Grupa Kęty

Sustainability statement in 2025 - unofficial document, an extract from Report of the Management Board of Grupa Kęty S.A. on the operations of the Company and the Capital Group in 2025

9. Sustainability statement

General information

9.1. General basis for preparation of the sustainability statement – BP-1

[BP-1_01] [BP-1_02] [BP-1_03] The sustainability statement (hereinafter: The Statement) was prepared in accordance with the European Sustainability Reporting Standards (ESRS) set out in Annex I – 'European Sustainability Reporting Standards (ESRS)' to Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU as regards sustainability reporting standards (OJ EU L of 2023, item 2772, as amended), corrected by the Corrigendum to Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (Official Journal of the European Union L, 2023/2772, 22 December 2023) (OJ EU L of 2024, item 90431).

It also covers taxonomy disclosures in accordance with 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, amending Regulation (EU) 2019/2088 (OJ EU L 198 of 2020, p. 13, as amended).

The Statement covers the consolidated information for the Capital Group of Grupa Kęty S.A. for the period from 1 January 2025 to 31 December 2025. It forms part of the Report of the Management Board of Grupa Kęty S.A. on the operations of the Company and the Capital Group in 2025 with the same scope of consolidation as the consolidated financial statements.

The organisational structure of the Capital Group of Grupa Kęty S.A. as at 31 December 2025 is presented in Section 3.3 Of the *Report of the Management Board of Grupa Kęty S.A. on the operations of the Company and the Capital Group in 2025 – CHART 6: CAPITAL GROUP ORGANISATIONAL CHART.*

[BP-1_04] The Statement refers to the value chain identified in the process of double materiality analysis, including own operations, upstream and downstream operations and supporting activities. The assessment of impacts, risks and opportunities has been carried out in reference to the whole value chain. The described scope refers also to policies, actions, targets and disclosed metrics, although it needs to be taken into account that not all of them cover with their scope or to equal extent the aforesaid value chain levels. Details related to policies affecting the relations with entities within the value chain are described in the parts devoted to the specific thematic standards.

[BP-1_05] [BP-1_06] The Company has not used the option to omit information corresponding to intellectual property, know-how or results of innovation. Neither did it avail of the exemption from disclosure of impending developments or matters in the course of negotiation, as provided for in articles 19a(3) and 29a(3) of Directive 2013/34/EU.

9.2. Disclosures in relation to specific circumstances – BP-2

SHORT TERM	MEDIUM TERM	LONG TERM
up to 12 months	1 to 5 years	over 5 years

[BP-2_01] [BP-2_02] The Capital Group applies short-, medium-and long-term time horizons compliant with the ESRS standard, defining:

- as short-term the period of up to 12 months,
- as mid-term the period between 1 and 5 years,

- as long-term the period longer than mentioned above.

[BP-2_14] [BP-2_10] [BP-2_15] [BP-2_13] [BP-2_12] [BP-2_11] [IRO-1_15] [SBM-3_11] [S2.MDR-A_01-12] As part of the double materiality analysis review, the Capital Group made some changes in methodology during the reporting period, aimed at adapting the method of identifying, assessing and formulating significant topics in accordance with a slowly developing market practice. Such a change in relation to the double materiality analysis for 2024 was the assessment of impacts separately across three time horizons, rather than indicating which horizon they fall under. Therefore, it was taken into account that an impact may occur across all three time horizons (while the 2024 analysis had referred to an ongoing horizon, the use of which was abandoned.) Some of the identified impacts were reworded or modified, e.g. by compiling minor impacts into single common one. The results of this review are presented in Section 9.12.2 Material impacts, risks and opportunities and their interaction with strategy and business model. The Capital Group did not make any changes to the presentation of sustainable development information compared to the 2024 Statement, nor did it identify any reporting errors in the previous period.

[BP-2_16] [BP-2_17] [BP-2_20] The organisation does not disclose information stemming from other legislation, nor avails of the possibility of incorporation by reference. An exception from this rule are the references in the particular Sections of the *Report of the Management Board of Grupa Kęty S.A. on the operations of the Company and the Capital Group in 2025*, of which this Statement is an integral part. Cross-cutting disclosures, which are to be disclosed with regard to the list of material themes, have been described together with references to cross-cutting disclosure under ESRS 2.

[BP-2_03] [BP-2_04] [BP-2_05] [BP-2_06] In upstream and downstream value chain estimation no indirect metrics were used, except for carbon footprint calculations, where, in accordance with the described methodology, some Scope 3 data was estimated.

[BP-2_07] [BP-2_08] [BP-2_09] When identifying the particular disclosures, there was no need to apply quantitative metrics or monetary amounts that are subject to a high level of measurement uncertainty, except for carbon footprint calculations, where, in accordance with the described methodology, some Scope 3 data was estimated.

[SBM-3_08] There is no risk of a major correction of the carrying amounts of assets and liabilities disclosed in the related financial statements in the next following annual reporting period.

[SBM-3_09] The Company has not used the option to omit information regarding anticipated financial effects pursuant to Appendix C to Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023, as amended by Commission Delegated Regulation (EU) 2025/1416 of 11 July 2025.

[BP-2_16] The Statement discloses data compliant with the Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

9.3. The role of the administrative, management and supervisory bodies – GOV-1

9.3.1. Composition of the governing bodies

[GOV-1_01] [GOV-1_02] [GOV-1_03] [GOV-1_04] [GOV-1_05] [GOV-1_08] In 2025, the Capital Group was managed and supervised by the governing bodies of the parent company, i.e. Grupa Kęty S.A.

In 2025, the Management Board of Grupa Kęty S.A. was composed of:

- Dariusz Mańko – President of the Management Board; until 28 May 2025
- Roman Przybylski – Vice-President of the Management Board; since 29 May 2025
- Rafał Warpechowski – Member of the Management Board
- Piotr Wysocki – Member of the Management Board; until 28 May 2025
- Tomasz Grela – Member of the Management Board.

In 2025, the Supervisory Board was composed of:

- Przemysław Rasz – Chairman of the Supervisory Board (independent member)
- Piotr Stępniak – Deputy Chairman of the Supervisory Board (independent member)
- Wojciech Golak – Member of the Supervisory Board (independent member)
- Piotr Kaczmarek – Member of the Supervisory Board (independent member)
- Marek Mikuć – Member of the Supervisory Board (independent member)

- Grzegorz Piwowar – Member of the Supervisory Board (independent member).

[GOV-1_02] [GOV-1_07] Section 10: Corporate governance statement describes the experience and competences of the Management and Supervisory Board Members. No representatives of the employees sat at the managing and supervisory bodies of Grupa Kęty S.A. in 2025. *[GOV-1_05] [GOV-1_06]* There were no women among the Management Board and Supervisory Board Members.

Oversight of sustainability matters

[GOV-1_09] [GOV-1_10] [GOV-1_11] [GOV-1_12] [GOV-1_13] [GOV-1_14] [GOV-1_15] [GOV-1_17]

The Management Board, in cooperation with members of the Steering Committee for Sustainable Development and Corporate Social Responsibility, prepares a strategy and submits it to the Supervisory Board for opinion, and is further responsible for the strategy performance. The Supervisory Board continuously oversees the activities of the Company in all areas of its operations, including the performance of the business strategy as well as ESG strategy. The Chairman of the Supervisory Board does not hold any managerial positions at Grupa Kęty S.A. or any of the Capital Group companies. The Supervisory Board has established two committees – Audit Committee, and Nomination and Remuneration Committee. The Audit Committee oversees sustainability matters.

[GOV-1_15] [GOV-1_16] [GOV-1_17] Sustainable development management at the Capital Group of Grupa Kęty S.A. is overseen by the Management Board. In 2025, oversight of ESG reporting was assigned to the Investor Relations Department, which reports directly to the Member of the Management Board – Chief Financial Officer. The Company has had the Steering Committee for Sustainable Development and Corporate Social Responsibility in place for many years. In 2025, the permanent composition of the Committee was expanded and presently consists of: The Management Board of Grupa Kęty S.A., Managing Directors of Business Units/Business Segments, President of CR Dekret, CSR Director, Business Ethics Officer, Compliance and Risk Management Director, HR Director, and Environmental Policy Director. The Committee meetings are held as needed, at least four times a year. The meetings are convened by the CSR Director, who is responsible for gathering topics and matters for discussion, based on which the Committee makes decisions. The Directors responsible for individual ESG indicators prepare reports on the indicator achievement rates and the actions taken. Depending on the needs and matters discussed, the Committee meeting may be attended by individuals who are not members of the Committee.

The Company assigned responsibilities for the achievement of indicators in specific ESG areas:

TABLE 34: MAIN TARGETS OF THE ESG STRATEGY

Target name (target assignment to IRO)	Target description	Target - calculation formula	2029	Person responsible
E				
Share of low-carbon billets in the process of aluminium profiles extrusion (IRO – E1, E2, E3, E5, E10, E11, E12, R1)	Share of low-carbon billets in the process of aluminium profiles extrusion. Low-carbon billets are those with carbon footprint below 4 tons of CO2e per ton of aluminium, 6xxx series alloys, in consideration of in-house production of billets (EPD Type III ITB No 348/ 2022).	Share of billets = (weight of low-carbon billets/total weight of billets in the extrusion process)/100%	40%	Environmental Policy Director reporting directly to the Chief Operating Officer – Member of the Management Board
Reduction of GHG emissions expressed as absolute value (IRO – E1, E2, E3, E4, E5, E10, E11, E12, R1)	Reduction of GHG emissions expressed as absolute value within Scopes 1 and 2 for consolidated operations of the Capital Group (base year 2024), including the emissions from SELT sp. z o.o., market-based method, emissions calculated in compliance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard in the ‘revised’ version.	Reduction rate = (GHG emissions/GHG emissions, base year - 1)/100%	-12.5%	Environmental Policy Director reporting directly to the Chief Operating Officer – Member of the Management Board
Share of aluminium scrap in the manufactured products (IRO – E1, E2, E3, E5, E10, E11, E12, R1)	Share of aluminium scrap in products extruded from billets cast in Kęty. Share of aluminium scrap should be understood as the total share of ‘post-consumer’, ‘pre-consumer’ and ‘home’ scrap (in compliance with the ISO 14021 standard) in the production charge of series 6xxx alloy billets at the Z+P melting and casting line in Kęty.	Share of scrap = (weight of aluminium scrap/weight of billets)/100%	77%	Environmental Policy Director reporting directly to the Chief Operating Officer – Member of the Management Board

Increase in the number of Aluprof-systems-constructed buildings with environmentally-friendly certificates (IRO – E2, R1)	Number of Aluprof-systems-constructed buildings certified by the Polish Green Building Association [Polski Związek Budownictwa Ekologicznego] (buildings classified based on buildings multi-criteria environmental assessment systems, such as Breeam, Leed, DGNB or HQE) and foreign databases, base year 2020.	Number of buildings = (number of buildings/ number of buildings, base year - 1)/100%	85%	Environmental Policy Director reporting directly to the Chief Operating Officer – Member of the Management Board
Share of packaging materials designed as recyclable (IRO – E9, E13, E14, E16, E17, R1)	Share in the portfolio of recyclable packaging materials or materials with a developed alternative fit for recycling to all packaging materials sold in m2. Recyclable packaging material should be understood as an alternative material sold or developed with confirmation in the form of technical assessment and analysis or, where applicable, certified as fit for recycling.	Share of packaging = (developed packaging materials fit for recycling/ sale of packaging materials in m2)/100%	100%	Environmental Policy Director reporting directly to the Chief Operating Officer – Member of the Management Board
S				
300 social projects in the 'Together with the Group' programme (IRO – G5)	Social project – a combination of employee volunteering for local communities and financial commitment of the organisation, base year: 2025.	**quantitative target; calculated cumulatively, base year 2025**	300	CSR Director reporting directly to the Chief Executive Officer – President of the Management Board
OHS measured with TRIR ≤ 1 (IRO – S1)	Total Recordable Incident Rate (TRIR) – a safety metric that measures the frequency of accidents at work.	**quantitative target; annual;** Calculation formula: number of injuries / time worked x 200,000 Measurement method: Number of accidents per hundred employees. The constant 200,000 is calculated as follows: 100 employees x 40 hours/ week x 50 weeks.	≤ 1	HR Director reporting directly to the Chief Executive Officer – President of the Management Board
Minimum 10% in-house promotions (IRO – R5)	**Number of in-house promotions;** possibility to classify all job changes as promotions to higher or other parallel positions, including those that do not result directly from new recruitment.	**percentage target; annual;** Calculation formula: (number of promotions/job changes to average annual headcount)/100%	min. 10%	HR Director reporting directly to the Chief Executive Officer – President of the Management Board
30% of women holding key positions in the organisation (IRO – R5)	An employee holding a **key position** is someone who works in a specialist field/area that requires advanced education, training and professional experience. Typical positions of this type include all expert roles, senior specialists, department or team managers (however, this is not a requirement) who can make decisions in a specific area and who are involved in processes and activities that are critical to the company.	**percentage target; calculated cumulatively; base year 2025** Calculation formula: (number of women holding key positions in the organisation/total number of employees)/100%	30%	HR Director reporting directly to the Chief Executive Officer – President of the Management Board
Retention of min. 60% of new recruits on employment contracts for 12 months (IRO – R5)	Proportion of new recruits who remain in employment for 12 months of its commencement.	**percentage target; annual;** Calculation formula: ((X-Y)/X)/100%, where X is the number of new recruits on employment contracts within the last 12 months, Y is the number of those who left (from among the new recruits)	min. 60%	HR Director reporting directly to the Chief Executive Officer – President of the Management Board
Ensuring equal pay to women and men at all positions (IRO – R5)	Equal pay to all employees, regardless of gender, employed within specific, defined pay grades.	**qualitative target; annual;** Pay gap between employees in the same positions within the same pay grade should not exceed the pay scale established for that area	management of pay grades and pay scales to ensure equal pay	HR Director reporting directly to the Chief Executive Officer – President of the Management Board

G

Stable dividend policy (60-100%) of consolidated net profit (IRO – R1)		**percentage target; annual;** Calculation formula: (dividend paid/consolidated net profit attributable to shareholders of the parent company)/100%	60%-100%	Management Board
Due diligence in the supply chain: ESG audits – at least 12 a year (IRO – S5, G3)	Verification of compliance with the Code of Conduct for Suppliers of the Capital Group of Grupa Kęty S.A.	**quantitative target; annual;**	min. 12	Internal Audit Director reporting directly to the Chief Executive Officer – President of the Management Board
Min. 60% employees trained a year with regard to Responsible Business Conduct (IRO – S3, G1, G2, G4, R3)	Training with regard to Responsible Business Conduct: e.g. Code of Ethics, Anti-Corruption Policy, mobbing, due diligence, human rights and other matters related to responsible business.	**percentage target; annual;** Calculation formula: (number of employees trained/total number of employees)/100%	min. 60%	Compliance and Risk Management Director reporting directly to the Chief Financial Officer – Member of the Management Board

9.4. Information provided to the Management Board and Supervisory Board, and sustainability matters addressed by the Boards – GOV-2

[GOV-2_01, GOV-2_02, GOV-2_03]

In the Capital Group, the main body responsible for setting the direction and overseeing the implementation of the ESG Strategy is the Steering Committee for Sustainable Development and Corporate Social Responsibility composed, among others, of all Members of the Management Board of Grupa Kęty S.A. The Committee's main responsibilities are:

- Ensuring that the ESG Strategy, Sustainable Development Strategy, and the Corporate Social Responsibility Policy are implemented;
- Supervising in full the processes being undertaken, as to their accuracy and consistency with the mission statement, vision and values;
- Initiating sustainable development directions;
- Providing opinions on projects and events in the area of sustainable development;
- Setting standards, guidelines and recommendations with regard to ethical processes within the Capital Group;
- Submitting topics for review by the internal audit.

In 2025, the Committee for Sustainable Development and Corporate Social Responsibility held four meetings during which topics related to sustainable development were discussed, including targets of the new ESG strategy, changes in regulations on this area, matters related to ethical processes, assignment of supervisory powers, achievement and reporting of particular indicators in the E, S and G areas, and verification of addressing the gaps identified in the area of sustainable development in the previous year. In 2025, Members of the Management Board and the Supervisory Board received 10 internal newsletters on ESG topics – 'Sustainability Flash'. In addition, ESG topics were discussed at two meetings of the Management Board.

Also, at the meetings of the Audit Committee of the Supervisory Board held on 21 May and 14 November 2025, there were discussed legal requirements related to sustainability which apply to the Capital Group. Further, in the meeting of the Audit Committee of 5 December, Ernst & Young Audyt Polska made a presentation on the status of attestation of the Sustainability statement of Grupa Kęty S.A. for the year ended 31 December 2025.

The Management Board and the Supervisory Board hold all powers necessary to manage the organisation, including the identified material impacts, risks and opportunities with regard to sustainability. At the same time, by engaging the Committees in this work, impacts of sustainability matters on the Capital Group business operations and strategy can be considered in an informed manner. Besides, in 2025, the Members of the Management Board and Supervisory Board attended internal training entitled 'Sustainable Development 2025 for Management Boards and Supervisory Boards: regulations, risks, liability' delivered by an external consultant.

9.5. Integration of sustainability-related performance in incentive schemes – GOV-3

[GOV-3_01] [GOV-3_02] [GOV-3_03] [GOV-3_04] [GOV-3_05] [GOV-3_06]

The principles of remuneration of the Members of Management and Supervisory Boards are stipulated in the Remuneration Policy of the Management Board and Supervisory Board Members of Grupa Kęty S.A. (adopted on 20 August 2020 by Resolution No. 19/20 of the Annual General Meeting of Grupa Kęty S.A., and amended by the AGM Resolution No. 18/2022 of 25 May 2022) which is available on the Issuer's corporate website. The remuneration of the Management Board Members consists of fixed and variable components, as well as in-kind benefits. The variable part of annual remuneration depends, among other things, on the performance of non-financial objectives with regard to GHG emissions reduction, performance of projects for local communities and reduction of the Total Recordable Incident Rate (TRIR). The weight of ESG targets represented 10% of the maximum value of annual incentives of the respective Management Board Members.

9.6. Statement on due diligence – GOV-4

TABLE 35: STATEMENT ON DUE DILIGENCE

Basic elements of the due diligence process	Mapping of the datapoints in the Statement where the process element has been described
Inclusion of due diligence in the corporate governance, strategy and business model	GOV-1 Oversight of sustainability matters GOV-2 Information provided to administrative, management and supervisory bodies SBM-3 Material impacts, risks and opportunities
Engaging with affected stakeholders of the Capital Group in all key steps of the due diligence process	SBM-2 Dialogue with stakeholders for the purpose of double materiality analysis GOV-2 Information provided to administrative, management and supervisory bodies IRO-1 Double materiality analysis process MDR-P Description of S1, S2, G1 policies
Identification and assessment of adverse impacts	SBM-2 Dialogue with stakeholders for the purpose of double materiality analysis SBM-3 Material impacts, risks and opportunities IRO-1 Description of the process to identify and assess material impacts, risks and opportunities
Undertaking actions in order to mitigate the identified adverse impacts	E1-3 Actions and resources in relation to climate change policies E2-2 Actions and resources related to pollution E3-2 Actions and resources related to water and marine resources E5-2 Actions and resources related to resource use and circular economy S1-4 Taking action on material impacts on own workforce, and effectiveness of those actions S2-2 Processes for engaging with value chain workers about impacts
Monitoring of the effectiveness of the engagement and sharing the relevant information in that scope	SBM-2 Dialogue with stakeholders for the purpose of double materiality analysis

9.7. Risk management and internal controls over sustainability reporting – GOV-5

[IRO-1_11] [IRO-1_12]

9.7.1. ESG risk management

[GOV-5_01] [GOV-5_02] [GOV-5_04] [GOV-5_05]

ESG risk management at the Capital Group has been included within the general risk management system. The purpose of the system is mainly to provide the Management Board and the Supervisory Board of Grupa Kęty S.A. with proper information regarding threats within and outside of the organisation.

The system has been designed based on the guidelines provided in the international ISO 31000:2018 standard ('Risk Management – Guidelines'). The system operation is based on a policy, in accordance with which risk management, including ESG risk, forms an integral part of all processes and translates into the decisions made. In addition, risk management activities are shaped by internal regulations such as: Resolution on the appointment of the Risk and Compliance Committee, By-law of the Risk and Compliance Committee, Compliance Management Policy, Risk Management System Procedure.

In 2025, the Internal Audit Department reviewed the Group's sustainability reporting system as to its compliance with relevant standards and potential risks within the process. The main risk identified was the lack of tools to support the management of the process of obtaining, collecting and synthesising data, as – due to their specific nature – data are obtained from dispersed sources and several IT systems, as well as collected, verified and analysed by numerous employees at various levels of the organisation. Therefore, in the coming years, the Company will examine whether it is feasible and justified to implement IT solutions to support data collection and analysis in the process of sustainability reporting.

Risk management approach and description of the risk assessment procedure have been disclosed in detail in Section 3.4 *Internal audit, compliance and risk management at the organisation of the Report of the Management Board of Grupa Kęty S.A. on the operations of the Company and the Capital Group in 2025*.

9.8. Strategy, business model and value chain – SBM-1

9.8.1. Material activities, resources and relationships in own operations

[SBM-1_25] [SBM-1_28] The operations of the Capital Group of Grupa Kęty S.A. are based mainly in Poland. The registered office of the Company is situated in the town of Kęty in Małopolskie Province. The Capital Group also has plants and offices located in Poland (Oświęcim, Tychy, Bielsko-Biała, Opole, Rogów Opolski, Ogrodzona, Goleszów and Złotów), as well as abroad in Slovenia (Slovenska Bistrica) and Ukraine (Borodianka) – as described in Section 3.1 *CHART 5. PRODUCTION PLANTS AND RESEARCH CENTRES OF THE CAPITAL GROUP of the Report of the Management Board of Grupa Kęty S.A. on the operations of the Company and the Capital Group in 2025.* Sales offices outside of Poland are located in Belgium (Dendermonde), Romania (Bucharest), Czech Republic (Ostrava), Netherlands (Rotterdam), UK (Altrincham), Ukraine (Kiev), USA (Wilmington), Germany (Dortmund, Schwanewede), Italy (Milan), and Hungary (Dunakeszi). The operations of individual companies are significantly affected by the law of the European Union and by the national legal systems of particular member states in which the Capital Group has plants or offices. Non-EU systems affect the Capital Group operations to a much lesser extent. [S1.SBM-3_07] [S1.SBM-3_08] [S1.SBM-3_09] The Capital Group operates in areas without the risk of forced labour or child labour. [S1.SBM-3_10] The Capital Group has not identified any information on own operations where there would be a significant risk of forced or compulsory labour.

In 2025, the Capital Group of Grupa Kęty S.A. ran business within four operating segments described in Section 5.1 *Operating activities at the business segments of the Report of the Management Board of Grupa Kęty S.A. on the operations of the Company and the Capital Group in 2025*, namely:

- Architectural Systems Segment (ASS)
- Sun-shading Systems Segment (SSS)
- Extruded Products Segment (EPS)
- Flexible Packaging Segment (FPS).

Basic products divided into operating segments, customers and sales market are presented in Table 35.

The Capital Group processes materials in the following key processes: primary aluminium and scrap aluminium melting, billets casting, profiles extrusion from aluminium and aluminium alloys, mechanical machining, welding, anodising, powder coating, manufacturing of plastic films, printing, laminating, metallisation, cutting, assembly and picking-up of architectural systems elements and sun protection products for the construction industry.

Apart from manufacturing processes, the Capital Group companies carry out activities related to research and development of products, introduction of new technologies, and optimisation of the existing ones. These include, among other things, analyses of chemical composition of materials, strength tests, metallographic tests, spatial measurements, ultrasonic tests, electrical conductivity measurements, specific tests for automotive industry and implementation of new packaging categories.

Waste management activities consist primarily in sending as much waste as possible to organisations specialising in recycling. Almost 100% of the aluminium waste generated in manufacturing processes is remelted within own operations (at the Foundry Plant) in order to obtain full-value semi-product for further processing.

Finished products are packaged and stored in order to prepare them for distribution.

The Capital Group uses transport services (with a clear dominance of road transport) to distribute its products, in most cases directly to customers.

[SBM-1_05] The Capital Group does not offer any products whose sale would be forbidden on any markets. [SBM-1_08] [SBM-1_09] [SBM-1_10] [SBM-1_11] [SBM-1_12] [SBM-1_13] [SBM-1_14] [SBM-1_15] [SBM-1_16] [SBM-1_17] [SBM-1_18] [SBM-1_19] [SBM-1_20] The Capital Group does not gain profits on the sale of fossil fuels, gas, weapons, chemicals or tobacco.

9.8.2. Material activities, resources and relationships within upstream value chain

[SBM-1_28] In its production processes, the Capital Group uses a variety of resources, materials and finished products supplied by a network of thousands of suppliers located at many levels of the supply chain. Shaping its impact on the environment, the Capital Group works with domestic suppliers (value share of 30%), but due to the nature of the industry, a significant portion of suppliers are located abroad: 61% in other European countries, 9% on other continents. In addition to Poland, business relations bind the Capital Group to the following (major) countries:

- Architectural Systems Segment: Germany, Italy, Bulgaria, Belgium, Spain;
- Sun-shading Systems Segment: Norway, Spain, Germany, Belgium, Switzerland;

- Extruded Products Segment: Norway, Sweden, Germany, Switzerland, Netherlands;
- Flexible Packaging Segment: Greece, Germany, Belgium, South Korea, Kuwait.

The primary natural resource on which the Capital Group operations are based is bauxite, a sedimentary rock that is a mixture of minerals containing various concentrations of hydrated aluminium oxides. Its mining and subsequent refining with cryolite produces aluminium, which the Capital Group obtains in the form of: primary aluminium, sheets, alloys, scrap, billets, foil and other semi-products and finished materials.

Apart from aluminium profiles obtained mainly from the Extruded Products Segment, accessories and semi-products such as hardware, gaskets and glass for the production processes at the Architectural Systems Segment and the Sun-shading Systems Segment are sourced from suppliers. A great deal of components used are made of steel.

The Flexible Packaging Segment uses various types of plastic films and granulates (polyethylene, polypropylene). The Flexible Packaging Segment sources major categories of materials, such as printing, universal and greaseproof papers, paints, adhesives and binders, from the Segment suppliers.

The Capital Group withdraws water and uses it primarily in the chemical and thermal processing of aluminium. These processes include painting, anodizing, rinsing and cooling. The sources of water are water supply networks (about 30% of withdrawal) and own intakes (about 70% of withdrawal).

The energy used mainly in production processes comes from the combustion of natural gas from the national transmission networks. Processed fossil fuels are a raw material used in the production of granulates for the Flexible Packaging Segment.

The Capital Group also sources various substances, chemical compounds and elements that are used, primarily, in the production of extruded products (acids, bases, technical gases, alloying elements).

9.8.3. Material activities, resources and relationships within downstream value chain

[SBM-1_28] Among the entities within the value chain whose operations are not directly related to the business model of the Capital Group but are important for the operation of the Capital Group are companies whose employees provide services in the scope listed in supporting activities of Table 37: Capital Group value chain.

TABLE 36: *[SBM-1_01] [SBM-1_02]* BASIC PRODUCTS DISAGGREGATED INTO OPERATING SEGMENTS, CUSTOMERS AND SALES MARKETS

Segment	Company	Products	Key customer categories – industries	Key sales markets	Related sustainability goals of the Group
Extruded Products Segment (EPS)	Grupa Kęty S.A. Aluform sp. z o.o. Grupa Kęty Italia Alupol LLC (Ukraine) Aluminium Kety CSE (Czech Republic) Aluminium Kety Deutschland (Germany) Aluminium Kety EMMI (Slovenia)	Production and sales of: ▪ aluminium profiles ▪ aluminium components	Construction and building, automotive, transport (including electric vehicles), railway, electrical engineering, household equipment, advertising, tourism	Poland, Germany, Czech Republic, Austria, Italy, UK, Slovenia, Ukraine, France, Hungary	▪ Recovery of aluminium and increasing the share of recycled materials ▪ GHG emissions reduction ▪ Implementation of the 'circular economy' principles ▪ Support of green economy sectors, such as electromobility
Architectural Systems Segment (ASS) and Sun-shading Systems Segment (SSS)	Aluprof S.A. Aluprof System USA Glassprof sp. z o.o. Aluprof Hungary Aluprof System Romania Aluprof System Ukraina Aluprof System Czech Aluprof UK Aluprof Deutschland Aluprof Belgium Aluprof Netherlands	Production and sales of: ▪ aluminium façade systems ▪ window and door systems ▪ internal structure systems ▪ external aluminium roller shutters and roll-up gates ▪ pergolas, external blinds, awnings, reflex screens, and sunbreakers	Construction and building	Poland, UK, Czech Republic, Romania, Germany, Belgium, Netherlands, Slovakia, Hungary	▪ Providing energy-efficient building solutions for aluminium windows, doors, façades, roller shutters and gates (passive, energy-efficient renovation solutions with certificates of the Passive House Institute [PHI] in Darmstad, Cradle-to-Cradle environmental certificates, and Environmental Product Declarations [EPDs]). ▪ Building systems designed to last for many years and, at the end of their life cycle, to return to the economy thanks to aluminium and other components recycling
Flexible Packaging Segment (FPS)	Alupol Packaging S.A. Alupol Packaging Kęty sp. z o.o. Alupol Films sp. z o.o.	Production and sales of: ▪ printed flexible packaging ▪ BOPP films	Food concentrates, confectionery, fats, dairy, meat, pharmaceuticals, chemicals	Poland, Netherlands, Germany, Hungary, Ukraine, Czech Republic, Italy, Switzerland	▪ Growth in the share of manufactured films and laminates fit for recycling ▪ Further increase of equipment and facilities energy efficiency

In 2025, the Capital Group did not record material changes in customer groups and markets served.

