



Twoja Logistyka...

SUSTAINABILITY REPORT 2025





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Letter from the Management Board

Katowice, 26 June 2025

Dear Sir or Madam,

In 2025, the TSL sector in Poland remained crucial to the European market. The sector's development was driven primarily by the growing importance of supply chains, the extremely rapid digitalisation of services, and the need to adapt to environmental requirements set by regulators and a wide range of stakeholders. For well-prepared companies, this was a time not only of challenges but also of opportunities to strengthen their position.

For JAS-FBG S.A., it was another year of investment and infrastructure development. The construction of a new cold store in Warszowice was completed. An office building was also constructed, complete with a staff area for drivers. We launched our 18th domestic freight forwarding warehouse. The company achieved 'committed' status in the Science Based Targets initiative, thereby committing to developing a decarbonisation strategy involving the achievement of short-term emission reduction targets. Further strong results in industry rankings and those relating to ESG areas have confirmed the strength of our integrated transport, warehousing and customs services, supported by advanced IT solutions and a responsible approach to business operations.

The objectives we managed to achieve during the reporting year could only have been realised thanks to the commitment and collective efforts of our staff, as well as the consistent implementation of our strategic directions, of which sustainability is a key component. The initiatives undertaken support the development of a modern organisation capable of responding effectively to changing market needs, geopolitical conditions, and environmental and social challenges.

This report contains detailed information on the JAS-FBG Group's commitment to sustainable development. The document presents the key initiatives, results and directions of activities carried out in the environmental, social and corporate governance areas. The report summarises the actions undertaken and, at the same time, reflects our approach to conducting business and building long-term value for our stakeholders.

We encourage you to read the report.

The Management Board of JAS-FBG S.A.

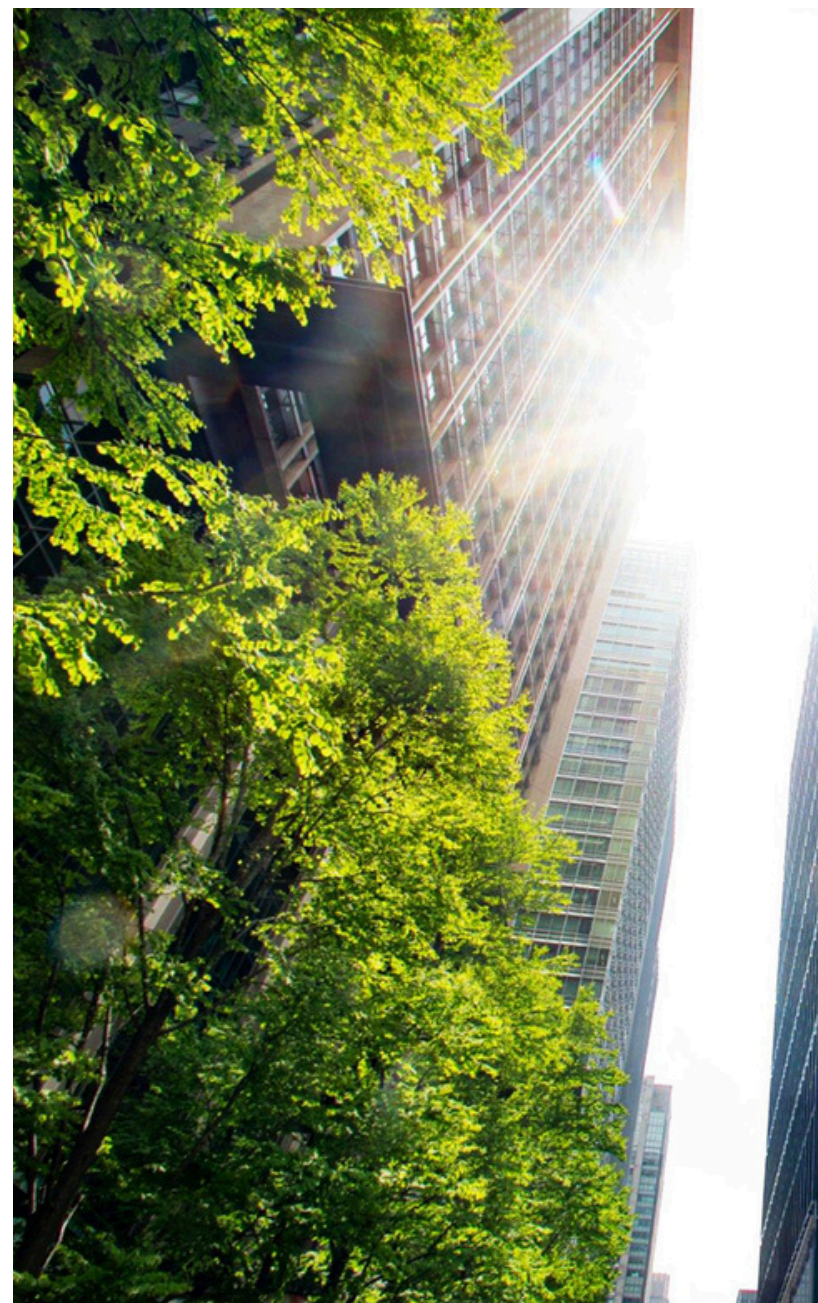
About the report

We are pleased to present our sustainability report, which includes information concerning JAS-FBG S.A., with its registered office at ul. Kolejowa 17, 40-706 Katowice (hereinafter: 'JAS-FBG S.A.' or 'the Company') and the JAS-FBG Group (hereinafter: 'the JAS-FBG Group' or "the Group"), of which JAS-FBG S.A. is the parent company. Whenever the information contained in the report relates to all companies within the JAS-FBG Group, this has been explicitly stated, or it has been stated with the exclusion of any particular company. In all other cases, the information relates exclusively to JAS-FBG S.A. The figures presented for the JAS-FBG Group also include data relating to JAS-FBG S.A. The report covers the period from 1 January 2025 to 31 December 2025. The report contains information relating to the following companies: JAS-FBG S.A., JAS-FBG Kft, Transbud-Katowice Sp. z o.o., Power Progress Sp. z o.o., Caspol-Forwarding Sp. z o.o., Caspol-Trading Sp. z o. o., JAS-FBG DORADZTWO Sp. z o. o., and JAS-FBG LOGISTIC GmbH. The report has been prepared in accordance with GRI standards. The report has not been verified by an external auditor.



About the company

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1.1

Branches and companies of the JAS-FBG Group

We are a Polish company with 35 years' experience in the transport, storage and logistics sector. We offer our clients a range of modern logistics and transport solutions, as well as professional customs clearance services and consultancy in this area. JAS-FBG S.A.'s offering is focused on providing clients with solutions tailored to their individual needs and the specific nature of their projects. We operate worldwide.



Domestic and international road freight forwarding (FTL and LTL)



State-of-the-art logistics centres where we provide a full range of logistics services



Our own transport meeting high CO₂ emission standards



59 customs agencies



Air freight forwarding



Sea freight forwarding



Rail freight forwarding



THE JAS-FBG GROUP IN 2025::

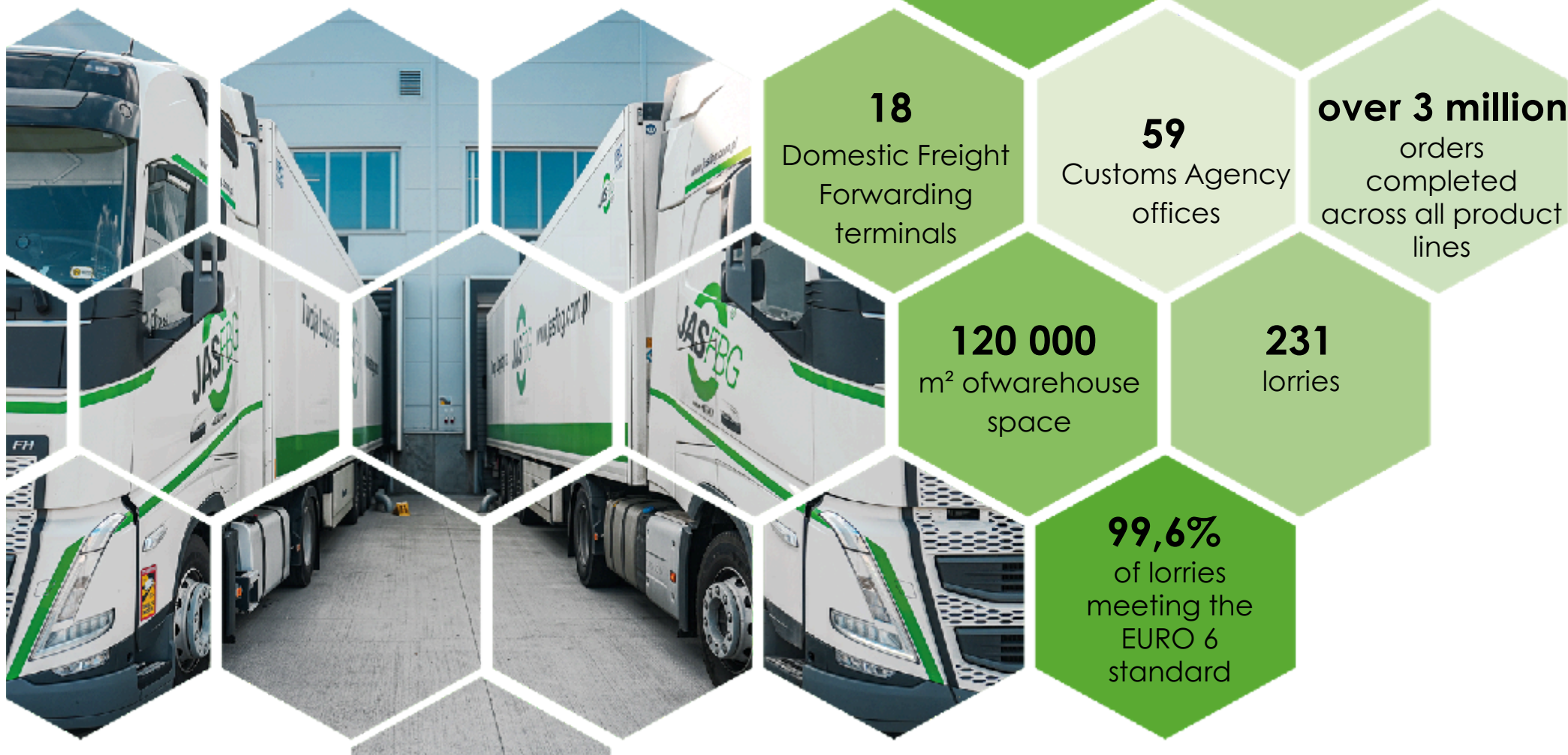
- JAS-FBG S.A.
- Transbud-Katowice Sp. z o. o.
- Power Progress Sp. z o. o.
- Caspol-Forwarding Sp. z o. o.
- JAS-FBG DORADZTWO Sp. z o. o.
- JAS-FBG Kft (HUNGARY)
- JAS-FBG Logistic GmbH (GERMANY)

