification system that allows for examining and disclosing the extent to which the activities conducted by the Mostostal Warszawa Group are environmentally sustainable.**

All types of activities conducted by the Mostostal Warszawa Group can be assigned to one of three categories:

An activity that qualifies for the taxonomy and for which it has been determined that the Technical Eligibility Criteria and Minimum Safeguards are met is an environmentally sustainable activity;

An activity eligible for the taxonomy for which the Technical Eligibility Criteria have not been examined or it has been found that at least one of the criteria is not met or the Minimum Safeguards have not been met – this is an activity eligible for the taxonomy but is environmentally unsustainable;

An activity that does not qualify for the taxonomy, for which there are no Technical Eligibility Criteria (this category includes, those types of activities for which criteria will be developed in the future, and then the activity will qualify for the Taxonomy).

**Technical Screening Criteria (TSC)** are detailed criteria that allow for a clear determination of whether a given activity makes a significant contribution to one of the environmental objectives and does not cause significant harm to other environmental objectives. The Technical Screening Criteria (TSC) are defined in two legal acts:

1. Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 (the so-called "Climate Delegated Act"), which, since its issuance, has been amended twice by the following legal acts:
  - Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022, which introduced requirements for activities related to energy generation using gaseous fuels and nuclear energy,
  - Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023, which introduced new types of activities and changes to certain technical screening criteria.

Regulation 2021/2139 contains criteria for a significant contribution to two environmental objectives: climate change mitigation (CCM) and climate change adaptation (CCA) for no significant harm to other environmental objectives (do no significant harm, DNSH)

2. Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 ("Environmental Delegated Act").

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<sup>1</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088

<sup>2</sup> Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing technical screening criteria for determining the conditions under which a specific economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to the prevention and control of pollution or to the protection and restoration of biodiversity and ecosystems, as well as to determining whether that economic activity does not cause significant harm to any other environmental objective and amending Commission Delegated Regulation (EU) 2021/2178 as regards the public disclosure of specific information in relation to those economic activities

This Regulation defines the Technical Screening Criteria (TSC) for making a significant contribution and not causing significant harm to the remaining four environmental objectives: water conservation (WCR), circular economy (CE), pollution control (PPC) and biodiversity protection (BIO).

**Minimum Safeguards (MS)**, set out in Article 18 of Regulation 2020/852, are procedures used to ensure compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

Each company subject to the obligations arising from Regulation 2020/852 is obliged under Article 8 of the Regulation to disclose three indicators:

Percentage of turnover derived from products or services related to environmentally sustainable activities;

Percentage of capital expenditure (CapEx) corresponding to assets or processes related to environmentally sustainable activities;

The percentage of operational expenses (OpEx) that corresponds to assets or processes associated with environmentally sustainable activities.

Detailed requirements for the calculation and disclosure of the above indicators are set out in Commission Delegated Regulation (EU) 2021/2178<sup>3</sup>, the so-called "Article 8 delegated act".

### Compliance of the operations conducted by the Mostostal Warszawa Group with the taxonomy

As a result of the conducted analyses, the following percentages of turnover, capital expenditures (CapEx) and operating expenses (OpEx) were determined in accordance with the taxonomy.

The examination of compliance with the systematics of the activities conducted by the Mostostal Warszawa Group showed that:

The sustainable operations of the Mostostal Warszawa Group in 2025 resulted in: 0.86% of turnover, 0.00% of capital expenditures and 0.00% of operating expenses.

Operations that were eligible but not in line with the taxonomy (environmentally unsustainable) in 2025 included: 21.13% of the turnover, 17.73% of capital expenditures and 39.27% of the Group's operating expenses.

In 2025, operations that did not qualify for the taxonomy included: 78.01% of the turnover, 82.27% of capital expenditures and 60.73% of the Group's operating expenses.

The rest of the chapter describes the process of examining compliance with the taxonomy, the applied accounting principles and a detailed discussion of three performance indicators and tables prepared in accordance with the delegated act to art. 8, i.e. Commission Delegated Regulation (EU) 2021/2178.

### The process of testing compliance with the Taxonomy

To examine compliance with the taxonomy, a four-step process was conducted:

#### 1. Identify

This stage involved reviewing all activities conducted by Mostostal Warszawa S.A. and the Group's subsidiaries to determine if, and if so, which types of activities qualified for the taxonomy. The review covered the companies' revenues, capital expenditures and operating expenses. To identify specific types of activities, their descriptions in the annexes of Commission Delegated Regulations (EU) 2021/2139 and 2023/2486 were used and compared to the actual activities carried out. In the case of insufficient clarity of the description of the activity, the statistical classification of economic activities NACE<sup>4</sup>.

#### 2. Allocate

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<sup>3</sup> Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information on environmentally sustainable business activities to be disclosed by companies subject to Art. 19a or 29a of Directive 2013/34/EU, and specifying the method of meeting this disclosure obligation  
<sup>4</sup> Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains

This stage consists in assigning the values of turnover, investment outlays and operating expenses to the individual activities identified in the first stage. Details of the allocation methods used are described in section *Accounting Principles*.

### 3. Verify

This stage involves conducting two types of tests:

For all identified activities, the criteria for significant contribution and no significant harm were tested using the Technical Screening Criteria (TSC) set out in the annexes to Commission Delegated Regulation (EU) 2021/2139 and 2023/2486. Details of the assessment are presented in section *Verification of compliance with the Technical Screening Criteria (TSC)*

An assessment was carried out to determine whether the Minimum Safeguards were met. Details of the evaluation are presented in the *Minimum Safeguards section*.

### 4. Calculate

This step involved using the information resulting from steps two and three to prepare tables containing the required information and to develop this supplementary information, in accordance with the requirements of Annexes I and II to Commission Delegated Regulation (EU) 2021/2178.

The process was carried out by a team consisting of representatives of the Mostostal Warszawa Group companies with the support of an external consulting company and was supervised by the Chief Accountant of Mostostal Warszawa.

### Minimum Safeguards

Pursuant to Article 18 of Regulation 2020/852:

*“The minimum safeguards referred to in Article 3(c) are the procedures implemented by an enterprise carrying out its business activities to ensure compliance with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions set out in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work and the principles and rights set out in the International Bill of Human Rights.”*

The Minimum Safeguards compliance study was conducted in accordance with the recommendations contained in the *Final Report on Minimum Safeguards* by Platform On Sustainable Finance. As recommended, failure to meet the Minimum Safeguards is one of four premises:

1. Inadequate or non-existent due diligence processes regarding human rights, including labour rights, corruption, taxation and fair competition.
2. The company can be ultimately held liable or found to be a labour or human rights violator in certain types of labour or human rights lawsuits
3. Lack of cooperation with the National Contact Point of the OECD (hereinafter referred to as the NCP) in relation to a notification accepted by the NCP.
4. The Business and Human Rights Resource Center (BHRRC) made an allegation against the company and the company did not respond within 3 months

In the verification process at the Mostostal Warszawa Group, non-compliance with the above mentioned premises were examined in the following manner:

**Premise 1:** The Mostostal Warszawa Group is covered by the Acciona Group's due diligence standard. As a result of the due diligence process analysis, it was determined that the organisation has a complete due diligence process in place and functioning to meet the assumptions of the guidelines.

**Premise 2:** The second premise was verified in the process of supplementing the response to premise 1 by checking whether any final convictions had been passed against the persons listed in the content of the premise during the period covered by the verification. As a result of the verification carried out, it was found that there was no information qualifying the Group to meet the conditions of premise 2.

**Premise 3:** The OECD NCP notification database was verified, which showed no notifications in relation to the Group in the period covered by the verification.

**Premise 4:** The Business and Human Rights Resources Center (BHRRC) database of notifications was verified, which showed no notifications against the Group in the period covered by the verification.

As a result of the verification process, it was established that the activities of the Mostostal Warszawa Group are conducted in accordance with the Minimum Safeguards.

### Verification of the compliance with the Technical Screening Criteria

For all activities eligible under the taxonomy, verification of compliance with the Technical Screening Criteria (TSC) was conducted. This involved an analysis of the specific criteria concerning substantial contribution and do-no-significant-harm, as well as an assessment of the degree to which each activity type adheres to the TSC stipulated in Commission Delegated Regulations (EU) 2021/2139 and 2023/2486.

### Accounting principles

The following principles were used to calculate the percentage of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) eligible for and consistent with the taxonomy:

#### **Sales**

In relation to turnover, the denominator was the consolidated sales revenue of the Mostostal Warszawa Group in 2025, disclosed in the consolidated financial statements of the profit and loss account in item I. The numerator was assigned revenues from operations eligible for the taxonomy and at the same time compliant.

#### **Capital expenditure (CapEx)**

With regard to capital expenditures (CapEx), the basis was capital expenditure settled in individual companies of the Capital Group and in Mostostal Warszawa S.A. The total amount of capital expenditures is the sum of capital expenditures presented in Notes 13, 14 and 15 of the Consolidated Financial Statements for 2025.

#### **Operating expenditure (OpEx)**

With regard to operating expenditure (OpEx), the basis was the total cost used for the day-to-day servicing of the Group's assets included in the taxonomy and keeping them in proper condition. It includes costs such as: costs related to repairs and renovations of the Group's equipment, machinery and vehicles, costs of maintenance and renovation of buildings belonging to the Mostostal Warszawa Group. The numerator includes the part of operating expenditure that relates to the types of operations eligible for and compliant with the taxonomy.

The data used for the calculations was sourced from the financial and accounting system of Mostostal Warszawa S.A. Company and from the financial and accounting systems of individual Mostostal Warszawa Group subsidiaries.

The Group avoided double counting when allocating turnover and capital expenditures by making appropriate consolidation exclusions in accordance with applicable accounting regulations. In the case of operating expenditure, which is defined in Commission Delegated Regulation (EU) 2021/2178 in a way that does not refer to international financial reporting standards, all accounts of the Group's accounting system were reviewed, and then the identified items satisfying the definition of OpEx were assigned to particular types of activities eligible for the taxonomy or a set of other operating expenditure (not eligible for the taxonomy).

The disclosure in this report concerns the last financial year, i.e. the period from 01.01.2025 to 31.12.2025.

During the analysis, no types of operations contributing to more than one environmental objective were identified. Therefore, there was no need for special procedures to avoid double counting.

For all activities deemed eligible under the taxonomy, verification of adherence to the Technical Eligibility Criteria was conducted. This involved an analysis of the specific criteria concerning substantial contribution and do-no-significant-harm. Regarding other categories of activities that did not surpass the materiality threshold, no analysis was performed. Consequently, these activities were classified as eligible for the taxonomy but not compliant therewith.

The analysis showed that there is no need for detailed disaggregation of key performance indicators between individual operating units of the Group in accordance with point 1.2.2.3. Annex I to Commission Delegated Regulation (EU) 2021/2178. For more information, see the comments on each key performance indicator.

Row	Nuclear energy operations	
1.	The company researches, develops, demonstrates and deploys, finances or has exposure to innovative electricity generation installations generating energy through nuclear processes with minimal waste from the fuel cycle.	NO
2.	The company builds and safely operates new nuclear facilities to generate electricity or process heat, including for district heating or industrial processes such as hydrogen production, and modernises facilities in terms of safety, using the best available technologies, finances this activity or is exposed to it.	NO
3.	The company safely operates, finances or is exposed to existing nuclear facilities that generate electricity or process heat, including for district heating or industrial processes such as hydrogen production from nuclear energy, as well as safety upgrades of facilities.	NO
Natural gas operations		
4.	The company builds or operates, finances or is exposed to an installation for the generation of electricity using gaseous fossil fuels.	NO
5.	The company builds, modernises and operates installations for the combined generation of heat/cooling energy and electricity using gaseous fossil fuels, finances these operations or is exposed to them.	YES
6.	The company builds, modernises and operates heat generation installations producing heat/cooling energy using gaseous fossil fuels, finances these operations or is exposed to them.	NO

Due to the fact that the Mostostal Warszawa Capital Group only conducts business related to one type of activity indicated in the table above, the tables accompanying the disclosure of key performance indicators in terms of turnover contain only rows related to this one type of activity

**Table 1: Percentage of turnover that matches the taxonomy**

Fiscal year 2025	Year			Substantial Contribution Criteria						DNSH Policy Criteria ("do not cause serious damage")						Percentage of turnover in accordance with the taxonomy, 2024	Category (supporting activity or)	Category (transition activity)	
	Code or codes	Turnover (absolute value)	Share of turnover	Climate change mitigation	Adaptation to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Adaptation to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				Minimum Safeguards
Economic activity		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	%	E	T
<b>A. OPERATIONS ELIGIBLE FOR TAXONOMY</b>																			
<b>A.1. Types of environmentally sustainable operations (in accordance with the taxonomy)</b>																			
Production of electricity using photovoltaic technology	CCM4.1_CCA4.1	12.13745	0.86%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	1.03%		
<b>Turnover from environmentally sustainable operations (taxonomy compliant) (A.1)</b>		<b>12,13745</b>	<b>0,8693%</b>	<b>0,8693%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>0,00%</b>								<b>1.03%</b>		
<b>Including supporting</b>				0,00%	0,00%	0,00%	0,00%	0,00%	0,00%								<b>0.00%</b>	<b>E</b>	
<b>In this for the sake of transition</b>				0.00%													<b>0.00%</b>		<b>T</b>
<b>A.2. Operations eligible for the taxonomy but not environmentally sustainable (non-taxonomy operations)</b>																			
		PLN million	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Production of electricity from hydropower	CCM4.5_CCA4.5	46,19618	3,2753%	EL	EL	N/EL	N/EL	N/EL	N/EL								5.65%		
High-efficiency cogeneration of heat/cooling energy and electricity from gaseous fossil fuels	CCM4.30_CCA4.30	2,10739	0,4516%	EL	EL	N/EL	N/EL	N/EL	N/EL								1.05%		
Personal mobility and	CCM6.13_CCA6.13	6,42200	0,4549%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.02%		

bicycle logistics infrastructure											
Infrastructure for rail transport	CCM6.14_CCA6.14	31,44912	2,2340%	EL	EL	N/EL	N/EL	N/EL	N/EL		0.64%
Construction of new buildings	CCM7.1_CCA7.1_CE 3.1	454,08808168.77033	40,9412.89%	EL	EL	N/EL	EL	N/EL	N/EL		16.73%
Renovation of existing buildings	CCM7.2_CCA7.2_CE 3.2	58,15847	4,4244%	EL	EL	N/EL	EL	N/EL	N/EL		6.96%
Turnover from operations qualifying for the taxonomy but not environmentally sustainable (non-taxonomy) (A.2)		298,42423313,10349	21,4323,91%	21,4323,91%	0,00%	0,00%	0,00%	0,00%	0,00%		77.77%
Total (A.1.+A.2.)		340,55868325,24094	21,9924,84%	21,9924,84%	0,00%	0,00%	0,00%	0,00%	0,00%		78.80%
<b>B. OPERATIONS NOT ELIGIBLE FOR TAXONOMY</b>											
Turnover from operations that are not eligible for taxonomy (B)		4102,04709984,25249	78,0475,16%								
Total (A+B)		1442,57578309,49343	100,0%								

Turnover tables related to the operations set out in sections 4.26.-4.31. Annexes I and II to Delegated Regulation (EU) 2021/2139

**Economic activity in accordance with the taxonomy (denominator)**

Row	Types of economic activity	Amount and share (information should be presented in monetary amounts and percentages)					
		CCM + CCA		Climate Change Mitigation (CCM)		Climate Change Adaptation (CCA)	
		Amount [million PLN]	%	Amount [million PLN]	%	Amount [million PLN]	%
1.	Amount and share of business activities according to the taxonomy referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
2.	Amount and share of business activities according to the taxonomy referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%