[SBM-1_21] In April 2025, the Management Board of Grupa Kęty S.A. presented the Development Strategy of the Capital Group of Grupa Kęty S.A. for the years 2025-2029, as described in details in Section 4. *Capital Group development strategy of the Report of the Management Board of Grupa Kęty S.A. on the operations of the Company and the Capital Group.*

TABLE 37: *[SBM-1_25] [SBM-1_28]* CAPITAL GROUP VALUE CHAIN

Upstream value chain		
Non-renewable natural resources (mineral resources): 1) energy-related: crude oil, natural gas 2) metallic: light metal ores: bauxites (raw materials for aluminium production) non-ferrous metal ores: alloying elements (including zinc, copper) 3) chemical: crude oil, natural gas (raw materials for the production of plastics, oils, lubricants) sulphur (raw material for the production of sulphuric acid, rubber) rock salt (raw material for the production of hydrochloric acid) potassium salt (raw material for the production of potassium nitrate) 4) rock raw materials used in the production of glass (quartz sand), binding materials such as cement, lime, among others Renewable raw materials: water, wood	**Basic materials used in manufacturing processes:** **EPS:** 1) aluminium billets of aluminium and aluminium alloys 2) alloy aluminium 3) alloy components 4) aluminium scrap **ASS and SSS:** 1) aluminium 2) plastic interlayers (PA) 3) plastic granulates (PCV) 4) steel 5) EPDM rubber 6) glass 7) powder coatings **FPS:** 1) plastic granulates (PP, PE, PA, EVOH, etc.) 2) aluminium foil, paper, plastic films (OPP, PET, PE, PA, etc.) 3) paints, lacquers, adhesives, solvents and waxes	**Auxiliary materials, substances and chemical mixtures:** 1) substances and mixtures used in the processes of mechanical, thermal and chemical processing of aluminium products 2) substances and mixtures used in powder coating processes of aluminium products 3) substances and mixtures used in processes of galvanic treatment of printing cylinders and photopolymer plates 4) substances and mixtures used in fire-rated glass production 5) substances and mixtures used in neutralization and treatment of wastewater 6) technical gases 7) oils and lubricants 8) packaging materials
Own operations		
EPS: 1) extrusion of aluminium profiles (from aluminium alloys) including engineering operations: heat treatment, supersaturation, cutting, straightening, drawing, bevelling, marking 2) production of extrusion dies and tools, as well as their service (repair, reconditioning) and storage 3) melting and casting of aluminium with alloying additives to produce extrusion billets 4) machining of aluminium profiles to produce components – CNC (drilling, milling), cutting, deburring, punching, marking, bending, assembly, rinsing 5) welding to manufacture aluminium components and structures 6) surface treatment of aluminium profiles – anodizing and additional processes (sandblasting, satin-finishing, brushing, grinding, mechanical polishing and electropolishing) 7) sales office management 8) research and development activities in the areas of new products and technologies research and certification	**ASS and SSS:** 1) development activities in the area of aluminium systems for the construction industry (window and door systems, façade systems, internal partition systems, sunshade systems, roller garage and industrial gate systems) 2) production of components for ALUPROF brand aluminium systems: - production of composite aluminium profiles with plastic interlayer - production of curved aluminium profiles - powder coating - production of aluminium profiles with polyurethane foam - production of aluminium components (accessories) - production of steel components (accessories) - production of PVC plastic profiles - production of PVC plastic components (accessories) 3) manufacture of fire-rated glass 4) production of building products: aluminium windows, doors and façades 5) research activities in the field of physical and mechanical properties of ALUPROF brand systems in a test chamber and fire protection properties of fire protection systems in a test furnace 6) production of solar control systems for individual customers including pergolas, façade blinds, awnings, among others 7) warehousing and logistics operations related to products and goods 8) sales office management 9) research and development activities in the areas of new products and technologies 10) research and certification	**FPS:** 1) manufacturing of (transparent, white and metallized) BOPP films 2) production of printing cylinders 3) storage of polypropylene granulates 4) production of polyethylene and polypropylene films by blowing 5) rotogravure printing 6) flexographic printing 7) polyurethane lamination 8) extrusion lamination 9) metallization of plastic films 10) film and laminate cutting 11) production of ice cream cone wrappers 12) storage of finished products (films and laminates) 13) storage of raw materials for the production of films and laminates 14) washing of printing cylinders 15) milling and regranulation process 16) research and development activities in the areas of new products and technologies 17) research and certification
Downstream value chain		
EPS: Customers in the construction and interior furnishing industry (more than 40%), transportation and automotive (more than 20%), home appliances, electrical engineering and machinery, sports and recreation, and others	**ASS AND SSS:** Customers in the construction industry (100%)	**FPS:** Customers in food production industry (over 50%), BOPP films (nearly 40%)

Supporting activities
IT services
Security and cleaning services
Insurance
Consulting and training services
Legal services

[SBM-1_23] The value creation model is presented in this Report in Chart 2 in Section 3.1 Basic information about the Company and the Capital Group.

9.9. Interests and views of stakeholders – SBM-2

[SBM-2_06] [SBM-2_07] [SBM-2_08] [SBM-2_12] Interest and views of key stakeholders affect the operations of the Capital Group. The organisation collects opinions, suggestions and comments from the stakeholders. The collected data is analysed, which allows to identify major areas that need to be changed, as well as trends in expectations and needs. *[SBM-2_12]* The results of the analysis are presented to the Management Board, the managing staff and the teams responsible for making decisions and form basis for determining priorities for operational activities and projects.

An example of the impact of the views of stakeholders on the activities and the current business model of the organisation is the demand for products based on recycled materials at the Extruded Products Segments and the Architectural Systems Segments, as well as the necessity of taking into account the impact of products on the environment by way of the possibility of their recycling at the Flexible Packaging Segment.

[SBM-2_09] The issues identified in the dialogue organised within the double materiality analysis carried out in 2025 did not result into a change in the strategy or business model of the Capital Group. *[SBM-2_10]* Some of them, such as climate change, circular economy, employee safety, were already addressed in the current strategy, some of them confirmed the trends monitored by the Group, and others will be gradually included in the updates of policies and internal regulations as well as the new strategy, *[SBM-2_11]* which may have a potentially positive impact on the relationships with stakeholders.

[SBM-2_01] [SBM-2_02] [SBM-2_03] Creating the assumptions of double materiality analysis, the Capital Group assured that the representatives of stakeholders, i.e. the representatives of groups affected by operations of the Capital Group companies, were invited in the dialogue process. The activities to ensure the complete coverage of stakeholders consisted of several steps. The starting point was a list of stakeholders identified in the preceding reporting process, which was reviewed and supplemented by the organisation. At another step, at the value chain identification workshop, interested parties covering various groups of stakeholders were determined. The list of stakeholders and users of sustainability statements is presented in the below table.

TABLE 38: STAKEHOLDERS LIST

Stakeholders impacted by the company	Users of sustainability statements
Blue-collar workers	Regulators – Polish and foreign legislators
White-collar workers	Stock exchange
Labour unions	Labour unions
Employment agencies	Analysts
Suppliers	Investors, shareholders
Customers	Insurers
Business partners (sellers, commercial advisers, architects)	Business partners (sellers, commercial advisers, architects)
Value chain workers – suppliers' employees	Banks
Local communities in the areas of production plants	Authorities, e.g. Social Security Institution (ZUS)
Non-government organisations	Non-government organisations
Natural environment	Mass media
Competitors	Competitors
Industry organisations	Local government units
Universities and scientific organisations	

Key:
Stakeholders of both groups – stakeholders and users of sustainability statements

[SBM-2_03] [SBM-2_04] [SBM-2_05] [IRO-1_05] [SBM-2_06] [SBM-2_07]

9.9.1. Dialogue with stakeholders for the purpose of double materiality analysis

To better understand the impacts, opportunities and risks of the organisation, a dialogue with internal and external stakeholders was conducted as part of the due diligence process. Surveys were used, supplemented by interviews with selected stakeholder representatives.

The questions in the surveys were both closed and open-ended, and addressed the areas of sustainability identified in the ESRS. They addressed issues identified in the international UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. Human rights covered primarily by the catalogue of the Universal Declaration of Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work were taken into account. Surveys were distributed to internal and external stakeholders, both in Poland and abroad, and conducted electronically between June and July 2025. The surveys were fully anonymous, and the collected responses were analysed collectively. Based on the results of the surveys and interviews, both negative and positive impacts of the organisation were identified, as well as the associated risks and opportunities.

In order to get deeper insight into the issues identified during the survey, interviews were conducted with selected representatives of stakeholders. Among them were a representative of the labour union, a representative of the local community in Bielsko-Biała, one of the key customers of the Architectural Systems Segment and the key supplier of the Flexible Packaging Segment.

During the analysis, special focus was put on addressing topics that are important for the environment. In addition to representatives of organisations involved in environmental issues, the process was also attended by an external expert. There was held a workshop on the Group's impacts on climate and biodiversity. Besides, numerous external sources of information, studies and research were taken into account, and questions about negative environmental impacts were asked during the dialogue with stakeholders.

There was also held a workshop on human rights due diligence with representatives of various employee groups, during which negative impacts identified during the dialogue were discussed.

[SBM-2_04] [SBM-2_05] [SBM-2_06]

Employees

Both blue-collar and white-collar workers are of key importance at the Capital Group, therefore, the organisation maintains a regular dialogue with them. The channels of communication with, and engagement of, employees include:

- The intranet and newsletters, including: Board News, Alu News, CSR News and HR News, which provide regular updates on current operations of individual companies in various areas of the Capital Group;
- notice boards/displays serving the daily contacts with production workers;
- regular meetings with managing staff;
- meetings of management staff and production teams;
- newsletter to inform about new procedures or changes in procedures;
- engagement of employees of Grupa Kęty companies in the dialogue processes as part of double materiality analysis (surveys, interviews, workshops, meetings). The dialogue is a process that will be repeated annually.

Labour unions

- Grupa Kęty S.A. has its Corporate Collective Bargaining Agreement, which applies to all employees of the Company, i.e. 100% of its workforce. The Agreement is a form of cooperation between the employer and labour unions, which represent the employees' interests. Within the Capital Group there are six labour union organisations, whereas some of them represent the interests of the employees at several different companies;
- Dialogue with labour unions is conducted on a regular basis (minimum once a quarter in each segment) and on a permanent basis (additional ad hoc meetings if urgent issues need to be discussed). Labour unions are informed on important issues, including planned changes, activities and initiatives. Their representatives are always included in projects that require their presence and stand. The Capital Group co-finances dedicated training courses for the social side.

Customers

- A specific category of stakeholders are the Capital Group customers. Their needs and expectations affect business model and strategy, specifically as regards the offered products and services. Channels of communication with the customers include:
- regular contact with Sales Departments
- websites and social networking sites dedicated to operating segments
- training courses and events
- dedicated YouTube channel.

Local communities and non-government organisations

- Grupa Kęty S.A. actively supports and engages in local communities, through the 'Together with the Group' social programme.
- Grupa Kęty S.A. is a creator and founder of the 'Grupa Kęty for the Children of the Podbeskidzie Region' Foundation, which focuses on preventing social exclusion by way of supporting children and youths from children's homes in the Podbeskidzie region. Full description may be found at the website: dziecipodbeskidzia.pl.

Value chain suppliers and workers

- Regular contact with Sales Departments
- Websites and social networking sites dedicated to operating segments
- Order filing platform.

9.9.2. Material impacts, risks and opportunities and their interaction with strategy and business model – SBM-3

[SBM-3_01] Running business in production sector, the Capital Group identifies impacts on:

- climate change due to GHG emissions and emissions reduction in connection with the business model and the strategy adopted;
- environmental pollution through the generation of waste in production processes;
- water and marine resources, mainly by disrupting the natural water cycle in the ecosystem;
- biodiversity and ecosystems upstream the value chain;
- resource utilisation and circular economy through the use of recycled materials;
- own workforce and value chain workers, including with regard to the possibility of reporting irregularities, as well as occupational health and safety;
- ethical business conduct, especially with regard to cooperation with suppliers.

No significant impacts were identified in the areas of consumers, end users or affected communities.

[S1.SBM-3_11] [S1.SBM-3_12] In analysing opportunities and risks, the organisation referred to all of its own workforce, considering special characteristics such as gender or the type of work provided (white-collar and blue-collar workers). *[S1.SBM-3_06]* No significant impacts on own workforce, which might result from transition plans, were identified. *[SBM-3_10]* No analysis of the strategy and business model resilience with regard to the ability to cope with material impacts and risks, or taking advantage of material opportunities was carried out, with the exception of climate risks and opportunities, as described in Section 9.12 Climate change – E1.

[SBM-3_12] Apart from the risks specific to the entity, as presented in Table 42, the Capital Group does not report any additional topics except for the ones considered in ESRS Application Requirement 16.

Material impacts identified in the double materiality process

Within the double materiality analysis there were identified the total of 30 impacts, of which 9 potentially negative, 6 potentially positive, 12 actually negative, and 3 actually positive ones. The tables below present material impacts with time horizons and place within the value chain. Continuous means that the impact was identified in short-, medium-, and long-term time horizons.

TABLE 39: [SBM-3_04] MATERIAL IMPACTS – ENVIRONMENTAL AREA

ESRS topic	ESRS sub-topic	Material impact description	Impact type	Place within the value chain	Time horizon
Climate change	Climate change adaptation	E1. Impact on climate change by GHG emissions	Actually negative	The whole value chain	Short-term, medium-term, long-term
	Climate change mitigation	E2. Reduction of GHG emissions from the combustion of vehicle fuels by supplying lightweight aluminium components for automotive industry	Potentially positive	Downstream	Short-term
	Climate change mitigation	E3. Reduction of emissions from the combustion of fuels used as a source of thermal energy by supplying aluminium systems that improve the energy efficiency of buildings for the construction industry and the overall development of passive construction	Potentially positive	Downstream	Short-term, medium-term, long-term
	Energy	E4. Consumption of natural resources in the form of fossil fuels by consuming energy for production purposes	Actually negative	Own operations	Short-term, medium-term, long-term
	Energy	E5. Reduction of local energy demand through the systematic use of recycled aluminium in our own foundry	Actually positive	Own operations	Short-term, medium-term, long-term
Pollution	Substances of very high concern (SVHC)	E6. The organisation has a negative impact on the natural environment and surroundings through the use of substances and mixtures classified as SVHC, which, even with due care and when used as intended, present a range of hazards	Actually negative	Own operations	Short-term, medium-term, long-term
	Substances of concern	E7. The organisation has a negative impact on the natural environment and surroundings through the use of substances and mixtures classified as substances of concern, which, even with due care and when used as intended, present a range of hazards	Actually negative	Own operations	Short-term, medium-term, long-term
	Air pollution	E8. Emission of air pollutants into the environment during production processes (sulphur oxides, dust, nitrogen oxides, carbon monoxide, non-methane volatile organic compounds)	Actually negative	Own operations	Short-term, medium-term, long-term
	Microplastics	E8. The organisation has a negative impact on the natural environment and surroundings through the use of large quantities of raw material that is a source of microplastics	Actually negative	Own operations	Short-term, medium-term, long-term
	Pollution of living organisms and food resources	E9. Pollution of living organisms and marine resources through the production of flexible packaging, from which the waste originating downstream the value chain may end up in seas and oceans	Potentially negative	Downstream	Short-term, medium-term
Water and marine resources	Water	E10. Depletion of water resources and disruption of the natural water cycle in the ecosystem through the use of water in the value chain, particularly in primary aluminium production	Potentially negative	Upstream	Short-term, medium-term, long-term
Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	E11. Negative impact on habitats in freshwater ecosystems and contribution to desertification, droughts and deforestation in bauxite mining regions within the value chain, primarily through water consumption in aluminium production within the value chain, petroleum-derived raw materials, and contribution to deforestation for paper production	Actually negative	Upstream	Short-term, medium-term, long-term

ESRS topic	ESRS sub-topic	Material impact description	Impact type	Place within the value chain	Time horizon
	Direct impact drivers of biodiversity loss	E12. Impact on the increase in the number of extreme weather events that damage habitats by GHG emissions	Actually negative	The whole value chain	Short-term, medium-term, long-term
	Impacts and dependencies on ecosystem services	E13. Disruption of ecosystem services by contributing to the accumulation of waste downstream the chain, arising from the production of single-use plastic packaging	Actually negative	Downstream	Short-term, medium-term, long-term
	Direct impact drivers of biodiversity loss	E14. Habitat degradation and landscape changes leading to reduction in the number of species and weakening of ecosystems, by the extraction of raw materials, mainly opencast bauxite mining upstream the value chain, petroleum-derived raw materials, and contribution to deforestation for paper production	Potentially negative	Upstream	Short-term, medium-term, long-term
Circular economy	Resource inflows, including resource use	E15. Negative impact on availability of natural resources as significant proportion of production is based on critical raw materials	Actually negative	Own operations	Short-term, medium-term, long-term
	Resource inflows, including resource use	E16. Energy consumption and environmental degradation reduction as well as conservation of natural resources by recovering aluminium used in manufacturing, and systematic implementation of packaging strategy focused on manufacturing of fully recyclable packaging	Actually positive	Own operations	Short-term, medium-term, long-term
	Waste	E17. Impact on the overall amount of waste released into the environment by generation of waste and supply of plastic products with characteristics that make them difficult to process	Potentially negative	Downstream	Short-term, medium-term, long-term
	Waste	E18. Impact on the amount of aluminium waste not recycled through lack of control over end-of-life products	Potentially negative	Downstream	Short-term, medium-term, long-term
	Waste	E19. Waste reduction and contribution to resource conservation through systematic resource and waste management that increases material efficiency	Actually positive	Own operations	Short-term, medium-term, long-term

TABLE 40: [SBM-3_04] [S1.SBM-3_03] MATERIAL IMPACTS – SOCIAL AREA

ESRS topic	ESRS sub-topic	Impact description	Impact type	Place within value chain	Time horizon
Own workforce	Working conditions – health and safety	S1. Impact on health and safety due to low effectiveness of enforcing compliance with OHS procedures and using PPEs when working with hazardous substances, among other things	Actually negative	Own operations	Short-term
	Working conditions – working time	S2. Impact on employee rights and well-being, consisting of the risk of incorrect recording of working time, excessive workload and failure to provide adequate rest periods in companies newly joining the Capital Group	Potentially negative	Own operations	Short-term
	Equal treatment and opportunities for all – measures against violence and harassment in the workplace	S3. Impact on dignity, mental well-being and equal treatment of employees, resulting from inappropriate behaviour, including discrimination or mobbing	Actually negative	Own operations	Short-term
	Equal treatment and opportunities for all – training and skills development	S4. Impact on professional development and equal opportunities of employees, consisting of limited access to information about training opportunities	Potentially negative	Own operations	Short-term

Workers in the value chain	Working conditions, other work-related rights – forced labour, child labour	S5. Impact on human rights of value chain workers (both in terms of appropriate working conditions and the prohibition of child labour or forced labour), due to lack of verification of suppliers in this regard	Potentially negative	Upstream	Short-term, medium-term, long-term

TABLE 41: MATERIAL IMPACTS – CORPORATE GOVERNANCE AREA

ESRS topic	ESRS sub-topic	Material impact description	Impact type	Place within value chain	Time horizon
Business conduct	Corporate culture	G1. Impact on organisational culture through employees not complying with principles and values adopted at Grupa Kęty, either because the employees are not familiar with them or because the procedures were not implemented consistently across all Group companies	Potentially negative	The whole value chain	Short-term
	Corporate culture	G2. Impact on organisational culture by systematic training of employees on principles and values adopted, as well as procedures in force at the Capital Group, and the whistleblowing system	Potentially positive	The whole value chain	Short-term, medium-term, long-term
	Management of relationships with suppliers, including payment practices	G3. Promotion of sustainable business model among suppliers and verification of suppliers in the value chain by collaborative implementation of principles under the Code of Conduct for Suppliers of the Capital Group	Potentially positive	Upstream	Short-term, medium-term, long-term
	Protection of whistleblowers	G4. Impact on compliance with the law, including human rights, through appropriate procedures for responding to violations and irregularities, including by providing various reporting channels	Potentially positive	The whole value chain	Short-term, medium-term, long-term
	Political engagement and lobbying activities	G5. Promotion of green standards through membership in industry organizations and participation in industry conferences	Potentially positive	The whole value chain	Short-term, medium-term, long-term

Material opportunities and risks identified in the double materiality process

[SBM-3_01] [IRO-1_02] [SBM-3_05] Within the double materiality analysis, there were identified one material risk related directly to ESG (R1) and four risks (R2 – R5) that may affect the ESG area.

TABLE 42: [SBM-3_02] MATERIAL RISKS

ESRS topic	ESRS sub-topic	Material risk description	Place within value chain	Time horizon
Climate change/ Circular economy	Climate change adaptation	R1. Risk of losing competitiveness as a result of regulations aimed at achievement of climate neutrality and transition to a low-carbon economy	The whole value chain	Short-term, medium-term, long-term
Company-specific risk*		R2. Risk of effective cyber attacks	The whole value chain	Short-term, medium-term, long-term
Company-specific risk*		R3. Risk of malfeasance, understood as intentional actions or omissions in breach of generally applicable laws	The whole value chain	Short-term, medium-term, long-term
Own workforce	Other work-related rights	R4. Risk of personal data security breach	Own operations	Short-term, medium-term, long-term
Own workforce	Other work-related rights	R5. Risk of lack of adequate and sufficient staff to ensure the continuity of business operations	Own operations	Short-term, medium-term, long-term

** The above risks are not exclusively ESG risks, but they may have an indirect impact on sustainability.*

Detailed information on the risk management method may be found in Section 9.7.1 of this Report.

9.10.IRO-1 Description of the process to identify and assess material impacts, risks and opportunities

[IRO-1_01] [IRO-1_02] [IRO-1_05] Following the expansion of the Capital Group organisational structure compared to the previous reporting period, in 2025 the Group repeated the double materiality analysis to incorporate new circumstances and elements of the value chain, as well as to adjust the impacts, risks and opportunities for the Group in its new form. To start the analysis, the Group reviewed and supplemented its value chain with the support of the representatives of the organization's key departments. The resources and activities identified within the value chain were extended to include their related key stakeholder relationships. The Group stakeholders list was also subject to a similar review. Besides, the process took into account key internal documents, ongoing and planned activities, the organization's practices, its business model and strategy, as well as legal regulations, competitor activities, industry challenges and other sources indicating potential topics worth considering.

The analysis took into account a complete list of sustainability matters covered with ESRS requirements, i.e. climate change, biodiversity and ecosystems, water, pollution, circular economy, business conduct, human rights impacts along the value chain, own workforce, workers in the value chain, affected communities, consumers, end users, and other issues. The process of identifying and assessing material impacts, risks and opportunities involved representatives from all major business areas of the Group and key subsidiaries, reflecting the division into operating segments, i.e. EPS, ASS and SSS, FPS. The working team consisted of the management staff in charge of the areas of ESG/CSR strategy, environmental protection, risk, compliance, human resources, sales, purchasing, and operating departments. External experts from the areas of environmental protection, social impact and non-financial reporting supported the Group in conducting the materiality assessment.

For the Group, an important step in identifying impacts was the dialogue with stakeholders carried out as part of the due diligence process. The dialogue consisted of two main parts: a questionnaire survey and in-depth interviews with representatives from selected stakeholder groups. The conclusions and outcomes of the dialogue supported the update of the double materiality analysis, both in terms of identifying and assessing individual impacts, risks and opportunities.

As part of the analysis there were also organised many meetings, and among them of key importance were workshops devoted to value chain, climate and biodiversity, supplier management and cooperation, and due diligence process, in which impacts, risks and opportunities in the areas of the environment and human rights were carefully analysed. Engaged in the work were the representatives of the organisation and external experts.

All Members of the Management Board reviewed the outcomes of the dialogue carried out with regard to human rights and environmental due diligence, as well as the findings of the new double materiality analysis, and approved the entire process and its result.

The impacts, risks and opportunities identified in the analysis carried out for the purposes of the previous non-financial reporting were the starting point for the analysis. All of these were subject to review, during which they were checked and modified in terms of both the wording used and the assessments.

In order to adapt the analysis methodology to still developing market practice, there was introduced an assessment of each impact, risk and opportunity across all three time horizons specified in the ESRS standards (short-, medium- and long-term). To identify negative impacts, there were used various tools enabling analysis of specific cultural, regulatory and legal conditions (e.g. countryrisk.io, riskfilter.org, wageindicator.org). Priority was also given to potential impacts, risks and opportunities associated with the sector within which the Group operates.

[IRO-1_08] The organization analysed the possible origination of situations in which impacts, opportunities and risks related to one sustainability issue could have a material impact or result in material risks in other sustainability matters. For example, failure to verify suppliers with regard to child labour or ensuring proper work conditions may result in a risk of human rights violations in the value chain.

[SBM-3_03] The double materiality analysis was summarized by the Capital Group with regard to the identified gaps (e.g. in policies, procedures and management of selected material sustainability topics) during the meeting of the Steering Committee for Sustainable Development and Corporate Social Responsibility held in the third quarter of 2025.

[IRO-1_13] An annual review of the double materiality analysis is planned in order to update action plans in specific areas related to the identified material issues. The CSR Director will coordinate and monitor the process, while the results will be reported to the Management Board by the Steering Committee for Sustainable Development and Corporate Social Responsibility, which is also going to advise the Management Board in the aforesaid issues.

Approach to identifying impacts, opportunities and risks in the social area

[IRO-1_02] [IRO-1_03] IRO-1_04] [IRO-1_14] The Group has assumed that potentially increased risks of negative impacts resulting from operations may be focused in specific countries identified within the value chain. To identify negative impacts, there were used various tools enabling analysis of specific cultural, regulatory and legal conditions (e.g. countryrisk.io or riskfilter.org). Priority was also given to potential impacts, risks and opportunities associated with the sector within which the Capital Group operates. WageIndicator.org was used to identify impacts on working conditions and the local community.

Approach to identifying impacts, opportunities and risks in the environmental area

[IRO-1_02] [IRO-1_03] IRO-1_04] [IRO-1_14] [E1.IRO-1_01] The Group is aware of its potential impact on climate change, biodiversity and ecosystems by analysing the risks and opportunities associated with these areas. Accordingly, the climate scenario of high emission was analysed in reference to 'Climate Change 2021: The Physical Science Basis' of the Intergovernmental Panel on Climate Change, as well as the Net Zero Emissions by 2050 Scenario of the International Energy Agency. The analysis was carried in reference to the current operations in line with the TCFD 'Guidance on Scenario Analysis for Non-Financial Companies'. Impacts, risks and opportunities in the area of biodiversity and ecosystems were analysed in line with the 'Guidance on the identification and assessment of nature related issues: The LEAP approach' by TNFD. A number of additional tools and information sources were employed in the analysis, for example, the IUCN Red List of Threatened Species, Global Forest Watch, CICES (Ecosystem Services), Climate Watch, Ecoregions, Resource Watch and ENCORE. The impact of the Group operations on water resources was examined using the Aqueduct Atlas Risk.

Assessment of the identified impacts, opportunities and risks

[IRO-1_03] Assessment of the identified impacts comprised four parameters: impact scale (how strong the impact is), its extent, probability and irreversible nature. The result of best practices review was also used in the assessment process (primarily in reference to industrial entities), as well as the data contained in non-financial reports of competitive companies, information on the sector (e.g. the data disclosed by the International Aluminium Institute), the dialogue conducted for the purpose of the analysis, scientific articles, standards provided by law, and a variety of information published by the Central Statistical Office, among others. Where the assessment was qualitative in nature, it was presented in descriptive manner, with reference to external sources. The scope assessment was based, among others, on percentage bands – depending on where a given answer/question ranked, a corresponding score was assigned on a scale of 1 (0%-10% band), through 2 (11%-30% band), 3 (31%-60% band), and 4 (61%-80% band), up to 5 (81-100% band). Where the nature of the impact made it impossible to use percentage bands, the classification was based on geographical reach: 1 – local, within district boundaries 2 – regional, within a province 3 – supra-regional or across several provinces 4 – national and 5 – transnational. As regards the scale, specific matters were considered with regard to the weight of the given topic (how big the impact in relation to sustainability matters is). Scores were assigned on a scale ranging from 1 (very low impact on a given ESRS area/sustainability matter), through 2 and 3 (low or moderate impact on a given area, respectively), and 4 (high impact), up to 5 (very high impact on a given ESRS area/sustainability matter).

[IRO-1_07] [IRO-1_09] [IRO-1_10] The assessment of risks and opportunities was consistent with the Group's overall system for assessing risks and opportunities (ERM). The subject is described in detail in Section *GOV-5 – Risk management and internal controls over sustainability reporting.*

Cut-off points for material topics

[IRO-2_13] Where significant actual impacts were identified – both positive and negative ones – the arithmetic mean was used as the basis. Topics were considered significant if their severity rating was higher than the average (which, in accordance with ESRS standards, consists of the scale, scope and irreversibility of actual negative impacts) in the category: 2.87 for negative impacts and 3.65 for positive impacts. For the Group's potential impacts, however, the process of determining materiality thresholds was based on EFRAG matrices but also took account of the Group's perspective. The identified topics were mapped onto these matrices, taking into account their severity and likelihood of occurrence. The matrix for potentially negative impacts related to human rights included a lower cut-off point (which means the topic was given a priority). When determining the cut-off point for material topics, the organization tried to reflect reality, specifics of the organization and the industry in which it operates. Topics that were 'on the borderline' of thresholds were analysed individually. The organization then decided whether to include or exclude a topic from the catalogue of relevant matters.

Environmental information

9.11.EU taxonomy

Pursuant to 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 investments, Commission Delegated Regulation (EU) 2021/2178, and Commission Delegated Regulation (EU) 2026/73, Grupa Kęty S.A. presents the turnover, capital expenditure (CapEx), and operating expenditure (OpEx) indicators for taxonomy-eligible economic activities that meet the following conditions:

- making a substantial contribution to at least one of the following environmental objectives: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to circular economy, pollution prevention and control, protection and restoration of biodiversity and ecosystems;
- doing no significant harm to any of the above environmental objectives;
- complying with the technical screening criteria;
- complying with minimum safeguards.

Taxonomy reporting process

The process of reporting turnover, capital expenditure and operating expenditure indicators consisted of the following steps:

- identification of taxonomy-eligible activities – based on the descriptions of activities within the technical screening criteria provided for in Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023, and Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021, interdisciplinary teams in each of the Capital Group business segments reviewed the analysis of the Capital Group activities with regard to taxonomy eligibility in terms of turnover, capital expenditure and operating expenditure;
- analysis of whether the identified taxonomy-eligible areas make a significant contribution to at least one of the environmental objectives included in the taxonomy by verifying the technical screening criteria included in the Commission Delegated Regulations (EU) 2021/2139 and 2023/2486 – based on the criteria included in the aforementioned Regulations, the teams, in cooperation with specialists from production, environmental, risk management and other departments, verified whether the taxonomy-eligible activities meet the conditions described in the Regulations, making it possible to assign this activity as making a significant contribution to at least one of the environmental objectives;
- analysis of whether the identified taxonomy-eligible areas do no significant harm to any of the environmental objectives included in the taxonomy – for those activities that were positively verified on the basis of the previous point, verification was made whether the activities meet the DNSH criteria;
- data consolidation – after verification and compilation of data in individual business segments, data was consolidated at the Capital Group level.

Verification of activities with regard to complying with minimum safeguards

In accordance with Article 18 of Regulation (EU) 2020/852 of the European Parliament and of the Council, the minimum safeguards ‘shall be procedures implemented by an undertaking that is carrying out an economic activity to ensure the alignment 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 identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights’.

Based on the UN Guiding Principles and OECD Guidelines, analysis was carried out with regard to complying with minimum safeguards. The issues that are essential for the implementation of the guidelines are described in detail in the following parts of this Report:

- due diligence process – Section 9.6 of the Report;
- respect for human rights – Sections 9.20, 9.21, and 9.22 of the Report;
- respect for labour rights – Section 9.20 of the Report;
- environmental protection – Sections 9.11 to 9.19 of the Report;
- respect for consumer rights – Section 9.22 of the Report;
- respect for fair competition principles – Section 9.22 of the Report;
- corruption prevention – Section 9.22 of the Report;
- tax policy – Section 9.22 of the Report.

Accounting policies applied

The key turnover indicator was calculated based on the total consolidated revenue of the Capital Group in 2025, disclosed in the consolidated financial statements, Note 13.1.

Geographic and item structure of revenue from contracts with customers, as the denominator. The denominator equalled PLN 5,494.6 million, represented in 100% by revenue from contracts with customers.