JAS-FBG S.A. IS A MEMBER OF POLISH AND INTERNATIONAL INDUSTRY ORGANISATIONS:





JAS-FBG Capital Group in numbers



1.2

Composition and competences of the Management Board

MARCIN ŁUCZYŃSKI

*Deputy Chairman of the
Management Board*

JAROSŁAW DOMIN

*Chairman of the
Management Board*

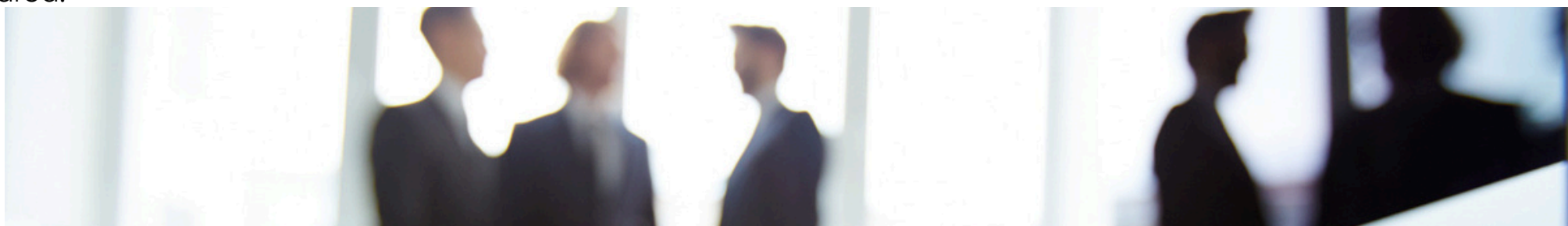
ROBERT ZAWADZKI

*Deputy Chairman of the
Management Board*

The Company's Management Board operates in accordance with the Commercial Companies Code, the Company's Articles of Association and other applicable laws. The responsibilities of Management Board members for specific areas of the Company's operations are set out in the Company's Organisational Chart, which forms part of the Integrated Management

Systems Manual. The Management Board manages the Company's affairs and represents the Company; it makes decisions regarding the direction of the Company's development, its strategy, and the setting and achievement of its objectives; it also manages the Company's assets (subject to the restrictions set out in the Articles of Association and generally applicable legislation) and takes all necessary steps to ensure the Company's proper functioning. The Management Board, by passing resolutions, approves all internal procedures and documents. Members of the Company's Management Board are appointed by the General Meeting of Shareholders.

Members of the Management Board are directly involved in matters relating to sustainable development and the formulation of sustainable development strategies for the Company and the JAS-FBG Group. The Management Board has received training in ESG and sustainable development, and maintains and continues to expand its knowledge in this area.



The Supervisory Board of JAS-FBG S.A. acts as a control and supervisory body, operating in accordance with the provisions of the Commercial Companies Code, the Company's Articles of Association and the rules of procedure adopted by the General Meeting of Shareholders. The Supervisory Board approves the Company's action plans, reviews decisions taken by the Management Board and audits the Company's assets. The Supervisory Board of JAS-FBG S.A. has the authority to decide on matters not reserved for the General Meeting or the Management Board, and, in particular, grants consent for the acquisition and disposal of immovable property, perpetual usufruct rights or shares in immovable property or shares in perpetual usufruct rights, appoints auditors to audit the financial statements, and considers complaints regarding the Management Board's activities.

COMPOSITION OF THE SUPERVISORY BOARD OF JAS-FBG S.A.:

Rafał Hanczarek – Chairman of the Supervisory Board
Marcin Gorazda – Deputy Chairman of the Supervisory Board
Piotr Dziwok – Member of the Supervisory Board
Ryszard Duma – Member of the Supervisory Board



1.3

Values and goals

The Company's overriding objective remains to conduct sustainable business operations in a manner that provides customers with modern, efficient and topquality solutions in the field of TSL and comprehensive customs services.

KEY VALUES OF THE JAS-FBG GROUP

responsibility, mutual respect, trust and integrity in relations with all stakeholder groups

- cooperation and good communication
- understanding the needs of employees, business partners and the natural environment
- equal treatment and equal opportunities for development for all employees
- continuous improvement of processes and the development of specialist knowledge
- minimising the negative impact on the natural environment
- ensuring the safety of people, data and information, entrusted products and the natural environment
- strictly adhering to all obligations undertaken by the Company These principles are set out in detail in the JAS-FBG S.A. Code of Ethics, approved by the Company's Management Board.



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Our services

FORWARDING AND ROAD TRANSPORT (FTL AND LTL)

We offer freight forwarding and road transport services for less-than-truckload (LTL) and full-truckload (FTL) shipments, providing comprehensive freight handling services throughout Poland. We carry out LTL deliveries on a 'door-to-door' basis, with delivery times of up to 24 or 48 hours. We provide these services through a network of 18 branches across Poland (+1 branch in 2025).

NETWORK OF ROAD FREIGHT TERMINALS IN POLAND



FULL TRUCKLOAD (FTL) INTERNATIONAL FREIGHT FORWARDING AND TRANSPORT

We carry out transport orders for imports and exports across the whole of Europe, providing international road

transport services on a full truckload (FTL) basis. We specialise in serving the automotive industry, ensuring the comprehensive fulfilment of transport orders for the largest international corporations.

INTERNATIONAL LESS-THAN-TRUCKLOAD (LTL) FREIGHT FORWARDING AND TRANSPORT

We offer international less-than-truckload (LTL) freight forwarding services, based on our own network of regular transport routes operating to most European countries and Turkey. We have an extensive network of warehouses, logistics hubs and customs agents, and we collaborate with international logistics operators, enabling us to provide efficient and comprehensive handling of less-than-truckload consignments.

As part of our international transport services, covering both full-truckload (FTL) and less-than-truckload (LTL) shipments, we provide solutions designed to reduce CO₂ emissions. Full-truckload transport is carried out using our own modern fleet, whilst groupage transport is characterised by a high level of optimisation and efficient cargo consolidation, which helps to reduce the environmental impact. The JAS -FBG Capital Group's is designed for use with HVO (Hydro-treated Vegetable Oil), a synthetic, renewable diesel fuel that enables a further reduction in transport emissions.



LOGISTICS

We operate a network of Class A warehouses with a total area of approximately 60,000 m², including a total of 8,000 m² of temperature-controlled, refrigerated or frozen storage. In 2025, our logistics base expanded to include another of our own warehouse facilities – a new refrigerated warehouse in Warszowice with an area of almost 5,000 m². We offer a comprehensive range of logistics services, including loading and unloading, warehousing and storage of goods, stock reporting, palletising, packaging and order fulfilment, as well as support with customs clearance provided by our customs agents.



CUSTOMS AGENCY

We offer a full range of customs services relating to the import and export of goods under all customs procedures, carried out through a network of 59 offices located throughout Poland. We also handle transit clearances under the WPT Convention and provide security for customs debt payments.

We represent clients in the processes of legalising certificates of origin and issuing A.TR and EUR.1 movement certificates. We hold Authorised Economic Operator (AEO) status, which enables the efficient and secure completion of customs formalities. We also provide services relating to reporting under the CBAM (Carbon Border Adjustment Mechanism), which is a new climate policy mechanism of the European Union.