3.	Amount and share of business activities according to the taxonomy referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
4.	Amount and share of business activities according to the taxonomy referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
5.	Amount and share of business activities according to the taxonomy referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
6.	Amount and share of business activities according to the taxonomy referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
7.	<b>Amount and share of other business activities compliant with the taxonomy not listed in rows 1-6 above in the turnover denominator</b>	12.137	0.85924%	12.137	0.85924%	0.000	0.00000%
8.	<b>Total turnover</b>	310.559	21.98528%	310.559	21.98528%	0.000	0.00000%

### Economic activity in accordance with the taxonomy (numerator)

Row	Types of economic activity	Amount and share (information should be presented in monetary amounts and percentages)					
		CCM + CCA		Climate change mitigation		Adaptation to climate change	
		Amount [million PLN]	%	Amount [million PLN]	%	Amount [million PLN]	%
1.	Amount and share of business activities according to the taxonomy referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover numerator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
2.	Amount and share of business activities according to the taxonomy referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover numerator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
3.	Amount and share of business activities according to the taxonomy referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover numerator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
4.	Amount and share of business activities according to the taxonomy referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover numerator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
5.	Amount and share of business activities according to the taxonomy referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover numerator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
6.	Amount and share of business activities according to the taxonomy referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover numerator	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
7.	<b>Amount and share of other business activities compliant with the taxonomy not listed in rows 1-6 above in the turnover numerator</b>	12.137	0.85924%	12.137	0.85924%	0.000	0.00000%
8.	<b>Total amount and total share of business activities according to the taxonomy in the turnover numerator</b>	12.137	0.85924%	12.137	0.85924%	0.000	0.00000%

**Economic activity eligible for the taxonomy, but not in accordance with the taxonomy (numerator)**

Row	Types of economic activity	Share (information to be provided in monetary amounts and percentages)					
		CCM + CCA		Climate change mitigation		Adaptation to climate change	
		Amount [million PLN]	%	Amount [million PLN]	%	Amount [million PLN]	%
1.	Amount and share of business activities eligible for but not compliant with the taxonomy referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator.	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
2.	Amount and share of business activities eligible for but not compliant with the taxonomy referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator.	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
3.	Amount and share of business activities eligible for but not compliant with the taxonomy referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator.	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
4.	Amount and share of business activities eligible for but not compliant with the taxonomy referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator.	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
5.	Amount and share of business activities eligible for but not compliant with the taxonomy referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator.	2.107	0.14919%	2.107	0.14919%	0.000	0.00000%
6.	Amount and share of business activities eligible for but not compliant with the taxonomy referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the turnover denominator.	0.000	0.00000%	0.000	0.00000%	0.000	0.00000%
7.	<b>Amount and share of other business activities eligible for the taxonomy but not in the taxonomy not listed in rows 1-6 above in the turnover denominator.</b>	296.314	20.97685%	296.314	20.98%	0.000	0.00%
8.	<b>Total amount and total share of business activities eligible for the taxonomy but not compliant with the taxonomy in the turnover denominator</b>	298.421	21.12603%	298.421	21.13%	0.000	0.00%

### Economic activity not qualifying for the taxonomy

Row	Types of economic activity	Amount [million PLN]	Percentage
1.	Amount and share of business activities referred to in row 1 of template 1 that are business activities not eligible for the taxonomy according to section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of turnover	0.000	0.00000%
2.	Amount and share of business activities referred to in row 2 of template 1 that are business activities not eligible for the taxonomy according to section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of turnover	0.000	0.00000%
3.	Amount and share of business activities referred to in row 3 of template 1 that are business activities not eligible for the taxonomy according to section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of turnover	0.000	0.00000%
4.	Amount and share of business activities referred to in row 4 of template 1 that are business activities not eligible for the taxonomy according to section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of turnover	0.000	0.00000%
5.	Amount and share of business activities referred to in row 5 of template 1 that are business activities not eligible for the taxonomy according to section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of turnover	2.107	0.14919%
6.	Amount and share of business activities referred to in row 6 of template 1 that are business activities not eligible for the taxonomy according to section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of turnover	0.000	0.00000%
7.	<b>Amount and share of other business activities not eligible for the taxonomy not listed in rows 1-6 above in the turnover denominator</b>	1099.910	77.86554%
8.	<b>Total amount and total share of business activities not eligible for the taxonomy in the turnover denominator</b>	1102.017	78.01472%

**Table 2: Percentage of capital expenditure (CapEx) compliant with the taxonomy**

Fiscal year 2025	Year	Substantial Contribution Criteria								DNSH Policy Criteria ("do not cause serious damage")							Percentage share of capital expenditure compliant with the taxonomy, 2024	Category (supporting activity or)	Category (transition activity)
		Code or codes	Investment expenditure in absolute terms	Percentage share of capital expenditure	Climate change mitigation	Adaptation to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Adaptation to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems			
Economic activity		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	%	E	T
<b>A. OPERATIONS ELIGIBLE FOR TAXONOMY</b>																			
<b>A.1. Types of environmentally sustainable operations (in accordance with the taxonomy)</b>																			
Capital expenditure for environmentally sustainable operations (in accordance with the taxonomy) (A.1)		0.00000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%		
<b>A.2. Operations eligible for the taxonomy but not environmentally sustainable (non-taxonomy operations)</b>																			
Construction, expansion and operation of water collection, treatment and supply systems	CCM5.1_CCA5.1	0,36147	1,6246%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.51%		
Construction, expansion and operation of sewage disposal and treatment systems	CCM5.3_CCA5.3	0,10491	0,4742%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.00%		
Transportation by motorcycles, passenger cars and light commercial vehicles	CCM6.5	2,46558	11,049,95%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								12.59%		
Road freight transport services	CCM6.6_CCA6.6	0,88115	3,9456%	EL	EL	N/EL	N/EL	N/EL	N/EL								1.79%		
Installation, maintenance and repair of	CCM7.4_CCA7.4	0,02395	0,4410%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.03%		

electric vehicle charging stations in buildings (and in building parking lots)												
Software, IT consultancy and related operations	CCA8.2	0,12498	0,5650%	EL	EL	N/EL	N/EL	N/EL	N/EL			0.39%
<b>Capital expenditure for operation qualifying for the taxonomy but not environmentally sustainable (non-conforming to the taxonomy) (A.2)</b>		<b>3,96203</b>	<b>17,7315,99</b> %	<b>17,7315,49</b> %	<b>0,0050</b> %	<b>0,00</b> %	<b>0,00</b> %	<b>0,00</b> %	<b>0,00</b> %			<b>18.59%</b>
<b>Total (A.1.+A.2.)</b>		<b>3,96203</b>	<b>17,7315,99</b> %	<b>17,7315,49</b> %	<b>0,0050</b> %	<b>0,00</b> %	<b>0,00</b> %	<b>0,00</b> %	<b>0,00</b> %			<b>18.59%</b>
<b>B. OPERATIONS NOT ELIGIBLE FOR TAXONOMY</b>												
<b>Capital expenditure for operation not eligible for taxonomy (B)</b>		<b>18,3807920,814</b> <b>57</b>	<b>82,2784.01</b> %									
<b>Total (A+B)</b>		<b>22,3428324,776</b> <b>60</b>	<b>100,0%</b>									

**Table 3: Percentage of operating expenses (OpEx) compliant with the taxonomy**

Table 3: Percentage of operating expenses (OpEx) compliant with the taxonomy																			
Fiscal year 2025	Year			Substantial Contribution Criteria						DNSH Policy Criteria ("do not cause serious damage")									
Economic activity	Code or codes	Operating expenses in absolute terms	Percentage of operating expenses	Climate change mitigation	Adaptation to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Adaptation to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum Safeguards	Percentage of operating expenses compliant with the taxonomy, 2024	Category (supporting activity or)	Category (transition activity)
		PLN million	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	%	E
<b>A. OPERATIONS ELIGIBLE FOR TAXONOMY</b>																			
<b>A.1. Types of environmentally sustainable operations (in accordance with the taxonomy)</b>																			
Operating expenses for environmentally sustainable operations (in line with the taxonomy) (A.1)		0.00000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%		
<b>A.2. Operations eligible for the taxonomy but not environmentally sustainable (non-taxonomy operations)</b>																			
Transportation by motorcycles, passenger cars and light commercial vehicles	CCM6.5	3.25853	34.91%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								27.41%		
Road freight transport services	CCM6.6_CCA6.6	0.10395	1.11%	EL	EL	N/EL	N/EL	N/EL	N/EL								2.30%		
Renovation of existing buildings	CCM7.2_CCA7.2_CE3.2	0.04873	0.52%	EL	EL	N/EL	EL	N/EL	N/EL								1.07%		
Software, IT consultancy and related operations	CCA8.2	0.25472	2.73%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								0.16%		
Operating expenses for operations eligible for the taxonomy but not environmentally sustainable (non-taxonomy) (A.2)		3.66592	39.27%	36.54%	2.73%	0.00%	0.00%	0.00%	0.00%								33.57%		
Total (A.1.+A.2.)		3.66592	39.27%	36.54%	2.73%	0.00%	0.00%	0.00%	0.00%								33.57%		
<b>B. OPERATIONS NOT ELIGIBLE FOR TAXONOMY</b>																			
Operating expenses for operations not eligible for the taxonomy (B)		5.66887	60.73%																
Total (A+B)		9.33479	100.0%																

## INFORMATION ON SOCIAL ISSUES

### S1 OWN WORKFORCE

#### S1-1 Policies related to own employee resources

The Mostostal Warszawa Group has adopted the following policies regarding its own workforce:

- Human Rights Policy, published in the Book of Policies (chapter 9),
- The Code of Conduct of Mostostal Warszawa Group,
- Personnel Policy, published in the Book of Policies (chapter 10),
- Diversity Policy, published in the Code of Conduct,
- Anti-harassment policy (in individual Group companies).

#### Human Rights Policy

Demonstrating its commitment to ethical conduct, the Mostostal Group supports, respects, and actively contributes to the protection of internationally recognized fundamental human rights. The Group maintains a zero-tolerance stance towards any form of abuse or participation in the violation of these rights in its engagement with employees, suppliers, contractors, co-workers, partners, competitors, customers, local communities, and the broader society. The Group's commitment extends to respecting and protecting human rights throughout its operations and integrating its principles and values into its relationships with Group companies, suppliers, contractors, and business partners. The Mostostal Group:

- undertakes not to incite, participate in or cooperate with initiatives that may threaten to violate human rights universally recognized in national and international law,
- does not accept violations of human rights in relation to and between its employees, as well as in relation to and between its suppliers, contractors, partners, customers and communities,
- does not accept any form of discrimination based on age, race, ethnic origin, skin colour, gender, religion, political opinions, nationality, sexual orientation, social origin or disability,
- rejects forced labour in any form, as well as all manifestations of physical, psychological, moral or abuse of power harassment or any other behaviour that intimidates or offends other people,
- condemns the work of minors and children in every area of its activities,
- recognises the right of employees to work in a decent, safe and healthy working environment,
- ensures the right to association, collective bargaining and membership in an organisation,
- is committed to offering decent work that will satisfy the basic needs of individuals and families,
- provides measures to eliminate risks to the safety and health of persons.

Within the framework of the Human Rights Policy, the Group commits to respecting the rights contained in the United Nations Universal Declaration of Human Rights and its fundamental tools:

- International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights;
- Declaration of Basic Principles and Employee Rights, and Convention of the International Labour Organisation;
- Tripartite Declaration of Principles on Multinational Enterprises and Social Policy;
- OECD Guidelines for Multinational Enterprises;
- United Nations Global Compact Initiatives.

The Mostostal Group is committed to identifying, preventing, mitigating, and responding to adverse human rights impacts through the following measures:

- **Impact Assessment:** The Group evaluates actual and potential impacts on human rights, encompassing both direct operations and commercial relationships.
- **Prevention and Remediation:** The Group identifies preventative measures to mitigate potential impacts and commits to developing remediation mechanisms should an impact occur.

- **Standardization:** The Group develops dedicated processes and procedures, establishing clear responsibilities and providing the necessary tools to implement these measures and mechanisms.
- **Grievance Mechanisms:** The Group establishes communication channels that allow stakeholders to raise human rights concerns, enabling the timely activation of remedial mechanisms.
- **Monitoring:** The Group monitors the effectiveness of implemented solutions and communicates these findings to potentially affected individuals, groups, and other stakeholders.
- **Reporting:** The Group publicly reports on the measures taken to minimize the adverse consequences of its activities regarding human rights. In the event that serious violations are detected, the Group commits to informing the market through public disclosure reports.
- **Promotion and Training:** The Group promotes and supports respect for human rights both internally and externally among employees, the communities in which it operates, and other stakeholders, including the development of human rights training plans for employees, suppliers, and contractors.
- **Monitoring and Cooperation with Authorities:** In accordance with its Code of Conduct, the Group monitors and remediates any human rights violations, notifies the relevant law enforcement authorities when necessary, and cooperates fully with them in subsequent proceedings.

Human rights violations by the Mostostal Group can be reported through the following channels:

1. Using the electronic form in the SygnaApp application, accessible via a link on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl).
2. Directly to construction managers (primarily for violations of local community rights resulting from construction activities).
3. By correspondence, via the email address or traditional mail, with details available in the "Contact" tab on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl).

There were no changes to the Human Rights Policy in the reporting year.

### **The Code of Conduct of Mostostal Warszawa Group**

The Code of Conduct of Mostostal Warszawa S.A. is addressed to all employees, managers and executives of the Mostostal Warszawa Group companies. The Code of Conduct aims to consolidate the values that should guide the conduct of all employees of the Group companies, also understood as associates acting on the basis of a contract other than an employment contract, interns and volunteers. The Code applies to all of the Group's business activities, which are based on the values identified as key in the Group: honesty, integrity, reliability, transparency and security.

The Mostostal Group, assuming a close connection between ethics and business activity, undertakes to conduct it in accordance with applicable regulations, observing the highest ethical standards corresponding to the assumptions of, among others: the Universal Declaration of Human Rights, the International Labour Organisation Tripartite Declaration of Principles and the United Nations Global Compact initiative.

The provisions of the Code relating to the Company's own employee resources include, among others:

1. Mostostal Warszawa S.A. does not allow any form of physical or mental harassment, abuse of authority, or other behaviour that violates human rights or contributes to the creation of an intimidating atmosphere, including harassment and sexual harassment and discrimination on the basis of gender.
2. Employees should be treated and value each other with respect, while ensuring a healthy and safe work environment.
3. Mostostal Warszawa S.A. supports and respects the right to freedom of association and collective bargaining in employee matters.
4. Mostostal Warszawa S.A. ensures that its employees have the necessary work-life balance.
5. Mostostal Warszawa S.A. accepts no discrimination in the professional field on the grounds of age, race, sex, religion, political views, nationality, sexual orientation, social origin or disability.
6. Mostostal Warszawa S.A. supports and actively works to promote diversity and integration in accordance with the principle of equal opportunities in the workplace.

7. Mostostal Warszawa S.A. implements the Integrated Policy of the Capital Group in the field of occupational health and safety and applies preventive measures specified in applicable regulations, ensuring respect for the health and life of employees.

Any doubts that may arise in practice regarding the interpretation or application of the Code of Conduct should be consulted with your manager or the Compliance Officer.

Employees should report violations of the Code of Conduct to their superiors, the relevant organisational units within Mostostal Warszawa S.A. or to the established Code of Conduct Committee.

There were no changes to the Code of Conduct in the reporting year.

The Code of Conduct is available on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl). A detailed description of the Code of Conduct can be found in disclosure G1-1.

## **Personnel Policy**

Key principles of the Mostostal Group's Human Resources Policy include, notably:

- compliance with the ethical values set out in the Code of Conduct,
- respect for human beings, including opposition to forced labour, child labour and restrictions on freedom,
- equal treatment in employment and rejection of any type of discrimination based on age, race, skin colour, religion, gender, political opinions, sexual orientation, origin or disability,
- fair and equal remuneration for employees,
- the right to freedom of association and negotiation,
- work-life balance,
- equality, diversity and integration in all aspects of employee management, and in particular in employment, the aim of which is the active inclusion of socially excluded groups and people with disabilities,
- compliance with the law on remuneration and working hours and respecting all employee rights established in applicable contracts and collective labour agreements, ensuring a friendly working atmosphere,
- continuous improvement of the level of occupational health and safety.