Whereas in the numerator the following items were included:

- for the key turnover indicator on taxonomy-eligible activities – sales of energy efficiency equipment for buildings by the entity manufacturing such equipment (without consideration of the trade margin of the Capital Group companies intermediating in trading the product), i.e. aluminium joinery systems and external sunshade systems, such as roller shutters, blinds, pergolas, sunscreens, etc. – the amount of PLN 1,842.3 million, represented in 100% by revenue from contracts with customers;
- for the key turnover indicator on taxonomy-aligned activities – turnover on sales of energy efficiency equipment for buildings by the entity manufacturing such equipment, complying with the technical screening criteria – the amount of PLN 1,398.9 million, represented in 100% by revenue from contracts with customers.

In the calculation of the key capital expenditure indicator, the denominator was the total of additions made in 2025 in the property, plant and equipment as well as intangible assets presented in Note 17 'Property, plant and equipment' and Note 19 'Intangible assets' of the consolidated financial statements. The denominator equalled PLN 218 million and consisted entirely of expenditure on the acquisition of property, plant and equipment, and intangible assets.

Whereas in the numerator the following items were included:

b) for the key capital expenditure indicator on taxonomy-eligible activities – the amount PLN 30.0 million, comprising:
   - capital expenditure directly related to CCM 3.5 Manufacture of energy efficiency equipment for buildings – the amount of PLN 18.8 million;
   - capital expenditure related to CCM 4.9 Transmission and distribution of electricity – the amount of PLN 1.3 million;
   - CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles – the amount of PLN 6.4 million;
   - CCM 7.2 Renovation of existing buildings – the amount of PLN 3.5 million.
   - The above amounts consist entirely of the acquisition value of the above property, plant and equipment.

b) for the key capital expenditure indicator on taxonomy-aligned activities – only capital expenditure directly related to manufacturing activities involving the manufacture of energy efficiency equipment for buildings – the amount of PLN 18.8 million, represented in 100% by purchase value of the above fixed assets.

The key operating expenditure indicator was calculated based on direct, non-capitalised costs that relate to research and development, building renovation measures, maintenance and repair, and any other direct expenditure relating to the day-to-day servicing of property, plant and equipment, as the denominator. The denominator equalled PLN 81.9 million, which consisted of PLN 36.8 million worth of non-capitalised costs of research and development and PLN 45.1 million worth of costs of building renovation, maintenance and repair, and any other direct expenditure relating to the day-to-day servicing of property, plant and equipment.

Whereas in the numerator the following items were included:

a) for the key operating expenditure indicator on taxonomy-eligible activities – the amount PLN 36.6 million, comprising:
   - operating expenditure incurred on assets directly used for CCM 3.5, consisting of the manufacture of energy efficiency equipment for buildings, and a portion of operating expenditure for research and development attributable to that activity (pro rata to the taxonomy-aligned turnover in the entity's total turnover) – the amount of PLN 35.6 million;
   - operating expenditure related to the current maintenance of the passenger vehicle fleet used in the Capital Group operations (6.5 – Transport by motorbikes, passenger cars and light commercial vehicles) – the amount of PLN 1.0 million,

a) for the key operating expenditure indicator on taxonomy-aligned activities – only operating expenditure incurred on assets directly used for CCM 3.5, consisting of the manufacture of energy efficiency equipment for buildings, and a portion of operating expenditure for research and development attributable to that activity (pro rata to the taxonomy-aligned turnover in the entity's total turnover) – the amount of PLN 31.1 million.

Principles applied in KPIs calculation

In the calculation of the KPIs, the definitions provided in Annex I to the Commission Delegated Regulation (EU) 2021/2178 were used. The indicators were calculated following the principle of avoiding double counting, i.e. the particular types of activities of the Capital Group have been assigned solely to one type of eligible activities, whereas none of them contributes to the attainment of more than one environmental objective.

The 2024 results were calculated using data from SELT sp. z o.o. from the acquisition date (for the period from 1 September 2024 to 31 December 2024). The calculation of the 2025 KPIs included data from SELT sp. z o.o. for a 12-month period. No significant changes, apart from the above, were made to the KPI calculation methodology.

Key Performance Indicators

The table below presents the 2025 KPIs of the Capital Group.

TABLE 43: KEY PERFORMANCE INDICATORS OF THE CAPITAL GROUP IN 2025

Financial year (N)	2025														
KPI	Total	Proportion of taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of taxonomy-aligned activities	Taxonomy-aligned activities per environmental objectives						Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities in the previous financial year (2024)	Proportion of taxonomy-aligned activities in the previous financial year (2024)
					Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	PLN million	%	PLN million	%	%	%	%	%	%	%	%	%	%	PLN million	%
Turnover	5,494.6	33.5%	1,398.9	25.5%	25.5%	_	_	_	_	_	25.5%	_	1%	1,240.2	24.1%
CapEx	218	13.8%	18.8	8.6%	8.6%	_	_	_	_	_	8.6%	_	0%	131.7	21.9%
OpEx	81.9	44.8%	31.1	38.0%	38.0%	_	_	_	_	_	38.0%	_	0%	27.4	29.9%

Allocation of activities for the purpose of turnover determination

In turnover, one activity was identified as taxonomy-aligned – CCM 3.5 Sales of energy efficiency equipment for buildings, consisting in manufacturing aluminium joinery systems which fulfil the following criteria:

- windows characterised with heat transfer coefficient [U] lower or equal to 1.0 W/m2 K;
- doors characterised with heat transfer coefficient [U] lower or equal to 1.2 W/m2 K;
- external walls systems characterised with heat transfer coefficient [U] lower or equal to 0.5 W/m2 K.

Another activity under the same code refers to the production of façade and roof elements furnished with the sun protection or sun control function, such as roller shutters, blinds, pergolas, sunscreens, namely products identified in the substantial contribution criterion.

In turnover, one activity was identified as taxonomy-eligible but non-taxonomy-aligned – CCM 3.5 Sales of energy efficiency equipment for buildings – the activity consists in manufacturing aluminium joinery characterised with heat transfer coefficient that is not specified in the criteria.

The analysis also identified the following activities, which, given the amount of the turnover generated, were considered non-material and therefore, not assessed:

- CCM 6.6 Freight transport services by road – PLN 3.8 million; 0.1% of turnover for 2025. The activity was considered non-material as it does not relate to the core business of the entity to have generated the turnover from the activity. The entity is engaged in the manufacture of architectural and shielding systems for the construction industry, and transport services are provided only incidentally, as evidenced by the turnover volume.

- CE 2.3 Collection and transport of non-hazardous and hazardous waste – PLN 16.5 million; 0.3% of turnover for 2025. The activity was considered non-material as it does not relate to the core business of the entities to have generated the turnover from the activity, but only involves the collection and transport of post-production waste generated during core production processes.
- CE 1.2 Manufacture of electrical and electronic equipment – PLN 34.5 million; 0.6% of turnover for 2025. The activity was considered non-material as it does not relate to the core business of the entity to have generated the turnover from the activity. The entity is engaged in the manufacture of architectural and shielding systems for the construction industry, and the distribution of electric drives for roller shutters and gates is only a supplementary, limited-scope activity.

The total turnover from non-material activities amounted to PLN 54.8 million, representing 1% of the turnover for 2025.

TABLE 44: PROPORTION OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES

Reported KPI	Turnover												
Financial year (N)	2025												
					Environmental objective of taxonomy-aligned activities								
Economic activities	Code	Taxonomy-eligible KPI (proportion of taxonomy-eligible turnover)	Taxonomy-aligned KPI (monetary value of turnover)	Taxonomy-aligned KPI (proportion of taxonomy-aligned turnover)	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity	Enabling activity	Transitional activity	Proportion of taxonomy-aligned in taxonomy-eligible activities
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		%	PLN million	%	%	%	%	%	%	%	(enabling, where applicable)	(transitional, where applicable)	%
Manufacture of energy efficiency equipment for buildings	CCM 3.5	33.5%	1,398.9	25.5%	25.5%	0%	0%	0%	0%	0%	1,398.9	-	75.9%
Total taxonomy-aligned activities per objectives					**25.5%**	**0%**	**0%**	**0%**	**0%**	**0%**			
Aggregate KPI – turnover		**33.5%**	**1,398.96**	**25.5%**	**25.5%**	**0%**	**0%**	**0%**	**0%**	**0%**	**25.5%**	**0.0%**	**75.9%**

The Code is an abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex relating to the objective, i.e.

- Climate change mitigation: CCM;
- Climate change adaptation: CCA;
- Water and marine resources: WTR;
- Circular economy: CE;
- Pollution prevention and control: PPC;
- Biodiversity and ecosystems: BIO.

Allocation of activities for the purpose of capital expenditure determination

In capital expenditure, one activity was identified as taxonomy-aligned – CCM 3.5 Manufacture of energy efficiency equipment for buildings – the activity consists in manufacturing aluminium joinery systems which fulfil the following criteria:

- windows characterised with heat transfer coefficient [U] lower or equal to 1.0 W/m2 K;
- doors characterised with heat transfer coefficient [U] lower or equal to 1.2 W/m2 K;
- external walls systems characterised with heat transfer coefficient [U] lower or equal to 0.5 W/m2 K.

Another activity under the same code refers to the production of façade and roof elements furnished with the sun protection or sun control function, such as roller shutters, blinds, pergolas, sunscreens, namely products identified in the substantial contribution criterion.

To those activities there was allocated capital expenditure directly related to manufacturing of two types of products, pro rata to their share in the total turnover of the entity.

In capital expenditure, the following types of activities were identified as taxonomy-eligible but non-taxonomy-aligned:

- CCM 4.9 Transmission and distribution of electricity
- CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles – the activity consists in purchasing a vehicle fleet for the Capital Group companies
- CCM 7.2 Renovation of existing buildings

The analysis also identified the following activities, which, given the amount of capital expenditure, were considered non-material and therefore, not assessed:

- CCM 4.25 Production of heat/cool using waste heat – PLN 0.2 million; 0.1% of capital expenditure for 2025. The activity was considered non-material due to its amount and because it does not relate to core business investments.
- CCM 5.1. Construction, extension and operation of water collection, treatment and supply systems – PLN 0.2 million; 0.1% of capital expenditure for 2025. The activity was considered non-material due to its amount and because it does not relate to core business investments.
- CCM 7.3. Installation, maintenance and repair of energy efficiency equipment – PLN 0.7 million; 0.3% of turnover for 2025. The activity was considered non-material due to its amount.

The total capital expenditure on activities considered non-material amounted to PLN 1.2 million, representing 0.5% of total expenditure incurred in 2025.

TABLE 45: PROPORTION OF CAPITAL EXPENDITURE FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES

Reported KPI	CapEx												
Financial year (N)	2025												
Economic activities	Code	Taxonomy-eligible KPI (proportion of taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy-aligned KPI (proportion of taxonomy-aligned CapEx)	Environmental objective of taxonomy-aligned activities: Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity	Enabling activity	Transitional activity	Proportion of taxonomy-aligned in taxonomy-eligible activities
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		%	PLN million	%	%	%	%	%	%	%	(enabling, where applicable)	(transitional, where applicable)	%
Manufacture of energy efficiency equipment for buildings	CCM 3.5	8.6%	18.8	8.6%	8.6%	0%	0%	0%	0%	0%	18.8	-	100.0%
Transmission and distribution of electricity	CCM 4.9	0.6%	0.0	0.0%	0.0%	0%	0%	0%	0%	0%	-	-	0.0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	2.9%	0.0	0.0%	0.0%	0%	0%	0%	0%	0%	-	-	0.0%
Renovation of existing buildings	CCM 7.2	1.6%	0.0	0.0%	0.0%	0%	0%	0%	0%	0%	-	-	0.0%
Total taxonomy-aligned activities per objectives					**8.6%**	**0%**	**0%**	**0%**	**0%**	**0%**			
Aggregate KPI – CapEx		**13.8%**	**18.8**	**8.6%**	**8.6%**	**0%**	**0%**	**0%**	**0%**	**0%**	**8.6%**	**0.0%**	**62.5%**

Allocation of activities for the purpose of operating expenditure determination

In operating expenditure, one activity was identified as taxonomy-aligned – CCM 3.5 Manufacture of energy efficiency equipment for buildings – the activity consists in manufacturing aluminium joinery systems which fulfil the following criteria:

- windows characterised with heat transfer coefficient [U] lower or equal to 1.0 W/m2 K;
- doors characterised with heat transfer coefficient [U] lower or equal to 1.2 W/m2 K;
- external walls systems characterised with heat transfer coefficient [U] lower or equal to 0.5 W/m2 K.

Another activity under the same code refers to the production of façade and roof elements furnished with the sun protection or sun control function, such as roller shutters, blinds, pergolas, sunscreens, namely products identified in the substantial contribution criterion.

To those activities there was allocated operating expenditure incurred on assets directly used for CCM 3.5 and a portion of operating expenditure for research and development attributable to that activity (pro rata to the taxonomy-aligned turnover in the entity's total turnover).

In operating expenditure, one activity was identified as taxonomy-eligible but non-taxonomy-aligned – 6.5 Transport by motorbikes, passenger cars and light commercial vehicles – the activity consists in expenditure related to maintenance of the car fleet for the Capital Group companies, which due to the level of CO_2 emission, does not comply with the standards specified in the technical screening criteria.

TABLE 46: PROPORTION OF OPERATING EXPENDITURE FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES

Reported KPI	OpEx												
Financial year (N)	2025												
Economic activities	Code	Taxonomy-eligible KPI (proportion of taxonomy eligible OpEx)	Taxonomy-aligned KPI (monetary value of OpEx)	Taxonomy-aligned KPI (proportion of taxonomy-aligned OpEx)	Environmental objective of taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of taxonomy-aligned in taxonomy-eligible activities
					Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		%	PLN million	%	%	%	%	%	%	%	(enabling, where applicable)	(transitional, where applicable)	%
Manufacture of energy efficiency equipment for buildings	CCM 3.5	43.6%	31.1	38.0%	38.0%	0%	0%	0%	0%	0%	31.1	-	87.2%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	1.2%	0.0	0.0%	0%	0%	0%	0%	0%	0%	-	-	0.0%
Total taxonomy-aligned activities per objectives					**38.0%**	**0%**	**0%**	**0%**	**0%**	**0%**			
Aggregate KPI – OpEx		**44.8%**	**31.1**	**38.0%**	**38.0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**38.0%**	**0.0%**	**84.8%**

9.12. Climate change – E1

9.12.1. Description of the processes to identify and assess material climate-related impacts, risks and opportunities – E1.IRO-1

[E1.IRO-1_01] [E1.IRO-1_02] [E1.IRO-1_03] [E1.IRO-1_04] Material impacts, risks and opportunities related to climate were identified during the analysis of double materiality carried out at the Capital Group of Grupa Kęty S.A. in 2025.

The process description may be found in this Report in Section entitled: *IRO-1 Description of the process to identify and assess material impacts, risks and opportunities.*

9.12.2. Material impacts, risks and opportunities and their interaction with strategy and business model – E1.SBM-3

[E1.SBM-3_01] The identified material impacts and opportunities of the Group related to climate change have been described in Section SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model.

[E1.SBM-3_02] [E1.SBM-3_03] [E1.SBM-3_04] [E1.SBM-3_05] [E1.SBM-3_06] [E1.SBM-3_07] [E1.IRO-1_02] [E1.IRO-1_03] [E1.IRO-1_04] [E1.IRO-1_05] [E1.IRO-1_06] [E1.IRO-1_07] [E1.IRO-1_08] [E1.IRO-1_09] [E1.IRO-1_10] [E1.IRO-1_11] [E1.IRO-1_12] [E1.IRO-1_13] [E1.IRO-1_14] [E1.IRO-1_15] [E1.IRO-1_16]

In the first half of 2025, within the double materiality analysis, there was analysed the resilience of the strategy and business model to climate-related risks. The purpose of that stage was to identify risks and opportunities related to specific relationships and resources in the value chain. There were considered time horizons compliant with the general business planning framework: short-term horizon (<1 year), medium-term horizon (1-10 years), and long-term horizon (> 10 years). The time horizons comply with the general framework of strategic planning at the Group.

Specific tools to analyse sectoral, regulatory and legal conditions were used in order to correctly identify and assess impacts, risks and opportunities. The assessment of risks and opportunities related to climate change was based on scenarios developed by the Intergovernmental Panel on Climate Change (IPCC) and the Net Zero Emissions by 2050 Scenario of the International Energy Agency. The analysis was carried in reference to the current operations in line with the TCFD 'Guidance on Scenario Analysis for Non-Financial Companies'. Impacts, risks and opportunities in the area of biodiversity and ecosystems were analysed in line with the 'Guidance on the identification and assessment of nature related issues: The LEAP approach' by TNFD. A number of additional tools and information sources were employed in the analysis, for example, the IUCN Red List of Threatened Species, Global Forest Watch, CICES (Ecosystem Services), Climate Watch, Ecoregions, Resource Watch and ENCORE. The impact of the Group operations on water resources was examined using the Aqueduct Atlas Risk.

The scenarios used referred to geospatial coordinates proper to the operations of the Capital Group. The resilience analysis covered Europe, namely the area where own operations and downstream operations (mainly sales markets) are based. With regard to upstream, the major countries (regions) where bauxite and aluminium are extracted and processed, including Australia, China, Middle East, South America and Central America were considered.

The materiality and likelihood of materialisation of physical risks arising from climate change were analysed in the high-emission IPCC SSP5-8.5 scenario. This social and economic development scenario is referred to in the 'Climate Change 2021: The Physical Science Basis' report by IPCC. It assumes high growth in global GDP, driven by fossil fuels, which results in low decarbonization, thereby increasing greenhouse gas emissions by 2100 to about 8.5 W/m2 and 4°C temperature rise by the end of the 21st century. First, acute physical risks arising from climate change related to temperature, wind and water were assessed, both severe (heat waves, storms, droughts) and chronic (thermal stress, water shortage, land degradation, hydrological variability). The consequences were considered, including an increase in the frequency of heat waves, fire promoting weather, strong winds and storms, droughts, floods, extreme precipitation, among others.

With regard to the area of own operations and downstream operations, the analysis did not reveal any risks that could have material impact on the Group operations (none in the geographical area where the operations are conducted). Some of the climate-related risks were considered immaterial to the Group assets due to their decreasing materiality caused by a reduction in their severity or likelihood of occurrence under the climate change in the very high emission scenario.

At the same time, it was shown that sudden weather events can damage infrastructure related to the extraction or processing of key raw materials.

With regard to the aforesaid physical risks, mitigation and adaptation measures are implemented within the Group's operations to prevent or neutralise any negative effects. In particular, production facilities, fire protection systems, water supply and sewage networks are modernised.

Transition risks and opportunities proved to be more material due to the likelihood of their materialisation. The analysis in this respect was conducted in the low-carbon scenario, with an accelerated transition contributing to limiting the global temperature rise to 1.5°C. Risks associated with adapting the business model to the low-carbon option were analysed, as part of adaptation to and implementation of the Paris Agreement. There was examined the strategy's resilience to a variety of pressures – market, legislative (e.g. new legal obligations to adapt products and services), technological (e.g. opportunities to replace or change services), and reputational (e.g. potential stigmatization of the sector). Particular attention was paid to risks associated with the energy transition. By analysing the business model, strategy and value chain relationships, it was shown that the transition to climate-neutral circular economy can generate risks, of which significant are:

- *High share of fossil fuels in electricity generation in Poland*, which translates into energy prices and carbon footprint of manufactured products. This may have consequences for the Group's companies, such as increased costs of energy-intensive processes or difficult access to markets where trading partners and consumers prefer low-carbon products and services. The specific nature of Poland's energy mix creates difficulties in striving for climate neutrality and maintaining competitiveness.
  As a result, companies may be forced to allocate additional funds to meet environmental requirements, which may limit their ability to finance development and innovation.
- *Availability of technologies enabling deep decarbonization.* Technologies for carbon capture and utilisation/storage (CCU/CCS), low- and zero-carbon-hydrogen or synthetic fuels are at an early stage of development and require infrastructures well as greater legal and financial stability.
- *Difficulties related to the shortage of aluminium scrap.* Among the Group's main decarbonization goals are maximising the recovery of aluminium scrap and providing high-quality recycling, thanks to our own aluminium foundry. Recycling consumes only 5% of the energy needed for primary aluminium production, making it crucial for closing the loop and reducing emissions. At the same time, limited market availability of recycled material requires an increased use of primary aluminium with higher carbon footprint.
- *Comprehensive and too detailed legislation* restricting the technologies used, in particular the lack of support and discrimination against natural gas, where most electricity in Poland is still produced from coal. And on top of that are frequent changes in the law and a lack of predictability. An example is the EU Carbon Border Adjustment Mechanism (CBAM), which, despite numerous changes to its current design, does not provide for adequate protection.

At the same time, a number of opportunities related to aluminium processing and recycling have been identified, which will make it possible to maximize the advantages arising from replacing primary aluminium with recycled aluminium. In addition, the construction and automotive industries, where aluminium solutions reduce energy intensity and improve efficiency, account for the largest share of the Group's sales. This significantly increases resilience and reduces the degree of risk associated with the implementation of the transition plan for climate change mitigation. Additionally, the impact of this process on the Group assets and business operations will be reduced by:

- *Manufacturing of aluminium-based products as well as use of aluminium scrap in the remelting process.* Aluminium is a strategic raw material that can be recycled without losing its original properties. It is a key resource for a climate-neutral economy, used in transport, construction industry, production of renewable energy sources, advanced defence systems and equipment.
- *Aluminium remelting is carried out with a high proportion of recycled content* in our own foundry. Recycling of aluminium scrap contributes to reducing emissions in the value chain.
- *Use of low low-carbon aluminium in building systems as well as innovation and partnerships for the construction industry.* Aluprof S.A. implements a number of sustainable construction projects and increases the share of renewable materials in the production and sale of architectural systems.
- *Production and development of recyclable packaging* by changing the configuration of laminates to homogeneous ones, minimising the weight and volume of packaging, and producing high-barrier packaging.
- *Relatively high energy-efficiency of production processes and use of low-carbon technologies.* The only fossil fuel used in aluminium heat treatment processes is natural gas, which is a transition fuel. Most installations offer the possibility of using other types of fuel, such as biogas or green hydrogen, or

replacing it with other new combustion technologies, at limited cost.

- *Potential for significant reduction of indirect emissions related to purchased energy*, resulting from the accelerating energy transition in Poland and the PPA agreement, which provides the opportunity to increase the share of renewable energy from traceable sources in the coming years.
- *Modern research and development centres* enabling research and development of own goods towards sustainable products.

9.12.3. Integration of sustainability-related performance in incentive schemes – E1.GOV-3

[E1.GOV-3_01] [E1.GOV-3_03] [E1.GOV-3_02] Section 9.5 of the Report includes relevant information.

9.12.4. Transition plan for climate change mitigation – E1-1

[E1-1_01] [E1-1_02] [E1-1_13] [E1-1_14] [E1-1_15] [E1-1_16]

Within the Strategy for the years 2021-2025 adopted in 2020, there was implemented the Climate Policy of the Capital Group. In the document, the companies declared full responsibility for the impact of their actions on climate change and pledged to reduce greenhouse gas emissions, develop recycling processes, manage waste efficiently and develop products, services and processes that meet the challenges of climate change. The Policy included the targets set for 2025 and a long-term goal of climate neutrality by 2050. Information on the degree of achievement of climate change mitigation targets set out in the Policy of 2020 is presented in the Report of the Management Board of Grupa Kęty S.A. on the operations of the Company and the Capital Group in 2024. The target of a 25% reduction in greenhouse gas emissions intensity was already achieved in 2024. Emissions relative to production volume went down by 28.3% compared to the base year, meaning that the primary objective of the Climate Policy, adopted under the Strategy for the years 2020-2025, was achieved ahead of schedule.

On 22 April 2025, the Management Board of Grupa Kęty S.A. adopted the Development Strategy of Grupa Kęty S.A. Capital Group for the years 2025-2029, which was approved by the Supervisory Board. The new strategy sets specific objectives related to climate change mitigation, including quantitative and qualitative emission reduction targets. The absolute greenhouse gas emission reduction target is a science-based target compatible with the limiting of global warming to well below 2°C' scenario. This is because reductions in line with the 1.5°C target for companies in countries where the energy mix is based on fossil fuels are not possible without a radical change. Nevertheless, the main actions under the decarbonization strategy have been focused on reducing emissions related to energy consumption. The primary direction is to increase the efficiency of existing processes and gradually phase out the use of electricity obtained from the market in favour of renewable energy purchased under Power Purchase Agreements (PPAs). In December 2025, Grupa Kęty concluded a PPA with Tauron Sprzedaż sp. z o.o. Under the PPA, a selected portion of the purchased electricity will come directly from a specific wind farm. This will facilitate the achievement of the objective set out in the strategy. The key advantage of the PPA is its flexible structure, which allows for the addition of further renewable sources in the future, as well as for flexible planning of energy demand and joint balancing between companies. An additional argument for adopting the target in the 'below 2°C' scenario is the early development stage of most decarbonization technologies, which makes it impossible to reduce emissions from natural gas combustion in aluminium heat treatment processes at the production facilities of the Group. Therefore, natural gas has been accepted as a transition fuel until 2029. The pathway to limiting global warming to 1.5°C is being considered for implementation after 2029.

The greenhouse gas emission reduction targets adopted in the strategy and detailed activities to mitigate climate change are presented in disclosures E1-2, E1-3 and E1-4. Below is an explanation of identified decarbonization levers and a description of planned key activities.

TABLE 47: DECARBONIZATION LEVERS AND THE RELATED ACTIVITIES

Lever	Action
Extruded Products Segment	
Manufacturing of aluminium-based products	Manufacturing of products from aluminium alloys as well as use of aluminium scrap in the remelting process represents a significant decarbonization lever. Aluminium is a strategic material due to its indispensable role in transformation-supporting industries. Renewable energy technologies, such as solar panels, wind turbines, or heat pumps, require aluminium. Additionally, the construction and automotive industries have the highest share in the Group's sales. In construction, aluminium solutions reduce energy intensity of buildings, whereas in the automotive industry, lightweight aluminium structures contribute to vehicles efficiency. Research shows that by 2040 there is expected 30% growth of demand for aluminium, just because of the green transformation.
Aluminium remelting in our own foundry	An additional lever is the operating foundry, where aluminium is multiple times recycled and returned to the product life cycle without losing its properties. The process of reworking aluminium scrap requires much less energy and produces less emissions than aluminium extraction from bauxite ores. It requires only 5% of the energy needed to produce primary aluminium and significantly reduces carbon dioxide emissions throughout the whole product life cycle.
Innovations and partnerships for recycling	At the Group companies aluminium reusing has been applied in order to ensure the highest possible recycling rate. Additional opportunities arise from involving a wider range of suppliers and customers in this cycle, as well as from incorporating post-consumer scrap, in particular from the dismantling of façades and building structures under building modernisation projects implemented by Aluprof S.A.
Architectural Systems Segment / Sun-shading Systems Segment	
Use of low-emission aluminium in building systems as well as innovation and partnerships for the construction industry	The use of recycled or low-emission aluminium is increasingly a market advantage, as well as a strong lever for decarbonization. For this reason, companies of the Aluminium Systems Segment are planning to modify their product portfolios as a result of measures to reduce embedded emissions, including: ▪ façade and window systems with higher levels of thermal insulation; ▪ innovative profiles with thermal inserts that minimize heat loss, improving the energy efficiency of buildings; ▪ lighter and more durable structural systems; ▪ aluminium profiles with optimized geometries to reduce their weight without sacrificing strength. Apart from innovative products, a decarbonization lever is the ongoing partnership and the planned increase in the share of products meeting the environmental-construction certification criteria.
Flexible Packaging Segment	
Production of sustainable packaging	A key lever for decarbonisation is the ability to produce and develop recyclable packaging. Activities in this area are focused on: ▪ reconfiguring the structure of laminates into homogeneous ones to achieve the highest possible recycling rate of packaging; ▪ minimising the weight and volume of packaging, offering and producing packaging with lower carbon footprint; ▪ developing innovative, high-barrier packaging to replace high-emission raw materials such as aluminium foil.
Raw material efficiency	The use of low-emission raw materials and implemented practices: ▪ recycling in the production process of BOPP film - regranulation and reuse of waste; ▪ low weight of raw materials used per unit of product; ▪ waste-minimizing technologies; ▪ use of post-consumer recycled material as the production charge of plastic-based packaging.

Investments and initiatives related to decarbonization, including low- and zero-emission technologies, will be tailored to the assets and specifics of individual operating segments. The purpose is to create a system to optimise costs and resources as well as maximise benefits associated with the identified decarbonization levers related to the manufacturing of aluminium-based products, with a particular focus on remelting.

Performance indicators for capital expenditure and operating expenditure in accordance with Commission Delegated Regulation (EU) 2021/2178 are presented in the EU Taxonomy section.

The Capital Group has not formally adopted the Transition Plan for climate change mitigation, comprising targets compatible with limiting global warming to 1.5°C, in line with the Paris Agreement.

At the same time, in connection with the adopted *Development Strategy of Grupa Kęty S.A. Capital Group for the years 2025-2029*, a new Group Climate Policy was approved in December 2025, setting out strategic directions for actions in the face of climate change challenges and opportunities.

9.12.5. Policies related to climate change mitigation and adaptation – E1-2

[E1.MDR-P_01-06] In 2025, the Capital Group managed material impacts, risks and opportunities related to climate change mitigation on the basis of the strategy adopted for *the years 2025-2029* and *the Climate Policy* approved by the Management Board in 2025, covering the objectives of the new development strategy. The Policy applies to the Capital Group companies and their activities, whereas the responsibility for its implementation is vested with the Member of the Management Board (COO). The aim of the Policy is to implement a system of management across the entire value chain in order to support transition to a low- and zero-carbon economy. The mission of the Group is to create conditions for the development of sustainable, decarbonised and circular production, while maintaining high level of competitiveness.

Below are presented the basic assumptions taken into account when preparing the strategy:

- Aluminium is a strategic material which may be recycled without losing the original properties and a key resource for climate-neutral circular economy. It is used in transport, construction industry, packaging, renewable energy sources and digital technologies, and is also considered one of the key raw materials for the production of defence systems and equipment.
- Aluminium scrap is an important secondary raw material. Its recycling contributes to reducing emissions in the value chain. The use of our own foundry allows us to maximise the advantages.
- Due to the use of natural-gas-fired systems in aluminium heat treatment, we consider gas to be a transitional fuel until 2029.
- We see potential for the reduction of indirect emissions related to purchased energy due to the accelerating energy transformation in Poland, which we will support by improving efficiency and increasing the share of renewable energy through building our own systems or purchasing from traceable sources.
- We plan to implement carbon capture and storage (CCS) or carbon capture and utilisation (CCU) tools after 2029, once these technologies have been perfected.
- Factors supporting the implementation of the strategy will include increased integration and coordination of processes and stimulation of innovation and digitalisation.

[E1-2_01] Key components of the Policy include:

- decarbonization strategy and circular economy,
- decarbonization and risk levers, and resilience analysis,
- actions and measurable targets related to climate change, resource use and circular production.

Based on the results of the impact, risk and opportunity analysis, the adopted Policy places particular emphasis on:

- climate change mitigation;
- use of renewable energy;
- circular economy.

The basic commitments in relation to areas of activity are:

- aluminium recovery;
- support for sustainable construction;
- use of renewable materials;
- production of packaging fit for recycling;
- purchase of renewable energy under PPAs or building own sources.

The Policy covers the requirements specified in the European Sustainability Reporting Standards: ESRS E1 and ESRS E5.