At JAS-FBG S.A., our freight forwarding, road transport and contract logistics services are complemented by non-road freight forwarding services.

RAIL FREIGHT FORWARDING

We handle domestic and international rail freight for exports, imports and transit, using various types of wagons tailored to the specific nature of the cargo being transported. We provide 'door-to-door' intermodal services in both FCL and LCL formats, including, amongst others, imports and exports from China, South Korea and Turkey.

We provide comprehensive supply chain management, including customs clearance, rail transport, transshipment and delivery of goods to the customer via the chosen mode of transport. We also offer storage of bulk goods at selected transshipment terminals. Rail transport is the mode of freight transport with the lowest CO₂ emissions.



AIR FREIGHT

We offer comprehensive air freight forwarding services, tailored to our customers' individual needs, including direct flights to selected destinations in the Americas, Asia and Africa. Thanks to our collaboration with our branches and partners within the international WCA network, we provide a full 'door-to-door' service. As an IATA member, we utilise the services of reputable airlines, and our route network covers almost the entire world.

We handle standard and express consignments, dangerous goods (DGR), temperature-controlled consignments, perishable goods and oversized cargo. Our air freight forwarders possess specialist knowledge in the field of air transport of dangerous goods, confirmed by the relevant certificates. Air transport is the optimal solution for consignments requiring rapid delivery over long distances.

SEA FREIGHT

We provide comprehensive handling of full container load (FCL), less than container load (LCL) and oversized cargo shipments worldwide. Thanks to our cooperation with overseas branches and partners within the World Cargo Alliance network, we offer a full 'door-to-door' service.

Our services include the collection of consignments and sea containers from the consignor, the arrangement of ocean freight, port handling and the selection of the optimal transport route, including multimodal solutions (e.g. sea transport – rail transport). We provide freight forwarding and customs clearance services at Polish ports and selected European ports, including Hamburg, Bremerhaven, Rotterdam and Antwerp. Our services are complemented by consultancy in the field of international trade, covering, amongst other things, verification of the compliance of delivery terms with INCOTERMS® 2020, the accuracy of commercial and transport documents, the organisation of customs clearance, and support in selecting payment security methods.

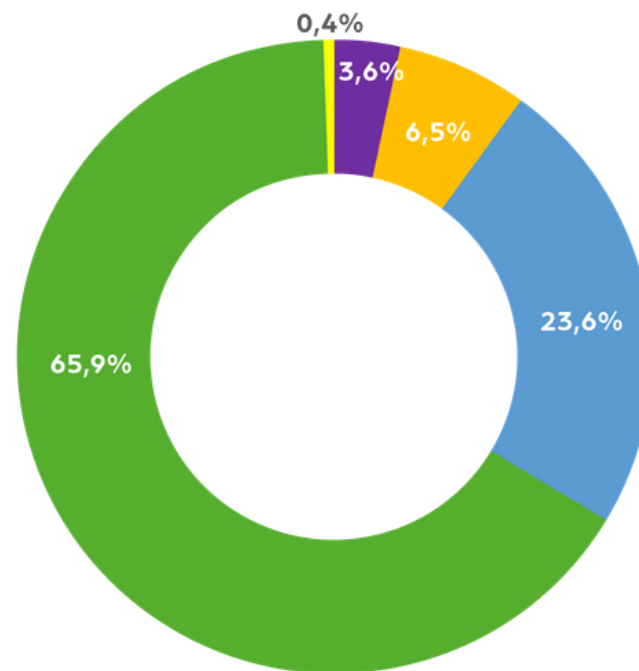


1.4

Business results for 2025



SALES REVENUE



- Freight forwarding and road transport (domestic and international)
- Logistics
- Customs agency
- Freight forwarding and non-road transport (sea, rail, air)
- Other activities

1.5

Quality management systems

We are convinced that the quality of the services we provide is crucial to building a strong market position and achieving business success. The quality systems implemented and maintained by the JAS-FBG Group help us to set and achieve ambitious quality objectives. We strive to ensure that all policies and procedures within our integrated management systems are as useful as possible and assist our staff in carrying out their day-to-day tasks. Our quality systems focus on supply chain safety, the environment and food safety. The Systems Management Department is responsible for developing this area within the Group. All procedures are properly communicated to staff, including during training sessions and webinars. Regular internal audits not only provide an opportunity to verify compliance with established principles, but also serve as an opportunity to initiate changes and improvements.

IMPLEMENTED QUALITY MANAGEMENT SYSTEMS

- ISO 9001:2015
- ISO 14001:2015 (environmental management system)
- ISO 22000:2018 (food safety), Katowice Head Office, branches in Bielany Wrocławskie, Swadzim, Czeladź, Gdańsk, Łódź, Czechowice-Dziedzice
- ISO 28000:2022 (supply chain security), Head Office in Katowice, Warszowice branch
- IFS Logistics (logistics standard), branches in Warszowice, Konotopa, JAS-FBG Kft (Hungary)
- GMP+
- Since 2010, JAS-FBG S.A. has also held an Authorised Economic Operator (AEO) Certificate



Number of internal audits of quality management systems carried out in 2025 – 20.

Number of internal audits in the Customs Agency Department – 64 (audits in the customs area are carried out by the Internal Audit Department).

During these audits, areas requiring improvement and opportunities for further enhancement are identified. Staff responsible for the audited areas develop corrective actions and assess the risks associated with the relevant area.

For many years, the company has been setting and monitoring KPIs relating to complaints, whilst analysing their main causes. This approach helps to maintain the high quality of the services provided and the level of customer satisfaction. The findings of internal and external audits are reported to the Company's Management Board and form the basis for implementing improvement measures.

In 2025, the Company underwent the following external inspections and audits:

- 3 external client audits
- 9 inspections by public administration bodies
- 30 audits by supervisory bodies

At our branch in Hungary, one internal audit and two external audits by the IFS system supervisory body were carried out in 2025.

For 2025, 11 objectives were set in the area of quality systems – 9 were achieved in full, the implementation of 1 objective was spread out over the period up to 2027, and the implementation of 1 objective was postponed to 2026.

External audits by supervisory bodies at JASFBG S.A. in 2025

ISO 9001	5
ISO 14001	5
ISO 22000	7
ISO 28000	5
IFS LOGISTICS	7
GMP+	1

Scope of certification for the branches of JAS-FBG S.A. and JAS-FBG Kft in 2025 r.*

ISO 9001	98,21%
ISO 14001	98,21%
ISO 22000	6,25%
ISO 28000	4,46%
IFS LOGISTICS	5,36%
GMP+	1,79%

*The scope of certification was calculated taking into account all branches of JAS-FBG S.A. and JAS-FBG Kft, including customs agency offices not involved in transport or processes relating to food and foodstuffs.



1.6

Stakeholders

The JAS-FBG S.A. value chain comprises several stakeholder groups. On the one hand, these include customers and service providers, primarily carriers and logistics partners in Europe and beyond; on the other hand, they include employees, business environment institutions and local communities. Each of these groups plays a significant role in the value chain, the aim of which is to deliver the highest quality logistics, transport and customs services.

EMPLOYEES

Relationships with employees are one of the key factors influencing the JAS-FBG Group's business success. Our aim is to attract and retain valuable employees within the organisation. This is only possible by providing them with the right working and development conditions, both in material terms and in terms of their mental well-being, which is linked to the team atmosphere, psychological wellbeing, motivation and commitment. In 2025, we conducted our first employee satisfaction survey in

which 42% of employees took part. We discuss the details of the survey results in the sections of the report devoted to social issues. The Company has a number of tools in place to ensure effective communication for employees at all levels of management and across all areas of professional activity:

- the Intranet, which serves as the main platform for publishing company news and procedures, a knowledge base, and a channel for inter-departmental communication
- an internal reporting channel for cases of workplace bullying, breaches of the law and internal procedures, and AML/CFT violations; a channel for proposing changes to ISO procedures; process-related reporting channels to streamline work; and a reporting channel for whistleblowers
- a regular programme for implementing innovations 'JASna zmiana'
- an advanced workflow system
- e-learning training module
- legal newsletter, company newsletter, surveys
- in-house and external training

- Tuesdays with Experts – a series of regular online meetings for management, during which issues important to the company's operations are discussed and participants can exchange views and experiences
- noticeboards for warehouse staff

CUSTOMERS

JAS-FBG S.A.'s client base includes both multinational corporations and smaller local firms. It is important to us that our offering meets the needs and expectations of this diverse group as fully as possible. In our regular customer satisfaction survey, we have observed an increase in the number of companies taking part. In 2025, there was also a marked increase in the Net Promoter Score (NPS) – it stood at 47, with 62% of respondents acting as promoters (58% in the previous year). The customer satisfaction survey also shows that the levels of customer service, punctuality, digitalisation, response times to enquiries, service prices and branch opening hours were rated more highly than in the previous year. The number of customer calls to the helpline has also fallen significantly – from 12,000 in 2024 to 6,700 in 2025.