There were no changes in the Personnel Policy in the reporting year.

The Mostostal Group operates an occupational health and safety management system compliant with the PN-EN ISO 45001 standard, and issues related to employee health and safety are described in the Human Resources Policy. In accordance with the stipulations of its Personnel Policy, the Mostostal Group supports and develops a proactive management system designed to prevent accidents arising from both its own activities and those of its business partners, with the objective of achieving a zero-accident target. Concurrently, the Group facilitates opportunities for its employees to engage in training, acquire professional qualifications, and access provisions in the area of prevention and occupational risk management, thereby empowering them to execute their duties safely and without jeopardizing their health and lives.

## **Diversity Policy**

As part of the adopted Code of Conduct of the Capital Group, the organisation has implemented the Diversity Policy, according to which the Mostostal Group promotes gender diversity and supports the professional and personal development of each employee, ensuring equal opportunities through applicable rules of conduct.

- Group accepts no discrimination in the professional field on the grounds of age, race, sex, religion, political views, nationality, sexual orientation, social origin or disability.

The Group supports and actively works to promote diversity and inclusion, in line with the principle of equal opportunities in the workplace.

The recruitment, rewarding and promotion of employees is based on an objective assessment of their skills and achieved results, based on clear substantive criteria specified in the job requirements, in accordance with the principle of equality.

The Group fosters internal advancement and mobility to ensure job security, professional development, and motivation among all employees, concurrently striving to retain its most talented personnel within the organisation.

All employees are expected to actively participate in training courses organized by the Mostostal Group and engage in structured development initiatives. This ongoing commitment to supplementing their knowledge and skills is essential for professional growth and simultaneously benefits customers, shareholders, and the general public.

Persons in managerial positions should support professional development of their teams.

The Mostostal Group provides working conditions that prevent harassment, sexual harassment and discrimination, including discrimination based on gender. In addition, Group promotes respect for the actual equality of opportunities for women and men, and also prevents any manifestations of direct or indirect discrimination.

There were no changes to the Diversity Policy in the reporting year.

In 2025, the Mostostal Group commenced the development of a Diversity Policy for the Management Board and Supervisory Board, which will be established as a standalone document to facilitate the diversification of these governing bodies by promoting the selection of individuals who enhance diversity within their composition. The current structure of the Management Board and Supervisory Board of the Company ensures its efficient and effective functioning, even though it does not currently meet the criteria of the diversity principle. Currently, the key criteria for selecting candidates for the Management Board and Supervisory Board are professional experience and education. Following the preparation of the Diversity Policy, the Company will seek the approval of the Supervisory Board and the General Meeting through the submission of resolutions for the adoption and application of diversity principles.

The Mostostal Group has not established distinct commitments in the area of policies concerning the social inclusion of individuals belonging to groups particularly susceptible to exclusion within its own employee base, nor does it undertake systemic positive measures on their behalf. However, individual Group companies have internal regulations, such as the Anti-harassment Policy. The content of this Policy in force at the parent company is presented below.

#### **Anti-harassment policy at Mostostal Warszawa S.A.**

The objective of the Anti-harassment Policy is to institute anti-harassment principles within the Company, actively combat such practices, implement measures designed to mitigate the risk of harassment, and address behaviours that have the potential to result in harassment. The Policy includes a Procedure for reporting and investigating suspected cases of harassment. The policy specifies common examples of harassment activities and includes a declaration that any actions or behaviours constituting harassment are prohibited and will not be tolerated by the Company.

The company is obliged to counteract and prevent harassment, in particular:

- establish a clear and distinct scope of responsibility and competence of individual employees, a clear system of relationships between employees and methods of decision-making, as well as the flow of information in the Company,

- make employees aware of what harassment is and what risks it entails - also by organising appropriate training, promote ethical attitudes by management and executives and strong condemnation of unethical behaviour, constructive ways of managing conflicts (mediation),

- quick response to observed improper actions or behaviours of employees, especially those showing signs of harassment,

- organise, at least once a year, a survey among employees regarding the occurrence of harassment in the workplace.

The Company will treat every reported case of irregularity with the utmost seriousness.

An Anti-Harassment Team is appointed to conduct explanatory proceedings in harassment cases. The Anti-Harassment Team consists of the President of the Management Board or their authorized representative, a representative from the

Human Resources department, and a representative from the Legal department. The mandate of the Anti-Harassment Team is to ascertain whether any actions or behaviours that may be deemed to constitute harassment have occurred within the Company. The Anti-Harassment Team has a duty to operate confidentially, and its members are strictly obligated to maintain the confidentiality of all information obtained during their involvement with the Team, both presently and in the future.

Any employee who reasonably suspects they have been subjected to harassment, or witnesses actions that may constitute harassment against another employee, should report this to the Company. This employee will not suffer negative consequences in connection with reporting a case of harassment. The notification may be made in person or in writing to:

- the employee's immediate superior,
- directly to the Management Board Member,
- the head of the department responsible for employee affairs,
- to the e-mail address: [humanresources@mostostal.waw.pl](mailto:humanresources@mostostal.waw.pl).

The information provided is confidential.

Should the Anti-Harassment Team conclude that actions or behaviours amounting to harassment have occurred, the Company will institute appropriate measures against the individual responsible for the unacceptable conduct. Possible consequences include:

- disciplinary penalties provided for in the Labour Code,
- termination of employment or pay,
- termination of the employment contract, including without notice (in justified cases).

An employee whose employment contract has been terminated as a consequence of harassment is entitled to claim compensation from the Company, with the amount of such compensation being no less than the statutory minimum wage as defined by separate legal provisions. An employee's notice of termination of an employment contract on the grounds of harassment shall be submitted in writing and shall specify the grounds justifying the termination.

Upon the request of an aggrieved employee who has not terminated their employment contract, the Company shall, to the extent feasible, transfer the employee to an alternative position or otherwise preclude their contact with the perpetrator of the harassment.

This Policy is made available to employees by posting it on the Company's notice boards and via office e-mail. Before starting work, a newly recruited employee is informed about the Anti-Harassment Policy and is required to comply with it. Other companies in the Group have similar anti-harassment policies.

The Director of the Human Resources Office is responsible for the proper implementation of the Anti-Harassment Policy. In the reporting year there were no changes to the Anti-harassment Policy.

The Mostostal Group has introduced an Internal Reporting Procedure, which is described in disclosure S1-3.

## **S1-2 Procedures for cooperating with own employee resources and employee representatives on revenue matters**

The Mostostal Group cooperates with its own employees both directly and through representatives. Direct cooperation takes the form of on-site or remote communication. Responsibility for conducting engagement processes and for their supervision rests with the HR department, primarily the HR Director, as well as a designated Member of the Management Board. Indirect cooperation takes place through trade unions or works councils. Trade unions communicate with the employer through collective negotiations, consultations, regular meetings, written proposals and opinions, and participation in committees and working groups. These forms of communication enable the exchange of information and opinions on working conditions, remuneration, regulations and other issues important to employees, which is regulated by law and internal procedures of the workplace. The Council communicates with the employer through meetings and through letters and motions. In 2025, elections were held for new employee representatives to the Council.

The Mostostal Group did not take steps to gain insight into the opinions of particularly vulnerable or marginalised individuals.

### S1-3 Processes for remediating the effects of negative impacts and channels for reporting concerns through own workforce

#### **Internal reporting procedure**

In January 2025, the Mostostal Group adopted the Internal Reporting Procedure. The internal reporting procedure has been established on the basis of Article 24 paragraph 1 of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928). The procedure specifies the rules for making internal reports of legal violations at Mostostal Warszawa S.A. in Warsaw and for taking follow-up actions on those reports.

A violation of the law is an action or omission that is contrary to the law or is intended to circumvent the law, relating to:

1. corruption,
2. public procurement,
3. financial services, products and markets,
4. counteracting money laundering and terrorism financing,
5. product safety and compliance with requirements,
6. transport safety,
7. environmental protection,
8. radiological protection and nuclear safety,
9. food and feed safety,
10. animal health and welfare,
11. public health,
12. consumer protection,
13. protection of privacy and personal data,
14. security of networks and IT systems,
15. financial interests of the State Treasury of the Republic of Poland, local government units and the European Union,
16. the European Union internal market, including public law rules on competition and state aid and corporate taxation,
17. constitutional freedoms and rights of man and citizen – occurring in relations between an individual and public authorities and not related to the areas indicated in points 1-16.

A whistleblower is an individual who reports or publicly discloses information about a violation of law obtained in a work-related context, including:

1. employee,
2. temporary worker,
3. a person performing work on a basis other than an employment relationship, including a civil law contract,
4. entrepreneur,
5. proxy,
6. shareholder or partner,
7. a member of a body of a legal person or an organisational unit without legal personality,
8. a person performing work under the supervision and direction of a contractor, subcontractor or supplier,
9. trainee,
10. volunteer,
11. apprentice,

12. an officer within the meaning of art. 1 sec. 1 of the Act of 18 February 1994 on pension provisions for officers of the Police, Internal Security Agency, Intelligence Agency, Military Counterintelligence Service, Military Intelligence Service, Central Anticorruption Bureau, Border Guard, Marshal's Guard, State Protection Service, State Fire Service, Customs and Revenue Service and Prison Service and their families (Journal of Laws of 2023, items 1280, 1429 and 1834),
13. a soldier within the meaning of art. 2 point 39 of the Act of 11 March 2022 on the Defence of the Homeland (Journal of Laws of 2024, items 248 and 834).

The procedure and the protection provided therein apply accordingly to:

1. people helping to make the report,
2. third parties associated with the whistleblower,
3. legal persons and organisational units assisting or associated with the whistleblower, in particular those owned by or employing the whistleblower.

Internal reports can be submitted using an electronic form in the SygnaApp application. The link to the form is available on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl).

The internal organisational unit authorised to receive internal reports is the Code of Conduct Committee.

Confidentiality of identity and protection of personal data of persons concerned by the report are ensured. No retaliatory action may be taken against a whistleblower as a result of making a report. Mostostal Warszawa S.A. takes appropriate measures to protect whistleblowers against any retaliatory actions. Retaliation shall be understood as any direct or indirect act or omission within a work-related context that is a consequence of a report and that infringes upon or is likely to infringe upon the rights of the whistleblower, or results in or is likely to result in unjustified detriment to the whistleblower.

Mostostal Warszawa S.A. maintains a register of internal reports.

A whistleblower may make an external report to the competent public authority without first making an internal report. External reporting may be made to designated national or EU public authority bodies, including the Ombudsman.

Other companies in the Group have similar internal reporting procedures.

The employees of the Mostostal Group are aware of these procedures. The implementation of the procedure was announced via a newsletter and an article on the intranet. Construction workers were informed via notices posted in places where they could read them. The level of employee confidence in the implemented Procedure was not verified.

A detailed description of the Procedure can be found in disclosure G1-1.

#### S1-4 Taking action to address significant impacts on one's own workforce and applying approaches to manage significant risks and seize significant opportunities related to one's own workforce and the effectiveness of these actions

During the reporting period, the Mostostal Group implemented measures designed to counteract significant adverse impacts and to capitalize on positive influences concerning its employee resources.

##### **Measures to mitigate actual and potential negative impacts:**

1. The occurrence of accidents and injuries during physical work on construction sites and in production plants.

The Mostostal Group operates the Occupational Health, Safety and Environmental Protection Management System Policy and operates in accordance with the PN-EN ISO 45001 and PN-EN ISO 14001 standards. Compliance with these standards means that the Group effectively identifies hazards, assesses risks and monitors and responds to emergency situations. Regularly conducted threat analyses and risk assessments allow us to continuously adjust security procedures. The Group has monitoring systems that enable rapid response in the event of emergency situations. Before the start of each construction, a BIOZ Plan is drawn up, which defines, among others, the safety rules at the construction site, including guidelines for work at height, contains a list of risks to the health and life of workers occurring on the construction site, together with preventive measures that are taken to counteract them, it contains the procedure for dealing with an accident and defines the protective equipment of construction workers.

The Mostostal Group holds active membership and the status of a founding member within the "Agreement for Safety in Construction" association, an organization operating under the guiding principle of "Zero accidents" on construction sites. The agreement was established in 2010 and brings together the largest general contractors in Poland. The aim of the Agreement is to completely eliminate fatal accidents on Polish construction sites. Working together to achieve this goal, the members of the Agreement developed several projects that introduce systemic health and safety solutions on construction sites across Poland. One of the initiatives of the Agreement is the National Safety Week – the only educational project implemented on such a large scale in Poland. Nearly 40,000 employees participate each year in events organised during Safety Week at 358 units and construction sites. In 2025, Safety Week took place from 12 to 18 May. As part of its inaugural participation, a team of employees from Mostostal Warszawa secured third place in the 2nd Inter-Company First Aid Tournament, held on 8 May, 2025, in Łódź under the honorary patronage of the Mayor of the City. The event brought together teams from major construction companies to compete in realistic rescue scenarios, testing their proficiency in situations such as road accidents and sudden cardiac arrest, prepared in accordance with the standards of the European Resuscitation Council. During Safety Week, training, evacuation exercises and presentations of rescue equipment were also organised.

In 2025, the district emergency services exercise "RING ROAD 2025" was conducted at the Opatów bypass construction site, with the participation of the fire brigade, emergency medical teams, police, crisis management services, and representatives of the Mostostal Group. Realistic scenarios were recreated during the exercises, including a collision between a bus and a passenger car and a truck on fire. Joint operations of the services allowed for the practice of coordination and communication in conditions close to real life. The aim of the training was to improve response procedures for multiple-vehicle road incidents, and the exercises served as a critical component in building a safety culture at the construction site.

The Group's employees are actively involved in health and safety issues, which increases their awareness and responsibility. To prevent or minimize the effects of employees' contact with toxic chemicals or gases, the Group supplies them with personal protective equipment (PPE), including protective glasses and gloves.

Methods for tracking and assessing the effectiveness of these activities include maintaining statistics on the number of accidents within the Group and tracking the participation rates of employees in Safety Week.

The processes by which the Mostostal Group determines the necessary and appropriate actions in response to negative impacts on its own workforce include consultations with occupational health and safety specialists and ongoing dialogue with members of the Agreement for Safety in Construction association.

## 2. The use of overtime which negatively affects employees' working time

The Mostostal Group is subject to Work Regulations and the Company Collective Labour Agreement, which regulate matters related to working time. The Group strives to limit overtime, long and split shifts, and night and weekend work. Office workers have the opportunity to work flexible hours. Task execution times are planned accordingly to reduce the workload on employees. Overtime work is remunerated appropriately in accordance with applicable labour law.

The processes by which the Mostostal Group determines the necessary and appropriate actions in response to such negative impacts include social dialogue with employee representatives and trade unions, the monitoring of employee working hours, and direct consultations with employees.

## 3. Harassment as a significant disruptor to professional conduct, employee engagement and satisfaction

Each company in the Mostostal Group has its own Anti-harassment Policy, the purpose of which is to combat harassment, reduce the risk of harassment and combat behaviours that may result in harassment. The Anti-Harassment Teams operating within the companies function to fully explain the reported problem and determine whether any actions or behaviours that could constitute harassment have taken place. The Anti-Harassment Team operates under conditions of confidentiality and with due respect for the personal rights and reputation of both those reporting the matter and any alleged perpetrators. The Group has a Procedure for reporting and investigating reports of suspected harassment. In March 2025, a series of leadership training courses for management staff were held, titled "We are Building Leadership," with a focus

on conflict management and harassment-related topics. In May 2025, managers also participated in online training on counteracting harassment.