Issues related to air, water and soil pollution, substances of concern, water resources, biodiversity and ecosystems within ESRS E2, ESRS E3 and ESRS E4 standards are covered by a separate Environmental Policy of the Group.

[E1.MDR-P_01-06] The Climate Policy was implemented in December 2025 and therefore, it will be consulted with stakeholders in 2026.

[E1.MDR-P_06] [E2.MDR-P_06] [E3.MDR-P_06] [E4.MDR-P_06] [E5.MDR-P_06] The *Climate Policy* of the Capital Group is disclosed to the stakeholders in the following manner:

- outside of the organisation: the Issuer's website, social media, sector events;
- inside the organisation: OrangeBook platform, Intranet, staff newsletter, the *Green Group* employee suggestions programme.

The achievement of the goals set out in the Policy is monitored on the basis of specific indicators. Progress is tested every year and disclosed in Sustainability Statements.

An important tool to facilitate the implementation of the Policy and monitoring of its effectiveness is the Integrated Management System, built on the requirements of the following standards: ISO 9001:2015 (quality management); ISO 14001:2015 (environmental management), and ISO 45001:2018 (OHS management).

9.12.6. Actions and resources in relation to climate change policies – E1-3

[E1.MDR-A_01-12] The companies of the Capital Group have been implementing actions to cope with the 'green transformation' challenges. In order to properly address the activities, GHG emissions at the Capital Group have been fully monitored. Scope 1 emissions (direct, related to own assets) represent 3.1% of total emissions. Scope 2 emissions (indirect, originating from generation of purchased energy) represent 8.4% of the Group's emissions. Scope 3 emissions (indirect, originating from upstream and downstream value chain) represent 88.5% of total emissions. The purchased materials, goods and services account for a vast majority of the emissions.

For this reason, the Group companies focus on activities that increase energy efficiency and reduce energy demand. The Group invests also in new production lines, using energy-saving devices and technologies as well as environmentally-friendly sources of energy. Besides, the companies focus on increasing the share of recycled materials in the products.

The key action taken in 2025 was the conclusion of a Power Purchase Agreement (PPA) with Tauron Sprzedaż sp. z o.o. (PPAs). Under the PPA, a selected portion of the volume comes directly from a specific wind farm. The advantage of the PPA is its flexible structure, which allows for a gradual increase in the share of renewable energy and enables flexible planning of energy demand and joint balancing between companies. The new energy supplier also boasts a lower network emission indicator (a higher share of energy from renewable sources used to generate 'standard' energy).

An example of a project aimed at reducing indirect emissions in the value chain was the implementation of deliveries of profiles manufactured by Grupa Kęty S.A. to Aluprof S.A. plants in Bielsko-Biała and Międzyrzecze Górne using an electric truck with a trailer adapted for transporting long loads. This allowed for the delivery of products by low-emission means of transport. As part of the project, a high-power charger was installed at the Kęty plant. Loading and unloading processes were optimised. A monthly production capacity of 1,700 tons of products was achieved. From the project's start in June to the end of 2025, over 14 tons of carbon dioxide emissions were eliminated in this way, as confirmed by a certificate. In 2025, the 'Trucks on Tracks' project was continued, involving the loading and transporting of trucks with products onto trains. This reduced not only greenhouse gas emissions but also dust and gas pollution from fuel combustion. By using intermodal transport, the company avoided 104 tons of greenhouse gas emissions. The actions extended beyond truck transport. Parking spaces were used to generate 'green energy' by installing a photovoltaic system in the internal car park. The carport not only provides space for vehicles but also generates electricity entirely for its own needs.

Below is a list of further climate policy actions that were undertaken in 2025 and form an integral part of the business operations of the Group:

Extruded Products Segment:

Grupa Kęty S.A.:

- installation of inverter systems on pumps in the S5 and S6 water intake wells;
- replacement of the compressor in the central compressor room with an EI4 energy class, expansion of heat recovery from compressors after installing a new compressor, and installation of an adsorption dryer;
- replacement of traditional light-source luminaires with automatically controlled LED luminaires in the anodising and mechanical processing plant hall;
- connection of the SecoAlmex melting and casting line to the central cooling water circuit;
- installation of a 6-bay carport and a 21-kW photovoltaic system;
- commissioning of a 2x22 kW charger and a 150-kW truck charger for electric cars;
- modernisation of the 110/6 kV transformer station and 6 kV switchgear;
- change of the control for pump drives at presses 1251 and 2502 by installing soft start systems;

Aluform sp. z o.o.:

- replacement of external lighting with energy-efficient one;
- recovery of heat from exhaust gases of the 44MN press gas heater for central heating purposes;
- replacement of old electric motors in fan applications with new high-efficiency IE4 motors.

Architectural Systems Segment,
Sun-shading Systems Segment:

Aluprof S.A.:

- thermal modernisation of the office building at the Bielsko-Biała plant;
- modernisation of the pump station in the powder coating line (installation of three high-efficiency pumps) at the Opole plant;
- replacement of lighting in hall no. 7 at the Opole plant (construction of zones using light intensity sensors);
- discontinuation of the purchase of thermal energy from a third-party coal-fired heating plant and launch of own boiler room based on high-efficiency gas furnaces, a bivalent heat pump and a gas boiler system as the peak heat source for the hot water system at the Złotów plant;
- purchase of hybrid company cars and installation of electric car charging stations;

- replacement of aluminium and steel cutting saws with new ones with low energy consumption;
- purchase of an acoustic camera to eliminate leaks in compressed air systems;
- installation of energy compensators.

Flexible Packaging Segment:

Alupol Films sp. z o.o.:

- heat recovery (recuperation) in the BOPP1 line;

Alupol Packaging Kęty sp. z o.o.:

- commissioning of two modern flexographic printers and laminators with high energy efficiency.

[E1-3_03; E1-3 04; E1-4] The results of the actions affected the achieved level of reduction in greenhouse gas emissions intensity compared to 2024 (data and calculations are presented in Section E1-6). The actions neither required significant operating or capital expenditure nor did they constitute an integral part of investment projects for which resources had already been budgeted. *[E1.MDR-A_01-12] [E1-1_04] [E1-1_05] [E1-1_06]* Future decarbonization activities, together with the time horizons and financial assumptions will be specified in the transition plan for climate change mitigation.

[E1-3_05] The Capital Group is capable of obtaining financing for its current and investment operations and it has diversified sources of financing.

9.13. Targets related to climate change mitigation and adaptation – E1-4

[E1.MDR-T_01-13] [E1-4_01] [E1-4_02] [E1-6_15] The *Climate Policy* sets out measurable climate-related objectives and specifies metrics used to monitor them, including the target for greenhouse gas emissions reduction expressed as absolute value and the target for achieving climate neutrality by 2050.

[E1-4_24] When setting its objectives, Grupa Kęty has considered climate scenarios developed by the Intergovernmental Panel on Climate Change (IPCC) to detect significant changes related to the environment, society, technology, market, and politics, and to incorporate identified decarbonization levers. This process is described in Section E1.SBM-1.

[E1-4_18] The reduction target expressed as absolute value refers to the combined Scope 1 and 2 emissions. The target covers all greenhouse gases released in relation to the operations carried out. In accordance with the guidelines, to increase comparability, the year 2024, which precedes the first year of the reporting period for the new target by less than three years, was selected as the base year for setting out the new target. The target year is 2029, in line with the Development Strategy of the Capital Group of Grupa Kęty S.A. for the years 2025-2029 adopted by the Management Board. The target is based on scientific approach to limiting global warming to well below 2°C. The 1.5°C pathway in accordance with the Absolute Contraction Approach according to the Science Based Targets Initiative (SBTi) is being considered for implementation after 2029.

The target for greenhouse gas emissions reduction for 2029 is built on actions that Grupa Kęty considers economically feasible, based on its medium-term plans.

[E1-4_20] [E1-4_21] The 2025 report fully includes the emissions from SELT sp. z o.o., acquired on 2 September 2024. Thanks to the merger, the acquired assets are included in the decarbonization plan of Grupa Kęty.

In the Climate Policy, also sustainable economy objectives have been assigned parameters, focusing on recycling and circularity in all areas of the Capital Group operations. Therefore, the adopted Climate Policy covers the requirements of the European Sustainability Reporting Standards: ESRS E1 and ESRS E5.

No quantitative reduction target for Scope 3 emissions has been set, but the targets to increase the share of low-emission billets in the profile extrusion process and the share of scrap in the remelting process translate into a reduction in the carbon footprint of Category 1 (Purchased Goods and Services), which accounts for the largest share of Scope 3 emissions of the Group.

Cooperation with suppliers has been established and a requirement to declare carbon footprints and recycled content has been implemented, allowing us to use these parameters as selection criteria in the purchasing process.

TABLE 48: TARGETS RELATED TO CLIMATE CHANGE MITIGATION

Target name	Target description	Formula 2025	Execution 2025	2029 Target
Reduction of GHG emissions expressed as absolute value	Reduction of GHG emissions expressed as absolute values within Scopes 1 and 2 for consolidated operations of the Capital Group, base year 2024, market-based method, emissions calculated in compliance with The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, base year 2024, target year 2029.	% ((Emissions 2024 - Emissions 2025) / Emission 2024)	-3.96% *	- 12.5%
Share of aluminium scrap in the manufactured products	Share of aluminium scrap in products extruded from billets cast in Kęty, understood as the share of recycled scrap in the production charge of series 6xxx alloy billets at the Z+P melting and casting line in Kęty, target year 2029.	% (Weight of scrap in the charge 2025 / Weight of billets cast 2025)	75.9%	77%
Share of low-carbon billets in the process of aluminium profiles extrusion	Share of low-carbon billets in the process of aluminium profiles extrusion. Low-carbon billets are those with carbon footprint below 4 tons of CO_2e per ton of aluminium, 6xxx series alloys, in consideration of in-house production of billets, target year 2029.	% (Weight of low-carbon billets 2025 / Total weight of billets in the extrusion process 2025)	42.6%	40%

* - Since energy suppliers publish Scope 2 emission calculation indicators for 2025 at the end of the first quarter of 2026, the achievement of the target was calculated using the indicators for 2024 and 2023, respectively.

The target for the reduction of greenhouse gas emission expressed as absolute value within Scopes 1 and 2 corresponds to a 12.5% reduction in emissions by 2029 compared to the base year, which is 20s24. The target achievement level at the end of 2025 indicates a reduction of 3.96%, which is almost one third of the expected value.

The target of increasing the share of recycled materials in products extruded from billets cast in own foundry to 77% is being implemented as planned. At the end of 2025, a 75.9% share in the charge was achieved. On the other hand, the expected value of 40% share of low-emission billets in the process of aluminium profiles extrusion turned out to be too low. This results from the adopted criterion for classifying billets with a carbon footprint below 4 $kgCO_2e/kg$ as low-emission, in a situation where the number of suppliers who offer lower levels, e.g. by increasing the share of recycled material or renewable energy in production, is growing. Therefore, a decision will be made to update the target.

9.13.1. Energy consumption and mix – E1-5

[E1-5_01] [E1-5_02] [E1-5_03] [E1-5_04] [E1-5_05] [E1-5_06] [E1-5_07] [E1-5_08] [E1-5_09] [E1-5_10] [E1-5_11] [E1-5_12] [E1-5_13] [E1-5_14] [E1-5_15] [E1-5_16] [E1-5_17] [E1-5_18] [E1-5_19] [E1-5_20][E1-5_21]

The information on energy consumption and mix is presented in the below table. To calculate the Capital Group's energy intensity indicator, the total energy consumption from the energy mix and all the Capital Group's net income were taken into account, as the core business in each segment is uniform and qualifies as a sector with significant climate impacts, whereas income from other activities is not significant (less than 1%).

A prudent approach was taken when allocating electricity to renewable and non-renewable sources based on the market-based method used to calculate Scope 2 greenhouse gas emissions. Only those types of consumption of energy from renewable sources were recognised as such, for which the origin of the purchased energy was clearly specified in contractual arrangements with the suppliers. Market instruments, i.e. guarantees of origin from renewable sources purchased and redeemed by the Group companies on the Polish Power Exchange in 2025, were not taken into account. Energy consumption corresponds to the threshold used for reporting Scope 1 and 2 greenhouse gas emissions.

The energy consumption for 2024, consistent with the amount presented in the previous report, includes the consumption of SELT sp. z o.o. from 2 September 2024, i.e. from the date on which Grupa Kęty S.A. acquired 100% of shares in the company. Compared to 2024, total energy consumption to net income went down by 0.5%.

TABLE 49: ENERGY CONSUMPTION AND MIX

Energy consumption and mix	Company	Year 2024	Year 2025	% 2025/2024
1. Consumption of fuel originating from coal and coal products	MWh	0.00	0.00	-
2. Consumption of fuel originating from oil and oil products	MWh	9,647.62	14,540.40	150.7%
3. Consumption of fuel originating from natural gas	MWh	172,996.01	185,439.69	107.2%
4. Consumption of fuel from other fossil sources	MWh	126.30	98.90	78.3%
5. Consumption of purchased or generated electricity, heat, steam and cooling from fossil sources	MWh	204,887.86	212,438.08	103.7%
6. Total consumption of energy from fossil sources (calculated as the sum of lines 1-5)	MWh	387,657.79	412,517.07	106.4%
Share of fossil sources in total energy consumption	%	98.7%	98.8%	101.1%
7. Energy consumption from nuclear sources	MWh	0.00	0.00	-
Share of energy consumption from nuclear sources in total energy consumption	%	0.0%	0.0%	-
8. Fuel consumption for renewable sources, including biomass (which also includes industrial and municipal biological waste, biogas, renewable hydrogen, etc.)	MWh	3,813.32	4,058.61	106.4%
9. Consumption of purchased or generated electricity, heat, steam and cooling from renewable sources	MWh	648.97	0.00	0.0%
10. Consumption of self-generated renewable energy without the use of fuel	MWh	691.94	815.56	117.9%
11. Total consumption of renewable and low-emission energy (calculated as the sum of lines 8-10)	MWh	5,154.23	4,874.17	94.6%
Share of renewable sources in total energy consumption	%	1.3%	1.2%	92.3%
Total energy consumption (calculated as the sum of lines 6, 7 and 11)	MWh	392,812.02	417,391.24	106.3%

Energy intensity to net income	Company	Year 2024	Year 2025	% 2025/2024
Total energy consumption by activities in sectors with significant climate impacts to net income from activities in sectors with significant climate impacts	MWh/PLN million	76.36	75.96	99.5%

Net income	Company	Year 2024	Year 2025	% 2025/2024
Net income from activities in sectors with significant climate impacts used in energy intensity calculation	PLN million	5,144	5,494	106.8%

Energy consumption and mix are subject to planning and continuous monitoring. The particular units must report their actual energy consumption, and – when the planned volumes are exceeded – the growth cause analysis is carried out. Meters are installed both at the place of supply and consumption of utilities. The readings form basis for costs allocation to the sources of their origin. This is measured with the use of a dedicated system which ensures real-time control of all utilities processing devices. Electricity is used at the companies, for example, to power production and auxiliary devices and also to illuminate halls and rooms. Natural gas is used in the processes of heat treatment and to heat rooms. The thermal energy purchased is used to heat rooms. Energy from coal and coal products is not consumed.

Electricity remains a primary focus area for the Capital Group in energy management. This is because it is crucial to reducing the Group's climate impact. Indirect emissions related to purchased energy accounted for around 73% of total Scope 1 and Scope 2 emissions in 2025. The impact of electricity consumption is also reflected in Scope 3 greenhouse gas emissions, particularly in the upstream value chain. In the case of Grupa Kęty, this particularly concerns materials and services purchased from Central and East European suppliers.

Therefore, an Energy Transformation Team was established, whose role is to continuously improve energy efficiency and to seek projects that increase the use of renewable energy through in-house installations or the purchase of energy from identifiable sources. The team's efforts resulted in a Power Purchase Agreement (PPA) concluded with Tauron Sprzedaż in 2025. Under the PPA, a selected portion of the volume comes from a specific wind farm. The advantage of the PPA is its flexible structure, which allows for a gradual increase in the share of renewable energy and enables joint balancing between companies. In addition, the team coordinates the implementation of tasks on the basis of energy efficiency audits being conducted.

In 2019-2025, a number of projects were implemented in the Group, for which energy efficiency certificates issued by the Energy Regulatory Authority were obtained. In 2025, the task was completed and/or decisions of the Energy Regulatory Authority were obtained for eight projects. The tasks included:

- installation of inverter systems in groundwater intake wells of Grupa Kęty S.A.;
- modernisation of lighting at Aluprof S.A. (Złotów and Goleszów plants) and elimination of losses from heat pipelines (Złotów plant);
- replacement of outdoor lighting, heat recovery from exhaust gases from a gas heater and replacement of old electric motors with high-efficiency ones at Aluform sp. z o.o.;
- replacement of devices and systems used in industrial processes at Alupol Packaging S.A. and Alupol Packaging sp. z o.o.

The certificates received confirm that the companies saved a specific, precisely determined amount of final energy. The savings are measured in tons of oil equivalent (toe), where 1 toe represents savings of 11.63 MWh. The total number of certificates obtained has already reached 1,440,661 toe, of which 277,890 toe relates to projects from 2025.

9.13.2. Gross Scopes 1, 2, 3 and Total GHG emissions – E1-6

[E1-6_01] [E1-6_02] [E1-6_02] [E1-6_03] [E1-6_04] [E1-6_05] [E1-6_06] [E1-6_07] [E1-6_08] [E1-6_09] [E1-6_10] [E1-6_11] [E1-6_12] [E1-6_13] [E1-6_15]

The Group fully monitors GHG emissions. The table below presents total GHG emissions disaggregated into Scope 1, 2, and 3. Emissions were calculated for consolidated operations of the Capital Group, taking into account the principles, requirements and guidelines presented in the Greenhouse Gas (GHG) Protocol documents, which are recognised standards for emissions accounting. The calculation was based on the 'GHG Protocol Corporate Accounting and Reporting Standard'. Emission values were reported in metric tons, a standard unit of carbon dioxide equivalent (CO_2e). Emissions include the parent company and subsidiaries of the Capital Group according to operational and financial control. The amounts for 2024 include emissions from SELT sp. z o.o., acquired in 2024, from the acquisition date, i.e. 2 September 2024. No recalculation was made for 2024 in connection with the acquisition. GHG emissions have not been disaggregated due to the fact that all Capital Group companies are fully consolidated.

TABLE 50: GREENHOUSE GAS EMISSIONS FOR SCOPES 1, 2, AND 3

	Company	Year 2024	Year 2025	% 2025/2024
Scope 1 gross GHG emissions	CO_2e tons	37,712	41,938	111.21%
Scope 1 share of GHG emissions from the regulated Emissions Trading Scheme	%	0	0	-
Scope 2 gross GHG emissions, location-based	CO_2e tons	117,367	112,196	95.59%
Scope 2 gross GHG emissions, market-based	CO_2e tons	129,823	118,957	91.63%
Scope 3 total gross GHG indirect emissions	CO_2e tons	1,171,113	1,179,718	100.73%
1. Purchased goods and services	CO_2e tons	870,005	884,010	101.61%
2. Capital goods	CO_2e tons	30,543	5,592	18.31%
3. Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	CO_2e tons	42,368	44,290	104.54%
4. Upstream transportation and distribution	CO_2e tons	82,037	84,661	103.20%
5. Waste generated in operations	CO_2e tons	749	702	93.72%
6. Business travel	CO_2e tons	574	683	118.99%
7. Employee commuting	CO_2e tons	5,934	5,116	86.22%
8. Upstream leased assets	CO_2e tons	-	-	-
9. Downstream transportation and distribution	CO_2e tons	1,609	963	59.85%
10. Processing of sold products	CO_2e tons	135,794	152,460	112.27%
11. Use of sold products	CO_2e tons	-	-	
12. End-of-life treatment of sold products	CO_2e tons	1,501	1,241	82.68%
13. Downstream leased assets	CO_2e tons	-	-	-
14. Franchises	CO_2e tons	-	-	-
15. Investments	CO_2e tons	-	-	-
Total GHG emissions (location-based)	CO_2e tons	1,326,193	1,333,852	100.58%
Total GHG emissions (market-based)	CO_2e tons	1,338,649	1,340,613	100.15%

Scope 1 (direct) emissions account for 3.1% of total emissions; most of them come from natural gas combustion in production or heating facilities. Scope 2 (indirect, related to energy consumption) emissions account for 8.4%, while Scope 3 (indirect, related to the value chain) emissions account for 88.5% of total emissions. The purchased materials, goods and services account for a vast majority of Scope 3 greenhouse gas emissions.

[E1-6_21] Scope and methodology for calculating emissions:

Scope 1 – direct GHG emissions controlled by the Capital Group, covering specifically fuel consumption for process purposes, heating buildings, combustion by vehicles, as well as emissions related to the operation of cooling systems. The emissions were calculated for particular fuels using indicators published in the DESNZ "Greenhouse gas reporting: conversion factors 2025 from Department for Energy Security & Net Zero of the United Kingdom" database.
The Group does not report direct biogenic emissions, for example from the combustion of petrol and diesel (standard fuel blends) by vehicles, as these were insignificant in 2025.

Scope 2 – indirect emissions resulting from generation of purchased energy were calculated in accordance with the Greenhouse Gas (GHG) Protocol *Scope 2 Guidance*, applying location-based and market-based methods. Indicators from the National Centre for Emissions Management (KOBiZE) and the Energy Regulatory Authority for domestic companies were used in location-based method, as well as indicators from documents published by the regulatory authorities of countries where foreign operations are located. For the market-based method, emission intensity indicators from the energy supplier were used. The market-based calculation took into account the purchase and redemption of guarantees of origin for feeding in the distribution or transmission network of 20,030 MWh of electricity generated in a renewable energy source system, as confirmed by certificates issued by Towarowa Giełda Energii S.A.:
RGP_ENERSOLU_2025-11-17_6109;
RGP_ENERSOLU_2025-11-17_6105;
RGP_ENERSOLU_2025-11-17_6106;
RGP_RESENENC_2025-11-26_6194;
RGP_ENERSOLU_2025-11-17_6107;
RGP_WBEEZOO_2025-07-25_4374;
RGP_RESENENC_2025-11-26_6195;
RGP_ENERSOLU_2025-11-17_6108.

[E1-6_03] Scope 1 and 2 emissions have not been disaggregated due to the fact that all Capital Group companies are fully consolidated.

Scope 3 – other indirect emissions originating in the whole value chain. In order to determine materiality, estimated were the values of emissions for all applicable categories, in compliance with the Greenhouse Gas (GHG) Protocol methodology, comprising:

- A Corporate Accounting and Reporting Standard (Revised Edition);
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard; Technical Guidance for Calculating Scope 3 Emissions.

Firstly, it has been determined which Scope 3 categories do not apply to the specific operations of the Capital Group companies. The analysis reflected the following categories:

- Category 8: Upstream leased assets;
- Category 11: Use of sold products;
- Category 13: Downstream leased assets;
- Category 14: Franchises;
- Category 15: Investments.

Further, emissions estimations and calculations were made for other categories. In the process, data was collected and analysed, and the relevant indicator selected. The results obtained reflect that the following five categories, that should be considered material, are responsible jointly for over 99% of emissions within Scope 3:

- Category 1: Purchased goods and services;
- Category 2: Capital goods acquired;
- Category 3: Fuels and energy;
- Category 4: Upstream transportation and distribution;
- Category 10: Processing of semi-products sold.

Below presented is the description of the methodology for calculating all Scope 3 categories applicable to the Group.

Category 1: Purchased goods and services

Data applicable to the purchased goods and services performed by in-house units in 2025 were taken into account. The emissions were calculated with the spend-based method, average-data method, and supplier-specific method. With regard to the spend-based method, indicators published by the Environmental Protection Agency (EPA) – *Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities* were taken into account. The indicators are expressed in kilograms of CO_2 per US dollar ($kgCO_2$/USD). For the average-data method, indicators from the DESNZ database and sector papers were taken into account, such as Winnipeg Sewage Treatment Program, *Appendix 7: CO_2 emission factors database* or VDMI *The voice of the European colourant industry: Emission Factors*. For the supplier-specific method, emission indicators reported by suppliers were used.

Category 2: Capital goods acquired

The emissions were calculated with the use of spend-based method. In calculation, EPA database indicators were taken into account. The indicators are expressed in kilograms of CO_2 per US dollar ($kgCO_2$/USD).

Category 3: Fuels and energy

The emissions were calculated with the use of average-data method. In order to calculate Category 3 emissions, there were taken into account data related to the consumption of the purchased utilities: heat, electric energy and fuels (petrol, diesel oil, LPG and natural gas). In calculation, DESNZ (Department for Energy Security & Net Zero of the United Kingdom) database indicators were taken into account.

Category 4: Upstream transportation and distribution

The emissions were calculated with the use of distance-based method. In calculation, DESNZ database emissions indicators were taken into account.

Category 5: Production waste management

The emissions were estimated with the use of waste-type-specific method. In calculation, DESNZ database emissions indicators were taken into account, as expressed in $kgCO_2e$ per weight unit of waste (Mg). The emissions were calculated by multiplying the weight of waste by emissions indicator relevant for the type of waste and the method of its processing.

Category 6: Business travel

The emissions were estimated with the use of distance-based method. Employees travelled with three different means of transport: passenger cars (other than business ones), planes and trains. In the estimation of business-travel-related emissions, DESNZ database emissions indicators were taken into account, as expressed in $kgCO_2e$ per kilometre or passenger-kilometre. It has been assumed that one employee was delegated on each business trip. The emissions were calculated by multiplying the total distance travelled with various means of transport by the relevant emissions indicator for the given means of transport.

Category 7: Employee commuting

The emissions were estimated with the use of distance-based method. For that purpose, employees were asked to determine the method of commuting to work. Thanks to the questionnaires, the profile of employee commuting was determined. Further, for the collected sample of data, the value of emissions attributable to the particular means of transport was calculated. The process involved multiplying the average distance travelled by employees (round trip) by the number of vehicles (for cars) or the number of passengers (for buses) and the average number of working days per year, and then by the corresponding emissions indicators. The emissions indicators were sourced from the DESNZ database. For passenger cars the emissions indicator was determined in $kgCO_2e$/km, and for public transport in $kgCO_2e$/passenger-kilometre. For the purpose of indicating total emissions, extrapolation was made. In the category, there was also included organised collective transport for the employees of Aluform subsidiary.

Category 9: Downstream transportation and distribution

There were considered only transports of products sold, which were organised and paid by the customers of the Capital Group. Other transports of products sold were included in Category 4. For the purpose of emissions calculation DESNZ emissions indicators were used, as expressed in $kgCO_2e$/km (for trucks) and $kgCO_2e$/ton-kilometre (for sea transport). As regards trucks, the emissions were calculated by multiplying the distance covered by the relevant emissions indicator. Whereas for sea transport, with regard to the unit of the indicator, also the average loading was considered.

Category 10: Processing of semi-products/intermediate products sold

The emissions were calculated with the use of average-data method. Within the EPS, the total weight of profiles and aluminium components produced and sold was used for the calculation and the emissions indicator from sector papers – *International Aluminium Institute (IAI) Scope 3 Guidance* was applied.

For the ASS/SSS companies, there were taken into account both intermediate products sold and aluminium systems, such as windows, doors, and façades which are subjected to assembly processes after sale (for example), thus, they were considered to be intermediate products. Emissions related to these processes were also included in Category 10. For the calculation, the mass of aluminium components produced and sold was used and the emissions indicator from sector papers – *IAI Scope 3 Guidance* was applied. The emissions value for the process of reworking (assembly) of sold finished products (aluminium systems) was obtained by multiplying the estimated weight of products sold by the emissions indicator set forth in the Environmental Product Declaration (EPD) for A5 stage – Construction-installation process.

For the FPS companies, the emissions were calculated on the basis of the weight of the products manufactured – BOPP film and packaging, which are subject to reworking processes after sale, such as cross-cutting and packing. The emissions indicator for these processes was estimated based on the average emissions in processing (Scopes 1 and 2) to production at the FPS with similar characteristics.

Category 12: End-of-life treatment of sold products

The emissions were estimated with the use of waste-type-specific method based on the analysis of waste originating post the life cycle of the products sold. In the process there were identified types of waste and there were allocated the respective methods of their processing. With regard to the specifics of products manufactured, it has been assumed that the amount of products manufactured and sold is equal to the amount of waste. Based on the data, there were applied relevant emissions indicators, adequately to the type of waste and the method of their processing. In calculation, DESNZ database emissions indicators were taken into account, as expressed in $kgCO_2e$ per weight unit of waste (Mg). The emissions were calculated by multiplying the weight of waste by emissions indicator relevant for the type of waste and the method of its processing.

TABLE 51: SPECIFICATION OF METHODS AND INDICATORS TAKEN INTO ACCOUNT WHEN CALCULATING SCOPE 3 EMISSIONS

Category	Calculation/ estimation	Input data	Calculation method	Sources of emission indicators
category 1	calculation	Data applicable to the weight and value of purchased goods*	Spend-based method Average-data method Supplier-specific method	▪ Indicators reported by suppliers, ▪ DESNZ (2025), ▪ Sector papers – Winnipeg Sewage Treatment Program, Appendix 7: CO_2 emission factors database and VDMI The voice of the European colourant industry: Emission Factors, ▪ EPA – Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities
category 2	calculation	Data applicable to the capital goods acquired; Data from the organisation's in-house systems	Spend-based method	EPA – Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities
category 3	calculation	Data applicable to the consumption of fuels and utilities purchased by the organisation	Average-data method	DESNZ (2025)

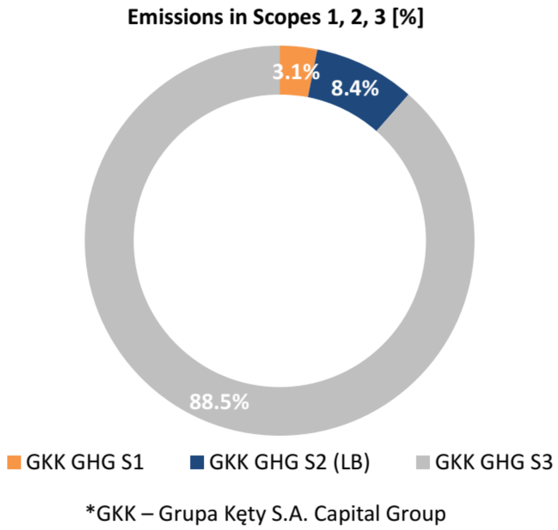
Category	Calculation/ estimation	Input data	Calculation method	Sources of emission indicators
category 4	calculation	Data applicable to the type of the means of transport, the distances travelled and loading, in reference to the transportation of products purchased and products sold, for which the organisation paid	Distance-based method	DESNZ (2025)
category 5	estimation	Weight of the particular types of waste produced in the operations of the organisation	Waste-type-specific method	DESNZ (2025)
category 6	estimation	Distance travelled on business trips with the particular means of transport	Distance-based method	DESNZ (2025)
category 7	estimation	Average distance travelled when commuting with the particular means of transport	Distance-based method	DESNZ (2025)
category 8	N/A			
category 9	estimation	Data applicable to the distance travelled and loading	Distance-based method	DESNZ (2025)
category 10	calculation	Data applicable to the weight of semi-products and intermediate products sold	Average-data method	▪ Sector paper – IAI (International Aluminium Institute) Scope 3 Guidance, ▪ EPD for ALUPROF S.A. window and door systems as well as façade systems ▪ Own indicator determined based on the average emissions in processing (Scopes 1 and 2) to production at the FPS with similar characteristics.
category 11	N/A			
category 12	estimation	Weight of the particular types of waste originating post the life cycle intermediate products sold	Waste-type-specific method	DESNZ (2025)
category 13	N/A			
category 14	N/A			
category 15	N/A			

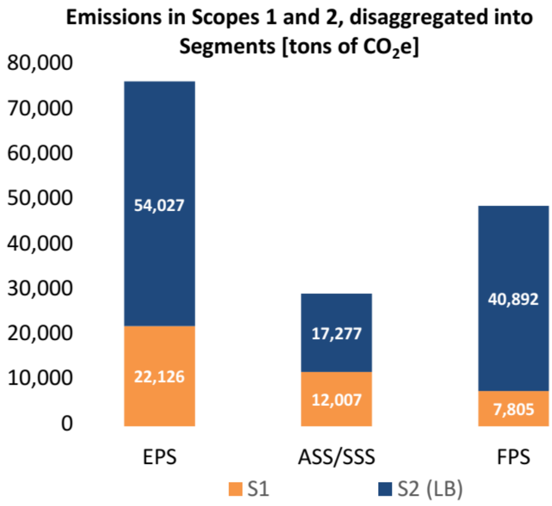
* As regards Aluprof S.A, there was assumed data applicable to the goods purchased from suppliers who generate 80% of the total turnover.