In terms of operational cooperation, our customers can also make use of communication channels such as

the extranet (for Customs Agency clients), the Przesyłka system (for domestic road transport services) or full IT system integration. Social media also plays a significant role; we use it both to promote our services and to communicate the values our Company stands for.



SUPPLIERS

Carriers constitute the largest group of service providers. Given the scale of the Group's operations, we work with both Polish and foreign companies. Day-to-day cooperation in the TSL sector requires excellent communication, mutual trust and the ability to build and maintain long-term relationships. We are committed to ensuring that the Group's business objectives and the benefits for our contractors are achieved whilst respecting the natural environment and in a manner that guarantees complete safety at every stage of the transport process. Product directors and department managers in the respective regions are responsible for day-to-day contacts with subcontractors providing these services. Other important suppliers to the Group include energy and gas suppliers, landlords of warehouse facilities, and suppliers of IT equipment and services. The supplier assessment process plays a key role in maintaining the appropriate level of service quality, including from the perspective of sustainable development. The Company has implemented a document entitled 'Requirements for Suppliers', which sets out in detail our expectations of suppliers in formal, legal, environmental, social and ethical terms. J AS-FBG S.A.

applies reasonable payment terms for the Company's suppliers – the average payment period in 2025 was 31 days (+1 day compared to 2024).

LOCAL COMMUNITIES

We are committed to ensuring that the positive impact of JAS-FBG S.A.'s operations on local communities is as great as possible. Given the very large number of branches across Poland, we reach out to many communities. Locally, we primarily create jobs. We are involved in initiatives related to the education of young logistics professionals and freight forwarders, at both secondary school and university level. We provide practical vocational training for secondary school pupils, summer work experience placements, internships, workshops, training courses and lectures. We support local institutions and foundations working to help children, as well as foundations focused on promoting health in the broadest sense. The company also collaborates with sports teams and supports regional sporting events.

Any material or financial support we provide to third parties is granted in accordance with internal procedures, ensuring full transparency of the process.

BUSINESS ENVIRONMENT INSTITUTIONS

For the Company, the key institutions in the business environment are banks, insurance companies, government bodies and industry organisations. Individual departments within the Company are responsible for relations with these stakeholders. In addition to standard communication as part of day-to-day operations, both parties also engage in substantive meetings or webinars, for example in the areas of insurance or the financing of sustainable investments. We are involved in the activities of numerous Polish and international industry organisations. The year 2025 was particularly significant in this respect, as JAS-FBG S.A. hosted and organised a conference in Wrocław for members of the IFA (International Forwarding Association) – an organisation bringing together freight forwarding companies from across Europe. This meeting was an excellent opportunity to exchange experiences for representatives of many European companies from the TSL industry.



Corporate Governance

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2.1

Key Policies and Procedures

JAS-FBG S.A. maintains and develops a set of internal procedures and policies that support the effective and transparent management of the Company. The applicable internal regulations are regularly updated and adapted both to legal requirements and to the changing business environment. Since 2025, the [Anti-Corruption and Anti-Fraud Policy at JAS-FBG S.A.](#) has been in force, supplementing the provisions of the JAS-FBG Code of Ethics with control mechanisms designed to prevent incidents constituting corruption or fraud. Furthermore, in 2025, the internal health and safety system was revised and, as part of the ISO framework, an Information Systems Management Procedure was implemented, which complements the Group's existing Information Systems Security Policy.

These procedures and policies are published and made available to every employee or stakeholder to whom they apply via the company's intranet or website.

- Integrated Quality, Environmental, Supply Chain Security and Food Safety Policy
- Procedures relating to the conclusion of contracts, the provision, monitoring and improvement of freight forwarding and customs agency services (ISO)
- Procedures and instructions for the IFS Logistics International Food Standard
- Complaints Procedure (ISO)
- Procurement Procedure (ISO)
- Procedure for the Control of Non-conforming Products
- Emergency Preparedness and Response (ISO)
- Procedure for the Handling of Foodstuffs (ISO)
- Procedure: Environmental Aspects (ISO)
- Procedure for the Storage and Protection of Products (ISO)
- Training Procedure (ISO)
- Procedure: Control of Documentation and Data
- Procedure: Joint Procedure for Internal Reporting of Breaches and Follow-up Actions within the JAS-FBG Group

2.1

Key Policies and Procedures

- IT Systems Management Procedure (ISO)
- Health and Safety Manual
- Resource and Waste Management Manual (ISO)
- Internal Control System Manual
- Internal Sanctions Sanctions for JAS-FBG Group
- Code of Ethics
- Personal Data Protection Policy
- IT Systems Security Policy
- Internal Anti-Bullying Policy
- Anti-Corruption and Anti-Fraud Policy at JAS-FBG S.A.
- AML/CFT Procedure on the Prevention of Money Laundering and the Financing of Terrorism, together with an internal procedure for the anonymous reporting of breaches of regulations relating to the prevention of money laundering and the financing of terrorism

- Compliance management procedures
- Procedure for the recruitment and selection of staff, the conclusion and amendment of employment contracts, and the organisation of work placements and internships
- Work Regulations and Remuneration Regulations – updated 2024
- Guidelines on the handling of resources and waste



KYC Policy

JAS-FBG S.A.'s comprehensive KYC Policy comprises AML/CFT procedures and a sanctions procedure. JAS FBG S.A. and Transbud Katowice Sp. z o.o. operate an Internal Sanctions Procedure, the aim of which is to ensure that business is conducted in full compliance with applicable national and international legislation on economic sanctions. The procedure sets out, in particular, the principles and measures taken to mitigate sanctions risk, including the identification and assessment of counterparty risk, the application of appropriate precautionary measures, and the rules for establishing, maintaining and terminating business relationships with entities on sanctions lists. Adherence to the procedure precludes cooperation with entities that breach the principles of fair competition and supports the development of ethical business relationships. We ensure the procedure is watertight and limit the possibility of circumventing sanctions, thereby enhancing the effectiveness of our control mechanisms.

These mechanisms are supplemented by periodic control measures, including regular screening of business partners against sanctions lists, which enable ongoing verification of compliance with current regulations. The procedure applies to all employees of the Company, in particular those responsible for establishing and maintaining business relationships with counterparties. The Company also ensures that employees regularly participate in training on economic sanctions, which supports the proper application of the applicable rules.



JAS-FBG S.A. operates an Internal AML/CFT Procedure on the prevention of money laundering and the financing of terrorism at JAS-FBG S.A. This procedure supports the fulfilment of obligations arising from applicable legislation – the Act of 1 March 2018 on the prevention of money laundering and terrorist financing.

The principles set out in the AML/CFT procedure cover measures aimed at preventing, detecting and countering the introduction into the legal economy of assets derived from illegal or undisclosed sources, as well as mitigating the risk of financing terrorist activities. These mechanisms apply both to the Company's operations and to its dealings with counterparties.

As part of its compliance framework, JAS FBG S.A. identifies and assesses the risks of money laundering and terrorist financing associated with its business activities, including risks arising from business relationships and occasional transactions. On this basis, the level of identified risk is assessed and appropriate financial security measures are implemented, commensurate with the nature and scale of the risk.

Our staff regularly attend AML/CFT training courses. In 2025, 995 staff members took part in the online training course 'Economic sanctions, counterparty verification, legal regulations and their practical application', whilst 35 people took part in the training course 'Obligations of businesses under the Polish Sanctions Act'.

Procedures and channels have been implemented to enable the reporting of breaches relating to AML/CFT, ensuring the anonymity of reports and compliance with applicable regulations.

In 2025, no potential risks relating to money laundering and terrorist financing were identified.

2.1

Personal data protection

JAS FBG S.A. regards the protection of personal data of employees, contractors and end customers throughout its supply chain as a matter of particular importance. The Company operates a Personal Data Protection Management System, the aim of which is to ensure that data processing procedures comply with applicable regulations and the principles of secure information management.

This system is based on internal regulations, including the Personal Data Protection Policy, [the IT Systems Security Policy and the Procedure for Granting and Revoking Authorisations to Process Personal Data](#). These documents set out the rules for the processing of personal data and the requirements regarding information protection and system security.

Personal data protection policies are in place at the other companies within the JAS-FBG Group.

Authorisations to process personal data are reviewed on an ongoing basis by the Data Protection Coordinator to ensure they remain up to date and comply with applicable rules.

We attach particular importance to the issue [of cybersecurity](#). The results of the survey on the materiality of sustainability issues at JAS FBG S.A., conducted in the previous reporting period, indicate that 90.2% of the managers surveyed considered information security, cybersecurity and the protection of personal data to be areas of high (11.8%) or very high importance (78.4%).

The survey was not repeated during the current reporting period; however, we consider its results to be up to date and reflective of the current level of risk.

The threat of cyber-attacks was also identified as one of the key risks in the area of corporate governance. The Group's employees regularly take part in training on countering such threats – in 2025, 249 employees completed the online training. Furthermore, the Company [has in place a procedure for reporting issues relating to IT Security](#).

One of its objectives is, amongst other things, to streamline the IT security management process.

In 2025, penetration tests were carried out on the JAS-FBG Group's IT systems to identify potential vulnerabilities and verify the level of security.