Methods for tracking and assessing the effectiveness of these measures include monitoring incoming reports and ongoing cooperation with the Anti-Harassment Team.

4. Potential occurrence of cyberattacks and leakage of employees' personal data

The Group has a Personal Data Protection Policy in place, which ensures that data is processed in accordance with legal regulations such as the GDPR. Employing a range of security protocols, the IT department uses anti-virus software, data encryption, and system updates, complemented by physical security measures such as a smart card system and monitoring. The Group has procedures in place for the secure flow of information and protection against cyber threats. Employees participate in training regarding cybersecurity and personal data protection.

Methods for tracking and assessing the effectiveness of these measures include monitoring IT systems, conducting risk analyses and security tests, assessing the performance of technical security measures, and maintaining ongoing cooperation with the IT and compliance management departments.

The Group has not identified any negative impact on employees resulting from the transition to a greener and climate-neutral economy.

**Initiatives to reinforce positive influence are described below.**

1. Ensure stable employment by employing employees based on employment contracts

The Work Regulations and the Collective Bargaining Agreement outline both the procedures for establishing an employment relationship and the rules governing the termination of employment contracts for reasons not attributable to the employees. The documents comply with applicable national and international law. The Group considers social aspects, such as employment stability and the protection of workers' rights, and ensures social protection by monitoring and optimizing activities related to social benefits like holiday subsidies, non-repayable financial aid, gift cards, housing loans, MultiSport cards, and tickets for cultural events.

Methods of tracking and assessing the effectiveness of the above measures include maintaining statistics on the turnover rate and employee use of benefits.

2. Ensure adequate wages

The Mostostal Group has established policies and procedures addressing pay adequacy, which are stipulated in the Work Regulations, the Company Collective Bargaining Agreement, and the Company Social Benefit Fund. The Group ensures fair pay conditions, adequate to the type, quantity and quality of work and the qualifications necessary to perform it. The Group verifies the level of remuneration with applicable market standards.

Methods for tracking and assessing the effectiveness of these measures include conducting interviews with the HR department, during which employees are asked to evaluate their satisfaction regarding their salary levels.

3. Providing mechanisms to support dialogue with employees.

The Mostostal Group promotes social dialogue through cooperation with the works council, which represents the interests of people employed in the Group. Council members are elected for a four-year term, and the council consists of four people. Mostostal Group employees have a real influence on their employment conditions thanks to the representation of their interests by the Council at meetings with the Management Board. The procedures in force in the Group, based on the provisions of national and international law, regulate issues related to the proper conduct of dialogue and the election of members.

Methods for tracking and assessing the effectiveness of these measures include monitoring the requests submitted by the Works Council and calculating the percentage of those requests successfully implemented by the Group.

4. Respect for workers' rights in terms of freedom of association and collective bargaining

The Mostostal Group's policies support and regulate freedom of association, works council operation, and employee rights to information, consultation, and participation. These policies include: Work Regulations, Collective Bargaining Agreement, Code of Conduct. The Mostostal Group also supports employees' right to collective bargaining. There are two trade unions operating in the Group: NSZZ Solidarność and Mostostalowcy in Mostostal Płock. These unions collaborate on decision-making processes related to social and welfare activities, working conditions, collective agreements, work regulations, remote work, and workplace health and safety standards. The Group does not interfere with the formation of trade unions or the recruitment of their members. All negotiations with unions are conducted in good faith. Union employees are provided with appropriate protection against dismissal, pursuant to applicable legal provisions and the function performed. At the beginning of 2026, the NSZZ Solidarność trade union extended its agreement with the Management Board regarding the provision of remote work options for employees.

Methods for tracking and assessing the effectiveness of these measures include monitoring the status and progress of actions implemented within the Group that have been proposed by trade unions.

#### 5. Support work-life balance for employees

The Group's policies and procedures include flexible working hours for employees and the possibility of remote work. All employees are guaranteed leave in accordance with applicable regulations, as well as additional days off: an employee's day (their birthday or name day, set as a fixed date according to the Work Regulations) and December 24th and 31st. The Group's employees are also covered by medical care as part of a medical package financed by the Group. From May to June 2025, the Mostostal Group participated in the "Active for Forests" campaign, an initiative that mobilizes employees to engage in physical activity while simultaneously supporting environmental conservation efforts. Participants were encouraged to record the distances they walked or cycled, and for every 50 km covered collectively, the Mostostal Group planted one tree in partnership with the Posadzimy.pl organization. During the campaign, employees covered 12,290 kilometres, resulting in the planting of 245 trees in Polish forests.

In June 2025, the Mostostal Group participated in the fifth edition of the Healthy Cities program, which aims to encourage employees to engage in daily physical activity by tracking their step counts. The challenge is to collect points – individually or as a team – for your company and your city.

Methods for tracking and assessing the effectiveness of these measures include maintaining statistics on the number of employees utilizing the provided medical packages and tracking the uptake of additional days off from work.

#### 6. Strengthen equal treatment and respect for human rights in the workplace

The Mostostal Group has policies and procedures in place to regulate issues related to equal treatment and respect for human rights, as set out in the Work Regulations, the Collective Bargaining Agreement and the Code of Conduct. The Group is committed to equal treatment in employment, equal opportunities for advancement and supports a culture based on respect. The Group monitors and optimizes its equal treatment practices.

The Group does not currently systematically monitor the effectiveness of the measures indicated above.

#### 7. Support professional development and improve employee qualifications

The Mostostal Group organizes training for its employees, developing their skills and strengthening their professional competences. The wide range of training includes language, management, technical, computer, financial and legal training. Training is conducted in person or via e-learning. Employees also have the opportunity to participate in development programmes, conferences and receive funding for studies. The Group maintains a professional development procedure No PJ6.2-1 outlining guidelines for participation and funding of training, conferences, courses, studies, and development programmes. In 2025, members of the management staff took part in the mandatory "We are Building Leadership" training series. The programme was dedicated to improving key soft skills in team management. The training was conducted from September to December via webinars and covered topics including labour law for managers, managing difficult conversations without stress, leadership during periods of uncertainty, and strategies for interacting with demanding individuals. Webinars dedicated to the needs of the Mostostal Group were conducted by external training companies.

Methods for tracking and assessing the effectiveness of these measures include maintaining comprehensive statistics on the number of employees participating in professional training, development programs, and industry conferences.

#### 8. Equal treatment and integration of people with disabilities

The Mostostal Group has policies and procedures in place to regulate issues related to equal treatment and integration of people with disabilities, as set out in the Work Regulations, the Company Collective Bargaining Agreement and the Code of Conduct. The Group's locations in Warsaw and Krakow are adapted for people with disabilities. Through these initiatives, the Group establishes a friendly and supportive working environment, effectively promoting the inclusion of people with disabilities by providing equal opportunities and decent employment conditions.

Methods for tracking and assessing the effectiveness of these measures include maintaining statistics on the number of individuals with disabilities employed within the Group.

#### 9. Ensure an inclusive work environment and respect for diversity

The Group's commitment to diversity and non-discrimination is enshrined in its Code of Conduct, Health, Safety and Environmental Protection Manual, and Policy Book. These principles promote gender diversity, ensure equal opportunities, and explicitly reject discrimination based on age, race, sex, religion, political opinions, nationality, sexual orientation, social origin, or disability. They also promote a policy of inclusiveness towards people of diverse ethnic origins and actively work to prevent discrimination and foster equal opportunities. Recruitment, bonuses and promotions are based on an objective evaluation of skills and performance. From March to June 2025, the Mostostal Group organized training for managers, covering diverse topics such as intergenerational management and conflict resolution. The webinars were conducted by an external training provider, and participation was mandatory for all invitees as a core component of managerial development.

Methods for tracking and assessing the effectiveness of these measures include monitoring the number of reports regarding discrimination cases filed within the organisation.

#### 10. Provide adequate housing conditions for employees

The Mostostal Group provides employees with appropriate housing conditions in the event of relocation or temporary accommodation, in accordance with applicable laws and internal procedures. Measures include identifying needs, arranging accommodation that meets minimum standards, and monitoring compliance with regulations and organizational policies. The standard of accommodation is determined based on an on-site inspection conducted by an employee representative in conjunction with management. Accommodation costs are covered by the Mostostal Group. For white-collar workers, a housing allowance is provided as part of their remuneration in accordance with internal procedures.

Methods for tracking and assessing the effectiveness of these measures include conducting direct conversations with employees to gather feedback on housing standards.

#### 11. Ensure the protection and security of employees' personal data

Each company in the Mostostal Group has its own Personal Data Protection Policy. The Compliance Management Department supervises the Policy and its compliance. The Group ensures the processing of personal data in accordance with the provisions of the law, in particular the GDPR. The personal data administrator conducts regular risk analyses. The Group also conducts security tests and evaluates the effectiveness of technical security measures. The IT department is responsible for implementing security measures, including: antivirus software, backup creation, user authentication, communication filtering, data encryption, and IT system updates. The Group's physical security framework incorporates office complex security, a chip card system for access control, and monitoring systems. The Group has implemented a clean desk policy that prohibits leaving workstations with documents containing sensitive information or unsecured equipment. All documents should be placed in a cabinet or drawer, monitor screens should be locked, notes should be destroyed after use, and laptops should be removed or secured once work is completed. Maintaining a clean desk reduces the risk of personal data breaches and the unauthorized disclosure of confidential information. The Mostostal Group regularly publishes articles on the intranet under the title "GDPR Corner," which discusses useful definitions and best

practices, while raising employee awareness regarding potential risks associated with the improper processing of personal data.

Methods for tracking and assessing the effectiveness of these measures include conducting risk analyses and security tests, assessing the performance of technical security measures, and maintaining ongoing cooperation with the IT and compliance management departments.

Measures to mitigate risks related to the Company's human resources include occupational health and safety training, development of Health and Safety Plans (BIOZ), ongoing monitoring of legal regulations, a plan to implement a Diversity Policy for the Management Board and Supervisory Board, monitoring and analysis of the gender pay gap, a plan to implement an equal pay policy, and conducting salary reviews and adjustments. In January 2026, the Mostostal Group introduced construction site surveillance using drones, designed to monitor hazards and operational disorder to enhance employee safety and continuously assess potential occupational health and safety (OHS) and environmental risks.

### S1-5 Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks and opportunities

Under the ESG Strategy adopted in 2025, the Mostostal Group set the following goals related to its own workforce:

1. Promote a culture of work-life balance  
Short-term goals/measures: Ensure that at least 50% of employees utilize at least 70% of their annual leave entitlement each year.  
Medium-term goals/measures: Systematic monitoring and maintenance of the indicator.
2. Raise the level of employee competence development  
Short-term goals/measures: Ensure that the average number of training hours per employee is at least 20 hours per year.  
Medium-term goals/measures: Systematic monitoring and maintenance of the indicator.
3. Ensuring stable employment conditions  
Short-term goals/measures: Maintain the percentage of permanent contracts among all employees at a level of at least 70%, and maintain generational diversity by ensuring the share of employees aged 50+ in the workforce remains at a level of at least 15%.  
Medium-term goals/measures: Systematic monitoring and maintenance of the indicator.
4. Strengthening equal opportunities and women's representation in leadership positions  
Medium-term goals/measures: Increase the share of women in management to at least 30%.
5. Reduce the gender pay gap  
Short-term goals/measures: analyse and standardize the methodology for calculating the pay gap, introduce corrective actions, and reduce the gender pay gap within the Capital Group to a level not exceeding 5%.
6. Achieve and maintain zero serious and fatal accidents year-on-year in 2026-2030+.  
Short-term goals/measures: eliminate serious and fatal accidents in accordance with the adopted occupational health and safety strategy.  
Medium and long-term goals/measures: maintain this objective.

In accordance with the Instruction for Developing, Auditing, and Updating the ESG Strategy, the process of formulating the Strategy, including its social objectives, involved central organisational units, specifically the Human Resources Department, the Compliance and Administration Department, and the ESG Coordinator. They participated in consultations conducted under the supervision of the ESG Coordinator. The targets were established based on the results of the double materiality assessment and applicable national and EU regulations, including the Women on Boards Directive and the Pay Transparency Directive.

### S1-6 Essential information on the company's employees

The tables below present a summary of basic information about the employees of the Mostostal Warszawa Group for 2025. Since the vast majority of Mostostal Group employees are employed in Poland, the Group does not present a breakdown of employee numbers by country.

As at 31 December, 2025, the employment structure in the Group was as follows:

1363 employees,

24% of the Group's employees were women,

76% of the Group's employees were men,

77% (1,151) of employees were employed for an indefinite period of time,

343 employees left work during the reporting period, with a turnover rate of 25,17%.

Number of employees on employment contracts in the Mostostal Group			
Woman or man	2024	2025	YoY change
Women	372	321	-13.71%
Men	1113	1042	-6.38%
Other	0	0	-
Not disclosed	0	0	-
<b>Total</b>	<b>1485</b>	<b>1363</b>	<b>-8.22%</b>

Number of employees on employment contracts broken down by country with a significant level of employment			
Country	2024	2025	YoY change
Poland	1395	1363	-2.29%

Number of employees on employment contracts broken down by contract type											
	2024					2025					YoY change
	Women	Men	Other	Not disclosed	Total	Women	Men	Other	Not disclosed	Total	Total
Number of employees on employment contracts	372	1,113	0	0	1,485	321	1042	0	0	1363	-8.22%
Number of employees on employment contracts for an indefinite period	271	860	0	0	1,131	246	805	0	0	1051	-7.07%
Number of employees on fixed-term employment contracts	101	253	0	0	354	75	237	0	0	312	-11.86%
Number of employees on employment contracts who have no guaranteed working hours	0	0	0	0	0	0	0	0	0	0	-

Number of employees on employment contracts broken down by contract type and region of operation		
Period	Region	
	2024	2025
	Poland	
Number of employees on employment contracts	1395	1363
Number of employees on employment contracts for an indefinite period	1063	1051
Number of employees on fixed-term employment contracts	332	312
Number of employees on employment contracts who have no guaranteed working hours	0	0

Turnover Index	2024	2025	YoY change
Number of employees on employment contracts (number of people) who left the organisation during the reporting period	312	343	+9.94%
Turnover Index	21.01%	25.17%	+4.16 pp .

The information presented in this disclosure is in terms of the number of persons as of 31 December, 2025. This information was prepared based on the HR systems operating within the Group companies.

#### S1-7 Essential information on non-employees who constitute own workforce

The table below presents the number of people cooperating with the Mostostal Warszawa Group under contracts other than an employment contract. The information is presented in terms of number of persons, as at 31 December 2025. These are persons cooperating with the Mostostal Group based on civil law contracts.

Number of people cooperating with the Mostostal Group on the basis of contracts other than employment contracts											
Period	2024					2025					YoY change
Number of people	Women	Men	Other	Not disclosed	Total	Women	Men	Other	Not disclosed	Total	Total
Total	14	10	0	0	24	13	13	0	0	26	+8.33%

#### S1-8 Scope of collective bargaining and social dialogue

The Mostostal Warszawa Group ensures freedom of association and undertakes to comply with the provisions of collective agreements. In 2025, the Employees' Council and the NSZZ Solidarność Trade Union were operating, as well as the Mostostalowcy Trade Union in Mostostal Plock.

Information on contracts and dialogue with the employees	Collective agreements and arrangements	Social dialogue
Percentage share	Employees on employment contracts - EEA (in the case of countries where the entity has >50 employees constituting >10% of the total number of employees)	Representatives of employees on employment contract (EEA only) (in the case of countries where the entity has >50 employees constituting >10% of the total number of employees)
Period	2025	
0-19%		
20-39%		
30-59%		
60-79%		Poland
80-100%	Poland	

#### S1-9 Diversity metrics

The tables below present information on diversity in the Mostostal Warszawa Group.