TABLE 52: TOTAL GHG EMISSIONS IN 2025, DISAGGREGATED INTO SCOPES AND PROPORTION OF THE PARTICULAR SCOPES

Scope	Total emissions (CO_2e tons)	Proportion of the particular Scopes
Scope 1	41,938	3.1%
Scope 2	112,196	8.4%
Scope 3	1,179,718	88.5%

CHART 1: GHG EMISSIONS IN 2025, DISAGGREGATED INTO SCOPES AND PER OPERATING SEGMENTS





[E1-6_30] [E1-6_33] [E1-6_34] [E1-6_35] The table below presents the intensity of GHG emissions based on net income, which amounted to PLN 5,495 million.

TABLE 53: GHG INTENSITY

GHG intensity	2024 Value	2025 Value	% 2025/2024
Consolidated sales (PLN million)	5,144	5,495	106.82%
Total GHG emissions – distance-based method (tons CO_2e)	1,326,193	1,333,852	100.58%
GHG intensity to net income (CO_2e tons / PLN million)	257.8	242.7	94.14%

Compared to 2024, GHG intensity to net income went down by 5.86%.

9.14. Pollution E2

9.14.1. Description of the processes to identify and assess material pollution-related impacts, risks and opportunities – E2.IRO-1

[E2.IRO-1_01] [E2.IRO-1_02] [E2.IRO-1_03] Material impacts, risks and opportunities related to pollution were identified during the analysis of double materiality carried out at the Capital Group in 2025. Detailed description of the process may be found in Section *SBM 3* of the Report.

9.14.2. Policies related to pollution – E2-1

[E2-1_01] The Capital Group of Grupa Kęty S.A. adopted a common policy related to pollution in 2025, which addresses material impacts, risks and opportunities. The policy is based on common standards and norms of conduct for Group companies in the field of preventing pollution and managing hazardous substances. The implemented policy covers ESRS E2, E3 and E4 standards. The overall implementation of the Environmental Policy is supervised by a Member of the Management Board (COO). The 'OrangeBook' processes management system implemented at the Group provides a platform for management and control. The Policy outlines how the Group intends to reduce its environmental footprint in the recycling of aluminium, manufacture of aluminium

systems for the construction industry, and the production of packaging. The Policy focuses on minimising emissions to air.

Due to specific environmental aspects, separate Environmental Policies have been maintained in the operating segments. Responsible for their oversight are the Management Boards of the companies.

In the Environmental Policy, the Capital Group of Grupa Kęty S.A. has committed to:

- recycle aluminium, thus reducing emissions and negative environmental impacts;
- support sustainable and low-emission construction projects;
- develop technologies for the production of packaging, with low use of volatile organic compounds;
- comply with legal requirements and continuously improve the implemented environmental management system;
- apply uniform methods of hazard elimination;
- monitor air, water and soil pollution;
- handle waste properly and minimise the waste generated;
- eliminate impacts originating from hazardous substances;
- take initiatives to improve the environmental performance of affected entities;
- assess environmental impact before commencing new activities and take the assessment results into account in decision-making processes.

[E2.MDR-P_01-06] The effective maintenance and implementation of adopted environmental policies at the individual companies and operating segments is facilitated by certified environmental management systems based on ISO 14001. *[E2-1_02]* Operational control of pollution-related processes has been formalised through systemic procedures, with particular focus on significant aspects. The Capital Group strives to use more environmentally friendly chemicals and mixtures, reducing hazardous substances. *[E2-1_03]* In addition, contingency plans have been implemented at the organisation, covering for prompt reactions in the event of contamination detection, including chemical neutralisation, as well as groundwater and soil protection.

Environmental issues, including pollution, are also governed by the Code of Ethics of the Capital Group. It emphasises the need to eliminate negative impacts at their source, to invest in research and development, and to search for environmentally friendly technologies and methods to eliminate risks.

9.14.3. Actions and resources related to pollution – E2-2

Air pollution

[E2.MDR-A_01-12] [E2-2_02] The Capital Group companies take actions to minimise their impact on the environment, focusing on air and water pollution and substances of concern used in manufacturing processes. The level of dust and gas emissions into the air is systematically monitored and reported by all production plants. The monitoring proves that the limits set out by law and administrative decisions have been kept. The total emissions level is below the allowed limits.

Apart from greenhouse gases, the Extruded Products Segment companies emit to air: sulphur dioxide, nitrogen oxides, carbon monoxide, dust and small amounts of inorganic compounds. The sources of emission are the processes of natural gas combustion and chemical treatment of aluminium elements. The main pollutants emitted by the Architectural Systems Segment and the Sun-shading Systems Segment include sulphur dioxide, nitrogen oxides, carbon monoxide, dust, sulphuric acid, inorganic acids. The Flexible Packaging Segment emits volatile organic compounds (VOC) to air, originating from the processes of printing, coating and lamination of packaging, as well as dust and gases from natural gas combustion.

In reference to the systems for which an integrated permit must be obtained, there were fulfilled the requirements of the best available techniques, including those set forth in the Commission Implementing Decision (EU) 2016/1032 of 13 June 2016 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council, for the non-ferrous metals industries.

Water pollution

At the Capital Group companies, industrial and sanitary wastewater originates. Supervision and monitoring of the wastewater production and discharge limit the negative impact on the environment and potential risks. Special supervision focuses on wastewater originating in the aluminium chemical treatment processes.

At the EPS, Grupa Kęty S.A. and its subsidiary AK EMMI discharge wastewater directly to surface waters. At the ASS, the same situation refers to the Złotów plant. Security measures have been taken at the companies to prevent the possible spills. The wastewater is discharged based on a water permit possessed. The quality of the discharged wastewater is tested at regular intervals by accredited laboratories. The permit conditions have been met. The treatment systems are fit with specially-designed pre-treatment solutions serving neutralisation of specific types of wastewater. The technology for treating wastewater from the chemical treatment of aluminium elements is based mainly on neutralisation processes, supported by coagulants and flocculants.

The other companies of the ASS, SSS as well as the FPS companies discharge wastewater after pre-treatment solely to the sewer systems of third-party companies.

In 2025, the Capital Group undertook the following activities, which form an integral part of the business operations:

Extruded Products Segment:

Grupa Kęty S.A.:

- purchase of a kit for automatic pH and temperature measurement at the plant's wastewater outlet;
- reduction of wastewater discharge from the SecoAlmex melting and casting line due to its connection to a closed cooling water circuit.

Architectural Systems Segment:

Aluprof S.A.:

- reduction of dust emissions as a result of discontinuing the purchase of thermal energy based on high-emission fuels combustion by installing a high-efficiency gas boiler room and using condensing boilers and heat pumps together with an industrial automation system at the Złotów plant;
- reduction of wastewater from the paint shop neutraliser at the Bielsko-Biała plant as a result of returning some of the water to the production process.

Flexible Packaging Segment:

Alupol Packaging S.A. / Alupol Packaging Kęty sp. z o.o.:

- optimisation of afterburner system operating parameters to improve the efficiency of volatile organic compound emission reduction;
- increased reuse of paint residues, resulting in reduced paint consumption in packaging production processes.

In the reporting period, there were no malfunctions resulting in contamination or other damage to the natural environment.

Companies operating under the ISO 14001 system have operational control procedures in place for processes with material environmental aspects, aimed at preventing and responding to malfunctions. The procedures also specify the required preventive measures, such as preventive maintenance, periodic inspections of emission reduction devices, and measures to reduce possible leaks, such as drip pans and collection tanks. They also address responsibilities and how to proceed in the event of malfunction.

Pollution-related activities include involvement in the upstream value chain. The activities consist in verifying and undertaking cooperation with selected suppliers who guarantee compliance with the environmental requirements. The Capital Group has introduced a process to oversee the environmental impact in the supply chain. Also, binding is the Code of Conduct for the Suppliers of the Capital Group, which specifies the major requirements for the suppliers with regard to responsibility for the natural environment. The preferred suppliers possess the certificate of having implemented the ISO 14001 standard. In the first place contracts with local and national suppliers are concluded.

The Group has also implemented the 'Compliance' assessment system and due diligence mechanisms in the supply chain. As part of this process, in 2025 the Capital Group carried out a dialogue with suppliers and other business partners to assess environmental aspects, with particular focus on compliance with legal requirements and implementation of pollution-related policies. Surveys allow to assess compliance with environmental conditions in the context of cooperation with the Capital Group.

9.14.4. Targets related to pollution – E2-3

[E2.MDR-T_14-19] Emission of pollutants other than GHG is not a key challenge within the business model of the Capital Group. Nevertheless, the environmental policy adopted in 2025 sets out a measurable target and specifies the metrics used to monitor it. The year 2024 was chosen as the base year for target setting. The target year is 2029, in line with the Development Strategy of the Capital Group of Grupa Kęty S.A. for the years 2025-2029 adopted by the Management Board. The target concerns the reduction of the total dusts and other than GHG gases emissions in relation to net income from operations. The result achieved at the end of 2025 stems from a reduction in total emissions and is mainly due to a decrease in volatile organic compound emissions in companies of the Flexible Packaging Segment (FPS), and a 6.82% increase in total net income. Therefore, a decision will be made to update the target.

The target adopted is a voluntary one and does not result from mandatory legislation.

TABLE 54: TARGETS RELATED TO POLLUTION

Target name	Target description	Formula 2025	Execution 2025	2029 Target
Reduction of air pollution intensity	Reduction of the total dusts and other than GHG gases emissions to net income from operations [Mg/PLN million], base year 2024, target year 2029.	% ((Emissions to income 2024 - Emissions to income 2025) / Emissions to income 2024)	-15.57%	- 5%

In order to prevent actual or potential negative impacts, every facility associated with the risk of environmental pollution is subject to emission measurement and control. The methods and tools of implementation are defined by formal procedures and instructions adopted as part of the environmental management system. The operating segments focus on activities related to environmental aspects qualified as significant in compliance with the methodology determined in the ISO 14001 procedure 'Identification of environmental aspects'. The activities are approved within the environmental system review carried out in liaison with the highest-level management staff. The effectiveness of performance is verified within the external and internal audit programmes.

9.14.5. Pollution of air, water and soil – E2-4

In 2025, the Capital Group emitted air and water pollutants as a result of own operations. The emission level of each pollutant, with exception of greenhouse gases, representing consolidated amounts covering emissions from all of the Group's facilities, did not exceed the threshold value set out in Annex II to Regulation (EC) No 166/2006 of the European Parliament and of the Council.

Total emissions of significant pollutants to air and water are presented below. Pollutants emission to air went down by 9.81% compared to 2024. This results from significant reduction in volatile organic compound emissions due to increased efficiency of solvent afterburning in companies of the Flexible Packaging Segment (FPS). Pollutants emission to water remained at a level similar to that of 2024.

The amounts for 2025 and 2024 presented in the tables refer to significant pollutants listed in Annex II to Regulation (EC) No 166/2006 of the European Parliament and of the Council, emitted from all of the Group's facilities.

Emissions for 2024 include emissions from SELT sp. z o.o. from 2 September 2024, i.e. from the acquisition date. No recalculation was made for 2024 in connection with the acquisition.

[E2-4_08] [E2-4_15]

TABLE 55: AIR POLLUTANTS EMITTED AS A RESULT OF OWN OPERATIONS

Pollutant	Threshold value for emissions to air [kg/year]	Amount of pollutant 2024 [kg/year]	Amount of pollutant 2025 [kg/year]	Change y/y % [2025/2024-1]
Carbon monoxide (CO)	500,000	16,043.0	16,304.9	1.63%
Non-methane volatile organic compounds (NMVOC)	100,000	93,480.0	75,096.1	-19.67%
Nitrogen oxides (NOx/NO2)	100,000	35,344.9	36,967.4	4.59%
Sulphur oxides (SOx/SO2)	150,000	1,479.3	2,151.0	45.41%
Particulate matter (PM10)	50,000	3,179.7	3,669.2	15.39%

TABLE 56: WATER POLLUTANTS EMITTED AS A RESULT OF OWN OPERATIONS

Pollutant	Threshold value for emissions to water [kg/year]	Amount of pollutant 2024 [kg/year]	Amount of pollutant 2025 [kg/year]	Change y/y % [2025/2024-1]
Total nitrogen	50,000	3,876.7	3,848.4	-0.73%
Chlorides (as total Cl)	2,000,000	131,325.8	131,954.9	0.48%
Total phosphorus	5,000	101.6	46.1	-54.63%
Zinc and zinc compounds	100	64.0	38.8	-39.38%
Fluorides (as total F)	2,000	50.00	260.8	421.6%

[E2-4_09] [E2-4_10] The companies perform periodic measurements of emissions into the air in accordance with legal requirements and relevant environmental permits. The collection of data on substances discharged into the environment in most of the Capital Group companies is carried out using the Company Environmental Pollution Bank software by Atmoterm S.A. Details regarding systems, facilities, emitters and emission sources collected in the in-house databases are used for calculating environmental charges, as well as reporting and recording emission volumes from individual sources.

The issue of microplastics concerns the FPS companies. [E2-4_05] Microplastics are solid particles of plastics smaller than 5 mm. The FPS companies identify the sources of microplastics in their operations in two areas:

- microplastics used – originating from BOPP and PE granules used as material for plastic films production;
- microplastics produced – created during the regranulation of non-conforming plastic films for reuse.

The amount of microplastics is reported on the basis of releases and receipts in the ERP system. The companies comply with EU Regulation 2023/2055 on limiting intentional use of microplastics in products. BOPP/PE granulate is exempt under Article 5 because it is used in closed industrial processes with a retention efficiency of over 95%.

Risks related to contamination with microplastics are minimised through:

- closed production system with almost 100% utilisation of granules and regranulate;
- storage of the granulate in silos, halls and, in the case of outdoor storage, only on paved areas;
- microplastics unsuitable for production are transferred exclusively to recipients holding permits for their processing.

TABLE 57: MICROPLASTICS PRODUCED AND USED

Microplastics	2024 [kg/year]	2025 [kg/year]	Change y/y % 2025/2024-1
Produced	4,804,502	5,034,500	4.79%
Used	72,698,575	73,669,361	1.34%

9.14.6. Substances of concern and substances of very high concern – E2-5

[E2-5_01] [E2-5_02] [E2-5_03] [E2-5_04] [E2-5_05] [E2-5_06] [E2-5_07] [E2-5_08] [E2-5_09] [E2-5_10] [E2-5_11] [E2-5_12] [E2-5_013]

Pursuant to the provisions of the Environmental Protection Law and the criteria set out in the Regulation of the Minister of Development of 29 January 2016 *on the types and quantities of hazardous substances present in a plant, determining the classification of a plant as a one with an increased or high risk of a serious industrial accident*, the Aluprof S.A. plant in Bielsko-Biała was included in the group of plants with an increased risk of a serious industrial accident due to the use of chromium oxide in the manufacturing processes. This substance is considered to be a substance of very high concern (SVHC).

Other types and amounts of hazardous substances present at the Capital Group companies do not pose a risk of serious industrial accident.

Each substance classified as hazardous, used in the course of production, has an up-to-date material safety data sheet. Following the manufacturers' recommendations, substances are transported, used and stored in accordance with the instructions given in these documents.

Products manufactured by the Capital Group companies are subject to Regulation (EC) 1907/2006 of the European Parliament and of the Council *concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals* (REACH). They do not contain substances of concern or very high concern on the current list of SVHCs published by the European Chemicals Agency. In 2025, the Group companies ceased to use chemicals classified for reproductive toxicity or toxic effects on target organs. The total use of substances from other hazard classes remained at a level similar to that of 2024.

TABLE 58: TOTAL AMOUNTS OF POTENTIALLY HAZARDOUS SUBSTANCES GENERATED OR USED IN PRODUCTION, OR PURCHASED

Substance hazard class [1]	2024 [tons]	2025 [tons]
Carcinogenicity, category 1 and 2	834.3	954.3
Germ cell mutagenicity, category 1 and 2	34.2	12.6
Reproductive toxicity, category 1 and 2	16.5	0.0
Skin sensitisation, category 1	1,330.1	1,328.6
Long-term aquatic hazard, category 1 to 4	681.7	585.3
Toxic effects on target organs, repeated exposure, category 1 and 2	46.6	0.0

TABLE 59: TOTAL AMOUNTS OF SUBSTANCES OF VERY HIGH CONCERN GENERATED OR USED IN PRODUCTION, OR PURCHASED

Substance hazard class	2024 [tons]	2025 [tons]
Carcinogenicity, category 1 and 2, chromium (VI) oxide	7.9	11.7

[1] Hazard class listed in Parts 2-5 of Annex I to Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures.

9.15.Water and marine resources – E3

9.15.1. Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities – E3.IRO-1

[E3.IRO-1_01] [E3.IRO-1_02] Material impacts, risks and opportunities related to water and marine resources were identified during the analysis of double materiality carried out at the Capital Group in 2025.

9.15.2. Policies related to water and marine resources – E3-1

9.15.3.

[E3.MDR-P_01-06]

In 2025, the Capital Group of Grupa Kęty S.A. adopted a policy covering the requirements of the ESRS E3 standard. The policy addresses the impacts, risks and opportunities identified in this respect. It is based on water-related standards of procedure common to all companies. The primary objective is to reduce water consumption. With regard to water treatment as well as water pollution prevention and reduction, the policy is general in nature and does not set any measurable targets. The document makes no reference to the design of products and services to address water-related issues. The 'OrangeBook' strategic processes management system implemented at the Group provides a platform for management and control.

[E3-1_01] [E3-1_02] The adopted policy represents a commitment to responsibly manage water and optimise its consumption, specifically thanks to using equipment and systems serving water reuse, and to undertake initiatives to improve environmental performance. Requirements regarding water-related policies in relation to the value chain are set out in the *Code of Conduct for the Suppliers*. The Code places an obligation on companies providing products and services to the Capital Group companies to strive to reduce water consumption and manage water resources rationally. [E3-1_09] The Capital Group does not have a policy related to the sustainability of the seas and oceans.

[E3.MDR-P_01-06] A Member of the Management Board (COO) of the parent company, Grupa Kęty S.A., is responsible for the implementation of the Policy. [E3.MDR-P_01-06] Documentation of the ISO 14001 environmental management system meets the water management requirements to which the Group has committed.

[E3.MDR-P_01-06] Due to the date of its implementation, the provisions of the *Environmental Policy* were not consulted with stakeholders in 2025. The consultation will take place in 2026. [E3-1_06] As the Capital Group companies are not located in areas of high water scarcity, the regulations do not address the commitment to reduce water consumption in such areas. Besides, the policy does not cover issues related to the sustainability of oceans and seas, as the Group companies do not use marine resources.

9.15.4. Actions and resources related to water and marine resources – E3-2

The method of water supply differs at the particular companies of the Capital Group. The parent company, Grupa Kęty S.A. withdraws water from own intakes, i.e. from a well and from ground drainage. The well supplies the drinking water system at the plant and is the main source of water for the employee amenities. The basic source of water for production processes is the drainage system at the plant. Water resources are used pursuant to the possessed water permit. The other companies of the Capital Group do not possess their own water intakes and purchase water from third-party operators. At those companies water is used for engineering and social purposes. Water consumption is monitored within the ISO 14001 system procedures.

[E3.MDR-A_01-12] Within the organisation, there were implemented actions to optimise the use of water resources in production processes. At Grupa Kęty S.A., due to the nature of production, the key activity is to extend the system of close-circuit water for cooling in heat processes related to melting and processing of aluminium. At the Capital Group companies, the practice is to replace faulty devices without delay, install devices to reduce water consumption, and monitor water consumption. In 2025, work on optimising the management of water resources was continued, for example, the casting line, to which two melting furnaces are connected, was incorporated into the plant close-circuit water system. The system had its separate cooling system, the proper operation of which required large amounts of water, electricity and chemicals for water conditioning and micro-organisms elimination. This water line eliminated the previously necessary operation of electric engines, maintenance of the previous system and chemicals dosing.

[E3.MDR-A_01-12] In the reporting period, the Capital Group did not record any cases in which action had to be taken to provide remedies to people harmed by significant impacts related to water resources.

[E3.MDR-A_01-12] In 2025, the Capital Group's water resources activities did not involve significant operating or capital expenditure.

[E3-2_03] The Capital Group companies do not operate in flood threatened areas such as river valleys or sites below sea level.

9.15.5. Targets related to water and marine resources – E3-3

[E3.MDR-T_01-13] The general objective of the Capital Group related to water resources, as defined in the *Environmental Policy*, is to strive to reduce water consumption and to reuse water. At the same time, a measurable target relating to water intensity was set and the metrics to monitor it were defined. The base year was set at 2024, and the target year was 2029, in line with the Development Strategy of the Capital Group of Grupa Kęty S.A. for the years 2025-2029 adopted by the Management Board.

[E3.MDR-T_01-13] When setting the target, the Group did not rely on scientific evidence and did not involve stakeholders at this stage. There was conducted an analysis of water consumption at the companies, processes with high water demand were identified as well as opportunities for reduction.

TABLE 60: TARGETS RELATED TO WATER

Target name	Target description	Formula 2025	Execution 2025	2029 Target
Reduction of water intensity	Reduction of water intensity, i.e. total water consumption within own operations to net income from operations [m3/PLN million] base year 2024, target year 2029.	% ((Water consumption to income 2024 - Water consumption to income 2025) / Water consumption to income 2024)	-1.94%	- 6%

[E3-3_03] In 2025, compared with 2024, water intensity to operating revenue ([m^3/PLN]) was reduced by 1.94%. This result confirms that the target for 2029 is achievable. [E3.MDR-T_01-13] The target was approved during the reporting period.

[E3-3_08] The target adopted is a voluntary one and does not result from mandatory legislation.

[E3.MDR-T_01-13] Monitoring of progress towards the target is carried out annually and the results are presented in the annual report of the Group.

[E3-3_01] [E3-3_02] The water consumption reduction target indirectly relates to the Capital Group's impact on water resources identified during double materiality analysis, and defined as: 'Depletion of water resources and disruption of the natural water cycle in the ecosystem through the use of water in the value chain, particularly in primary aluminium production.' With regard to location away from seas and oceans, the target of the Capital Group is not related to marine resources.

9.15.6. Water consumption – E3-4

[E3-4_01] [E3-4_02] [E3-4_03] [E3-4_04] [E3-4_05] [E3-4_07] [E3-4_08]

TABLE 61: WATER CONSUMPTION AND WATER INTENSITY

Water consumption [m3]	2024	2025	% 2025/2024
Total water consumption	670,229	702,079	104.8%
Total water consumption in areas at water risk	0	0	-
Total water recycled and reused	2,716,355	2,723,893	100.3%
Total water stored and changes in storage	1,723	1,650	95.8%
Water intensity	**2024**	**2025**	% 2025/2024
Total water consumption in own operations in m3 per PLN 1 million of net income	130.3	127.8	98.1%
Total net income [PLN million]	5,144	5,495	106.8%
Total water consumption in own operations in m3 per EUR 1 million of net income	561.2	541.4	96.5%
Total net income [EUR million]	1,194	1,297	108.6%

[E3-4_06] The water consumption data presented in this Report originate from water meters equipped with automatic or manual reading systems. The data collection process for manual reading is based on the recording of meter values by authorised persons at set intervals. Automatic meters send data in real time or at regular intervals. The data received is verified for accuracy.

9.16. Biodiversity and ecosystems – E4

9.16.1. Material impacts, risks and opportunities and their interaction with strategy and business model – E4.SBM-3

[E4.SBM-3_01] [E4.SBM-3_03] [E4.SBM-3_04] The Capital Group does not have specific processes within its own operations that have been identified as significant for biodiversity and ecosystems. *[E4.SBM-3_02]* The process where negative impacts on biodiversity and ecosystems upstream the value chain have been identified is primary aluminium production, mainly bauxite mining and alumina (aluminium oxide) production. Bauxite mining can cause environmental degradation, deforestation and water pollution. Alumina refining, on the other hand, involves the emission of air pollutants such as dust, nitrogen oxides, sulphur oxides and hydrogen fluoride. In addition, waste is produced, which is classified as hazardous waste due to its toxicity and alkalinity. It contains heavy metals and alkaline compounds that can contaminate soil and groundwater.

[E4.SBM-3_06] No specific species have been identified that would be clearly negatively affected by the Capital Group. *[E4.SBM-3_05]* The Group has no impact on land degradation, desertification or soil sealing.

9.16.2. Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities – E4.IRO-1

[E4.IRO-1_01] [E4.IRO-1_02] The Capital Group has carried out an analysis of its dependence on natural resources and environmental impacts in terms of: pollutants emitted, raw materials, desertification, dependence on ecosystem services, impacts on protected areas and endangered species. All activities were analysed from a site-specific point of view. In order to obtain a broader contextual view, especially for downstream and upstream impacts and dependencies, where a top-down view of these aspects was needed, an incomplete LEAP analysis was performed, focusing on assessing impacts and dependencies for defined areas. Qualitative and quantitative thresholds were used. Numerous reference databases were used as a reference point to objectively support the analysis. ***[E4.IRO-1_14]*** Protected areas in the vicinity of the Capital Group's sites were identified (for Europe, the area of +/- 50 km was analysed), but no significant impacts were identified in these areas. *[E4.IRO-1_15] [E4.IRO-1_16]* Therefore, no mitigation measures were considered necessary.

[E4.IRO-1_03] [E4.IRO-1_04] [E4.IRO-1_05] [E4.IRO-1_06] [E4.IRO-1_07] [E4.IRO-1_08] Details of the double materiality analysis in the area of the environment, including biodiversity, are presented in Section IRO-1 Description of the process to identify and assess material impacts, risks and opportunities.

9.16.3. Transition plan and consideration of biodiversity and ecosystems in strategy and business model – E4-1

[E4-1_01] In 2025, the Capital Group did not possess a transition plan with regard to biodiversity and ecosystems. *[E4-1_02]* In the double materiality analysis there were considered own operations as well as upstream value chain, including countries being the leading extractors of bauxite, or processors and producers of aluminium. *[E4-1_03]* It has been assumed that a drop in demand for primary aluminium is not related in a linear way with the supply of aluminium scrap and is not going to have a major impact within the long-term time horizon (up to 10 years). *[E4-1_04]* The analysis was carried out in three time horizons: short-term (up to 1 year), medium-term (up to 5 years), and long-term (up to 10 years). *[E4-1_06]* Considered was the information obtained during the dialogue with stakeholders carried out within double materiality analysis.

All new projects are subject to an environmental permit procedure to ensure that a project is implemented in accordance with the mitigation hierarchy, i.e. by minimising impacts on ecosystems as much as possible and striving to create benefits for biodiversity. The location of new investments is selected with a view to minimising biodiversity impacts. At an early stage of the investment process, Environmental Impact Assessments (EIAs) are prepared, taking into account natural and cultural values. In the course of issuing environmental approvals for projects being implemented, which may cause biodiversity loss, there are developed potential compensatory measures.

[E4-1_01] [E4-1_05] The analysis confirmed that the business model of the Capital Group based on recycled aluminium is resilient to risks.

9.16.4. Policies related to biodiversity and ecosystems – E4-2

[E4-2_01] [E4.MDR-P_07-08] In 2025, the Capital Group of Grupa Kęty S.A. adopted a common Environmental Policy alco covering the ESRS E4 standard. It includes a general commitment to counteract potential threats and impacts of our operations on biodiversity and ecosystems in sensitive areas, and to carry out an environmental impact assessment before commencing a new activity. The adopted biodiversity policy is general in nature and does not address the specific items under the E4-2 disclosure requirement. The implementation of the policy is supervised by a Member of the Management Board (COO).

At the same time, the Group generates a positive impact on ecosystems through a range of initiatives and projects aimed at protecting species and their habitats, some of which are presented in Section E4-3.

9.16.5. Actions and resources related to biodiversity and ecosystems – E4-3

[E4.MDR-A_13-14] [E4-3_02] [E4-3_03] Presently, there are no formal biodiversity action plans in place in the Group. Such plans are considered to be introduced in the coming years. Nevertheless, resources have been allocated and initiatives relating to biodiversity and ecosystems have been implemented for a number of years. The following should be mentioned with regard to 2025:

- Expansion of the apiary at the Kęty plant, replacement of queen bees in colonies, and honey harvesting.
- The ‘Clean Beskids’ campaign including the clean-up of trails in the area of Potrójna, Jawornica, Złota Górka, the Kocierska Pass, Czarny Gron, Gancarz, Leskowiec.
- Restoration of the forest structure by planting larch and alder trees in the mountain area in collaboration with the Bielsko Forest Inspectorate.
- Restoration, as part of the ‘Together with the Group’ programme, of an apiary destroyed by flood and enabling it to resume operations through the purchase of new hives and beekeeping equipment.
- Forest clean-up campaign carried out jointly with the Opole Forest Inspectorate and in the Makowski Beskids in the Stryszów municipality.
- Workshops and a quiz ‘Biodiversity Around Us’, addressed to Group employees and their families, testing their knowledge of biodiversity and ecosystems.

9.16.6. Targets related to biodiversity and ecosystems – E4-4

[E4.MDR-T_14-19] [E4-3_04] In 2025, the Group had no measurable targets relating to biodiversity and ecosystems.

9.16.7. Impact metrics related to biodiversity and ecosystems change – E4-5

[E4-5_01] E4-5_02] [E4-5_04] The Capital Group did not establish metrics related to identified impacts on biodiversity and ecosystems. Since impacts and risks relating to biodiversity and ecosystems were identified only upstream the value chain (in relation to primary aluminium production), there were implemented surveys as part of the supply chain due diligence mechanism to assess suppliers’ compliance with environmental requirements in this respect.

9.17.Resource use and circular economy – E5

9.17.1. Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities – E5.IRO-1

[E5.IRO-1_01] [E5.IRO-1_02] Material impacts, risks and opportunities related to resource use and circular economy were identified during the analysis of double materiality carried out at the Capital Group in 2025. Detailed description of the process may be found in Section SBM 3 of the Report. By analysing the business model, strategy and value chain relationships, material opportunities related to the circular economy were identified. They arise from the fact that Grupa Kęty operates a business based on aluminium recycling and processing
using its own foundry. This allows to maximise advantages arising from the trend towards replacing primary aluminium with secondary aluminium.