JAS-FBG S.A. operates a compliance management system designed to minimise the risk of breaching national and JAS-FBG S.A. operates a compliance management system designed to minimise the risk of breaching national and international legislation and applicable internal procedures. This system covers all key processes within the Company, defines the scope of powers and responsibilities, and clarifies fundamental concepts such as organisational governance, due diligence, corruption and bribery, and conflicts of interest.

Compliance is ensured through a set of policies and procedures in force in the following areas:

- anti-money laundering and counter-terrorist financing (AML/CFT)
- economic sanctions
- the environment and environmental reporting
- anti-corruption
- tax and tax reporting
- HR, in particular combating workplace bullying and discrimination
- personal data protection, information security and cybersecurity
- ethical standards
- protection of trade secrets
- whistleblower protection
- industry-specific areas relating to transport, freight forwarding and customs agency services

Changes to legislation and internal procedures are communicated via the company intranet and through internal and external training sessions.

The key principles of conduct and values that employees of JAS-FBG S.A. should adhere to are set out in [the Company's Code of Ethics](#). This document is available to all employees via the company's intranet.

JAS-FBG S.A. also maintains an ongoing monitoring system for changes in legislation, implemented, amongst other things, through a monthly newsletter, the aim of which is to ensure the Company's operations comply with applicable regulations.

Employees can report potential irregularities via a system operated by the EY Virtual Compliance Officer platform, which serves as the primary channel for reporting breaches and ensures confidentiality and consistent procedures for handling reports. In addition, a dedicated email address, etyka@jasfbg.pl, serves as a supplementary channel; this has been in use for many years as the appropriate means for reporting irregularities. Reports submitted via this channel are treated with due regard and processed in accordance with the applicable rules. The email address is managed by a member of the Legal Department appointed by the Management Board, who is responsible for receiving and further processing reports. JAS-FBG S.A. has had [an Anti-Bullying Policy](#) in place for many years, and all reports concerning the mistreatment of employees are treated with the utmost seriousness. During the reporting period under review, one report was recorded concerning acts of bullying, harassment or discrimination. In accordance with the applicable procedure, a committee was appointed to conduct an investigation and prepare a report. As a result of the investigation, no instances of mistreatment were found.



2.1

Whistleblowers

The JAS-FBG Group operates a common procedure for reporting internal breaches and taking follow-up action within the JAS-FBG Group. This procedure complies with applicable legislation on the protection of whistleblowers, including national law and Directive (EU) 2019/1937 of the European Parliament and of the Council, whilst also serving as a key element in fostering a transparent, responsible and sustainable business model.

The system in place enables reports to be made concerning suspected breaches of national and international law, cases of corruption or fraud, as well as breaches of the JAS-FBG Capital Group's internal regulations.

The scope of reports has been defined broadly and also covers areas specific to the Group's operational activities. This ensures that potential irregularities can be identified and appropriate follow-up actions taken in accordance with consistent principles applicable across the entire Group.

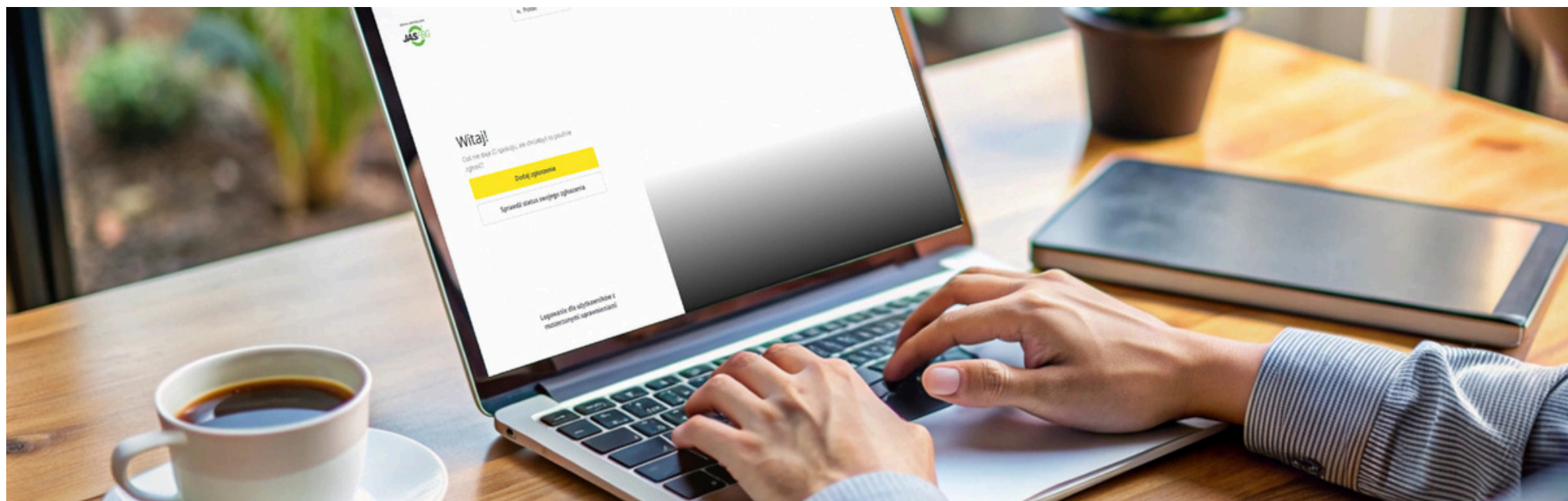
REPORTS MAY RELATE IN PARTICULAR TO:

- corruption or fraud
- currency exchange activities and the keeping of accounts
- money laundering and terrorist financing
- transport safety
- environmental protection
- food and feed safety
- health and safety at work or risks to human health or life
- competition and consumer protection
- protection of privacy and personal data
- the security of networks and information and communication systems
- Bullying, harassment or discrimination
- procurement or purchasing
- accounting or finance
- warehousing and logistics
- customs agencies
- transport and freight forwarding
- sales, marketing or customer service
- human resources

The whistleblowing channel is operated via the **EY Virtual Compliance Officer** platform. As part of the system in place, an Internal Organisational Unit has been established, responsible for receiving reports, as well as an Investigations Team, authorised to undertake follow-up actions and communicate with the whistleblower.

The JAS-FBG Group ensures an appropriate level of confidentiality and protection of personal data for whistleblowers, those assisting with the report, persons associated with the report, as well as those concerned by the report and any third parties named in the report. These principles are implemented in accordance with applicable regulations and established security procedures.

In 2025, three reports were received; two of these were assessed as complaints and forwarded to the complaints department for further processing, whilst one report concerned bullying, harassment or discrimination but was not substantiated. Reporting channel: grupajasfbg.vco.ey.com.



2.2 Sustainable development strategy

The JAS-FBG Group's approach to sustainable development is based on the integration of environmental, social and governance (ESG) aspects into its operational activities and decision-making processes. This approach is underpinned by issues relating to staff development, respect for the natural environment and compliance with applicable legal regulations and ethical principles in business relations.

Another key element of this approach is the implementation and maintenance of quality management system certifications, which confirm the Company's commitment to achieving its objectives in the areas of organisational management, operational activities and environmental protection. As part of its business strategy, the Group is systematically expanding the scope of its ESG activities to cover further areas of operation. Sustainability issues are being progressively integrated into management processes, including the identification of risks and opportunities and the planning of operational activities.

In 2025, the Company took steps to develop a decarbonisation strategy aimed at reducing greenhouse gas emissions and improving the environmental performance of its operations. Part of these efforts involves setting reduction targets in line with the Science Based Targets initiative (SBTi).

The results obtained from independent assessments, including CDP and EcoVadis ratings, are a key element in monitoring the effectiveness of sustainability initiatives and are used to further refine the Company's approach. The Group is also developing its approach to supply chain management, incorporating ESG criteria into procurement processes and engaging suppliers and subcontractors in identifying material sustainability issues. In the environmental sphere, activities focus, amongst other things, on reducing emissions associated with transport operations, including by optimising the use of the vehicle fleet and adjusting its size to current market needs.

2.3

Risk Management and ESG Risks

Risk management plays a key role in ensuring the continuity of all processes carried out by JAS-FBG S.A. In view of the integration of standards relating to quality, environmental protection, supply chain safety and food safety, the Company adopts a process-based approach to risk management. As part of this approach, threats and opportunities are identified, which enable risk mitigation and support the streamlining and improvement of each individual process.

RISKS ARE ASSESSED IN THE FOLLOWING MANAGEMENT PROCESSES:

- management processes (strategic management, human resources management)
- core processes (operational processes, processes related to the services provided)
- support processes (customer service, procurement, monitoring and improvement, environmental aspects, documentation and procedures, the working environment and breakdowns)
- external (outsourced processes)

The risk assessment process covers areas relating to a wide range of ESG issues. It concerns both the Company's strategy and the analysis of factors affecting the natural environment, as well as relationships with customers and service providers, compliance with applicable legislation, and human resources. The level of risk in processes in 2025 remained unchanged. The ESG risks and opportunities identified in the previous year remained relevant in 2025.