Information on diversity among employees on employment contracts										
Period	2024				2025				Change	
Employees on employment contracts	Women	Men	Other	Not disclosed	Women	Men	Other	Not disclosed	Women	Men
Total number of people, including:	372	1113	0	0	321	1042	0	0	-13.71%	-6.38%
Age group: over 50 years old	34	336	0	0	38	321	0	0	+11.76%	-4.46%
Age group: 30-50 years	270	661	0	0	233	629	0	0	-13.70%	-4.84%
Age group: under 30	68	116	0	0	50	92	0	0	-26.47%	-20.69%

Information on the total number of employees on employment contracts, broken down by classification category										
Period	2024				2025				Change	
Woman or man	Women	Men	Other	Not disclosed	Women	Men	Other	Not disclosed	Women	Men
Number of people in senior management	7	37	0	0	8	36	0	0	+14.29%	-2.70%
Percentage of senior management	15.91%	84.09%	0.00%	0.00%	18.18%	81.82%	0.00%	0.00%	+2.27 pp.	-2.27 pp.

The information presented in this disclosure is in terms of the number of persons as of 31 December, 2025. This information was prepared based on the HR systems operating within the Group companies.

Senior management staff consists of persons employed under an employment contract on the Management Boards of companies and in director positions.

#### S1-10 Adequate pay

In 2025, all employees of the Mostostal Warszawa Group received remuneration above the established adequate remuneration, i.e. the amount of the minimum wage in 2025.

#### S1-11 Social protection

In the Mostostal Warszawa Group in 2025, all employees on employment contract were covered by social protection under public programs against loss of income caused by all of the following serious life events:

- illness
- unemployment commencing while an employee of the Group is working there;
- accident at work and acquired disability;
- parental leave;
- retirement.

#### S1-12 People with disabilities

The table below presents the employment of people with disabilities.

Persons with disabilities employed on employment contracts	2024	2025	Change
Percentage of people with disabilities in the total number of people employed on employment contracts	0.61%	0.66%	+0.05 pp .

#### S1-13 Training and skills development metrics

Training and Development Interview Statistics											
Period	2024				2025				Change		
Woman or man	Women	Men	Other	Not disclosed	Women	Men	Other	Not disclosed	Women	Men	
Average number of training hours per person	24.88	17.39	0	0	16.86	13.48	0	0	-32.23%	-22.50%	
Percentage of employees who participated in regular performance and career development reviews	Women	Men	Other	Not disclosed	Women	Men	Other	Not disclosed	Women	Men	
Number of performance reviews per employee	0	0	0	0	0	0	0	0	-	-	

In 2025, the Mostostal Group did not conduct employee assessments or development conversations with employees.

#### S1-14 Occupational health and safety measures

S1-14 Number of people among the organisation's own employee resources covered by the organisation's occupational health and safety system			
Period	2024	2025	Change
Number of people employed under employment contracts covered by the occupational health and safety management system	1485	1363	-8.22%
Number of collaborators covered by the occupational health and safety system	6	7	+16.67%

In 2025, Mostostal Group employees suffered a total of 11 accidents, all of which were minor. There were no accidents among persons cooperating with the Group under contracts other than an employment contract. There were 14 minor accidents among subcontractors' employees working on the premises of the Mostostal Group plant. There were no fatal accidents in 2025.

<b>Accidents among employees on an employment contract</b>			
<b>Period</b>	<b>2024</b>	<b>2025</b>	<b>Change</b>
Minor accidents	21	11	-47.62%
Serious accidents	0	0	-
Fatal accidents	0	0	-
Accidents with multiple victims	0	0	-
<b>Total number of accidents</b>	<b>21</b>	<b>11</b>	<b>-47.62%</b>
<b>Accidents among persons cooperating on the basis of contracts other than an employment contract</b>			
Minor accidents	0	0	-
Serious accidents	0	0	-
Fatal accidents	0	0	-
Accidents with multiple victims	0	0	-
<b>Total number of accidents</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Accidents among people employed by subcontracting companies working on the premises</b>			
Minor accidents	13	14	+7.69%
Serious accidents	0	0	-
ssFatal accidents	1	0	-100%
Accidents with multiple victims	0	0	-
<b>Total number of accidents</b>	<b>14</b>	<b>14</b>	<b>+0%</b>

In 2025, two cases of ill health were recorded and the number of days of incapacity for work due to accidents or ill health was 1,446 days. The rate of accidents at work has decreased by over 32% compared to last year.

<b>Other occupational health and safety data</b>			
<b>Employees on employment contracts</b>	<b>2024</b>	<b>2025</b>	<b>Change</b>
Number of cases of ill health about which the unit was informed or about which the unit became aware as part of medical supervision, among persons employed under employment contracts	0	2	an increase by 2 cases
Number of days of incapacity for work due to accidents and notifiable ill health among persons employed under employment contracts	2118	1446	-31.73%
Rate of accidents at work	8.26	5.58	-32.45%

### S1-15 Work-life balance metrics

All employees of the Mostostal Group on employment contracts are entitled to parental leave. In 2025, almost 48% of women and over 11% of men took advantage of it.

Basic information on parental, care and upbringing leaves										
Period	2024				2025				Change	
Woman or man	Women	Men	Other	Not disclosed	Women	Men	Other	Not disclosed	Women	Men
% of employees of employment contracts entitled to parental leave in the total number of people employed under employment contracts	100,00 %	100,00%	0	0	100,00 %	100,00%	0	0	0,00	0,00
% of people with authorized employment contracts who took parental leave	24,73%	6,38%	0	0	47,98%	11,4323%	0	0	+23,25 p.p.	+4,7585 p.p.

### S1-16 Pay metrics (pay gap and total compensation)

The table below presents data on the pay gap. The Gender Pay Gap shows the difference between the average gross hourly pay of men and women, expressed as a percentage of men's average gross pay. In 2025, the unadjusted pay gap was -2.90% for all Group employees. The difference compared to the previous year results from changes in the employment structure and remuneration structure at AMK Kraków.

Detailed information on the unadjusted pay gap			
Period	2024	2025	Change
Gender Pay Gap	6.33%	-2.90%	-9.23 pp.

The CEO Pay Ratio measures the ratio of the highest-paid individual's total annual compensation to the median total annual compensation of all employees (excluding the highest-paid individual). In 2025, CEO Pay Ratio was 11.81. This indicator was calculated for employees on employment contracts.

### S1-17 Incidents, complaints and serious impacts on human rights

In the reporting year, there were no incidents related to compliance with harassment, human rights or cases of discrimination in the Group.

## S2 WORKERS IN THE VALUE CHAIN

### S2-1 Policies related to people performing work in the value chain

#### Code of Conduct for Business Partners

In alignment with the values enshrined in the United Nations Global Compact, of which Acciona Construcción (the principal shareholder of Mostostal Warszawa S.A.) is a signatory, the Mostostal Warszawa Group has undertaken the commitment to progressively implement the ten universal principles that form the foundation of this business endeavour. Furthermore, the Mostostal Group undertook a commitment to keep its stakeholders informed, in a wholly transparent and objective fashion, regarding the progress achieved in this endeavour. In accordance with the Code of Conduct for Business Partners, the Mostostal Group expects its suppliers and contractors to:

avoid any unethical behaviour and conduct,  
guarantee the privacy of personal data to which they have access in the course of performing their activities,  
uphold and respect the protection of universally recognized fundamental human rights within the scope of its impact  
and not cooperating in the violation or abuse of human rights,  
reject any type of physical, psychological or moral harassment or abuse of power and any other behaviour that  
constitutes intimidation or violates the rights of persons,  
provide a work environment where all employees are treated with dignity and respect, free from intimidation, violence,  
sexual exploitation or abuse, verbal or psychological harassment and ill-treatment,  
prohibit forced labour in all its forms by adopting employment practices consistent with the conventions of the  
International Labour Organisation,  
comply with laws and regulations on remuneration and working hours that respect employees' rights (minimum wage,  
overtime pay, rest periods and holidays),  
reject discrimination in employment and occupation on the basis of age, race, skin colour, gender, religion, origin,  
nationality, sexual orientation, physical ability, pregnancy, health, public opinion, trade union membership or  
marital status and complying with the legal requirement for the social employment of people with disabilities in  
accordance with national legislation,  
promote freedom of association and the effective recognition of the right to collective bargaining,  
eliminate child labour work by not employing minors for any type of work,  
provide its employees with safe and healthy working conditions, committing to complying with international safety  
standards,  
ensure, as a minimum, access to drinking water and sanitation, fire safety, industrial hygiene, sufficient lighting and  
ventilation and appropriate protection for each activity,  
implement preventive measures to avoid hazards in the workplace and responding to accidents while working,  
train employees to be aware of and apply the above measures to ensure the safety of themselves, other employees,  
customers, suppliers, contractors and collaborators, and anyone else who may be affected by their activities.

The Compliance Manager is responsible for implementing the Code in the Mostostal Group.

The Code of Conduct for Business Partners is available on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl). A detailed description of the Code can be found in disclosure G1-1.

There were no recorded cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labour Organisation Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises within the value chain.

## S2-2 Processes for working with people in the value chain regarding impact

A particularly important form of cooperation between the Mostostal Group and its employees in the value chain is work on the Group's construction sites. Cooperation with people performing work in the value chain is conducted directly through interaction with them or through their employers, i.e. suppliers and subcontractors of the Mostostal Group.

The responsibility for supervising this cooperation process falls mainly on the Group as the main contractor, which is obliged to ensure occupational health and safety for employees in the value chain at the same level as for its own employees. Within the Group's structure, supervisory functions are performed by the construction manager and, with respect to health and safety matters, by the Director of the Office of Integrated Management Systems, Health and Safety and Environmental Protection. Additionally, in accordance with OHS standard 19.1, each subcontractor is obliged to appoint a person responsible for OHS supervision of the employees it employs.

The Mostostal Group does not take any action to collect the opinions of employees in the value chain who may be particularly vulnerable or marginalised.

## S2-3 Processes for remediating negative impacts and channels for people working in the value chain to raise concerns

Individuals working in the value chain on Mostostal Group construction sites can report their concerns, problems, and needs directly to the construction manager or construction supervisors from the Mostostal Group. Contact details are provided on the information boards at each construction site. Individuals working in the value chain can report any suspicions of irregularities using the dedicated channels outlined in the Internal Reporting Procedure. All reported non-conformities are recorded in the internal reporting register. A detailed description of the Procedure can be found in disclosure G1-1.

The Mostostal Group does not investigate the awareness of individuals working in the value chain regarding the existence of communication and violation management structures or processes.

## S2-4 Taking action to address significant impacts on people performing work in the value chain and applying approaches to manage significant risks and opportunities related to people performing work in the value chain and the effectiveness of these actions

The Mostostal Group takes measures to mitigate negative impacts and strengthen positive impacts on people working in the value chain.

### **Measures to mitigate actual and potential negative impacts:**

1. The use of overtime which negatively affects employees' working time

The impact results from cooperation with suppliers and subcontractors whose employees carry out tasks as part of construction projects. In some cases, overtime work is performed. The Mostostal Group obligates its suppliers to comply with the Code of Conduct for Business Partners. Under the Code of Conduct for Business Partners, the Group's suppliers and contractors are obligated to comply with laws and regulations regarding the working hours of their employees. The Mostostal Group's contractor survey includes questions to evaluate potential subcontractors' approach to guaranteeing safe employment and working conditions.

2. Accidents and health risks during physical work in the Mostostal Group value chain

Every individual from subcontracting companies working on Mostostal Group construction sites must undergo occupational health and safety training before starting work. This training is organised by the Group as part of their introductory and adaptation program.

### **Measures to enhance actual and potential positive impacts:**

1. Ensure access to water and sanitation for subcontractors' employees on construction sites

All subcontractors' employees on the construction site have access to drinking water and are provided with appropriate sanitary conditions.

2. Strengthen safe employment standards across the value chain

The impact stems from contractor assessment practices in ensuring safe employment. As part of the survey, the Mostostal Group examines the approach of potential subcontractors to employment issues, including compliance with applicable labour law regulations and organisational standards. Subcontractors who do not reach the required point threshold are not allowed to cooperate. Additionally, contractors are obligated to comply with the Code of Conduct for Business Partners applicable in the Group.

3. Support adequate and legal remuneration in the value chain

As part of its cooperation with business partners, the Mostostal Group utilises mechanisms to verify compliance with the principles established in the Code of Conduct for Business Partners. This document outlines requirements for compliance with labour law, including ensuring remuneration is in accordance with applicable regulations and market standards. The Group can exert a positive influence by selecting contractors who provide adequate wages to those performing work in the value chain.

#### 4. Support social dialogue and freedom of association in the value chain

The impact stems from the obligation to comply with the principles set out in the Code of Conduct for Business Partners, which obligates suppliers and contractors to support freedom of association and enable social dialogue.

#### 5. Support work-life balance practices in the value chain

The impact stems from the obligation to comply with the principles established in the Code of Conduct for Business Partners, which obligates suppliers and contractors to respect employees' rights to rest and holidays.

#### 6. Support equal treatment and equal pay among contractors

The impact arises from the obligation to comply with the principles established in the Code of Conduct for Business Partners, which requires suppliers and contractors to ensure equal treatment of all employees and adhere to the principle of equal pay for work of equal value, regardless of gender. The Group will consider continuing to do business with or withdrawing from business relationships with suppliers and contractors who do not comply with the principles set out in the Code.

As of the date of publication of this report, the Group did not monitor the manner in which the above measures were executed, nor was the effectiveness of those measures assessed.

During the reporting period, there were no incidents of violations of respect for human rights within the value chain in the Mostostal Group.

Actions mitigating risks related to individuals working in the value chain include: obligating suppliers to comply with the Code of Conduct for Business Partners and selecting suppliers based on the criteria in Procedure No. PJ-06\_MW "Purchases," which requires supplier assessment before commencing cooperation with Mostostal Warszawa S.A. As of the date of publication of this report, the Group did not monitor the manner in which the above measures were executed, nor was the effectiveness of those measures assessed.

### S2-5 Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks and opportunities

Under the ESG Strategy adopted in 2025, the Mostostal Group established the following goal for people working in the value chain:

1. Achieve and maintain a zero-fatality and zero-serious-accident rate among all subcontractor personnel working on Mostostal Group construction sites, on a year-on-year basis from 2026 to 2030, with a commitment to continued excellence thereafter.

Short-term goals/measures: eliminate serious and fatal accidents in accordance with the adopted occupational health and safety strategy.

Medium and long-term goals/measures: maintain this objective.

In accordance with the Instruction for Developing, Auditing, and Updating the ESG Strategy, the process of formulating the Strategy, including its social objectives, involved central organisational units, specifically the Human Resources Department, the Compliance and Administration Department, and the ESG Coordinator. They participated in consultations conducted under the supervision of the ESG Coordinator. Goals were established based on the results of the double materiality assessment.

## S3 AFFECTED COMMUNITIES

### S3-1 Policies related to affected communities

#### Instructions for maintaining dialogue with local communities

In 2025, Mostostal Warszawa S.A. adopted the Instructions for maintaining dialogue with local communities. The purpose of this document is to facilitate the efficient implementation of investment commitments while prioritizing the quality of life of residents. The manual defines company-wide principles for dialogue with local communities, designates responsibilities, establishes communication channels, and outlines the methodology for monitoring and reporting on these measures. By

implementing the objectives of the manual, the company aims to build positive relationships with the local community, respond promptly to questions, needs, and potential complaints, and ensure transparent, reliable communication. The rules established in the Instruction apply to employees of Mostostal Warszawa S.A.

The construction manager is responsible for, among other things, collecting comments, complaints, and feedback from the local community, making decisions regarding reported issues, and providing responses and information to local communities. Possible communication channels with communities include:

- meetings with residents, local authorities and organisations,
- information boards at the construction site,
- leaflets and information brochures,
- project website (if available),
- e-mail address and telephone number of the Construction Manager, the Director of the Communication and Administration Office, and/or other staff members of the Communication and Administration Office (in the event of escalation),
- press releases,
- the Company's official social media channels.