9.17.2. Policies related to resource use and circular economy – E5-1

[E5.MDR-P_01-06] In 2025, the policy related to resource use and circular economy was adopted at the Capital Group level. These issues were also addressed in the *Code of Ethics and the Code of Conduct for the Suppliers*.

TABLE 62: SPECIFICATION OF REGULATIONS BINDING AT THE GROUP, RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Regulation	[E5-1_01] [E5-1_02] Key contents of internal regulations regarding resource use and circular economy
Climate and Circular Economy Policy	In the Policy the Capital Group declares the creation of conditions for the development of more sustainable, decarbonised and circular production, development of recycling processes and efficient waste management in all areas of operations of its companies.
Code of Ethics	The Code of Ethics addresses the use and dissemination of environmentally friendly technologies, making products and services purchasing decisions based on ecological criteria, as well as the efficient use of resources and reduction of emissions.
Code of Conduct for the Suppliers	The Code commits the Capital Group suppliers to responsible, environmentally-conscious sourcing of raw materials, taking environmental criteria into account in their purchasing decisions, reducing the consumption of raw materials and natural resources, managing them rationally and striving to minimise the generation of waste associated with their operations.

In accordance with the provisions of the Policy, the Capital Group intends to support circular economy through:

- recycling of aluminium in our own foundry, thus supporting the trend of replacing primary aluminium with secondary aluminium;
- supporting sustainable construction projects and increasing the share of renewable materials in the production and sale of aluminium systems for the construction industry;
- developing production technologies for packaging fit for recycling;
- applying life-cycle approach in the manufactured products;
- optimising the consumption of raw materials by using as many recycled materials as possible;
- supporting research and investments in technologies that bring ‘sustainable' aluminium products.

[E5-1-1_01; E5-1_02] The Policy provisions refer to departure from the use of primary resources (bauxite, primary aluminium) and increased use of recycled resources (recycled aluminium). The objectives adopted serve to increase the share of secondary raw materials in the manufacturing processes of the Capital Group companies. Besides, emphasis was placed on improving the performance of the entities within the Capital Group's area of influence.

9.17.3. Actions and resources related to resource use and circular economy – E5-2

[E5.MDR-A_01-12] The companies of the Capital Group have been reasonably using raw materials needed for production, striving to achieve optimal and effective solutions ensuring respect for natural resources. The Capital Group's ambition is to gradually replace fossil fuels with renewable or recycled materials. Most of the primary materials are purchased in Europe.

As regards manufacturing processes, the Capital Group applies a product life cycle approach, focusing on the search for new applications. In that area, there are conducted own research and collaboration with scientific centres. The control and consumption of raw materials take place in accordance with the ISO 9001 and ISO 14001 standard requirements. Each of the operating segments of the Capital Group has determined a specific goal to increase the share of recycled materials in products:

- Extruded Products Segment – increase of the share recycled materials in the manufactured aluminium billets and profiles.
- Flexible Packaging Segment – growth of the share of the manufactured packaging films and laminates fit for recycling;
- Architectural Systems Segment – increase in the number of Aluprof-systems-constructed buildings with environmentally-friendly certificates.

The Extruded Products Segment recycles aluminium scrap generated by its production plants as well as scrap purchased from the market. The scrap is a component of materials for the production of aluminium billets, which are further used in extruding profiles. The plant selectively collects the particular grades of scrap and, as a result, it does not apply in the remelting process any fluxing agents that are harmful to the environment. The process is subject to strict requirements regarding the quality of the purchased scrap. As a result, there is no contaminated aluminium in the remelting process and no hazardous substances which could pose a risk to the environment are emitted to air.

The other two segments do not carry out directly the processes of waste recovery or recycling. Nevertheless, their product offer comprises products with a very high share of recycled or recyclable materials. Aluprof S.A. (Architectural Systems Segment) has been partner of the CIRCON project by the Polish Green Building Association since 2023. The project focuses on sector cooperation, creation of a compendium of building design principles in compliance with the circular economy idea, as well as spreading the knowledge among the construction market stakeholders. Within the project there were drafted guidelines on how to practically apply circular economy in construction.

The Flexible Packaging Segment has been developing production of plastic packaging fit for recycling. This means packaging
based on paper or refined paper, or on plastics with homogeneous structure. The structure of laminates and smaller printed areas compared with the current standards, make them easier to recycle.

Upstream value chain activities involve collaboration with suppliers of raw materials with a higher share of recycled materials (e.g. aluminium billets) or recyclable materials (e.g. building system components, packaging materials). Downstream value chain activities involve work on developing our own products and applications based on recycled raw materials and collaboration with customers to create a close-circuit aluminium scrap system going beyond the Capital Group companies. This applies in particular to possibility of obtaining post-consumer scrap from demolition projects carried out by Aluprof. At the same time, a strategic 'close-circuit' partnership established with key customers in this respect may translate into an increase in high-margin orders.

[E5.MDR-A_01-12] The actions undertaken in 2025 with regard to circular economy or impact of resources did not involve significant operating or capital expenditure.

In the reporting period, the Capital Group did not record any cases in which actions had to be taken to provide remedies to people harmed by material impacts related to circular economy or impact of resources.

9.17.4. Targets related to resource use and circular economy – E5-3

[E5.MDR-T_01-13] The targets assumed by the Capital Group with regard to circular economy and resource use were defined in the Development Strategy of the Capital Group for the years 2025-2029 and the Climate Policy. The target of waste generation intensity reduction, approved by the Environmental Policy, also refers to the scope of the ESRS E5 standard.

TABLE 63: DESCRIPTION OF ADOPTED TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Target name	Target description	Formula 2025	Execution 2025	2029 Target
Share of aluminium scrap in the manufactured products	Share of aluminium scrap in products extruded from billets cast in Kęty, understood as the share of recycled scrap in the production charge of series 6xxx alloy billets at the Z+P melting and casting line in Kęty, target year 2029.	% (Weight of scrap in the charge 2025 / Weight of billets cast 2025)	75.9%	77%
Increase in the number of Aluprof-systems-constructed buildings with environmentally-friendly certificates	Number of Aluprof-systems-constructed buildings certified by the Polish Green Building Association [Polski Związek Budownictwa Ekologicznego] (buildings classified based on buildings multi-criteria environmental assessment systems, such as Breeam, Leed, DGNB or HQE) and foreign databases, base year 2020, target year 2029.	% (Number of certified buildings 2025 / Number of certified buildings 2020)	78.0%	+ 85%
Share of packaging materials designed as recyclable	Share of recyclable packaging materials or materials with a developed alternative fit for recycling to all packaging materials sold in m^2. Recyclable packaging materials with confirmation in the form of technical assessment or analysis, or certified as fit for recycling, target year 2029.	% (Recyclable packaging materials 2025 / Total packaging materials 2025)	92.3%	100%
Reduction of waste intensity	Reduction of the total waste from own operations to net income from operations [tons/PLN million], base year 2024, target year 2029.	% ((Waste to income 2024 - waste to income 2025) / Waste to income 2024)	-0.3%	-4%

[E5-3_02] [E5-3_03] [E5-3_04] [E5-3_05] [E5-3_06] [E5-3_07] [E5-3_08] [E5-3_09] The targets adopted are directly related to the design of a circular production process. An increase in the share of aluminium scrap and recyclable packaging means a greater proportion of recycled raw materials in production processes. Through better product planning, the need for primary raw materials is reduced. The use of recycled materials also contributes to circularity as it minimises waste going to landfill, supports the development of recycling technologies and promotes environmental responsibility throughout the value chain.

[E5.MDR-T_01-13] The Capital Group's targets are indirectly derived from the adopted regulations described in indicator *E5-1 – Policies related to resource use and circular economy*. In the process of setting them, no scientific evidence was relied upon, analyses were carried out on the recoverability of aluminium at the plants, and market forecasts on scrap availability were used. The execution at the end of 2025 confirms that it will be possible to achieve the expected value for all targets in 2029. *[E5-3_13]* The targets have been adopted voluntarily and are not imposed by legal obligations.

[E5-3_01] The stated target related to increasing the share of aluminium scrap in the manufacturing of products extruded from aluminium alloys refers to both input and output resources. In particular, increasing the amount of aluminium scrap purchased and recovered from internal processes at the Group, eliminates the use of primary aluminium. The target also affects discharged resources. The high content of recycled materials means a relatively low carbon footprint of aluminium billets and the profiles extruded from them, which is confirmed by the Environmental Product Declaration (EPD). Recycled in the melting process is pre-consumer and post-consumer scrap.

The target of 'growth of the share of the manufactured packaging films and laminates fit for recycling' relates to discharged resources and waste, and also has an indirect impact on resources across the value chain. It should be remembered that the term 'recyclable' does not mean that the product will be recycled at the end of its life cycle, but only that it fulfils the given properties by virtue of its composition.

Besides, the target refers to:

- increase in the scale of design for close-circuit packaging, so that it stands out for its durability and the highest possible share of films and laminates with a homogeneous structure that can be recycled after use;
- increase in the use of reused materials through labelling for proper collection, sorting, and processing – flexible food packaging is single-use, so it is important that it can be recycled after use;
- minimisation of the use of primary raw materials – recyclable packaging has a much better material efficiency, is thinner and smaller, which has a positive effect on the amount of primary raw materials used;
- use of renewable resources – food safety requirements do not allow the use of post-consumer recycled material from mechanical processing; the target has an indirect impact as the packaging can be utilised as a fully-fit raw material in other manufacturing sectors;

- waste management – the production of homogeneous packaging has a direct and indirect impact on the amount of waste generated, which is smaller during production; in addition, the post-production waste has a recyclable structure.

On the way to achieving its targets, the Capital Group is seeking to raise customer awareness by offering alternative product solutions, which guarantee the required properties while being recyclable at a later stage in their life cycle.

9.18.Resource inputs – E5-4

[E5-4_01] The raw materials used by the Capital Group include primary aluminium, aluminium scrap as well as semi-finished products based on aluminium, including billets made of aluminium and its alloys. In the production of flexible packaging, there are also used various types of plastic films and granulates, printing paper, paints, adhesives and binders. The list of basic materials is supplemented with accessories for the production of aluminium systems.

The key resource inputs at the Capital Group infrastructure are aluminium and polypropylene granulate, accordingly to their identified impacts. Due to the specific nature of the Capital Group production segments, the list of key materials and resource inputs is diverse:

Extruded Products Segment:

- aluminium billets of aluminium and aluminium alloys
- alloy aluminium
- alloy components
- aluminium scrap

Architectural Systems Segment, Sun-shading Systems Segment:

- aluminium
- steel
- zinc alloy
- glass
- plastic interlayers and granulates
- powder coatings

Flexible Packaging Segment:

- plastic granulates (PP, PE, PA, EVOH, etc.)
- aluminium foil, paper, plastic films (OPP, PET, PE, PA, etc.)
- paints, lacquers, adhesives, solvents and waxes

Within resource inputs, products used in operating activities and materials used in production may be differentiated.

TABLE 64: RESOURCE INPUTS

Resource inputs	Company	Year 2024	Year 2025	% 2025/2024
Total weight of products input at the organisation	ton	33,618.07	28,084.83	83.5%
Total weight of technical materials input at the organisation	ton	289,642.44	285,728.51	98.6%
– of which total weight of reused or recycled components, products and recycled materials used by the entity in the manufacturing of products and provision of services	ton	7,773.06	7,261.26	93.4%
Total weight of biological materials input at the organisation	ton	6,588.00	7,081.97	107.5%
– of which originating from sustainable sources	ton	0.00	0.00	-
Total weight of technical and biological materials input at the organisation	ton	296,230.44	292,810.48	98.8%
Total weight of products, technical materials, and biological materials	ton	329,848.51	320,895.31	97.3%
Proportion of biological materials originating from sustainable sources	%	0%	0%	-

Proportion of reused or products and recycled materials used by the entity in the manufacturing of products and provision of services	%	2.68%	2.54%	94.7%

With regard to the operations of the Capital Group companies, a purchasing mix has been identified with regard to resource inputs at the organisation in 2025. These included:

- products: stationery, furniture, IT hardware, protective clothes and other;
- technical materials, including production materials, investment purchases;
- packaging materials: cardboard, paper, wood, plastics (stretch film, wrappers).

TABLE 65: [E5-4_02] [E5-4_03] [E5-4_04] [E5-4_05] SPECIFICATION OF CRITICAL MATERIALS USED

	Year 2024		Year 2025	
Primary critical materials	**Weight [tons]**	**Proportion to the whole**	**Weight [tons]**	**Proportion to the whole**
Aluminium	143,153.01	43.40%	148,585.04	46.30%
of which recycled	907.11	0.28%	717.48	0.22%
of which reused	-	-	-	-
Magnesium	274.94	0.08%	270.52	0.08%
of which recycled/ reused	-	-		-
Manganese	18.00	0.01%	19.00	0.01%
of which recycled/ reused	-	-		-
Zinc	267.66	0.08%	360.87	0.11%
of which recycled/ reused	-	-		-
Copper	164.97	0.05%	175.61	0.05%
of which recycled/ reused	-	-		-

[E5-4_06] [E5-4_08] All data was counted by direct measurement or by supplier specification and invoice. Only those resources that entered the Capital Group's infrastructure during the calendar year have been included. In order to avoid double counting, it has been assumed that all recycled aluminium (post-industrial scrap) recovered within the Capital Group at the Kęty foundry is not a resource inflow from recycled components, products and secondary materials.

9.19.Resource outflows – E5-5

[E5-5_01] [E5-5_02] The types of products manufactured by the Group are described in Section SBM-1 Strategy, business model and value chain.

The resource outflows comprise products manufactured or purchased by Grupa Kęty, which left the organisation. The resources were divided into products and packaging.

In 2025 the Capital Group ran business in four operating segments. The key products of the Extruded Products Segment are profiles, bars, tubes and aluminium components (also anodised, painted, welded and machined ones). They are products made of aluminium and aluminium alloys, which are 100% fit for recycling. Thanks to that they may be returned to the product life cycle practically without any loss of properties. Moreover, Grupa Kęty S.A. recycles more than 35 tons of scrap metal in its own foundry every year. The Architectural Systems Segment is involved in the manufacture and distribution of aluminium architectural systems (facades, windows, doors). Within this segment operates Glassprof specialising in the production of fire-rated glass and the processing of architectural glass. The Sun-shading Systems Segment manufactures roller blinds, shutters, awnings and pergolas. The products of ASS and SSS are characterised by high durability, ease of disassembly and reparability, which enables their long-term use and reuse. According to industry documents (e.g. EN 12020 standard), expected durability of products for the building industry ensures the use for 40-50 years or longer. With regard to over 90% share of aluminium, the products are recyclable. The glass in the products is usually recyclable in more than 80%. The recyclability of plastics, on the other hand, depends on the type of material. The product originating at the Flexible Packaging Segment are packaging and BOPP films intended primarily for direct contact with food. The possibility of further recycling depends on the final structure of the packaging, with regard to its homogeneity (recyclable) or multilayered nature (non-recyclable). The aim is to offer alternative packaging that ensures the safety of the packed products with the possibility of its subsequent recycling. The most important feature of the manufactured packaging, in line with the circular economy principles, is to ensure the safety of the packed products while providing the longest possible shelf life or use. The packaging mostly goes to the food concentrates, confectionery, pharmaceutical and chemical industries.

TABLE 66: SPECIFICATION OF MARKETED MATERIALS AND PRODUCTS

PRODUCTS AND MATERIALS	Company	Year 2024	Year 2025	% 2025/2024
Total weight of products	ton	263,335	264,902	100.6%
Total weight of recyclable materials in products	ton	224,299	221,354	98.7%
Total weight of packaging	ton	20,953	21,263	101.5%
Total weight of recyclable materials in packaging	ton	20,724	21,175	102.2%
Share of recyclable materials in products	%	85.2%	83.6%	98.1%
Share of recyclable materials in packaging	%	98.9%	99.6%	100.7%

[E5-5_02] [E5-5_03] [E5-5_04] [E5-5_05]

TABLE 67: SPECIFICATION OF CATEGORIES OF PRODUCTS, THEIR DURABILITY, CONTENTS OF RECYCLABLE MATERIALS AND REPAIRABILITY

Product category	Expected durability	Expected durability (in reference to industry average)	Share of recyclable materials in products	Repairability
Aluminium profiles and components	According to industry documents (e.g. EN 12020 standard), compliance with quality standards in production ensures long-term use for 40-50 years or longer.	40-50 years or longer	Aluminium: 100% recyclable	Depending on the degree and type of damage. Possible repair or replacement of damaged element.
Aluminium systems	According to industry documents (e.g. EN 12020 standard), compliance with quality standards in production ensures long-term use for 40-50 years or longer.	40-50 years or longer	Aluminium: over 90% recyclable (EPD) Glass: usually over 80% recyclable	Depending on the degree and type of damage. Possible repair or replacement of damaged element.
Flexible packaging	Depending on the type of product packed. Packaging retains its durability throughout its life cycle.	NO DATA	Recyclability depends on the final structure of the packaging, with regard to its homogeneity (recyclable) or multilayered nature (non-recyclable)	N/A

[E5-5_06] It has been assumed that 100% homogeneous products are fit for recycling. Polypropylene flexible products are theoretically 100% recyclable, although the share of practically recyclable products depends on many factors, including their use by the end user.

[E5-5_07] [E5-5_08] [E5-5_09] [E5-5_10] [E5-5_11] [E5-5_12] [E5-5_13] [E5-5_14] [E5-5_15] [E5-5_16]

The companies of the Capital Group of Grupa Kęty focus their activities on efficient management of the waste produced. The waste is managed in accordance with the EU and Polish regulations, ensuring safety for the environment. The methods are adjusted on a current basis to the changing formal and legal environment. Waste is collected selectively. Storage areas are separated from the ground, and waste is kept in special hermetic containers. Quantitative and qualitative records are kept. Waste which is not managed in-house is handed over to companies with the required licences. Waste management processes are monitored within the implemented environmental management system, in accordance with the ISO 14001 standard.

Generated waste significant to the Extruded Products Segment is waste aluminium (code 120103) as well as sludge from wastewater treatment and chemical treatment (code 190814). Production processes also generate waste in the form of: paper and cardboard packaging (code 150101), plastic packaging (code 150102), wood packaging (code 150103), mineral non-halogenated hydraulic oils (code 130110), non-halogenated oil emulsions (code 130105), sorbents, filter materials, and wiping cloths (code 150203). The primary waste generated at the Aluminium Systems Segment includes aluminium processing waste (code 120103), sludge from wastewater treatment and chemical treatment (code 190813), waste characteristic of construction and demolition work (broken glass, rubble, gypsum board waste, scrap). Characteristic waste generated in the process of packaging manufacturing at the FPS includes multi-material laminates (code 150105), paper (code 150101), plastics (code 150102), waste paints, lacquers and adhesives (code 80111).

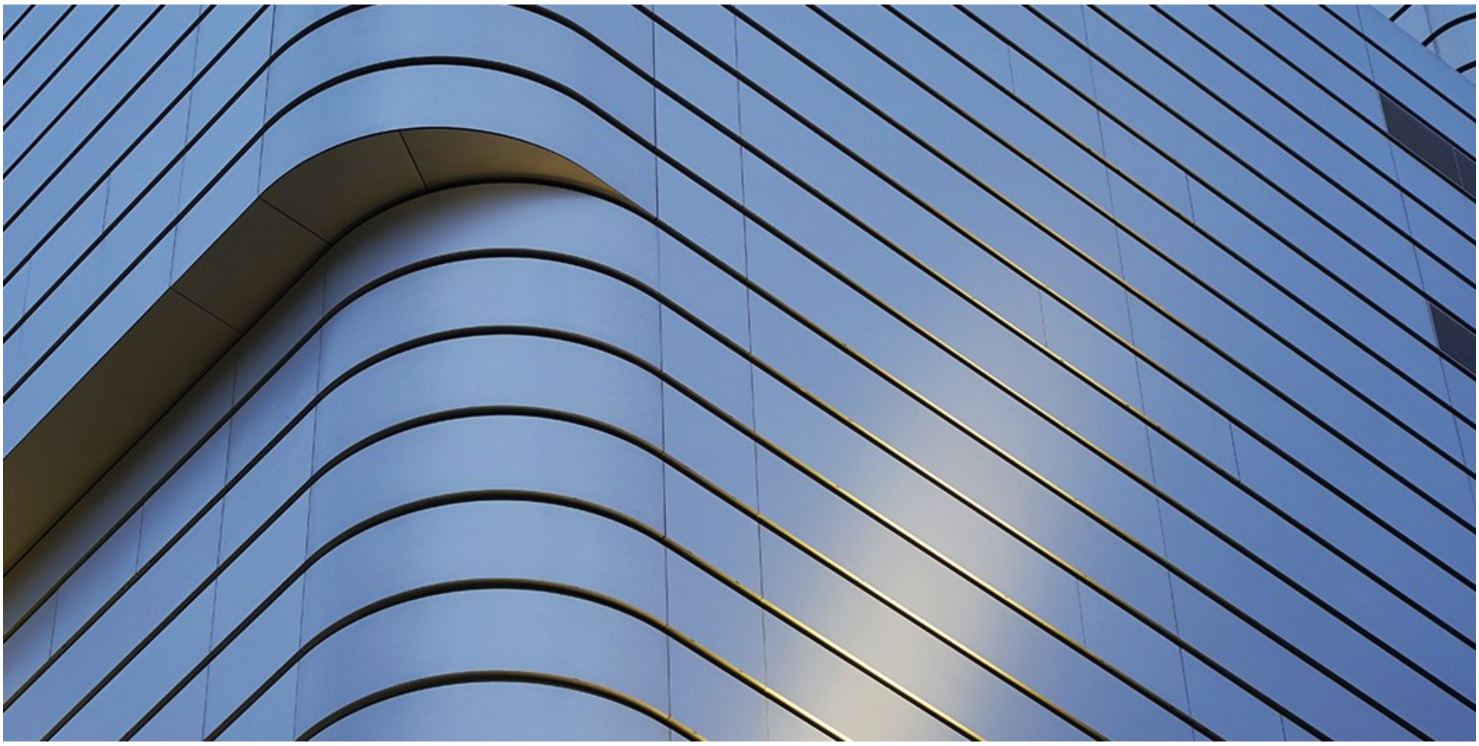
TABLE 68: SPECIFICATION OF WASTE

WASTE	Company	Year 2024	Year 2025	% 2025/2024
RECYCLED WASTE				
HAZARDOUS WASTE	ton	**5,120.39**	**5,464.47**	106.7%
Preparing for reuse	ton	0.40	0.21	52.5%
Recycling	ton	1,546.73	1,710.04	110.6%
Other recovery processes	ton	3,573.26	3,754.22	105.1%
WASTE OTHER THAN HAZARDOUS	ton	**59,470.53**	**63,036.69**	106.0%
Preparing for reuse	ton	1,552.69	836.47	53.9%
Recycling	ton	48,893.59	53,084.10	108.6%
Other recovery processes	ton	9,024.25	9,116.12	101.0%
TOTAL RECYCLED WASTE	ton	**64,590.92**	**68,501.16**	106.1%
DISPOSED WASTE				
HAZARDOUS WASTE	ton	**534.28**	**578.27**	108.2%
Incineration	ton	225.25	233.37	103.6%
Storage	ton	123.96	133.20	107.5%
Other neutralisation processes	ton	185.07	211.70	114.4%
WASTE OTHER THAN HAZARDOUS	ton	**394.06**	**728.24**	184.8%
Incineration	ton	82.83	2.18	2.6%

Storage	ton	308.76	661.99	214.4%
Other neutralisation processes	ton	2.47	64.07	2,593.9%
TOTAL DISPOSED WASTE	ton	928.34	1,306.51	140.7%
TOTAL RADIOACTIVE WASTE	ton	0.00	0.00	-
TOTAL GENERATED WASTE	ton	**65,519.26**	**69,807.67**	106.5%
Total unrecycled waste	ton	13,525.85	14,176.85	104.8%
Proportion of unrecycled waste	%	20.6%	20.3%	98.4%
Total waste from own operations to net income from operations	[tons/PLN million]	12.74	12.70	99.7%

[E5-5_12] [E5-5_13] [E5-5_14] The Capital Group reports waste from operations and ongoing processes, including waste containing hazardous substances. The main materials within the waste are aluminium, plastics, wood, waste paper, mineral oils, organic solvents. *[E5-5_17]* The data was calculated in accordance with the current laws, partly estimated and partly declared by the waste collector/processor.

[E5.MDR-T_01-13] The adopted target for waste generation is relative in nature, expressing the reduction in the waste generated to net income.



Social information

9.20.Own workforce – S1

[S1.SBM-3_01] [S1.SBM-3_02] This Report covers all employees of the Capital Group. Within own workforce there have been differentiated the following types of employees:

- persons employed based on employment contracts or appointed to perform functions (e.g. at the Management Board of the Company) ('employees');
- persons who are not employees but perform specific tasks or work for the benefit of Grupa Kęty and the Capital Group companies, persons employed based on specific-service or specific-work agreements, B2B contracts, and Members of the Supervisory Board;
- persons employed through temporary employment agencies.

Policies related to own workforce – S1-1

[S1.SBM-3_02] [S1.SBM-3_03]

Significant impacts on the Capital Group's own workforce identified during the double materiality analysis are managed on the basis of the policies adopted in the organisation and the resulting procedures. These regulations were developed at the parent company by persons responsible for managing the particular business areas (Sector Managers) and consulted with representatives of the subsidiaries. The final content of the policies was approved by all Members of the Management Board and endorsed by the President of the Management Board, and published on the OrangeBook platform.

[S1.MDR-P_01-06] Policies related to significant impacts on own workforce have been formally implemented at the operating segments, and at the foreign companies of the segments they are overseen by the leading companies.

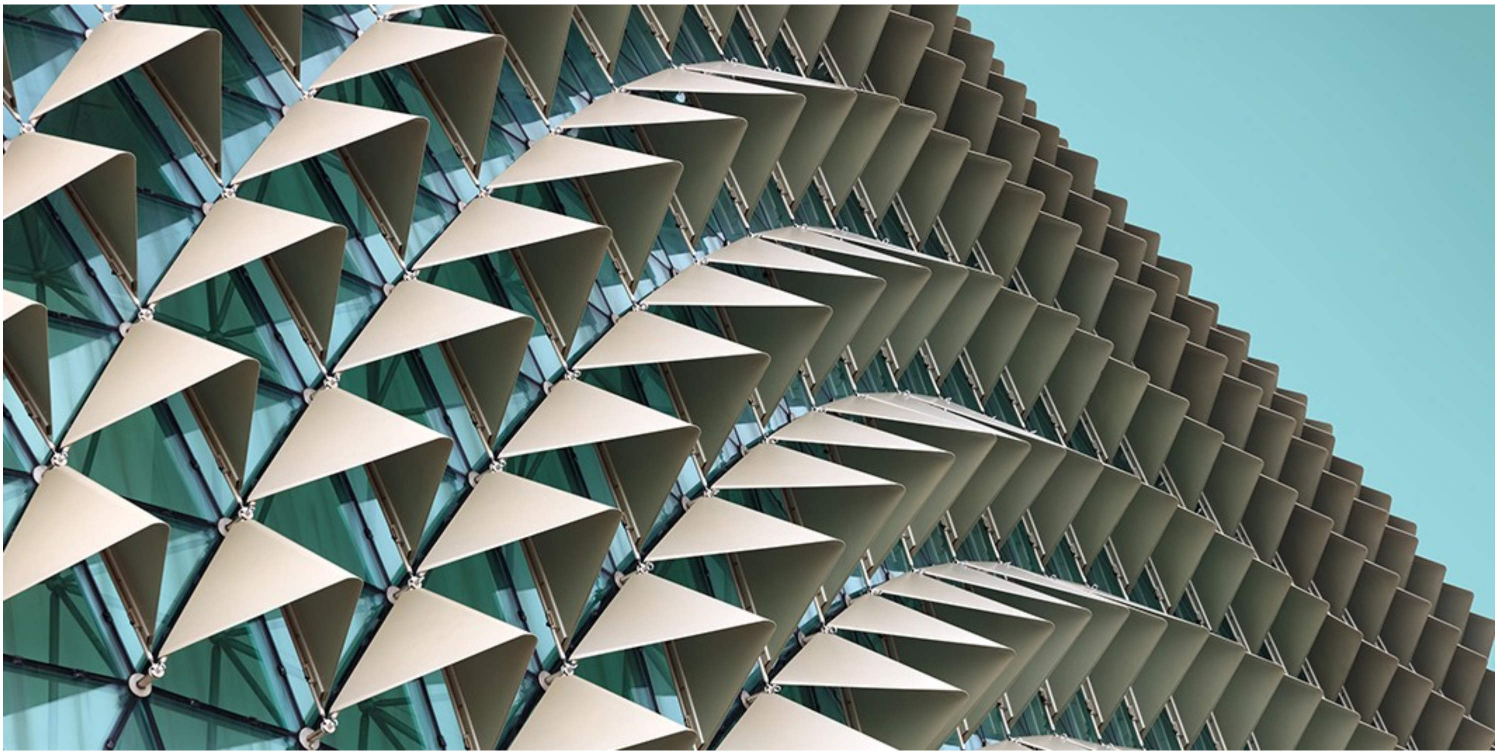


TABLE 69: POLICIES APPLICABLE TO OWN WORKFORCE

Material impact identified in the double materiality process	[S1.MDR-P_01-06] [S1-1_01] Impact-related regulations	[S1.MDR-P_01-06] Basic contents of the regulations
Failure to ensure equal pay	Remuneration Policy	In accordance with the Policy, remuneration at the Group depends for example on: the employee's duties and responsibilities, the level of fulfilment of the requirements set out in the employee's job description, as well as equal access to the financial and non-financial benefits offered, awarded on the basis of objective, open, factual and unambiguous criteria, taking into account the results of periodic evaluation and individual performance, among other things.
Mobbing (behaviour related to psychological violence and harassment)	Human Resources Policy	The HR Policy ensures equal opportunities and common standards within companies to the Capital Group workforce. Adopting the Policy, the companies declared the performance of actions in the area of human resources management, with respect for external and internal laws, with particular emphasis put on non-tolerance of unwanted behaviours.
	Code of Ethics	Emphasises non-tolerance of unwanted behaviours and indicates the possibilities with regard to reporting breaches.
	Dignity at Work Policy	The Policy emphasises non-tolerance of unwanted behaviours. The Policy provisions refer to the Code of Ethics, which comprises the breach reporting channels.
Maintenance of pay gap between men and women	Respect for Human Rights Policy	***[S1.MDR-P_01-06]*** The Policy is the organisation's commitment to respect human rights, as defined in the European Convention on Human Rights, including the right to equal treatment.
	Diversity Policy	***[S1-1_10]*** The Policy concentrates on raising awareness among own workforce of the Capital Group with regard to diversity tolerance.
	Remuneration Policy	Ensures equal access to the financial and non-financial benefits offered, awarded on the basis of objective, open, factual and unambiguous criteria.
Gaps in abiding by OHS procedures or use of PPEs when working with hazardous substances, among other things	Occupational Health and Safety Policy	***[S1-1_09]*** The OHS Policy specifies the standards and norms with regard to occupational health and safety of own workforce and supply chain workforce.
	CSR Policy	The CSR Policy refers to the health and safety of own workforce as one of the fundamental principles of the Capital Group.
Work schedules that negatively affect health, as well as lack of breaks during work performed due to very high expectations and standards	Respect for Human Rights Policy	The Policy is the organisation's commitment to respect human rights, as defined in the European Convention on Human Rights, including respect for family and private life.