RISKS RELATED TO CORPORATE GOVERNANCE

The most significant risks in the area of corporate governance include:

- macroeconomic risks
- technological and digitalisation-related risks
- risks arising from employees' failure to comply with internal procedures and regulations
- fraud risk
- cyber risk

Digitalisation, technological development and macroeconomic changes have also been identified as potential opportunities for growth. These factors may help the business adapt more effectively to changing market conditions and customer expectations, as well as contribute to the company's increased competitiveness.

ENVIRONMENTAL RISKS

The most significant environmental risks in the ESG area include:

- legal regulations concerning climate change and CO₂ emission reductions, and regulatory uncertainty
- rising transport costs resulting from the implementation of environmental requirements
- high prices of alternative fuels to diesel, such as HVO and bioLNG,
- limited availability of alternative fuels
- limited scope for the use of electric vehicles in heavy long-haul transport
- high purchase and operating costs of low-emission transport vehicles
- physical risks associated with the impact of climate change on operational activities (e.g. floods)

At the same time, the Company recognises and acknowledges the need to implement regulations limiting greenhouse gas emissions and their significance in combating climate change and ensuring the long-term well-being of society.

SOCIAL RISKS

The most significant social risks include:

- the risk of staff turnover
- high costs associated with recruitment and the induction of new staff
- loss of human capital resulting from the departure of experienced staff
- organisational difficulties in ensuring business continuity and the effective management of human resources
- risks relating to health and safety at work – accident rates resulting from the specific nature of transport and logistics operations

For JAS-FBG, most issues relating to sustainable development in the social sphere represent an opportunity. These include, above all, generational differences amongst staff, which enable the combination of the knowledge and experience of long-serving employees with the openness of younger staff to new technologies and change, as well as the development of a work-life balance approach that facilitates the implementation of solutions supporting the reconciliation of professional and private life. The high costs of external training had a significant impact in 2025 on the expansion of internal training structures, including the development of a team of in-house trainers and the use of the Company's own resources to develop employees' skills. This is evidenced by the large number of training courses delivered by the HR Department and those implemented via the e-learning platform.

2.4

Important topics 2024/2025

A double materiality analysis was carried out within the JAS-FBG Capital Group in accordance with the ESRS standards in 2024. The analysis was not repeated during the current reporting period; however, its results remain valid and do not require updating in light of current operating conditions and the nature of the Group's activities.

As part of the analysis, a survey was conducted amongst management and staff involved in specific areas of operation, as well as amongst external stakeholders, including customers, service and product suppliers, and business environment institutions, in particular financial and insurance institutions with which the Group cooperates.

The survey assessed the materiality of the sustainability issues identified in AR 16. An analysis was carried out of the topics, sub-topics and more detailed thematic units, following which the issues included in the survey questionnaire were selected. Given the specific nature of the Group's operations, some issues were clarified to better reflect the nature of the TSL sector – for example, the sub-topic 'microplastics' was expanded to cover the use of plastics and microplastics, whilst the topic 'consumers and end-users' was focused on relations and communication with customers.

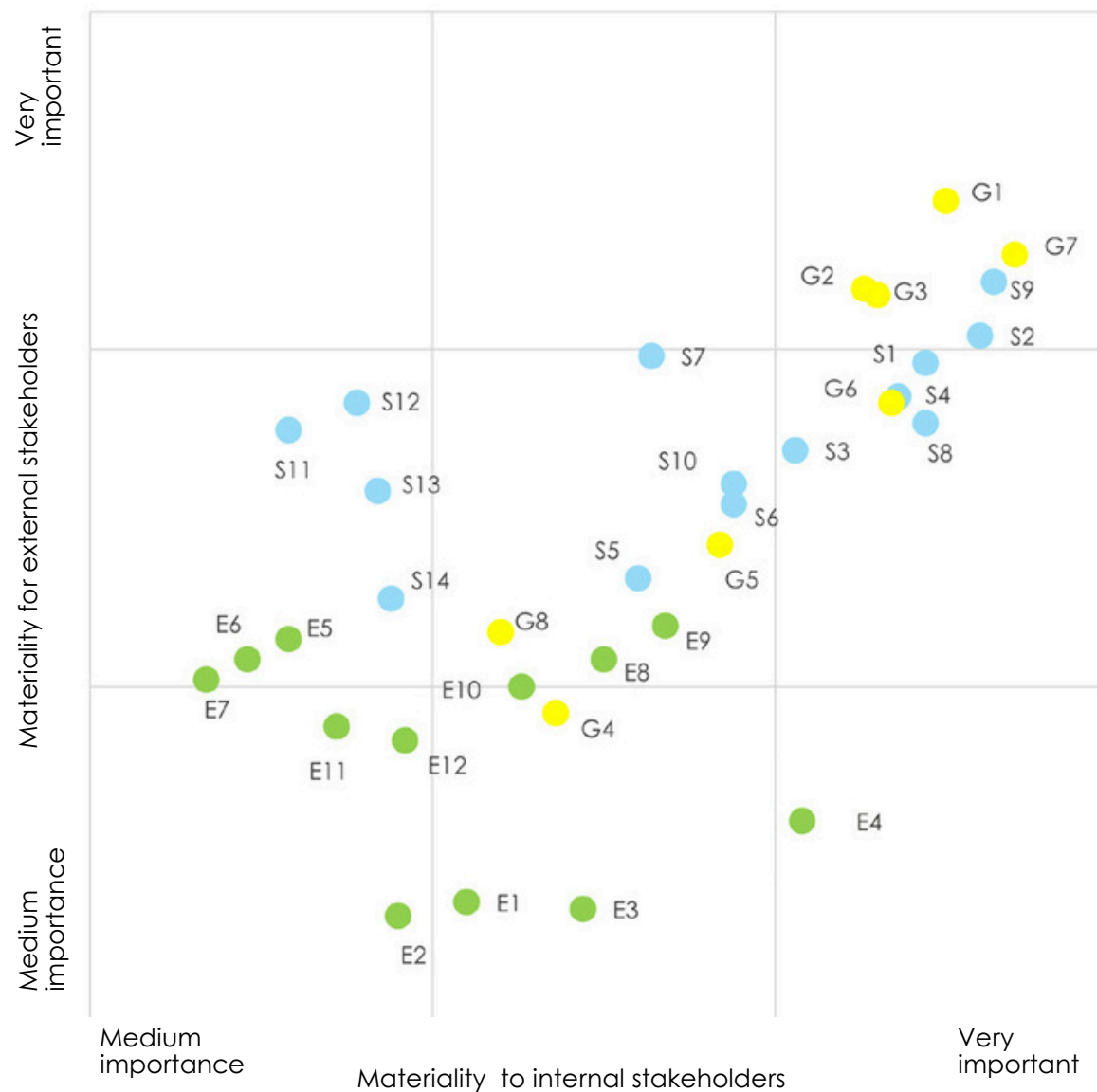
The analysis also took into account issues specific to the Group's operational activities, such as drivers' working conditions and the transport and storage of hazardous substances. Ultimately, the questionnaire included 35* sustainability issues, covering environmental, social and corporate governance areas.

**Political engagement was not included in the map of material topics, as this issue scored below average in the survey.*

E1	Greenhouse gas emissions arising from business operations
E2	Adaptation to climate change and its impacts on operations
E3	Climate change mitigation, e.g. by taking measures to reduce CO ₂ emissions from operations
E4	Energy management and reduction of energy consumption
E5	Water pollution
E6	Soil pollution
E7	Contamination of living organisms and food supplies
E8	Transport and storage of hazardous substances
E9	Waste management
E10	Water consumption
E11	Impact on ecosystems and biodiversity
E12	conditions, e.g. type of contract, working hours,

S1	Employment security and conditions, e.g. type of contract, working hours, employee remuneration rules
S2	Health and safety at work
S3	Staff training and professional development
S4	Equal treatment and equal opportunities for all employees in terms of pay and access to professional development
S5	An approach to diversity, e.g. in terms of employees' age and gender
S6	S6 Dialogue with our own employees and freedom of association
S7	Drivers' working conditions
S8	Work-life balance
S9	Prevention of harassment and violence in the workplace
S10	Employment and integration of people with disabilities
S11	Child labour
S12	Forced labour
S13	Working conditions of employees working for suppliers in the so-called value chain
S14	Impact on local communities

G1	Relationships and communication with customers
G2	Standards for working with service providers, including payment practices
G3	Anti-corruption
G4	Protection of whistleblowers
G5	Corporate culture, company policies and procedures
G6	Risk management and the company's resilience to crises
G7	Information security, cybersecurity and personal data protection
G8	Transparency on sustainability issues
G9	Political commitment



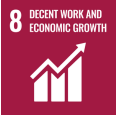
Social impact

3.1	Employment structure and diversity	45
3.2	Working conditions	53
3.3	Training and professional development	58
3.4	Health and safety at work	66
3.5	Remuneration and employee benefits	71
3.6	Social responsibility	73