Dialogue with local communities is conducted with respect for human rights. Particular attention is paid to the needs and rights of vulnerable groups, such as children, the elderly, and persons with disabilities, ensuring their voices are heard and they are not subjected to discrimination or exclusion from communication. Other key principles of communication are responsiveness, respect, transparency, accessibility.

At least once per calendar year, the Communication and Administration Office conducts an internal analysis of the effectiveness of communication measures, including an assessment of the volume of reports, response times, and local community satisfaction levels. The evaluation aims to continuously improve the effectiveness of the Company's communication measures with its stakeholders and the surrounding environment.

The highest function in the Group responsible for the Instruction for Dialogue with Local Communities is the Management Board.

The Group also has the following policies that address specific issues affecting the local community:

Local Communities Policy, published in the Policy Book (chapter 11) and described below;

The Human Rights Policy, published in the Policy Book (Chapter 9), establishes that the Mostostal Group recognizes that the protection of human rights extends to those who have been or may be affected by the Group's operations, with particular focus on vulnerable groups such as the homeless and minorities. Therefore, the Group respects the rights of communities to access food, water and sanitation, energy, education, healthcare, and housing, to enjoy a clean and healthy environment, and to exercise freedom of expression, thought, and religion. The policy is described in detail in Disclosure S1-1;

The Personnel Policy, published in the Policy Book (Chapter 10), establishes that the Mostostal Group acts for the benefit of the community by promoting a policy of hiring local employees, particularly within the area of impact of the implemented project. The policy is described in detail in Disclosure S1-1.

## Local Community Policy

The Mostostal Group perceives its role in the sustainable development of the local communities where it operates as one that contributes to improving the quality of life of those communities. To achieve this goal, the Group strives to combine social initiatives with business development through sustainable projects. The Mostostal Group strives to ensure that its presence in society contributes to improving the level of social well-being, and that the actions undertaken are not merely remedial or substitutive in nature, but go beyond the obligations arising from corporate responsibilities. The Group cooperates with institutions, non-governmental organizations, private companies, and other stakeholders to effectively develop its social presence. Social measures provide an opportunity to inspire solidarity-based local initiatives, which is why the Group supports employee volunteering, while also monitoring ongoing initiatives and assessing their impact on the local community.

Within its own operations and its upstream and downstream value chain, the Mostostal Group has not recorded any cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labour Organisation Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises, which apply to affected communities.

### S3-2 Impact Collaboration Processes with Affected Communities

The Mostostal Group ensures that local communities are adequately informed about the facilities being constructed in accordance with the Instructions for Dialogue with Local Communities. When the investment starts, information boards are placed on the construction site with contact details of the people responsible for the implementation, which at the same time opens a communication channel for local communities.

The Mostostal Warszawa Group cooperates with local communities when they experience burdensome negative impacts. Upon encountering substantial adverse impacts, the Mostostal Warszawa Group collaborates with the local community by organizing meetings and implementing local communication and media campaigns. Standard communication with communities is the direct responsibility of the construction management, with support from the Communications and Administration Office.

The Mostostal Warszawa Group actively conducts social dialogue, a practice that fosters positive relations with local communities. Through dialogue, local communities gain the opportunity not only to express their concerns but also to influence decisions concerning their environment. This approach builds trust and cooperation, which is crucial for sustainable development.

### S3-3 Processes for remediation of negative impacts and channels for affected communities to raise concerns

The lengthy and often nighttime concreting process is the most common source of negative impact on the local community. Local communities can report their concerns and needs using the contact details available on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl). Additionally, whenever the situation requires it, consultations are held with local communities.

The Mostostal Group does not assess local communities' awareness of violation reporting channels or their trust in these channels.

Upon the occurrence of any potential adverse impact on local communities, the Mostostal Group initiates remedial measures, such as modifying the methodology or scheduling of specific works to curtail their nuisance.

### S3-4 Taking action to address significant impacts on affected communities and applying approaches to manage significant risks and opportunities related to those communities and the effectiveness of those actions

The Mostostal Group is taking measures to mitigate negative impacts and strengthen positive impacts on affected communities.

**Measures to mitigate actual and potential negative impacts:**

## 1. Generating noise near residential areas and local communities

The Mostostal Group informs local communities about the construction schedule to increase predictability and reduce stress associated with sudden disruptions. Procedures, equipment, site layout and work flow are planned to minimise disruption. The Group employs technologies with reduced noise emissions, such as innovative road surfaces that lower traffic noise in the vicinity of the investment. Working hours are organised in accordance with relevant regulations, such as those regarding noise restrictions during nighttime hours. Construction work is restricted at night and on public holidays. In areas particularly exposed to noise, acoustic screens and sound-absorbing barriers are deployed to mitigate disturbances for the local community. Where possible, the Group avoids the simultaneous operation of equipment that emits high levels of noise and limits the idling of vehicle engines to minimize acoustic impact. The Group also collaborates with local authorities and environmental experts to systematically monitor noise levels and proactively respond to reports from residents.

## 2. Exposure of neighbouring properties to vibrations

The Mostostal Group actively engages with local communities to provide transparent communication regarding ongoing investments and potential nuisances, including the impact of vibrations. The Group collaborates closely with local authorities to implement strategies that minimize disruption, ensuring that the specific needs and concerns of local communities are systematically integrated into communication plans and due diligence processes.

## 3. Threats to community safety near construction sites

To mitigate potential impacts on the surrounding environment and communities, the Mostostal Group implements the following comprehensive safety and mitigation measures:

- **Construction Site Security:** Clearly demarcates dangerous zones and restricts access to unauthorized individuals, ensuring all site signage complies with occupational health and safety (OHS) regulations and technical standards.
- **Traffic Management:** Organises heavy machinery and transport routes to minimize collision risks with bystanders and utilizes existing road infrastructure to reduce interference with public spaces.
- **Physical Risk Factor Mitigation:** Reduces dust emissions by sprinkling site roads, covering transport boxes carrying dusty materials, and restricting work with such materials to calm weather conditions.
- **Protection Against Noise and Debris:** Deploys technical shields and sound-absorbing barriers, while continuously monitoring noise and vibration levels to trigger necessary mitigation actions.
- **Training and Supervision:** Requires mandatory OHS training for all employees and subcontractors, supported by ongoing supervision from construction managers and dedicated OHS specialists.
- **Investment-Specific Safety Planning:** Develops and implements tailored health and safety plans for every project, incorporating robust incident response procedures and specific strategies for the protection of bystanders.

The Mostostal Group determines necessary and appropriate responses to negative impacts by prioritizing direct dialogue and consultations with local communities.

**To further enhance positive impacts—particularly concerning access to essential services like clean water—the Group implements the following measures:**

By implementing ecological investments such as modernizing sewage treatment plants and constructing sewage networks, the Mostostal Group improves the safety and quality of life of local communities. The Group's activities lead to improved water and air quality, diminished bothersome odours, and enhanced sewage treatment efficiency, which directly benefits the comfort and health of residents.

During the reporting period, there were no incidents in the Mostostal Warszawa Group concerning violations of the human rights of the affected communities.

In the reporting year, the Mostostal Group did not identify any significant risks related to the affected communities.

### S3-5 Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks and opportunities

Under the ESG Strategy adopted in 2025, the Mostostal Group established the following goal for affected communities:

1. Organise and unify the rules of communication with local communities

Short-term goals/measures: development and implementation of a company-wide manual for community engagement (objective achieved in 2025), with a scheduled update of the manual at the end of 2026.

Medium-term goals/measures: revision of the instructional provisions and benchmarking of community engagement practices against other industry peers.

Long-term goals/measures: continuation and integration of the measures established in the medium-term objective.

In accordance with the Instruction for Developing, Auditing, and Updating the ESG Strategy, the process of formulating the Strategy, including its social objectives, involved central organisational units, specifically the Human Resources Department, the Compliance and Administration Department, and the ESG Coordinator. They participated in consultations conducted under the supervision of the ESG Coordinator. Goals were established based on the results of the double materiality assessment.

## S4 CONSUMERS AND END USERS

### S4-1 Consumer and End-User Policies

The Mostostal Warszawa Group does not maintain a distinct policy pertaining to consumers and end users. However, the Group has implemented Procedure No. PJ-20 "Product monitoring and measurements," the objective of which is to define the principles governing the monitoring and measurement of manufactured products and to ascertain the degree of customer satisfaction. This procedure serves to define responsibilities for individual investment elements, the testing and quality control process, final acceptance, and the process for monitoring customer satisfaction. This applies to Mostostal Warszawa S.A. and the Group companies covered by the Integrated Management, Occupational Health and Safety and Environmental Protection System.

### S4-2 Collaboration processes on revenue with consumers and end users

Given that a significant portion of consumers and end-users are also affected communities, the Group's processes for engaging with consumers mirror those outlined in ESRS Disclosure S3-2.

### S4-3 Processes for remediating negative impacts and channels for reporting concerns by consumers and end users

Following the completion of an investment, the Mostostal Group provides complaint mechanisms for consumers and end-users to report any malfunctions in buildings and infrastructure constructed by the Group. The Group also has a Warranty Service Department.

There is no assessment by the Mostostal Group of consumer and end-user awareness regarding the existence and operation of these reporting structures and processes, or their level of trust in these mechanisms. The entities commissioning project implementation, most often public and commercial law entities, are responsible for addressing the interests of end users; therefore, the Mostostal Group does not maintain dedicated channels for receiving feedback or concerns directly from consumers and end users. All necessary contact details are available on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl).

#### S4-4 Taking action on significant impacts on consumers and end-users and applying approaches to manage significant risks and opportunities related to consumers and end-users and their effectiveness

During the reporting year, the Mostostal Group did not identify any significant impacts related to consumers and end users. However, the Group identified a significant risk of misleading consumers through greenwashing in marketing communications. This risk involves the potential to present construction projects as more ecological or climate-neutral than they actually are. Such practices may arise from market pressure to meet ESG requirements or from a lack of reliable carbon footprint data. The materialisation of this risk may result in a loss of customer trust, administrative sanctions for unfair market practices, legal proceedings costs, and serious reputational damage, which could negatively affect the ability to secure new contracts.

Measures to mitigate this risk include:

- transparency in communication and compliance with regulations,
- avoiding unsubstantiated ecological claims,
- public disclosure of data on GHG emissions (Scope 1, 2, and 3), energy consumption, water consumption, and waste,
- quarterly collection of data on energy consumption and emissions, as well as the verification and control of ESG data by managers, external experts, and the Management Board,
- internal audits (ISO 9001, 14001, 45001),
- cooperation with an external advisor (MATERIALITY),
- using a certified carbon footprint calculation tool (Envirly),
- policies and procedures applicable within the Group,
- BREEAM certification and investments in renewable energy,
- training and education of employees and subcontractors in ESG, environmental protection, ethics, and compliance,
- reporting to the National Centre for Emissions Management (KOBIZE) and the Database on Products, Packaging, and Waste Management (BDO).

#### S4-5 Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks and opportunities

Owing to the inherent characteristics of its operations, the Mostostal Warszawa Group has not established specific sustainable development objectives pertaining to consumers and end users.

## **CORPORATE GOVERNANCE INFORMATION**

### **G1 BUSINESS CONDUCT**

#### G1-1 Business Conduct Policies and Corporate Culture

##### **The Code of Conduct of Mostostal Warszawa Group**

The Code of Conduct of Mostostal Warszawa S.A. aims to consolidate the values that should guide the conduct of all employees of the Group companies, also understood as associates acting on the basis of a contract other than an employment contract, interns and volunteers. The objective of the Code of Conduct is to standardize the manner of conducting business, as presented and endorsed by all employees, management personnel, and governing boards of the Group companies. Furthermore, the Code of Conduct serves to delineate the fundamental principles underpinning a culture of compliance management and ethical conduct within Mostostal Warszawa S.A. This culture governs relationships among employees, principles of cooperation with customers, suppliers, and external partners, as well as relationships with shareholders, public and private institutions, and society as a whole. The Code of Conduct applies to all business activities of the Group.

The Code of Conduct of Mostostal Warszawa S.A. is addressed to all employees, managers and executives of the Mostostal Warszawa Group companies. All companies within the Group operate under the models of conduct specified in the Code. The Code of Conduct aims to consolidate the values that should guide the conduct of all employees of the Group companies, also understood as associates acting on the basis of a contract other than an employment contract, interns and volunteers.

Mostostal Warszawa S.A., assuming a close connection between ethics and business activity, undertakes to conduct it in accordance with applicable regulations, observing the highest ethical standards corresponding to the assumptions of, among others: the Universal Declaration of Human Rights, the International Labour Organisation Tripartite Declaration of Principles and the United Nations Global Compact initiative.

The main provisions of the Code of Conduct:

1. The Group has established a compliance management model with the objective of detecting and precluding identified risks pertaining to legal provisions, internal regulations, and the values adopted by Mostostal Warszawa S.A., and mitigating their impact on the Group.
2. Demonstrating a commitment to the sustainable development of Mostostal Warszawa S.A., the Management Board and management personnel ensure that the services rendered and products offered encompass quality criteria and implement innovative processes directed towards the attainment of positive social values, economic growth, and environmental sustainability.
3. All Group employees and subcontractors engaged by Mostostal Warszawa S.A. are required to comply with the regulations and adhere to the principles of the Code of Conduct.
4. Mostostal Warszawa S.A. does not allow any form of physical or mental harassment, abuse of authority, or other behaviour that violates human rights or contributes to the creation of an intimidating atmosphere, including harassment and sexual harassment and discrimination on the basis of gender.
5. Group employees should be treated and value each other with respect, while ensuring a healthy and safe work environment.
6. Mostostal Warszawa S.A. supports and respects the right to freedom of association and collective bargaining in employee matters.
7. Mostostal Warszawa S.A. ensures that Group employees have the necessary work-life balance.
8. Mostostal Warszawa S.A. accepts no discrimination in the professional field on the grounds of age, race, sex, religion, political views, nationality, sexual orientation, social origin or disability.
9. Mostostal Warszawa S.A. supports and actively works to promote diversity and integration in accordance with the principle of equal opportunities in the workplace.

10. Mostostal Warszawa S.A. implements the Integrated Policy of the Capital Group in the field of occupational health and safety and applies preventive measures specified in applicable regulations, ensuring respect for the health and life of Group employees.
11. Mostostal Warszawa S.A. commits to conducting its business activities honestly, avoiding all forms of corruption, and complying with applicable anti-corruption regulations.
12. Group employees are required to perform their tasks not only in accordance with applicable legal, tax, and accounting regulations but also in adherence to all relevant internal rules and procedures.
13. To counteract, detect, and eliminate money laundering from illegal sources, Mostostal Warszawa S.A. has introduced restrictive rules and implemented internal control regulations.
14. Mostostal Warszawa S.A. accords significant importance to the quality of its products and services, conducting its operations in this respect in accordance with exemplary domestic and international market practices.
15. Mostostal Warszawa S.A. acknowledges that its contractors, suppliers, and business associates constitute a key element in the attainment of its projected growth targets and the sustained improvement of service quality. Consequently, it develops relationships with these entities grounded in trust, reciprocal benefits, and adherence to principles of fair competition.
16. Mostostal Warszawa S.A. is dedicated to supporting initiatives directed towards the combatting of climate change and the protection of biodiversity.

Any doubts that may arise in practice regarding the interpretation or application of the Code of Conduct should be consulted with your manager or the Compliance Officer.

Employees should report violations of the Code of Conduct to their superiors, the relevant organisational units within Mostostal Warszawa S.A. or to the established Code of Conduct Committee.

All employees, suppliers, contractors, and partners will be notified and will receive the content of the Code of Conduct from Mostostal Warszawa S.A. Adopting the values, principles, and standards of conduct set out in the Code of Conduct is a requirement for all employees who take up employment or integrate into the Group. Any instances of non-observance of the principles enshrined in the Code of Conduct shall be addressed in conformity with pertinent legal statutes and the applicable internal regulations of the Mostostal Warszawa Group.