[S1.MDR-P_01-06] The Capital Group communicates policies to own workforce by posting them on the internal information platforms. Those who do not have company internet accounts have access to the documents through their superiors. In addition, the selected policies are published on the websites of Grupa Kęty S.A.

[S1-1_03] [(S1-1_04] [S1-1_06] The approach of the Capital Group to the issue of human rights in relation to own workforce is regulated by the *Respect for Human Rights Policy* based on the provisions of the European Convention on Human Rights and other documents. The policy regulates, among other things:

- ensuring decent and safe working conditions, equal opportunities, as well as compliance with labour laws, including those related to wages and other benefits;
- respect to diversity, and freedom of association;
- *[S1-1_08]* objection to child labour and forced labour.

The declarations made in the *Respect for Human Rights Policy* are fulfilled by actions described in conduct guidelines and instructions, which are implemented in the form of procedures. The Steering Committee for Sustainable Development and Corporate Social Responsibility oversees the implementation of the action strategy in this regard.

[S1-1_07] In the event of violations, the Capital Group provides corrective measures through the procedures in place.

[S1-1_11] [S1-1_13] In clear and unambiguous terms, the Capital Group opposes all forms of discrimination. These issues are addressed, for example, in the provisions of policies and implementing procedures: *Diversity Policy* and procedure, *Dignity at Work Policy* and procedure, and the *Code of Ethics*. All these regulations clearly indicate the Capital Group's zero-tolerance towards undesirable behaviours and declare support for those whose welfare has been violated. The organisation makes it possible for all employees to report cases of discrimination and ensures that such reports are dealt with impartially. *[S1-1_13]* As part of the

implementation of its procedures and policies, the Capital Group has provided training on: mobbing prevention and Anti-corruption Policy, which is an integral part of the *Code of Ethics*, among other things. More information in that regard may be found in Section *G1-1 – Business conduct policies and corporate culture* of this Report.

[S1-1_12] In 2025, the Capital Group did not have any regulations related to the inclusion of or activities for particularly vulnerable groups among its own workforce.

Processes for engaging with own workers and workers' representatives about impacts – S1-2

[S1-1_05] [S1-2_01] [S1-2_02)] There were not implemented procedures at the Capital Group which would provide for consultation with the employees of the impacts identified during the double materiality analysis. However, it is a rule at the Group to discuss working conditions with the representatives of own workforce. The perspective of the workforce is taken into account when adopting regulations, making decisions, and implementing related measures.

[S1-2_03][1] The form and frequency of consultations are adapted to the topic and situation being addressed. At the companies where labour union organisations are active, they are consulted on all issues defined by law and other important human resources issues. At those Capital Group companies where there are no labour unions, dialogue is conducted with employee representatives. In addition, employees have the opportunity to voice their opinions, comments and proposals in individual meetings with their superiors and through improvement reporting systems. Occupational safety issues are discussed with the workforce, among others, at meetings of the OHS Committee.

[S1-2_04] At Grupa Kęty S.A., the cooperation with employees related to the implementation of the provisions of the Work Regulations is fulfilled within the framework of the authorisations granted by the Management Board, by persons appointed for this purpose. The President of the Management Board, Chief Executive Director of Grupa Kęty S.A. and the structures subordinated to him are responsible for human resources, and a Member of the Management Board, Chief Operating Officer manages occupational health and safety.

[S1-2_06] [S1-2_07] In 2025, the Group did not carry out any processes to assess the effectiveness of consultations with own workforce, or the perspective of the persons who may be particularly vulnerable or marginalised. The organisation plans to address these issues in the summary in terms of defined gaps. ***[S1-2_05]*** The Group was not a party to the Global Framework Agreement or other agreements related to the respect for human rights among employees.

Processes to remediate negative impacts and channels for own workers to raise concerns – S1-3

[S1-3_01[S1.MDR-A_01-12] [S1-4_02] [S1-4_07] [S1-4_08]] The Capital Group provides the employees with an impartial process of clarifying incidents, as well as adequate and individually determined remedies with regard to negative impact or confirmed breaches. More information in that regard may be found in *Section G1-1 – Business conduct policies and corporate culture of this Report*.

Every employee of the Capital Group may report complaints or suspected irregularities. The issue is described in detail in the *Code of Ethics, the Anti-corruption Policy*, and in the *Internal Reporting Procedure* compliant with the Act on Whistleblowers' Protection of 14 June 2024, as well as in the *Internal Control System Procedure*, among other documents. *[S1-3_02] [S1-3_05]* The reporting channels and the procedures related to handling the reports are described in Section *G1-1 – Business conduct policies and corporate culture* of this Report. Also, in that Section there is provided information about *[S1-3_06]* supporting the availability of the channels among own workforce, *[S1-3_07]* monitoring the effectiveness of the channels, *[S1-3_08]* assessment of the employees' awareness of the channels existence, as well as *[S1-3_09]* whistleblowers' protection.

Taking action on material impacts on own workforce – S1-4

[S1.MDR-A_01-12] The Capital Group provides *[S1-4_09]* human, financial and material resources adequate to perform and plan its actions related to material impacts on own workforce. *[S1-4_05]* The Capital Group did not implement the formal process of identifying the actions needed – their scope results from the experience of the management staff, consultations with own workforce and best market practices.

[1] *Refers to companies operating in Poland.*

TABLE 70: [S1-4_06] [S1-4_01] [S1-4_07] [S1.MDR-A_01-12] KEY ACTIONS RELATED TO IMPACT ON ALL EMPLOYEES OF THE ORGANISATION

Material impact identified in the double materiality process	Actions in 2025	Plans for 2026
Failure to ensure equal pay	An annual remuneration review and comparison against market benchmarks were conducted, and several stages of the job evaluation process were completed (job mapping was carried out at several Capital Group companies; during those an analysis of conclusions was carried out and a plan for implementing the results was prepared, including a potential remediation plan where necessary).	Periodic remuneration review, conducting subsequent stages of job evaluation process, implementing remediation plan where necessary.
Mobbing (behaviour related to psychological violence and harassment)	A new training strategy has been developed for the Capital Group companies, as well as a training plan for 2026 covering, among other things, the prevention of mobbing.	Delivery of training on prevention of mobbing.
Maintenance of pay gap between men and women	An annual remuneration review and comparison against market benchmarks were conducted, and several stages of the job evaluation process were completed (job mapping was carried out at several Capital Group companies; during those an analysis of conclusions was carried out and a plan for implementing the results was prepared, including a potential remediation plan where necessary).	Further efforts to close the pay gap: completion of the job evaluation process in domestic companies of the Capital Group, analysis of conclusions, and implementation of changes.
Gaps in abiding by OHS procedures or use of PPEs when working with hazardous substances, among other things	Proper monitoring of OHS procedures compliance and analysis of conclusions carried out on a current basis by the OHS staff and the managers of the particular areas.	Monitoring of OHS procedures compliance and analysis of conclusions carried out on a current basis by the OHS staff and the managers of the particular areas.
Work schedules that negatively affect health, as well as lack of breaks during work performed due to very high expectations and standards	Due to the business-justified need to work in shifts and in the 4-shift pattern, the Company strictly adhered to working time standards and implemented measures to mitigate the negative impact of shift working time systems by, among other things, introducing the right amount of work breaks or extending/postponing them in adverse weather conditions. The supply of necessary protective equipment, water and restorative meals to employees was also watched over, and the process of adequate additional remuneration for employees involved in working in adverse shift conditions continued.	Managing work schedules in a way that minimises the associated inconvenience, including the preparation and communication of work schedules to employees so that they are informed of the working time in due advance to plan their private time.

[S1.MDR-A_01-12] [S1.MDR-A_01-12] In 2025, the Group did not avail of data which would enable reporting on the current and future financial resources under the procedures to follow as a result of identified impacts on own workforce. *[S1-4_03]* Additional actions to positively impact own workforce include:

- designing jobs such as to suggest development in the particular position; additionally, companies offer opportunities for promotion outside the department, division and also between the Capital Group companies;
- providing team managers with incentive funds, bonus funds and other forms of rewards for employees; companies in Poland also avail of the Company Social Benefits Fund, under which support is provided to employees;
- offering various forms of benefits, including medical care programme;
- engaging employees and organising events in the areas of sports and environmental activities.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities – S1-5

[S1.MDR-T_01-13] [S1-5_01] [S1-5_02] [S1-5_03] In April 2025, the Management Board of Grupa Kęty S.A. adopted the Development Strategy of the Capital Group of Grupa Kęty S.A. for the years 2025-2029. As part of the new strategy, targets were set out in relation to material impacts on own workforce, as identified during double materiality analysis. The targets were determined in consultation with employees responsible for HR and OHS areas at the subsidiary companies. Staff representatives (social side) were not involved in the process. The achievement of the targets is published annually. Progress is analysed on an ongoing basis, and work on improved target performance is carried out in consultation with employees.

List of targets under the 2025-2029 Strategy

1. TRIR. Improvement of occupational safety and reduction of the number of accidents remain a key priority. The adopted metric is TRIR[2], and the target for the coming years is to maintain it below 1. In 2025, the rate stood at 1.42 and exceeded the assumptions set out in the strategy. The rate is a weighted average for the Capital Group companies, taking into account average headcount. When calculating the rate in accordance with ESRS guidelines, the unweighted value for 2025 is 1.39.
2. Internal promotions. We promote and support the career development of our employees and therefore, we will monitor the number of internal promotions in a calendar year (possibility to classify all job changes as promotions to higher or other parallel positions, including those that do not result directly from new recruitment) every year. The target is min. 10%. In 2025, we examined domestic companies of the Capital Group: the weighted average is 11%, which means that the assumptions were met.
3. Women holding key positions. We aim to ensure that women make up at least 30% of key positions within the organisation (a key position is the one in a specialist field/area that requires advanced education, training and professional experience; an employee holding such a position has a significant degree of autonomy in performing their professional functions and making decisions; typical positions of this type include all expert roles, senior specialists, department or team managers who can make decisions in a specific area and who are involved processes and activities that are critical to the company). The indicator will be calculated on a cumulative basis, and the target for 2029 is 30%. In 2025, 33% of key positions in domestic companies of the Capital Group were held by women, which is in line with the concept of the human resources strategy and exceeds the assumptions set out in the Strategy.
4. Staff retention. We aim to provide our employees with competitive working conditions and, as a result, to retain them within the organisation. We will assess the results of our efforts every calendar year, with the aim to retain at least 60% of new recruits for a minimum of 12 months. This is another indicator in the social area that was achieved in 2025. In domestic companies of the Capital Group, we achieved a level of 78%.
5. Equal pay. As part of the new strategy, we will analyse the pay of women and men working in specific job categories (employed in the same position, within the same pay grade) every year. An acceptable gap should not exceed the pay scale established for a given area.
6. 'Together with the Group' programme. In 2025, the Group continued its long-standing 'Together with the Group' programme. This was a special (thematic) edition, resulting from local needs following the floods in southern Poland in the autumn of 2024. The 11th edition was held under the slogan 'Together with the GROUP – We help flood victims'. As part of the strategic objective set for 2025, 33 local projects were carried out – 28 linked directly to flood recovery and 5 aligned with the Kęty Group's corporate social responsibility policy; and thus, the 2025 objective was fully met.

Characteristics of the undertaking's employees – S1-6

[S1.SBM-3_02] [S1-6_14] [S1-6_17] The headcount on the basis of employment contracts (plus appointments to fulfil functions) at the Capital Group companies was 6,240 people at the end of 2025. [S1-6_15] The data presented cover all companies of the Capital Group and indicate the number of employees (heads) as at 31 December 2025. *[S1-6_10]* The average headcount in 2025 was 6,251, And the employee turnover stood at 11.5%.

[S1-6_13] The basic form of employment is an employment contract, of which unlimited term contracts represent 82%. Women hold 31% of positions.

[2] *Number of injuries / time worked x 200,000*

TABLE 71: [S1-6_01] [S1-6_02] [S1-6_03] [S1-6_09] [S1-6_04] [SBM-1_03] [SBM-1_04] HEADCOUNT, BY GENDER

Gender	Employees at all locations 2024	Employees at all locations 2025	Employees in Poland 2024	Employees in Poland 2025
Women	1,903	1,937	1,660	1,681
Men	4,247	4,303	3,852	3,906
TOTAL	**6,150**	**6,240**	**5,512**	**5,587**

[S1-6_11] In 2025, 719 people on employment contracts left the Capital Group, both on the initiative of the employees themselves and on the initiative of the employer.

Within the category of persons other than employees, there were employed 41 people, including the Supervisory Board Members, workers on specific-task agreements or B2B contracts.

Companies also cooperated with temporary employment agencies. As at 31 December 2025 there were employed 117 people through such agencies. Additionally, (as at 31 December 2025) 262 people were performing work on site of the Capital Group companies within third-party services ordered.

TABLE 72: [S1-6_05] [S1-6_06] [S1-6_07] HEADCOUNT OF THE CAPITAL GROUP, BY TYPE OF CONTRACT, TIME OF WORK AND GENDER

Headcount at the Capital Group
As at 31.12.2025

Gender	Employees (employment contracts + appointments)						Persons other than employees
	Contracts for an indefinite period	Contracts for a definite period	TOTAL	Headcount full time employees	Headcount part time employees	TOTAL	Headcount with non-guaranteed hours
Women	1,552	385	**1,937**	1,893	44	**1,937**	129
Men	3,570	733	**4,303**	4,280	23	**4,303**	291
TOTAL	5,122	1,118	**6,240**	6,173	67	**6,240**	420

Headcount at the Capital Group
As at 31 December 2024

Gender	Employees (employment contracts + appointments)						Persons other than employees
	Contracts for an indefinite period	Contracts for a definite period	TOTAL	Headcount full time employees	Headcount part time employees	TOTAL	Headcount with non-guaranteed hours
Women	1,511	392	**1,903**	1,867	36	**1,903**	4
Men	3,495	752	**4,247**	4,218	29	**4,247**	76
TOTAL	5,006	1,144	**6,150**	6,085	65	**6,150**	80

S1-14 Occupational Health and Safety metrics

[S1-14_01] All persons on employment contracts and appointed to perform functions within own workforce (6,240 people) are subject to the OHS management system in reference to the legal requirements. ***[S1-14_02] [S1-14_03]***

Among own workforce there were no fatalities as a result of injuries at work, or deteriorated health related to work performance. *[S1-14_04] [S1-14_05]* There were recorded 72 accidents at work, among employees and persons other than employees.

TABLE 73: OHS METRICS AT THE CAPITAL GROUP

Capital Group
(headcount on employment contracts + appointments)

OHS metrics	Value of metrics 2024	Value of metrics 2025
Number of fatalities as a result of injuries at work or deteriorated health related to work performance	0	0
Number of accidents at work	44	72
Number of accidents resulting in absence at work	44	70
Accident rate – LTIFR*	4.71	7.09
Number of days lost due to injuries, fatal accidents and work-related ill health, and fatal accidents related to ill health	2,610	3,035
Proportion of employees covered with the OHS management system	100%	100%

** Lost Time Injury Frequency Rate was calculated in accordance with the ESRS S1-14 standard (number of injuries divided by the number of hours worked by the employees, multiplied by 1,000,000) – the value for the Capital Group is a weighted average, taking into account the average headcount.*

Remuneration metrics (pay gap and total remuneration) – S1-16

[S1-16_01] [S1-16_02] The average annual remuneration for male employees equalled PLN 111,010, and for female employees – PLN 89,000; expressed in hourly rates, this amounted to PLN 55.76 per hour for men and PLN 44.68 per hour for women. The pay gap between male and female employees, calculated for all employees, stood at 19.9% (22.1% in 2024). The ratio of the annual total remuneration of the top earner to the median of annual total remuneration of the employees was 46.2 (86.9 in 2024).

TABLE 74: AVERAGE PAY AT THE RESPECTIVE POSITIONS.

Average annual pay in PLN '000
Capital Group
(headcount on employment contracts + appointments)
headcount as at 31 December 2025

Gender	Managerial positions*	Other positions
Women	272.97	83.81
Men	424.50	97.02

** Including Management Board, Directors, Managers, and Production Foremen*

[S1-16_03] The scope of data covers gross salaries (excluding the cost of social security contributions incurred by the Employer), the forecast value of income from financial instruments granted in 2025 under the Share Options Plans in force at the Capital Group and the value of benefits and considerations paid.

The remuneration consists of the basic salary and salary on account of appointment, fixed and variable salary add-ons, bonuses and awards granted to employees, remuneration paid for overtime work and the calculated social security allowance for inability to work.

The considerations consist of the costs of benefits paid by the employer, including the value of medical packages, group insurance, sports vouchers, PPK/PPE [capital and pension schemes] contributions, meal vouchers, business cars also used for private purposes, as well as benefits received from the social fund and gratuity payments.

The arithmetic mean value was used to calculate the average remuneration.

The remuneration from foreign companies was weighted based on purchasing power parity and expressed in PLN.

Incidents, complaints and severe human rights impacts – S1-17

[S1-17_01] [S1-17_02] [S1-17_03] [S1-17_05] [S1-17_06] [S1-17_07] [S1-17_08] [S1-17_09] [S1-17_10] [S1-17_11] [S1-17_12] [S2-1_09] In 2025, the Group reported one case of harassment involving own workforce; there were no other cases of human rights violations related to own workforce and workers in the value chain (concerning non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises). Besides, one case of discrimination involving own workforce was reported. Investigation into the report is still being conducted by the Business Ethics Committee, in accordance with the procedures in force at the Capital Group. A total of six cases of a violation of the Code of Ethics were reported through irregularities reporting channels; apart from the one mentioned above, none related to human rights violations – the reports were investigated during the reporting period. No

fines, penalties or damages related to incidents or complaints were imposed on the Group. The channels for reporting complaints are discussed in details in Section G1-1 – Business Conduct Policies and Corporate Culture of this Report, with reference to irregularities reporting channels specified in the Code of Ethics and the Procedure of reporting breaches of law.

[S1-17_04] The organisation has not received any complaints through channels that allow company employees to raise concerns, and no complaints were reported to the OECD National Contact Points for Multinational Enterprises.

9.21.Workers in the value chain – S2

[S2.SBM-3_01] [S2.SBM-3_02] [S2.SBM-3_03] The Capital Group identifies workers in the value chain as:

- employees of the suppliers (e.g. of raw materials or semi-products) located upstream the value chain;
- employees of the service providers who support the day-to-day operation of the organisation and are permanently integrated into the Capital Group operations downstream the value chain (e.g. property security or cleaning services).

[S2.SBM-3_04] In 2025, the structure of the Capital Group supply chain remained predominantly based on European suppliers, which significantly reduces the Group's exposure to systemic risks in the area of human rights and working conditions. In terms of value, approx. 90% of the Capital Group's purchases were made from suppliers in the European Union and other European countries, including 35% from suppliers in Poland. Purchases from non-European suppliers were selective and related to selected business segments. In the Extruded Products Segment, these included, among others, The United Arab Emirates and Bahrain, and in the Flexible Packaging Segment – South Korea, Saudi Arabia and Kuwait.

The Capital Group has identified that certain Asian countries in its value chain are at increased risk of human rights violations, particularly in relation to child labour and forced labour. These countries include, in particular, China, which covers all of the Group's business segments, as well as the United Arab Emirates and Kuwait. The key raw material used by the Capital Group is aluminium, the source of which is aluminium oxide extracted from bauxite – the primary aluminium ore. The largest bauxite deposits are mainly found in the tropics, particularly in Africa (including Guinea), Oceania (mainly in Australia), South America, and the Caribbean. Although some mining indeed takes place in Brazil and Latin American countries, these do not account for the majority of global resources. Due to the location of the deposits and operating conditions in many bauxite-producing countries, mining activities carry an increased risk of human rights violations and negative impacts on local communities.

[S2.SBM-3_05] [S2.SBM-3_06] The double materiality analysis carried out by the Capital Group did not reflect any major impacts of its activities on workers in the value chain. One risk was identified in that area. [S2.SBM-3_07] It refers to the breach of human rights in the value chain, as described in detail in Section GOV-5 *Risk management and internal controls over sustainability reporting*.

[S2.SBM-3_08] The Capital Group did not carry out a detailed, separate analysis with regard to exposure to a higher risk of harm to workers with particular characteristics, those working in particular contexts, or those undertaking particular activities. *[S2.SBM-3_09]* The Group has not identified, either, any material risks and opportunities which could result from the impact and dependency on, for example, specific age groups of workers in the value chain, or workers in the particular factory or country.

Policies related to value chain workers – S2-1

[(S2.MDR-P_01-06] [S2-1_03] [(S2-1_06] The approach of the Capital Group to cooperation with workers in the value chain is regulated by the Code of Conduct for the Suppliers of Grupa Kęty S.A. Capital Group[3]. The document is described in Section G1-1 – Business Conduct Policies and Corporate Culture.

[S2-1_02] [S2-1_03]

The Capital Group verifies compliance with minimum safeguards once a year, with a high level of generality. This is because the Capital Group meets the requirements of minimum safeguards, while the guidelines that relate to minimum safeguards are amended less frequently than once a year (once every few years). Therefore, the current process is sufficient.

*[3] **[(S2.MDR-P_01-06; DR: S2-1(65d))]** The Code of Conduct for the Suppliers does not refer directly to the standards or initiatives of third parties.*

Processes for engaging with value chain workers about impacts – S2-2

[S2-2_01] [S2-2_07] [S2-2_08] In 2025, the Capital Group did not directly take the perspective of workers in the value chain into account when making decisions on measures to manage actual and potential impacts on this group of stakeholders. The perspective of workers in the value chain was taken into account indirectly, in particular through information obtained from suppliers via relevant questionnaires and findings of audits carried out at selected suppliers, covering an assessment of working conditions, health and safety, and compliance with fundamental human rights standards. [S2-2_02] As part of double materiality analysis, information was collected on negative impacts, opportunities and risks from the perspective of suppliers. Workers in the value chain were represented in this process indirectly by suppliers, who provided information on their policies, procedures and management systems in the area of human rights and working conditions. To include their perspective, the organization also looked at reports from international organizations, such as the International Labour Organization or the Danish Institute for Human Rights, where issues of human rights violations in value chains are widely discussed. [S2-2_03] As part of the process of identifying and assessing potential risks and social impacts relating to workers in the value chain, the Capital Group employs information obtained, among others, from dialogue with stakeholders. The analysis of aggregate survey results indicated that sustainability issues are largely important to stakeholders, and the identified impacts of the Group operations were predominantly assessed as neutral or positive. Individual signals concerned potential operational risks, in particular payment delays, corruption risks and shortcomings in health and safety training. Respondents assessed the likelihood of accidents involving their employees while working for the Capital Group as low. [S2-2_04] In the Capital Group, the engagement of stakeholders in the value chain, including suppliers' employees, is the responsibility of procurement departments, which operate under a Management Board Member – Chief Financial Officer, in accordance with the scope of responsibility for supplier relations. [S2-2_06] The scope of audits carried out and supplier assessment tools used did not include an in-depth analysis of the situation of workers in the value chain who may be particularly vulnerable to negative impacts or marginalisation, such as women, migrant workers or people with disabilities. [S2-2_07] As part of the due diligence process in the value chain, the Capital Group engaged in dialogue with suppliers and other business partners. The dialogue was conducted using two complementary tools: a voluntary and anonymous questionnaire survey, and in-depth interviews with representatives of selected stakeholder groups. The dialogue was conducted from the perspective of workers in the value chain, represented by suppliers, and served to collect information on their experiences, perception of working conditions, as well as social and ethical issues related to cooperation with the Capital Group.

Processes to remediate negative impacts and channels for value chain workers to raise concerns – S2-3

[S2-3_02] The channel for reporting doubts by workers in the value chain is described in Section *G 1.2 Management of relationships with suppliers* of this Report.

[S2-3_03] Information on the channel availability is comprised in the *Code of Conduct for the Suppliers*, generally available on the corporate website of Grupa Kęty S.A. [S2-3_03] The organisation has not implemented any additional methods of supporting access and [S2-3_04] effectiveness of the channel, or [S2-3_05] the method of assessment whether the workers in the value chain are aware of its existence.

[S2-3_04] [S2-3_07] Reports from workers in the value chain are treated as any other reports and clarified in a swift, impartial, and objective manner. The method of conduct in that regard is described in the *Ethics Committee By-law* and the *By-law of the Committee for the Investigation of Breaches of Law*. [S2-3_01] In situations where the Capital Group companies potentially receive information that their activities have led to or contributed to a negative impact on workers in the value chain, appropriate corrective measures determined on case-by-case basis depending on the nature and scope of the report in question are implemented.

[S2-3_06] The Whistleblowers' Protection Procedure also refers to external employees.[4]

Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions – S2-4

A material risk at the Capital Group related to workers in the value chain, as it has been identified in the double materiality analysis, referred to lack of respect for human rights. This is related, among other things, with a potential risk of OHS matters, failure to respect the freedom of association, forced labour or child labour. [S2-4_04] The Capital Group verifies its business partners' working conditions, safety and respect for human rights through a set of actions that include both formal and practical assessment of business partner's operations. The process is to ensure that entities in the value chain adhere to minimum standards regarding their impact on workers and do not generate social risks for the Company. To this end, the Capital Group has implemented mechanisms to verify the effectiveness of actions undertaken with regard to managing material risks in S2 area, including a supplier assessment questionnaire and audits of compliance with the Supplier Code of Conduct. [S2-4_03] At the same time, in

[4] *The Procedure is based on the Polish law.*

2025, it did not undertake any additional measures to ensure a positive impact on workers in the value chain.

[S2.MDR-A_01-12] [(S2.MDR-A_01-12] [S2-4_08] In 2026, the actions of the Capital Group related to those risks are going to focus on *[S2.MDR-A_01-12]* current promotion of the *Code of Conduct for the Suppliers* referred to in this Report, comprising provisions regarding the need to respect human rights by the suppliers in reference to their employees, and providing them with safe working conditions.

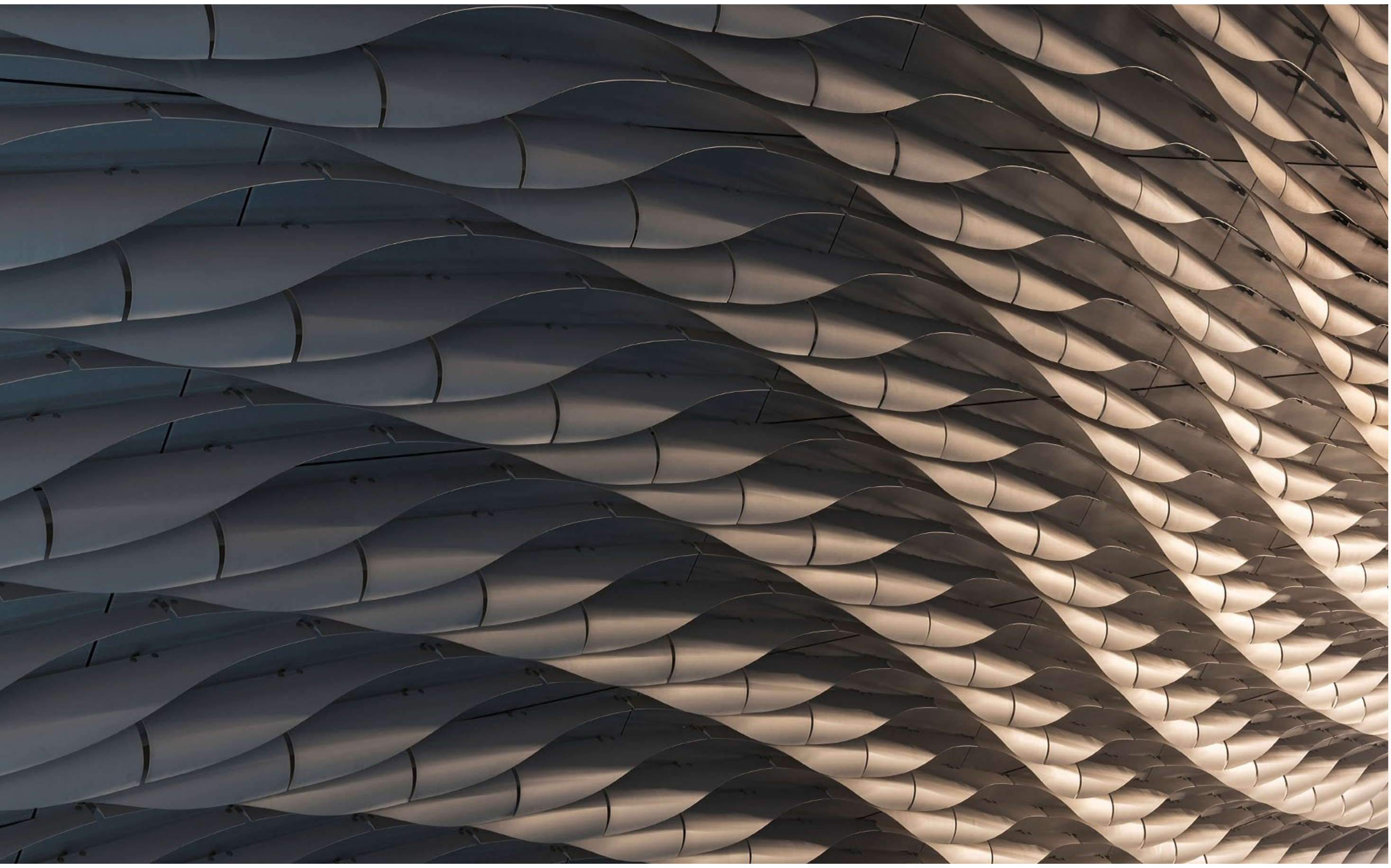
[S2-4_02] [S2-4_12] [S2-4_01] [S2-4_09] [S2-4_05] [S2-4_06] [S2-4_07] [S2-4_10] The double materiality analysis did not reflect any material impacts or opportunities related to workers in the value chain.

[S2.MDR-A_01-12] The Capital Group does not possess data which would enable reporting financial resources allocated to actions connected to workers in the value chain in 2025 or disclose future resources for that purpose.

[S2-4_11] In 2025, the Capital Group did not record any serious problems or incidents related to human rights upstream and downstream the value chain.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities – S2-5

[S2-5_01] [S2-5_02] [S2-5_03] In 2025, the Capital Group did not implement targets related to managing material negative impacts, advancing positive impacts, or managing materials risk and opportunities related to workers in the value chain. Workers in the value chain were not engaged in the process. *[S2.MDR-T_14-19] [S2.MDR-T_01-13]* The Capital Group plans to adopt measurable targets in that regard by the end of 2027.



Governance information

9.22.Business conduct – G1

Business conduct policies and corporate culture – G1-1

The matters related to ethics and conduct in business are regulated at the Capital Group, for example, by:

- The Principles of Business Ethics and Conduct – the Code of Ethics
- The Respect for Human Rights Policy of the Capital Group of Grupa Kęty S.A.
- The Code of Conduct for Suppliers of the Capital Group of Grupa Kęty S.A.