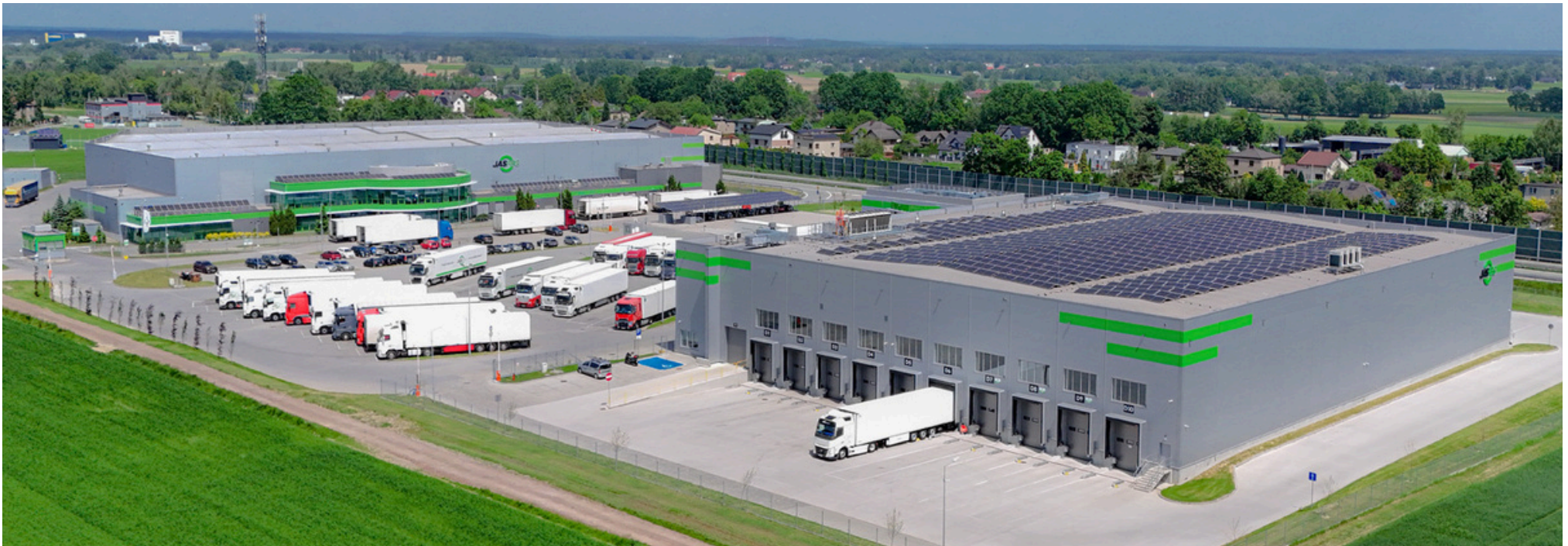


3.1

Employment structure and diversity



The nature of the Group's operations requires the recruitment of staff with a diverse range of skills, covering not only those required for operational and lower- and middle-level administrative roles, but also for highly specialised and managerial positions. Human resources management at the JAS-FBG Group encompasses activities related to the organisation of work, shaping team structures and creating a working environment that fosters collaboration and development. The transparent personnel management system implemented within the organisation is based, amongst other things, on the principle of equal treatment of all employees and respect for and appreciation of their diversity.



3.1

Total employment



As at 31 December 2025, JAS-FBG S.A. employed 1,303 people. **98.31%** of staff were employed on a full-time basis. The majority of employees were employed under permanent employment contracts – **73.06%** of all employees. Only a small proportion of staff were employed under contract types other than employment contracts – 27 contracts for specific tasks and 3 graduate internship contracts. In addition, work experience placements were arranged with school pupils and university students. A total of 18 school pupils or students undertook work placements at our company. The placements took place in various organisational units, including, amongst others, the following departments: accounting, rail freight forwarding, logistics, customs agency, IT, HR, and the domestic and international freight forwarding divisions. Two people were taken on by the company following their work placements. The table below shows the employment structure at JAS-FBG S.A. and across the entire JAS-FBG Group.

EMPLOYMENT STRUCTURE AT JAS-FBG AND ACROSS THE ENTIRE JAS-FBG GROUP BASED ON EMPLOYMENT CONTRACTS, IN NUMBERS

	JAS-FBG S.A.			JAS-FBG Group		
	Total	Women	Men	łącznie	Women	Men
Total	1303	675	628	1571	697	874
Full-Time	1281	666	617	1534	685	849
Part-time	22	9	11	37	12	25
Permanent contract	952	526	426	1159	543	616
Fixed-term contract	351	151	200	402	154	258

Neither JAS-FBG S.A. nor any company within the JAS-FBG Group employs children. The age of a job applicant is verified on a case-by-case basis prior to recruitment, on the basis of the Personal Questionnaire for Job Applicants completed by the applicant.

**EMPLOYMENT STRUCTURE AT JAS-FBG S.A. AND WITHIN THE JAS-FBG GROUP, BROKEN DOWN BY LOCATION,
AS AT THE END OF 2025.**

	JAS-FBG S.A.			JAS-FBG Group		
	Total	Women	Men	Total	Women	Men
Dolnośląskie	56	26	30	66	27	39
Kujawsko-Pomorskie	32	14	18	32	14	18
Lubelskie	79	59	20	80	59	21
Lubuskie	9	9	0	9	9	0
Łódzkie	38	14	24	43	14	29
Małopolskie	44	24	20	58	24	34
Mazowieckie	75	30	45	81	30	51
Opolskie	0	0	0	1	0	1
Podkarpackie	69	42	27	72	42	30
Podlaskie	31	17	14	32	17	15
Pomorskie	75	37	38	75	37	38
Śląskie	655	336	319	855	343	512
Świętokrzyskie	25	9	16	28	9	19
Warmińsko-Mazurskie	26	15	11	26	15	11
Wielkopolskie	65	29	36	72	29	43
Zachodniopomorskie	24	14	10	24	14	10
Hungary				17	14	3



3.1

Gender diversity



Gender diversity in the workforce at JAS-FBG S.A. is one of the key elements of the employment structure, particularly significant in the context of equal opportunities, access to management positions for both women and men, and job stability. The analysis of data for 2025 covers both the overall employment structure and the gender breakdown of management positions. At the end of 2025, JAS-FBG S.A. employed 1,303 staff, of whom 675 were women (51.8%) and 628 were men (48.2%). Within the JAS-FBG Group, the employment structure, taking into account The gender breakdown differs from that at JAS-FBG S.A.; this is due to the nature of our business and the large number of employees working as tractor unit drivers. There is a clear predominance of men in the workforce for this role. Both HR data and our recruitment experience to date indicate that this role is more frequently chosen by men, which remains characteristic of the logistics and transport sector. At the same time, recruitment processes are conducted on the basis of equal opportunities, regardless of gender.

PROPORTION OF WOMEN AND MEN IN THE WORKFORCE

JAS-FBG S.A.



1303

all
employees



675

51.80% of all
employees are
women



628

48.20% of all
employees
are men

Grupa JAS-FBG S.A.



1571

all
employees



697

44.37% of all
employees are
women



874

55.63% of all
employees
are men

3.1

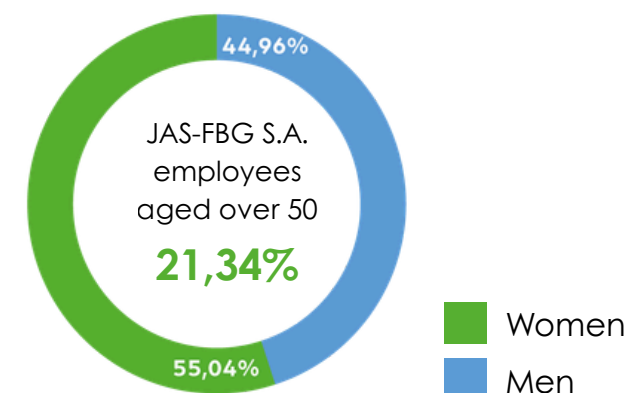
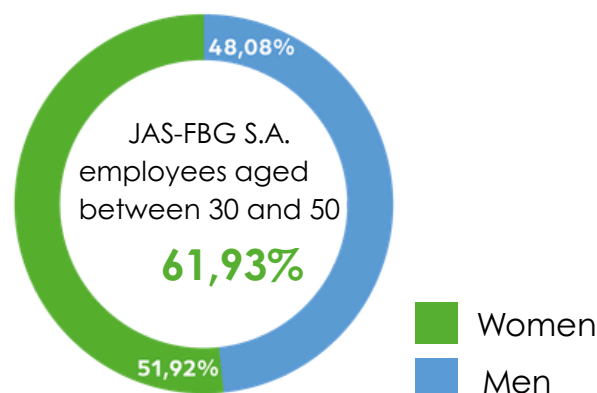
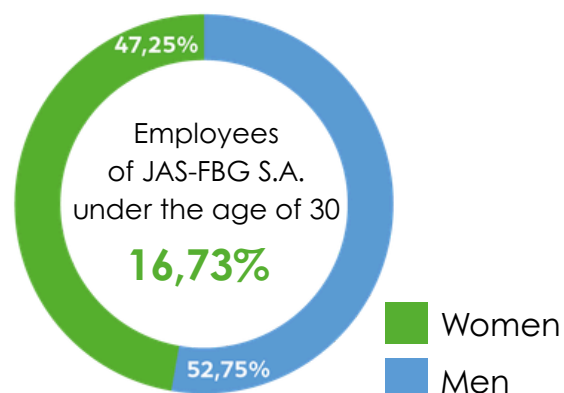
Age structure

The Company's age structure reflects the presence of employees across various age groups, which translates into a necessary and valuable diversity of experience and approaches to teamwork. The largest group consists of people aged 31–50 (61.93%), whilst employees under 30 and over 50 account for 16.73% and 21.34% of the workforce respectively.