The Code of Conduct is available on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl).

### **Anti-Corruption Code of Conduct of the Mostostal Warszawa Capital Group**

The Mostostal Group commits to conducting its business activities fairly and transparently. This entails a commitment to avoiding all forms of corruption, ensuring compliance with all applicable anti-corruption laws, and adhering to the recommendations of international bodies such as the Organisation for Economic Co-operation and Development and the United Nations in this regard.

Acciona Construcción, an entity within the Acciona Capital Group (a strategic investor of the Mostostal Group), is a signatory to the UN Global Compact global initiative. By virtue of this commitment, Acciona Construcción is obligated to combat corruption and bribery in all nations where it conducts its business affairs. The Mostostal Group shares this commitment, and its Anti-Corruption Code serves to guide employees on avoiding inappropriate conduct that violates applicable anti-corruption laws, whether national or international.

The principles of conduct articulated within the Code are applicable to all Stakeholders, encompassing employees and all business associates of the Group (including contractors, recipients, agents, intermediaries, advisors, consultants, and suppliers), irrespective of the legal framework governing their collaboration with the Group.

The Code articulates a principle of "zero tolerance" concerning perpetrators of all events and occurrences constituting any manifestation of corruption, including bribery, paid influence peddling, nepotism, conflict of interest, cronyism, or any gratuity that does not satisfy the conditions of permissibility. All Mostostal Group employees are required to strictly comply with the Code's provisions and applicable anti-corruption regulations. The Group will investigate all breaches of the Code

of Conduct, and such breaches may result in legal and disciplinary measures being taken. The Group adopts this approach because breaches of the Code may expose it to a combination of legal, financial, and reputational risks, ultimately jeopardizing the continuity of its business operations. Under generally applicable laws, employees should be aware that they may face civil or criminal penalties for any violations of anti-corruption laws.

In accordance with the general principles of the Code of Conduct, the Mostostal Group strictly prohibits the following:

- offer or promise bribes to public officials or private individuals or accept bribes from them on one's own behalf or on behalf of another person
- offer or accept gratification to initiate or expedite formal processes,
- Offer gifts or gratuities to public officials or any other external entity or accepting gifts or gratuities in violation of the provisions of the Code,
- make political contributions on behalf of the Group,
- use sponsorship or donations as a means to obtain favourable treatment or an unfair competitive advantage,
- tolerate a conflict of interest, including in particular the use of the Group's business relations or contacts for one's own personal benefit or for the benefit of external entities,
- establish a business relationship with a business partner without meeting minimum due diligence requirements in their verification.

Regular training in corruption prevention is provided to all employees of the Mostostal Group. Conducted by the Compliance Manager, the training course on corruption prevention may be delivered through e-learning or other methods. Successful completion of the training course requires passing a test with a minimum score of 80% correct answers. Individuals who do not obtain the minimum passing score on the test are required to repeat the training course. Employees who fail to complete the training course within the specified timeframe may be subject to disciplinary penalties as outlined in the applicable Work Regulations.

Without exception, every contract with an external entity must include the Anti-Corruption Clause, which is Annex 4 to the Code.

The Compliance Manager is responsible for implementing the Code in the Mostostal Group. The Anti-Corruption Code is available on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl).

### **Internal reporting procedure**

In January 2025, the Internal Reporting Procedure came into force. The internal reporting procedure has been established on the basis of Article 24 paragraph 1 of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928). The procedure specifies the rules for making internal reports of legal violations at Mostostal Warszawa S.A. in Warsaw and for taking follow-up actions on those reports.

By implementing and applying the Procedure, Mostostal Warszawa S.A. intends to:

- prevent violations of the law,
- mitigate the legal and financial consequences of possible violations of the law,
- strengthen the good image and reputation of the company,
- exclude the risk of violating legal provisions.

A violation of the law is an action or omission that is contrary to the law or is intended to circumvent the law, relating to:

1. corruption,
2. public procurement,
3. financial services, products and markets,
4. counteracting money laundering and terrorism financing,
5. product safety and compliance with requirements,
6. transport safety,

7. environmental protection,
8. radiological protection and nuclear safety,
9. food and feed safety,
10. animal health and welfare,
11. public health,
12. consumer protection,
13. protection of privacy and personal data,
14. security of networks and IT systems,
15. financial interests of the State Treasury of the Republic of Poland, local government units and the European Union,
16. the European Union internal market, including public law rules on competition and state aid and corporate taxation,
17. constitutional freedoms and rights of man and citizen – occurring in relations between an individual and public authorities and not related to the areas indicated in points 1-16.

A whistleblower is an individual who reports or publicly discloses information about a violation of law obtained in a work-related context, including:

1. employee,
2. temporary worker,
3. a person performing work on a basis other than an employment relationship, including a civil law contract,
4. entrepreneur,
5. proxy,
6. shareholder or partner,
7. a member of a body of a legal person or an organisational unit without legal personality,
8. a person performing work under the supervision and direction of a contractor, subcontractor or supplier,
9. trainee,
10. volunteer,
11. apprentice,
12. an officer within the meaning of art. 1 sec. 1 of the Act of 18 February 1994 on pension provisions for officers of the Police, Internal Security Agency, Intelligence Agency, Military Counterintelligence Service, Military Intelligence Service, Central Anticorruption Bureau, Border Guard, Marshal's Guard, State Protection Service, State Fire Service, Customs and Revenue Service and Prison Service and their families (Journal of Laws of 2023, items 1280, 1429 and 1834),
13. a soldier within the meaning of art. 2 point 39 of the Act of 11 March 2022 on the Defence of the Homeland (Journal of Laws of 2024, items 248 and 834).

The procedure and the protection provided therein apply accordingly to:

1. people helping to make the report,
2. third parties associated with the whistleblower,
3. legal persons and organisational units assisting or associated with the whistleblower, in particular those owned by or employing the whistleblower.

Internal reports can be submitted using an electronic form in the SygnaApp application. The link to the application is available on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl).

The internal organisational unit authorised to receive internal reports is the Code of Conduct Committee. The Commission is further tasked with undertaking subsequent actions, encompassing the verification of the report, continued communication with the whistleblower (including the solicitation of supplementary information), the preparation of a report for the Management Board containing recommendations for further measures, and the provision of feedback to the

whistleblower. The Management Board is also vested with the authority to undertake subsequent actions, notably informed by the report and recommendations of the Commission; however, it is not bound by these.

Mostostal Warszawa S.A. provides a secure and confidential conduit for the submission of internal reports. Confidentiality of identity and protection of personal data of persons concerned by the report are ensured. No retaliatory action may be taken against a whistleblower as a result of making a report. Mostostal Warszawa S.A. takes appropriate measures to protect whistleblowers against any retaliatory actions. Retaliatory conduct encompasses any direct or indirect action or omission within a professional context that is instigated by a report and that infringes or may infringe upon the rights of the whistleblower or engenders or may engender unwarranted detriment to the whistleblower.

Mostostal Warszawa S.A. maintains a register of internal reports.

A whistleblower may make an external report to the competent public authority without first making an internal report. External reporting may be made to designated national or EU public authority bodies, including the Ombudsman.

Employees are informed about their rights and obligations regarding reporting irregularities during onboarding. The procedure is available to office workers on the intranet, and field workers are informed about it by their superiors. The Mostostal Group also provides information on its reporting channels through posters displayed at construction sites and within the Code of Conduct accessible on the company website.

Each company has its own internal reporting policy.

### **Personal Data Protection Policy**

The Personal Data Protection Policy serves to delineate the methodology for processing personal data in conformity with the stipulations of generally applicable legal provisions pertaining to the protection of personal data. All individuals processing personal data at Mostostal Warszawa S.A., whether via IT systems or in document form (paper or other), are obligated to observe and apply the general rules for such processing as established by the Personal Data Protection Policy. The Management Board of Mostostal Warszawa S.A. is responsible for the approval, introduction, changes and modification of the Personal Data Protection Policy. As part of their official duties, all employees of the Company are responsible for processing the personal data entrusted to them, ensuring that such processing is carried out in accordance with applicable law. The Personal Data Administrator bears responsibility for the implementation of the established regulations, as well as the execution of related activities, and each domain of business activity within the Company is responsible for the diligent application of these regulations. The mandate of the compliance management department includes supervising the implementation of and verifying compliance with the Personal Data Protection Policy.

The personal data controller is Mostostal Warszawa S.A. with its registered office in Warsaw.

The provisions of the Personal Data Protection Policy include:

1. Before starting work, each employee should be informed about the obligations related to the processing of personal data.
2. Personal data processing within the Company is conducted lawfully, ensuring compliance with generally applicable legal provisions on data protection, notably the GDPR and the Personal Data Protection Act. Data is processed solely when a legitimate legal basis is established.
3. With a strong emphasis on respecting the rights of data subjects, the Company takes special care to protect the interests of individuals whose data is processed.
4. The personal data administrator grants authorisations to process personal data.
5. As a general principle, the transmission of data, particularly in tangible form (paper), beyond the confines of the Company's appropriately secured premises or facilities designated for data processing is prohibited. The transmission of unencrypted personal data beyond the confines of the IT systems under the purview of the Personal Data Controller, via electronic mail or other remote communication modalities, is prohibited.
6. Ensuring the security of IT systems processing personal data is a joint effort between the IT department (processor) and the compliance management department. Safety measures include:

- antivirus software,
  - regular data backups
  - access via an authentication process using a user ID and a password of appropriate complexity,
  - filter communication using security software (firewalls),
  - data and communication encryption,
  - keep IT systems up to date.
7. To ensure understanding and compliance, the personal data administrator conducts educational and awareness-raising activities for individuals employed by or cooperating with the Company regarding applicable legal provisions and internal regulations concerning personal data protection, including data security.
  8. Persons whose personal data are processed have the right to:
    - request access to personal data,
    - request rectification of data,
    - request the deletion of data,
    - request restriction of data processing,
    - object,
    - request the transfer of personal data,
    - not to be subject to automated processing (including profiling).
  9. The rights granted under the GDPR are available to all natural persons whose personal data is processed, irrespective of their citizenship or place of residence (stay).
  10. Anyone may submit a request to exercise individual rights, regardless of the period of their processing (also after the end of cooperation with the Company).
  11. To adequately secure personal data against identified threats, the Personal Data Administrator conducts a risk analysis. To ensure ongoing data security, the Administrator regularly performs security tests and assesses the effectiveness of the technical safeguards employed in the processing of personal data.
  12. A personal data breach is a breach of security leading to the accidental or unlawful destruction, damage, loss, modification, unauthorized disclosure of, or unauthorized access to, data by unauthorized persons.
  13. All incidents involving breaches of personal data processing security, as well as any circumstances that may potentially engender adverse consequences for the Company, are to be reported to the designated electronic mailboxes administered by the Compliance Management Department.
  14. In the event of a personal data breach, the Personal Data Controller shall, without undue delay and not later than 72 hours following the detection of the breach, notify the President of the Personal Data Protection Office, save where the Controller is able to demonstrate a low probability of the breach resulting in a risk to the rights or freedoms of natural persons. In the event that the notification is submitted subsequent to the stipulated deadline, the Personal Data Administrator or their duly appointed representative shall annex to the notification a comprehensive explanation detailing the reasons for the tardiness.
  15. Personal data breaches are reported in accordance with internal procedures.
  16. To comply with record-keeping obligations, the compliance management department maintains a register of processing activities, documenting the purpose and period of data processing, the anticipated deletion date, the categories of data subjects, and the recipients of the data.

The policy is available to employees on the intranet. Each of the companies in the Group has its own Personal Data Protection Policy.

### **Code of Conduct for Business Partners**

In alignment with the values enshrined in the United Nations Global Compact, of which Acciona Construcción (the principal shareholder of Mostostal Warszawa S.A.) is a signatory, the Mostostal Warszawa Group has undertaken the commitment

to progressively implement the ten universal principles that form the foundation of this business endeavour. Furthermore, the Mostostal Group undertook a commitment to keep its stakeholders informed, in a wholly transparent and objective fashion, regarding the progress achieved in this endeavour.

Acciona and the Mostostal Group actively encourage their suppliers, contractors, and other collaborators to become signatories of the United Nations Global Compact ([www.unglobalcompact.org](http://www.unglobalcompact.org)) and to periodically submit reports on the progress achieved in its implementation. The Mostostal Group seeks to broaden its commitment to its suppliers, contractors, and associates to foster stable and enduring business relationships founded on honesty, transparency, and trust. This ambition encompasses minimizing the risk of human and social rights violations, ensuring rigorous compliance with all applicable laws and regulations (particularly concerning environmental impact), and guaranteeing the uninterrupted supply of goods and services.

In accordance with the Code of Conduct, the Mostostal Group expects its suppliers, contractors and other collaborators to:

- comply with applicable laws, regulations and provisions,
- avoid any unethical behaviour and conduct,
- transparently and honestly provide financial, commercial and corporate information,
- guarantee the privacy of personal data to which they have access in the course of performing their activities,
- adhere to the highest ethical and moral standards, refrain from practices related to corruption in all its forms, including extortion and bribery,

comply with economic, trade, financial sanctions or provisions of laws, regulations or restrictive measures imposed, adopted, imposed or enforced by the United Nations and the European Union and countries according to sources published on the website of the Government of the Republic of Poland,

uphold and respect the protection of universally recognized fundamental human rights within the scope of its impact and not cooperating in the violation or abuse of human rights,

reject any type of physical, psychological or moral harassment or abuse of power and any other behaviour that constitutes intimidation or violates the rights of persons,

provide a work environment where all employees are treated with dignity and respect, free from intimidation, violence, sexual exploitation or abuse, verbal or psychological harassment and ill-treatment,

prohibit forced labour in all its forms by adopting employment practices consistent with the conventions of the International Labour Organisation,

comply with laws and regulations on remuneration and working hours that respect employees' rights (minimum wage, overtime pay, rest periods and holidays),

reject discrimination in employment and occupation on the basis of age, race, skin colour, gender, religion, origin, nationality, sexual orientation, physical ability, pregnancy, health, public opinion, trade union membership or marital status and complying with the legal requirement for the social employment of people with disabilities in accordance with national legislation,

promote freedom of association and the effective recognition of the right to collective bargaining,

eliminate child labour work by not employing minors for any type of work,

provide its employees with safe and healthy working conditions, committing to complying with international safety standards,

ensure, as a minimum, access to drinking water and sanitation, fire safety, industrial hygiene, sufficient lighting and ventilation and appropriate protection for each activity,

implement preventive measures to avoid hazards in the workplace and responding to accidents while working,

train employees to be aware of and apply the above measures to ensure the safety of themselves, other employees, customers, suppliers, contractors and collaborators, and anyone else who may be affected by their activities.

conduct an effective environmental policy and comply with applicable environmental protection laws and regulations,

design production processes to efficiently use available resources and minimise environmental impact, encourage the development and dissemination of environmentally friendly technologies, ensure effective systems for identifying, controlling and mitigating the environmental impacts of their activities in terms of the consumption of natural resources, managing emissions, waste, hazardous substances and discharges, restore, by all necessary means, the original condition, in the case of environmental damage.

These principles apply to all suppliers, contractors and other associates of Mostostal Group companies. The Group does not collaborate with, suppliers, contractors and/or other associates who do not comply with the principles established in the Code of Conduct.

The Compliance Manager is responsible for implementing the Code in the Mostostal Group.

The Code of Conduct for Business Partners is available on the website [www.mostostal.waw.pl](http://www.mostostal.waw.pl).

### **Book of Policies People, environment and development in the Mostostal Warszawa Capital Group**

The Book of Policies is a compilation of policies adopted by the Mostostal Warszawa Group, applicable to both the parent company and all its subsidiaries. The Book of Policies constitutes a postulate articulating the Mostostal Group's vision and strategy concerning the continuous creation of synergy between its conducted business activities and their sustained development, while endeavouring to promote the welfare of the environment, its personnel, and the communities within which the Group operates.