[G1.GOV-1_01] [G1.GOV-1_02] [G1.MDR-P_01-06] The documents were adopted by the Management Board of Grupa Kęty S.A., who are also responsible for implementing the principles described in the regulations. The provisions of the document refer in their scope to the Capital Group own workforce, whereas the *Code of Conduct for Suppliers of the Capital Group of Grupa Kęty S.A.* also refers to the ethical issues in the value chain.

The ethical area is supervised at the Capital Group by the Compliance and Risk Management Director and the Business Ethics Ombudsman. They submit their proposals of actions for the popularisation of the Code of Ethics and corporate culture based on ethics to the Steering Committee for Sustainable Development and Corporate Social Responsibility. Additionally, the Business Ethics Committee has been established. In 2025, changes were made to the way the Business Ethics Committee operates. The previous solution involving the division of tasks among Committees established within each Segment was replaced by a single committee composed of representatives from each Segment and representatives of the so-called Centre delegated by the Management Board, including the Ethics Ombudsman. The persons responsible for supervision of the corporate governance area at the Group possess adequate experience and competences in that regard, and regularly participate in training.

Principles of Business Ethics and Conduct – the Code of Ethics

[G1.MDR-P_01-06] The Code of Ethics is the basic document at the organisation defining the principles of ethical conduct in business. The Code emphasises the value of law compliance, transparency, mutual respect and social responsibility. In 2025, it was published with a new layout, together with a letter from the newly appointed President of the Management Board. The document determines standards that bind all employees, as adopted by the Capital Group in reference to:

- market – commercial partners, competitors and shareholders,
- natural environment, and
- local communities.

In the document, the Capital Group promotes fair competition, the need to prevent corruption and concern for transparency in accounting processes. In accordance with the Code, the Capital Group companies want to base their relations with counterparties on trust, respect and professionalism. The organization applies rules to prevent conflicts of interest and ensures equal access to information for capital market participants.

The Code emphasizes the importance of responsibility towards the environment, committing the Capital Group companies to minimize their impact on the natural environment through innovation and recycling activities. Environmental reports are made available to the public, and the environmental management system is based on the ISO 14001 standard.

The Code of Ethics also emphasizes the importance of adhering to ethical principles in internal relations. The organization commits employees to equal treatment regardless of age, gender, race, sexual orientation or religion. Discrimination, mobbing, harassment and unauthorized exploitation of professional position are unacceptable. The Company provides decent working conditions and safety, and also respects the employees' rights to privacy and freedom of association. The Code is also a commitment of the Capital Group to providing employees with equal opportunities in terms of pay, bonuses, skills development and promotion. In accordance with the Code, the personal data of the employees may only be used for professional purposes, and employees are required to protect confidential information.

Capital Group's Respect for Human Rights Policy

[G1.MDR-P_01-06] *The Respect for Human Rights Policy of the Capital Group of Grupa Kęty S.A.* is the organisation's declaration regarding respect for human rights defined in the European Convention on Human Rights and other documents. In the Policy, the Capital Group commits, among other things, to:

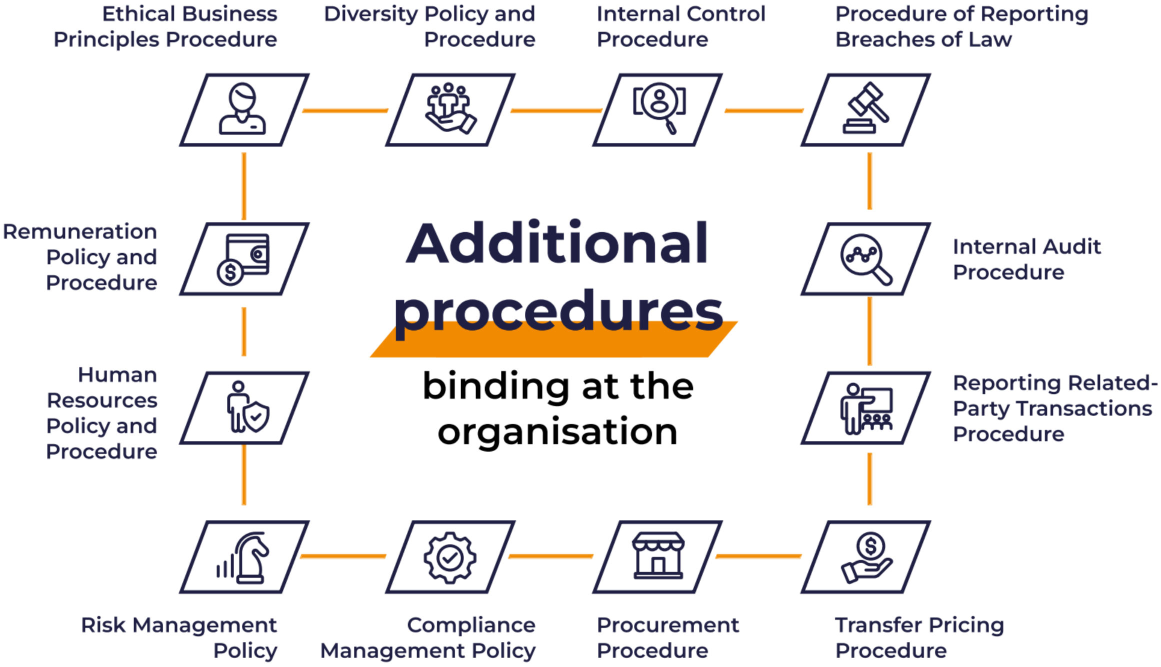
- ensure decent working conditions at all companies;
- respect diversity and the principle of equal chances;
- absolutely object to child labour and forced labour;
- respect the rights of local communities at all locations of the its companies.

Code of Conduct for the Suppliers of the Capital Group

The *Code of Conduct for the Suppliers of the Capital Group of Grupa Kęty S.A.* specifies the major requirements for suppliers with regard to running ethical and fair activities, ensuring safe and hygienic working conditions, respecting human rights, assuming liability for the quality of products and for the natural environment. The Code is described in detail in Section *G1-2 Management of relationships with suppliers*.

Other regulations

The ethical issues addressed in the Code of Ethics, the Human Rights Policy, and the Code of Conduct for the Suppliers, are detailed at the level of the Capital Group in additional procedures binding at the organisation. These include, for example:



[G1.MDR-P_01-06] [S2-2_05] The regulations applicable to the ethics of business, as adopted by the Capital Group, are in line with the 10 Global Compact principles, of which the organisation has been a signatory since 2014. The *Ethical Business Principles Procedure* binding at the Group maps the process of due diligence with regard to respecting the 10 Global Compact principles.

TABLE 75: GLOBAL COMPACT PRINCIPLES AND RELATED PROCEDURES/DOCUMENTS

Global Compact Principle	Related procedures/documents
Promotion and protection of human rights adopted by the international community	▪ Respect for Human Rights Policy ▪ Occupational Health and Safety Policy ▪ Personal Data Protection ▪ Human Resources Policy ▪ Staff Development ▪ Staff Training ▪ CSR Policy ▪ Code of Ethics ▪ Diversity Policy ▪ Dignity at Work Policy ▪ Code of Conduct for the Suppliers of the Capital Group
Elimination of human rights violations at the Company	▪ Respect for Human Rights Policy ▪ Personal Data Protection ▪ Staff Recruitment and Adaptation ▪ Staff Development ▪ Remuneration Policy ▪ Intellectual Property Management ▪ Diversity Policy ▪ Dignity at Work Policy ▪ Code of Conduct for the Suppliers of the Capital Group

Respect for the freedom of association	▪ Code of Ethics ▪ Respect for Human Rights Policy ▪ Code of Conduct for the Suppliers of the Capital Group
Elimination of all forms of forced or compulsory labour	▪ Respect for Human Rights Policy ▪ Code of Ethics ▪ Remuneration Policy
Abolition of child labour	▪ Code of Ethics ▪ Staff Recruitment and Adaptation ▪ Code of Conduct for the Suppliers of the Capital Group
Effective elimination of discrimination in respect of employment and occupation	▪ Respect for Human Rights Policy ▪ Staff Recruitment and Adaptation ▪ Staff Development ▪ Staff Training ▪ Competence Management System ▪ Employee Periodical Assessment ▪ Language Competence ▪ Management by Objectives ▪ Remuneration Policy ▪ Human Resources Administration ▪ Occupational Health and Safety ▪ Code of Ethics ▪ Diversity Policy ▪ Dignity at Work Policy
Preventive approach to natural environment	▪ Climate Policy ▪ Code of Ethics ▪ CSR Policy ▪ Performance of legal duties related to environmental protection ▪ Identification of environmental aspects, monitoring and measurement ▪ Code of Conduct for the Suppliers of the Capital Group
Undertaking initiatives to promote environmental responsibility	▪ Climate Policy ▪ Code of Ethics ▪ CSR Policy ▪ Corporate Social Responsibility
Applying and spreading environmentally friendly technologies	▪ Code of Ethics ▪ CSR Policy ▪ Control of processes encompassing major environmental aspects ▪ Identification of environmental aspects, monitoring and measurement ▪ Code of Conduct for the Suppliers of the Capital Group
Working against corruption in all its forms, including extortion and bribery	▪ Anti-corruption Policy ▪ Staff Recruitment and Adaptation ▪ Staff Training ▪ Code of Ethics ▪ Purchases ▪ Strategic Purchases ▪ Investment Purchases ▪ Purchase of Services ▪ Code of Conduct for the Suppliers of the Capital Group

[G1.MDR-P_01-06; G1-1(65e)] The business conduct policies binding at the Capital Group were developed and adopted by the organization in the years prior to the reporting period and the entry into force of the CSRD, and do not take into account the interests of key stakeholder groups. The Capital Group declares stakeholder involvement and consultation of regulatory provisions when developing new policies and updating the provisions of the existing documents.

[G1.MDR-P_01-06] [G1-1_01;] All employees of the Capital Group have access to the *Principles of Business Ethics and Conduct – the Code of Ethics*. The document has been published on the in-house OrangeBook platform, being a strategic processes management system, and is available on the corporate website of Grupa Kęty S.A. The ethical principles of the organisation were promoted in 2025 by way of publications in the Intranet, a newsletter and posters devoted to reporting breaches, as well as on special 'Ethics Boards' installed at the production plants. There were also held meetings with the employees of SELT sp. z o.o., which has become a member of the organisation in 2024. With regard to the dialogue with stakeholders under the due diligence process, roughly 71% (85% in 2024) of the Capital Group employees got familiar with the Code of Ethics, and 57% with the Respect for Human Rights Policy (65% in 2024). *[G1-1_03]* An integral part of the Principles of Business Ethics and Conduct (the Code of Ethics) applicable at the Capital Group is the *Anti-corruption Policy*, aimed at limiting the risk of corruption in external and internal relations of the Company. The Policy broadly defines the Capital Group's understanding of corruption and unequivocally prohibits participation in corrupt practices by all employees of the organization and by individuals and entities acting for and on behalf of the Capital Group companies. The regulation also defines the rules that employees must follow in situations of

potential risk related to, among other things, business gifts, grants and donations, and participation in business meetings. The Policy provisions do not directly refer to the United Nations Convention against Corruption.

[G1-1_10]
Training is managed centrally at the Capital Group companies. Every year we deliver training on the Code of Ethics to a selected group of workers. Since the structures of the Ethics Committee changed in 2025, as described earlier, there was prepared a generally available training on channels for reporting breaches of the Code of Ethics and the reporting channel under the Whistleblowers' Protection Act. The training was completed by approximately 71% of the employees of domestic companies. For 2026, it is planned to prepare relevant training courses for workers of foreign companies. In 2026, a project will be launched to improve team management skills, addressed to managers at all levels (supervisor, foreman, manager, director). Another series of ongoing training courses at the central level is focused on cybersecurity. ***[G1-3_07], [G1-1_11]***

The Capital Group also provided training for Members of the Committee for the Investigation of Breaches of Law. Such Committee was established in each of the operating segments to act as units authorized to follow up on reports of violations of law. In the course there was provided detailed and practical knowledge on how to handle reports, procedures for receiving reports, conduct investigations, and properly handle cases involving reports. 25 People participated in the classroom training sessions.

[G1-1_02] The Capital Group allows reporting of concerns and possible ethical and legal violations. Information about situations that do not comply with the provisions of the Code of Ethics can (in accordance with the Code provisions) be communicated:

- to the direct supervisor, senior supervisor, and in justified cases to the President of the Management Board of the relevant Capital Group company;
- directly to the Business Ethics Ombudsman by e-mail, traditional mail or in person.

[G1-1_05;] The organization accepts anonymous and named reports regarding the Code of Ethics.

The companies of the Capital Group have adopted the *Internal Reporting Procedures*, which regulate the issue of notifications of violations of the law, including, among others, corruption, environmental protection, safety and human rights. According to the provisions of the procedures, reports can be submitted:

- by traditional mail in paper form to the Compliance and Risk Management Department of Grupa Kęty S.A.;
- electronically to a dedicated e-mail address;
- verbally via a recorded telephone line – the recordings are forwarded to the Compliance and Risk Management Department.

Any whistleblower may, in accordance with the procedures, bypass internal channels by transmitting information, among others, directly to the Ombudsman for Human Rights or the relevant state or local government authorities. The Group provides protection for whistleblowers in accordance with statutory requirements.

In addition, an Internal Control System procedure is in place that gives employees the opportunity to report abuses to their immediate supervisor or a higher-level supervisor. If, for any reason, a Group employee feels it is appropriate to by-pass the business route, they can report the information anonymously or officially to a designated Management Board Member via traditional mail or a dedicated e-mail address. If the report concerns Management Board Members, employees have the right to report it to the Supervisory Board.

[G1-1_08] Any information reported to the Capital Group Companies is clarified in a swift, impartial, and objective manner. The method of conduct in that regard is described in the Ethics Committee By-law and the *By-law of the Commission for the Investigation of Breaches of Law*. Members of the Ethics Committee investigating the reports on violations shall conduct investigations in a manner and by means appropriate to the subject of the report, whereas the investigations shall be conducted in a manner that ensures anonymity of the reporting employee as well as the person alleged to have committed the violation.

Management of relationships with suppliers – G1-2

[G1-2_02] The issue of relationships with the suppliers of the Capital Group is regulated in the *Code of Conduct for Suppliers of the Capital Group of Grupa Kęty S.A.* binding since 2021. The Code was created as part of the Capital Group's social responsibility strategy, indicating the approach to sustainable supply chain. It was adopted by the Management Board of Grupa Kęty S.A., which, through procedures, appointed the purchasing departments to implement its provisions[5].

The Code commits the suppliers, among other things, to:

- ensure healthy and safe working conditions for its employees by implementing procedures, certified OHS management systems/or its own safety programs, good practices and solutions to strive for

[5] ***[(S2.MDR-P_01-06; S2-1(65e))]*** *When preparing the provisions of the Code, the Capital Group of Grupa Kęty S.A. did not consult the stakeholders.*

the complete elimination of accidents, avoiding injuries
and illnesses among its employees caused by the work they perform;

- *[S2-1_02] [S2-1_01]* respect human rights in their operations[6];
- ensure equal treatment at work and refrain in their operations from any staff or stakeholder discrimination practices because of their sex, age, disability, race, religion, or other grounds;
- prevent any forms of corruption in their activities and implement prevention practices.

[S2.MDR-P_01-06] The Code is binding both in Poland and abroad, considering the cultural, language, social and economic differences of the particular countries. New suppliers receive the document at the time of being invited to cooperate, while the others are engaged on a current basis to familiarise themselves with the Code provisions and respect them. The Code is not classified and is available to all suppliers on the corporate websites of the Capital Group.

Supplier verification

[S2-1_04] The cornerstone of Grupa Kęty's approach to the issue of employees in the value chain is the Supplier Code of Conduct, which sets out fundamental principles for human rights and working conditions. The principles are addressed to key suppliers, who collectively account for at least 95% of the purchase value related to manufacturing operations, and to other entities significant from the perspective of the Group operations. The Code sets out expectations for respecting employee rights, including the prohibition of child labour and forced labour, equal treatment, freedom of association, and the provision of safe and healthy working conditions. It serves as a benchmark for shaping business relationships and assessing suppliers' compliance with the social requirements of the Group. Grupa Kęty expects its suppliers to comply with the principles of the Code or to apply equivalent standards, and requires the transfer of the principles to the supply chain, including to indirect suppliers who cooperate with direct suppliers. Compliance with these principles is assessed using standardised tools, such as the ESG assessment questionnaire for suppliers and the assessment matrix. In 2025, Grupa Kęty carried out 12 ESG audits at selected suppliers as part of its efforts to reinforce compliance with the principles of the Code. The audits complement the assessment conducted based on the ESG questionnaire. In line with the objectives of the ESG Strategy 2025-2029 of Grupa Kęty, supplier ESG audits will continue in subsequent years (at least 12 audits per year) and will be carried out in relation to suppliers who are significant to the Group operations and where in-depth verification is required. This approach is complemented by providing suppliers with a possibility of anonymous reporting of breaches of the Code principles via dedicated ethical channel. The reports are part of the system for monitoring compliance with the adopted principles.

Reporting Code breaches

All employees within own operations and in the value chain who are aware of breaching the Code of Conduct for Suppliers may report such information to the Business Ethics Ombudsman overseeing the application of ethical principles at the Capital Group. The information is reported through a dedicated e-mail address indicated in the Code. In 2025, as in the previous year, there were no reports of breaches of the Supplier Code of Conduct.

Consideration of social criteria in the selection of suppliers

[G1-2_03] Consideration of social and environmental criteria in the selection of contractors varies within the particular operating segments of the Capital Group. However, in none of them it is a decisive criterion for the selection of suppliers. In the coming years, the Company plans to unify the principles for all operating segments in these areas.

Payments to suppliers G1 – 6

[G1-2_01] [G1-6_01] [G1-6_02] [G1-6_03] [G1-6_04] [G1-6_05] At the Capital Group payments are made at the determined dates, which result from internal procedures and binding laws. Payment terms are an effect of mutual arrangement, yet for public entities they do not exceed 30 days, and for micro, small and medium-sized companies – 60 days. Taking into account that the Capital Group makes payments in compliance with Article 115 of the Civil Code, which provides that a payment date falling to a bank holiday or a Saturday is postponed to the next following day which is neither a bank holiday nor a Saturday, 86% of payments were made in compliance with the agreed dates (89% in 2024). With regard to large companies, the Capital Group allows for a payment term longer than 60 days, solely under the condition of a clear contractual arrangement with the contractor. All companies of the Capital Group currently monitor their liabilities, in order to prevent delays in payment. The average payment term in 2025 for the Capital Group companies located in Poland was 29 days (28 days in 2024). At the present moment, there are no pending court litigations at the Capital Group with regard to delays in payment.

Prevention and detection of corruption and bribery – G1-3

[G1-3_01] The Capital Group does not tolerate any corruption activities. The approach of the organisation to corruption prevention is determined in the *Anti-corruption Policy*, which is part of the OB_05.10_Code of Ethics procedure in the ORANGEBOOK system. Details of the

*[6] **[S2-1_05] [S2-1_08]** The Code of Conduct for Suppliers does not contain literal provisions relating to human trafficking, forced labour and child labour, but just a general reference to the obligation to respect human rights.*

Policy provisions are disclosed in Section G1-1 – Business conduct policies and corporate culture of this Report.

[G1-3_02; G1-3(18b)] Any information regarding corruption is considered in the same manner as any other reports on the Code of Ethics violations. The information is directed to the Business Ethics Ombudsman, who further forwards it to the Ethics Committee. The Ethics Committee is a separate body that operates independently of the Capital Group's management structures. The internal procedures implemented at the Group ensure impartiality of the reports consideration.

[G1-3_03; G1-3(18c)]] The obtained KRIs resulting from the risk of non-compliance with the principles of ethics or the risk of violations, understood as intentional acts or omissions, are presented in established cycles – monthly and semi-annually – at the meetings of the Risk and Compliance Committee of the Capital Group.
If the critical level is exceeded by any of the KRIs, at the time of reporting an automatic notification is sent by the Risk and Opportunities Management application to the persons identified as informed, containing information about the reasons for the risk materialization, the mitigating actions taken and the blockers implemented. Standing members of the Committee are: the Management Board Member/ Financial Director, the Compliance and Risk Management Director, the Internal Audit Director, and the Risk/ Compliance Coordinators identified by the Heads of operating segments. Additionally, post the Committee meetings, the Members of the Capital Group Management Board receive a presentation comprising, among other things, the list of indicators that reached the warning level or have been exceeded. In 2025 (as in 2024), there were no reports on corruption or bribery. No proceedings were pending against the Company in 2025, nor were any penalties or fines imposed on it for violation of anti-corruption or anti-bribery laws.

[G1-3_05] The provisions of the *Anti-corruption Policy* are known to all employees and are presented during on-boarding training, at which the Capital Group requires a written confirmation from the employee of being familiar with the Code of Ethics and its integral part in the form of the *Anti-corruption Policy*. The Capital Group regularly communicates the contents of the Code of Ethics through internal and external channels. More information in that regard may be found in Section G1-1 – *Business conduct policies and corporate culture*.

[G1-3_06] In 2025, the Capital Group organised training in Compliance, Code of Ethics and Anti-corruption for the employees of each segment. Detailed information on training may be found in Section G1-1 – *Business conduct policies and corporate culture*. In 2025, the Capital Group started the process of compiling a list of positions particularly exposed to corruption. In the first stage, employees working in the purchasing divisions were identified – from directors to junior specialists and office workers. A special training course was prepared for this group (74 people) on the eOK platform, including targets, compliance with the policy and channels for reporting breaches. The course was completed by 82% of the group.

[G1-3_08] In 2025, members of the administrative, supervisory and management bodies of the Capital Group were subject to the same training principles as the rest of the employees.

Political influence and lobbying activities – G1-5

[G1-5_01] [G1-5_02] [G1-5_03] [G1-5_04] [G1-5_03] *Decisions on lobbying activities are made by the Management Board of Grupa Kęty S.A.* In accordance with the adopted principles, the Group does not provide funding to political parties. In 2025 (as in 2024), it did not donate any money or otherwise fund political parties. None of the Capital Group companies is registered as a lobbyist in national or EU transparency registers. In 2025 (as in 2024), none of the Capital Group companies commissioned another entity registered as a lobbyist in relevant registers to manage affairs for on behalf of that company.

[G1-5_11] None of the Members of the Management Board or the Supervisory Board of the Company currently sit, nor have sat during the two years preceding the period covered by this Report, on public administration bodies.

However, the Capital Group companies are members of a number of organisations and trade associations that promote the principles of sustainable business, including sustainable construction. Below is presented a list of the organisations [G1-5_08] [G1-5_09] [G1-5_10]:

TABLE 76: LIST OF INDUSTRY ORGANISATIONS AND ASSOCIATIONS OF WHICH CAPITAL GROUP COMPANIES ARE MEMBERS OR WHICH THEY SUPPORT

Organization name	Capital Group company that is a member of the organisation	Objectives supported by the organisation	Annual contributions to the organisation	Registered lobbying activities
UN Global Compact	Grupa Kęty S.A.	1. Respecting and promoting internationally recognised human rights. 2. Eliminating human rights violations at the Company. 3. Promoting freedom of association and effective recognition of the right to collective bargaining. 4. Promoting elimination of all forms of slavery and forced labour. 5. Contributing to effective abolition of child labour. 6. Working against discrimination in employment. 7. Promoting preventive approach to environment. 8. Undertaking initiatives to promote greater environmental responsibility. 9. Supporting development and dissemination of environment-friendly technologies. 10. Working against corruption in all its forms, including bribery and extortion.	PLN 58,225.50	no
Polish Aluminium Association	Grupa Kęty S.A. – a representative of the company sits on the Association's Board	1. Representing interests of the industry. 2. Promoting use of aluminium in all possible applications. 3. Providing its members and partners with professional market information. 4. Integrating and professionalising the sector. 5. Collaborating with scientific community and international institutions that support the development of the aluminium industry.	PLN 78,246.90	no
European Aluminium Association	Grupa Kęty S.A.	1. Creating conditions for the European aluminium industry to grow and evolve, helping to build a more sustainable, competitive, decarbonised and circular European aluminium industry that serves a prosperous European society. 2. Promoting the production and use of aluminium in all applications, with particular focus on key target markets – construction, packaging, transport and others. 3. Promoting unique properties of aluminium, such as its lightness, strength, durability, corrosion resistance, formability, conductivity, aesthetic qualities and unlimited recyclability, as a sustainable material. 4. Supporting the achievement of sustainable growth in all aluminium markets and continuous improvement of the aluminium industry's image and credibility, while fulfilling social and environmental commitments. 5. Supporting educational initiatives related to aluminium by engaging in research and technical cooperation in various fields, including science, technology, economics, public administration, sociology and law.	EUR 25,277.00	Yes, the entity is registered in the EU Transparency Register under number REG 9224280267-20
West Pomeranian Chemical Cluster 'Green Chemistry'	Alupol Packaging S.A.	*Actively supporting the sustainable development of enterprises and other cluster participants, creating conditions for sharing knowledge, transferring technology and best practices, establishing business relationships, stimulating multilateral and multifaceted*	PLN 7,000.00	no

		cooperation between them in order to enhance innovation, regional, national and international competitiveness of enterprises operating in the broadly defined bioeconomy, including chemical and related sectors, packaging market, markets involved in recovery of material and generation of energy, as well as those involved in production of healthy food, and their related parties.		
Polish Green Building Council	Aluprof S.A. – a representative of the company sits on the Association's Board	1. Improving competence of the construction industry – architects, designers, investors, contractors and manufacturers – in the field of modern environmental standards. 2. Promoting the concept of Green Building in line with global trends set by the World Green Building Council, local organisations such as PLGBC, and others. 3. Raising awareness of the impact of buildings on the climate, CO_2 emissions, energy consumption and user comfort. 4. Merging theory with practice by presenting the best implementations, technologies, and tools that support zero-emission construction.	PLN 36,000.00	no
Cradle to Cradle Products Innovation Institute	Aluprof S.A.	Promoting the standard applied throughout the value chain to innovate and optimise materials and products in line with the world's most advanced, scientifically developed indicators relating to material health, circular economy, renewable energy and climate, responsible water and soil management, and social justice.	PLN 45,000.00	Yes, the entity is registered in the EU Transparency Register under number REG 359339999329-59
Passivhaus Institute	Aluprof S.A.	Promoting and developing passive construction industry.	PLN 21,900	Yes, the entity is registered in the EU Transparency Register under number REG 937462949003-60

9.23. Disclosure Requirements in ESRS covered by the undertaking's sustainability statement – IRO-2

[IRO-2_01] [IRO-2_02]

TABLE 77: LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure No.	Datapoints	Name of datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page in the Report
ESRS 2 GOV-1	21 d	Management Board Members diversity with regard to gender	x		x		78
ESRS 2 GOV-1	21 e	Proportion of governing bodies members who are independent			x		78
ESRS 2 GOV-4	30	Statement on due diligence	x				Table 35, page 82
ESRS 2 SBM-1	40 d (i)	Involvement in activities related to fossil fuels	x	x	x		86
ESRS 2 SBM-1	40 d (ii)	Involvement in activities related to chemical production	x		x		86
ESRS 2 SBM-1	40 d (iii)	Involvement in activities related to controversial weapons	x		x		86
ESRS 2 SBM-1	40 d (iv)	Involvement in activities related to cultivation and production of tobacco			x		86
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				x	105
ESRS E1-1	16 g	Undertakings excluded from Paris-aligned Benchmarks		x	x		105-106
ESRS E1-4	34	GHG emission reduction targets	x	x	x		1090-110
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	x				N/A
ESRS E1-5	37	Energy consumption and mix	x				Table 49, pages 111
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	x				Table 49, page 111
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	x	x	x		Table 50, page 113

ESRS E1-6	53–55	Gross GHG emissions intensity	x	x	x		Table 53, page 121
ESRS E1-7	56	GHG removals and carbon credits				x	N/A
ESRS E1-9	66	Exposure of the benchmark portfolio to climate related physical risks			x		N/A
ESRS E1-9	66 a	Disaggregation of monetary amounts by acute and chronic physical risk		x			N/A
ESRS E1-9	66 c	Location of significant assets at material physical risk		x			N/A
ESRS E1-9	67 c	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		x			N/A
ESRS E1-9	69	Degree of exposure of the portfolio to climate-related opportunities			x		N/A
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	x				Tables 55 and 56, page 120-121
ESRS E3-1	9	Water and marine resources	x				122
ESRS E3-1	13	Dedicated policy	x				123
ESRS E3-1	14	Sustainable oceans and seas	x				123
ESRS E3-4	28 c	Total water recycled and reused	x				Table 61, page 124
ESRS E3-4	29	Total water consumption in m3 to net income on own operations	x				Table 61, page 124
ESRS 2 SBM 3-E4	16 a (i)	Biodiversity sensitive areas	x				125
ESRS 2 SBM 3-E4	16 b	Impact on land ecosystems	x				125
ESRS 2 SBM 3-E4	16 c	Threatened species	x				125
ESRS E4-2	24 b	Sustainable land / agriculture practices or policies	x				N/A
ESRS E4-2	24 c	Sustainable oceans / seas practices or policies	x				N/A
ESRS E4-2	24 d	Policies to address deforestation	x				N/A
ESRS E5-5	37 d	Non-recycled waste	x				Table 68, page 135-136

ESRS E5-5	39	Hazardous waste and radioactive waste	x		Table 68, page 135-136
ESRS 2 SBM-3-S1	14 f	Risk of incidents of forced labour	x		83
ESRS 2 SBM-3-S1	14 g	Risk of incidents of child labour	x		83
ESRS S1-1	20	Human rights policy commitments	x		138
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions		x	138
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	x		138
ESRS S1-1	23	Workplace accident prevention policy or management system	x		138
ESRS S1-3	32 c	Grievance / complaints handling mechanisms	x		138
ESRS S1-14	88 b and c	Number of fatalities and number and rate of work-related accidents	x	x	Table 73, page 143
ESRS S1-14	88 e	Number of days lost to injuries, accidents, fatalities or illness	x		Table 73, page 143
ESRS S1-16	97 a	Unadjusted gender pay gap between women and men	x	x	143
ESRS S1-16	97 b	Excessive CEO pay ratio	x		143
ESRS S1-17	103 a	Incidents of discrimination	x		143
ESRS S1-17	104 a	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	x	x	143
ESRS 2 SBM-3-S2	11 b	Significant risk of child labour or forced labour in the value chain	x		143
ESRS S2-1	17	Human rights policy commitments	x		143
ESRS S2-1	18	Policies related to value chain workers	x		144
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	x	x	145
ESRS S2-1	19	Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions No. 1-8		x	145

ESRS S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	x		150
ESRS S3-1	16	Human rights policy commitments	x		N/A
ESRS S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	x	x	N/A
ESRS S3-4	36	Human rights issues and incidents	x		N/A
ESRS S4-1	16	Policies related to consumers and end-users	x		N/A
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	x	x	N/A
ESRS S4-4	35	Human rights issues and incidents	x		N/A
ESRS G1-1	10 b	United Nations Convention against Corruption	x		N/A
ESRS G1-1	10 d	Protection of whistleblowers	x		N/A
ESRS G1-4	24 a	Fines for violation of anti-corruption and anti-bribery laws	x	x	N/A
ESRS G1-4	24 b	Standards of anti-corruption and anti-bribery	x		N/A