Demonstrating a broad approach to corporate governance and responsibility, the Book of Policies covers topics including the Sustainable Development Policy, Stakeholder Relations, Innovation Policy, Anti-Corruption Policy, Crime and Bribery Prevention, Combating Unfair Competition, Risk Management, Quality Policy, Human Rights, Personnel Policy, Local Communities, Environmental Policy, Market Communication Policy, Personal Data Protection Policy, Remuneration Policy for Members of the Management Board and Supervisory Board, and the Declaration of Intent of Mostostal Warszawa regarding Biodiversity, Climate Change, and Water Resources.

### **Occupational Health and Safety and Environmental Protection Book**

The Occupational Health, Safety and Environmental Protection Book constitutes a document wherein Mostostal Warszawa S.A. articulates its vision, mission, objectives, and values with regard to HSE. Furthermore, it presents a comprehensive overview of the Company, encompassing its legal status, historical background, held certifications and authorizations, strategy, and operational tactics. In addition to the company overview, the Occupational Health, Safety and Environmental Protection Book details the occupational health and safety and environmental protection management system, outlining the procedures and instructions in place.

The executive management of the Mostostal Group companies bears ultimate responsibility for the implementation of the Book of Policies and the attainment of the objectives derived therefrom. This further encompasses the imperative of ensuring management's awareness regarding the integral role of all personnel in cultivating a culture of safety and fostering pro-environmental dispositions. The heads of the organisational units of all offices and companies bear responsibility, within the purview of their competences, for the maintenance and development of the integrated Management System. This responsibility encompasses involvement in the designation and implementation of tasks and programs pertaining to occupational health and safety and environmental protection, the identification of hazards and environmental aspects, the assessment of occupational risks, the response to failures, and the immediate remediation of identified non-conformities. The Director of the Office of Integrated Management System, Health and Safety, and Environmental Protection supervises all activities undertaken in the Group companies in the scope of the Integrated Management System, including Environmental and Health and Safety.

### **Integrated Policy of the Mostostal Warszawa S.A. Group**

A commitment to preventing pollution and ensuring safe and hygienic working conditions to prevent work-related injuries and health conditions is included within the scope of this environmental protection policy. The Management Board of Mostostal Warszawa S.A. affirms its commitment to the ongoing enhancement of production and service processes implemented within the scope of construction undertakings, encompassing civil engineering, energy and industrial installations, as well as road and railway infrastructure development, while maintaining full adherence to all stipulations within the IMS, OHS, and Environmental Protection frameworks. The Management Board affirms its commitment to continuous improvement with the objective of ensuring safe work organization, consistent with the tenets of sustainable development, for all employees, personnel of collaborating companies, and any other third parties present on the Group's premises, including facilities under construction by the Group.

To achieve its goals the Group strives to:

- Monitor and comply with legal and other compliance requirements and obligations, as well as customer requirements and internal arrangements;
- Improving the company's organizational structure to enable the Company to enter new, strategic market segments using its own resources;
- Evaluating projects risks, identifying possible emergencies, evaluating the occupational risk related to a job and taking necessary improvement measures;
- Cooperating with customers and all interested parties and on the best implementation of the tasks entrusted to us, while caring for the natural environment and employee safety;
- Identifying threats arising from the impact of production and service processes on the product quality, natural environment and work environment
- Prevent injuries, accidents at work, occupational diseases and near-miss incidents and reducing the level of occupational risk at workplaces;
- Safe and reasonable management of energy resources and waste from production processes and services;
- Instil in employees a sense of mutual responsibility for their own safety and that of their co-workers and improving the culture of work safety among own employees and subcontractors;
- Strive to achieve optimal results in air, water, and soil protection, as well as mitigation measures against noise, electromagnetic fields, and vibrations within its implemented projects.
- Consult and train employees and engage them in activities aimed at improving quality, environmental protection and occupational health and safety;
- Continuously improve the effectiveness of the organization's management system, taking into account the requirements of PN-EN ISO 9001:2015, AQAP 2110:2016. PN-EN ISO 14001:2015 and PN-EN ISO 45001:2024;
- Provide resources to enable implementation of the Policy.

Every employee is obligated to consciously and responsibly adhere to the principles of the Integrated Management System, Occupational Health and Safety, and Environmental Protection. Furthermore, they are required to immediately report any hazards, incidents, and work-related injuries to their direct supervisor, the designated OHS&E employee, or the appropriate emergency services.

The implementation of the Integrated Occupational Health, Safety and Environmental Protection Management System Policy is achieved through its promotion among subcontractors and clients of Mostostal Warszawa S.A. and by the ongoing enhancement of standards aimed at improving the working environment, in accordance with the stipulations of PN-EN ISO 45001 and PN-EN ISO 14001.

To ensure its effectiveness, the Management Board of Mostostal Warszawa S.A. oversees the communication, understanding, implementation, and execution of the Policy by all persons working for or on behalf of the Group at every level of the organisation. The policy is available on the intranet.

### **Corporate culture**

The Occupational Health and Safety and Environmental Protection Book serves as the document outlining the principles of corporate culture within the Mostostal Group. The Group's corporate culture is built around the following nine values:

1. **QUALITY**

High standards of work and the use of modern technologies.

2. **ENVIRONMENTAL PROTECTION**

Promote ecological awareness, actively take responsibility for the environment, and strive to minimize negative impacts on it.

3. **WORK SAFETY**

Applying the highest occupational health and safety standards is a key pillar of the Mostostal Warszawa Group's strategy.

4. **PEOPLE**

Our teams are built on the foundation of different generations, different experiences, different nationalities and genders.

5. **LONG-TERM PERSPECTIVE**

Demonstrating a forward-thinking perspective, the Group's work is driven by the desire to build a good quality of life for generations to come.

6. **HONESTY**

Integrity understood as ethics, law, respect for employees, investors, subcontractors, society and the environment.

7. **INNOVATION**

Continued search for new solutions, using the latest technologies and process improvement, in particular in the research and development department.

8. **PROFESSIONALISM**

Nurturing and developing Polish engineering by sharing our know-how and experience with the market and promoting close cooperation with research and development centres.

9. **TEAMWORK**

Collaboration creates synergy, which is why we focus on effective teamwork that allows us to achieve above-average results.

The Management Board of the Mostostal Group determines the strategic orientation of the organisation through corporate acts, specifically resolutions, orders, and decisions. The principal conduits for the transmission and cultivation of corporate culture are the intranet (mnet) and shared network drives, wherein the Group's employees have access to all pertinent information concerning the Group, details of undertaken initiatives, and internal documentation, including policies and regulations.

To facilitate immediate integration, each subsidiary organizes training sessions for new employees on their first day of work, focusing on familiarizing them with the organisation, its values, and the established organisational culture.

The Mostostal Group maintains an Anti-Corruption Code and an Internal Reporting Procedure that enables the expeditious electronic submission of reports concerning violations and ensures the independent, objective, and confidential investigation of incidents pertaining to business activities, inclusive of those related to corruption and bribery. Ensuring broad access, this reporting mechanism accepts reports from both internal employees and external stakeholders. Whistleblower protection is described in more detail in the Internal Reporting Procedure.

The Mostostal Group identifies groups most at risk of corruption and bribery as:

1. people directly involved in purchasing and production preparation,

2. employees responsible for accepting work,
3. purchasing coordination office,
4. production preparation departments,
5. construction staff responsible for accepting work from subcontractors and suppliers.

A separate policy covering training for employees on business conduct is not in place within the Mostostal Group. The Group maintains Procedure No. PJ6.2-1 pertaining to the enhancement of employees' professional qualifications, which specifies the regulations governing participation in and the financial provisions for training initiatives, conferences, courses of study, and development programs. The Mostostal Warszawa Group invests in its leadership through a dedicated training program for managers. The management training is delivered by internal trainers from the Human Resources department. The curriculum of the training includes issues related to both team management and recruitment processes. Leveraging its connection with Acciona, the Mostostal Group provides its employees with access to valuable external training opportunities. These include MBA programmes for management, the "Project Leaders" programme for production managers, and targeted development initiatives for women, such as the International Women's Acceleration Track and the Acceleration Programme for Women. Moreover, development programmes are available for new managers and recent graduates, supporting their integration and growth within the Group.

The Mostostal Group undertakes a number of measures to address identified cybersecurity risks. These measures include implementing a clean desk policy, which involves raising employee awareness regarding the necessity of securing all sensitive information before leaving their workstation and ensuring computer equipment is locked and stored after work. The Group has also begun implementing the PN-EN ISO 27001:2023 standard regarding the Information Security Management System (ISMS). The aim of this project is to strengthen data protection, streamline processes, and reduce the risk of incidents related to information leaks, involving both technical and personal data.

## G1-2 Supplier Relationship Management

The Mostostal Group has recognized a risk pertaining to its relations with suppliers, specifically the potential financial losses as a consequence of the untimely settlement of invoices. The Group does not have a separate policy aimed at preventing late payments, but strives to settle due liabilities on time. In pursuit of this objective, the Group avails itself of financial market instruments, including loans and factoring, which facilitate the timely settlement of its liabilities to suppliers. Payment practices are discussed in detail in Disclosure G1-6.

The procedure for cooperating with suppliers is outlined in the Mostostal Warszawa Group's Code of Conduct, within chapter 1.5.13, titled "Relations with suppliers, contractors and business partners." The Group also has a Code of Conduct for Business Partners. In accordance with the Code, the Mostostal Group applies a number of fair, objective and non-discriminatory criteria when selecting suppliers, contractors and collaborators. The Group actively promotes principles of fair competition and equitable treatment, diligently avoids all forms of conflict of interest, and endeavours to ensure compliance with the Code of Conduct of the Mostostal Warszawa Capital Group in its commitment to combating abuse and corruption. The Mostostal Group affirms its commitment to making a positive contribution to society through its business and expects that its suppliers, contractors, and collaborators will also cooperate in these endeavours by adopting the same principles within their own operations, affiliated entities, and in their interactions with all individuals with whom they maintain business relations, such as employees, subcontractors, and other partners. The Code of Conduct for Business Partners is detailed in Disclosure G1-1.

Reflecting the importance of ethical and sustainable practices, the Group considers the existence of an ethics, compliance, and ESG management model when selecting its suppliers. The Mostostal Group's Code of Conduct is made accessible to all suppliers, and the Principles of Health and Safety at Work, as detailed in section 1.5.5 of the aforementioned Code, are applicable not only to its own employees but also to the suppliers with whom the Group engages in cooperative endeavours. The Code of Conduct for Business Partners further stipulates a recommendation that the Mostostal Group's

suppliers and contractors implement a quality and environmental protection policy that ensures respect for and promotes sustainable actions concerning the environment. These principles apply to all suppliers of Group companies. The Mostostal Group will consider continuing to do business with or withdrawing from business relationships with suppliers and contractors who do not comply with the principles set out in the Code.

Mostostal Warszawa S.A. has implemented Procedure No. PJ-06\_MW "Purchases," the objective of which is to delineate the process for selecting a supplier of a product (encompassing construction products, materials, equipment, devices, services, and subcontracting) and the governing principles for executing a purchase from said supplier. Product purchases are made from suppliers with positive ratings. Prospective suppliers are subject to an initial evaluation, during which a comprehensive analysis of their occupational health and safety management systems, environmental management systems, and quality management systems is conducted. The evaluation process is carried out utilizing the internal accounting system and dedicated files designed for this purpose.

Communication with suppliers is carried out using the methods and tools presented in the ESRS 2 SBM-2 disclosure.

### G1-3 Preventing and detecting corruption and bribery

In order to counteract corruption, the Mostostal Warszawa Group has implemented the Anti-Corruption Code. As key anti-corruption measures, the Code prohibits the accepting, promising, and giving of bribes, and also the offering and accepting of facilitation payments. To promote ethical business conduct, the Code sets out principles regarding gift policies, political contributions, sponsorships and donations, the avoidance of conflicts of interest, and the implementation of due diligence processes when establishing business relationships. A detailed description of the Code can be found in disclosure G1-1. The Mostostal Group is committed to conducting its business activities with honesty and transparency, encompassing the avoidance of all forms of corruption, adherence to all pertinent anti-corruption regulations, and the observance of recommendations issued by international organisations such as the Organisation for Economic Co-operation and Development and the United Nations in this domain.

As a prerequisite for establishing business relations, the Mostostal Group expects its partners to accept an anti-corruption clause. While the Mostostal Group expects acceptance of its anti-corruption clause, this expectation may be adjusted if a potential business partner provides its own clause that is demonstrated to be at least as restrictive in its provisions. Should a prospective business partner decline to accept the aforementioned clause and fail to present its own contractual provisions in this regard, each of the Group's constituent companies is obligated to withdraw from any further negotiation processes.

The internal procedure established for the prevention of incidents related to corruption includes mandatory training for all personnel, irrespective of their classification, which is delivered either in the form of e-learning or conducted by the Compliance Manager.

During the reporting period, all employees, including those occupying functions with heightened exposure to risk, were encompassed by a training program addressing the counteraction of corruption and bribery. With most employees having completed the course at the turn of 2025 and 2026, the remaining employees are required to complete it in 2026. To successfully complete the anti-corruption training, employees must meet a performance standard of at least 80% correct answers in the final assessment. Employees who fail to complete the training course within the specified timeframe may be subject to disciplinary penalties as outlined in the applicable Work Regulations. In 2025, all manual workers were familiarized with training materials regarding corruption prevention and were required to submit a declaration confirming they had reviewed this information.

Participation in compliance training is a requirement for all new employees of the Mostostal Warszawa Group. Periodic training sessions are also routinely organised, encompassing topics such as the policy on gifts and the anti-corruption procedure, with reminders disseminated via electronic mail. To ensure all employees have access to necessary information, office staff can find all applicable procedures and policies on the intranet, whereas field staff receive these

documents through their respective managers. Information about policy updates and changes is communicated in the same way.

Reflecting a collaborative approach to leadership development, the Management Board members of Mostostal Warszawa S.A. participate in training sessions alongside the Management Board of Acciona S.A.

The internal regulations governing the reporting of legal violations and the ensuing follow-up actions are delineated within the Internal Reporting Procedure. The definition of a violation of the law explicitly encompasses corrupt activity, among other things. The internal organisational unit authorised to receive internal reports is the Code of Conduct Committee. The Commission is further tasked with undertaking subsequent actions, encompassing the verification of the report, continued communication with the whistleblower (including the solicitation of supplementary information), the preparation of a report for the Management Board containing recommendations for further measures, and the provision of feedback to the whistleblower. The Management Board is also vested with the authority to undertake subsequent actions, notably informed by the report and recommendations of the Commission; however, it is not bound by these. A detailed description of the Internal Reporting Procedure can be found in disclosure G1-1.

#### G1-4 Incidents of corruption or bribery

During the reporting period, no incidents pertaining to corruption and bribery were confirmed within the Mostostal Group.

#### G1-5 Political Influence and Lobbying

During the reporting period, the Mostostal Group did not conduct any political or lobbying activities.

#### G1-6 Payment practices

A standard payment term of 30 days applies to all categories of suppliers, including small and medium-sized enterprises, within the Group. Furthermore, the aforementioned 30-day period also represents the average duration for the Group's settlement of invoice

Notably, the Mostostal Group did not face any legal proceedings related to late payments in the reporting year. Late payments accounted for 15% of all settled payments in 2025.

Warsaw, 29 April 2026

<b>NAME AND SURNAME</b>	<b>POSITION</b>
Jorge Calabuig Ferre	President of the Management Board
Juan de Dios Martin Martin	Member of the Management Board
Javier Sanz Mugica	Member of the Management Board
Marcin Kondraszuk	Member of the Management Board

# Mostostal

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