The gender breakdown in the 31–50 age group is almost the same as for the entire workforce at JAS-FBG S.A. Women in this group account for 51.92%, whilst men account for 48.08%.

EMPLOYMENT STRUCTURE AT JAS-FBG AND ACROSS THE ENTIRE JAS-FBG GROUP
BASED ON EMPLOYMENT CONTRACTS, IN NUMBERS

Age	JAS-FBG S.A.			JAS-FBG Group		
	Total	Women	Men	Total	Women	Men
<30	218	103	115	227	106	121
30 - 50	807	419	388	907	431	476
>50	278	153	125	437	160	277



GRI 2-7, GRI 202-2, GRI 405-1

3.1

Management Staff

The management team at JAS-FBG S.A. comprises positions responsible for the Company's operational and strategic management. In accordance with the adopted classification rules, the management team comprises middle management (including department heads and their deputies), senior management (including directors and their deputies) and the Company's Management Board.

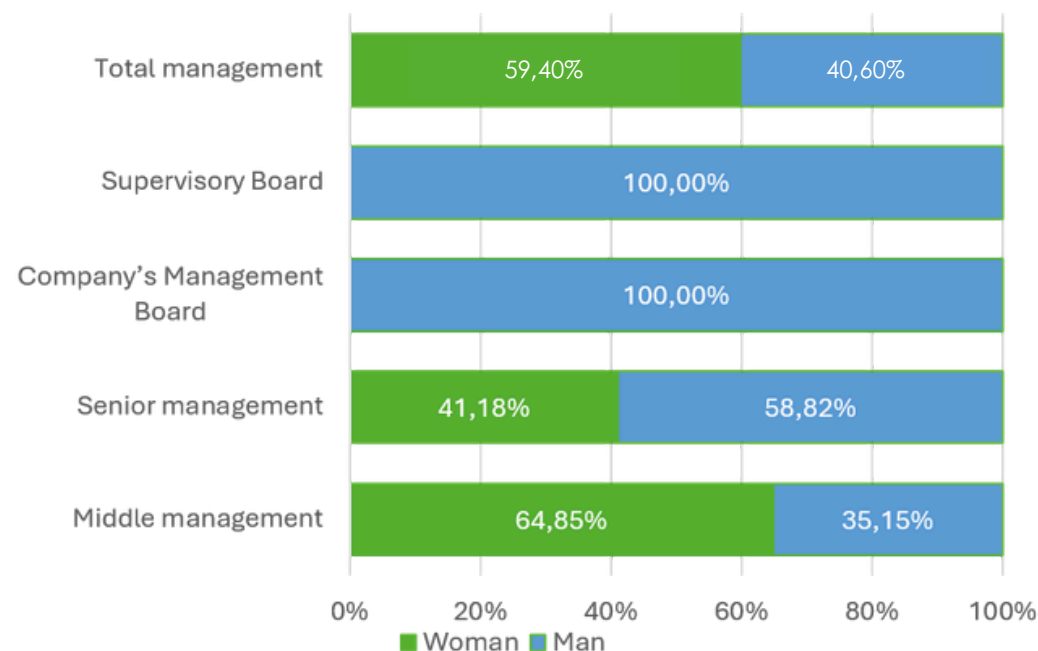
At the end of 2025, 202 people held managerial positions at JAS-FBG S.A. This structure was dominated by middle management, comprising 165 people, which is characteristic of an organisation with an extensive and dispersed operational structure, with numerous locations of customs agency offices, freight forwarding branches and logistics warehouses. The senior management team comprised 34 people, whilst the Company's Management Board consisted of 3 people.

The gender breakdown of management indicates a significant proportion of women in management roles. Women comprised 120 people, or 59.4% of all management staff, with their highest representation in mid-level positions.



Among senior management, women accounted for 14 out of 34 people, confirming their significant presence at the highest levels of management as well. In 2025, the Company's Management Board consisted of three men.

MANAGEMENT STAFF AT JAS-FBG S.A. BY GENDER



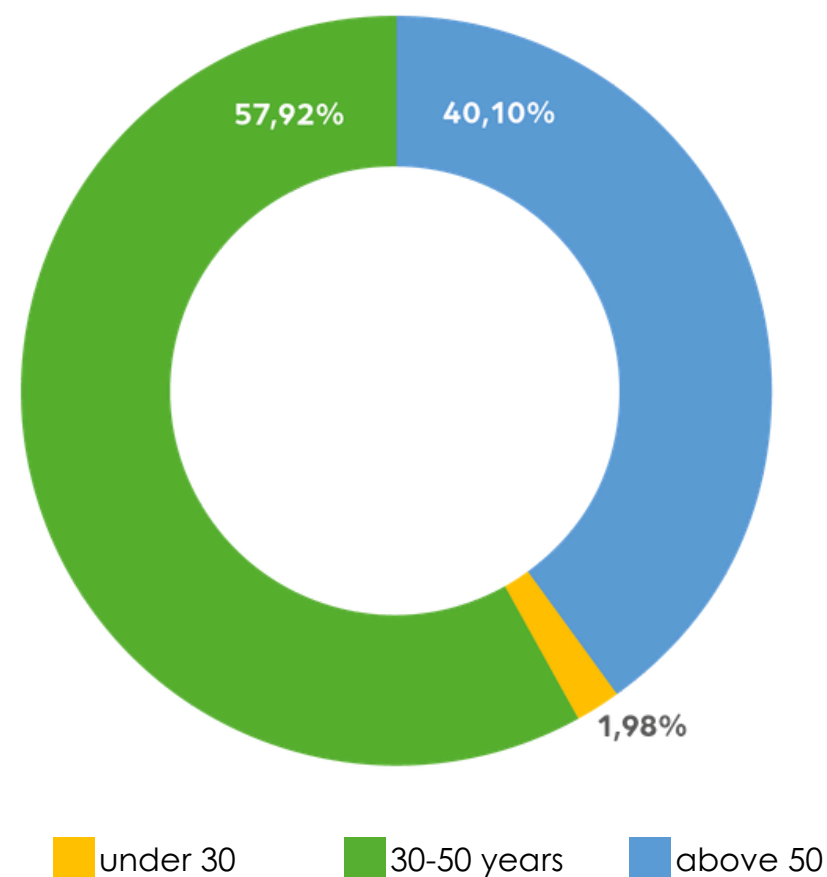
GRI 2-7, GRI 405-1



The age structure of the management team remains unchanged, and the team itself consists of experienced managers. The largest group comprised people aged 30– 50 (117 people), who play a key role in operational and organisational management. There were 81 people aged over 50, who brought many years of professional experience and knowledge of the specifics of the Company's operations to the management structure. The proportion of people under 30 was small and was limited exclusively to middle-management positions. Another key aspect of the analysis of the composition of JAS-FBG S.A.'s management is its links with local communities. In 2025, 42.86% of senior management came from local communities, defined as the districts, towns and municipalities within which JAS-FBG S.A. operated. This proportion fosters a better understanding of local social and economic conditions, whilst maintaining supra-regional expertise.

The management structure of JAS-FBG S.A. in 2025 reflects a stable approach to management, based on experience, process continuity and the gradual development of internal managerial competencies.

AGE STRUCTURE OF MANAGEMENT STAFF AT JAS-FBG S.A.

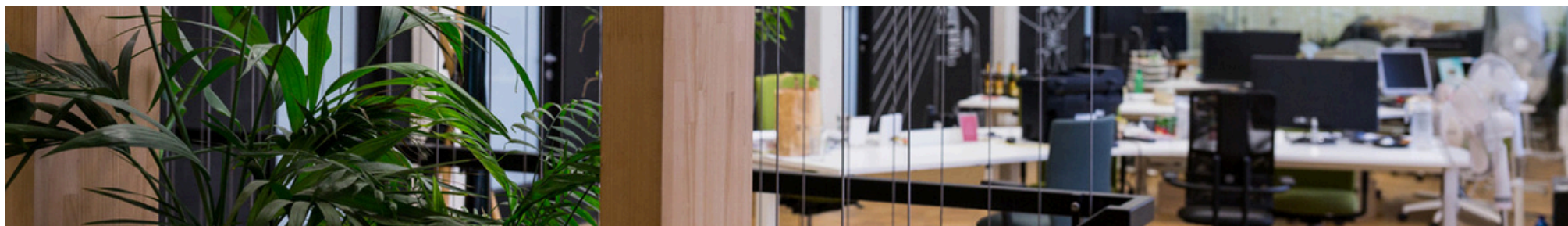


3.1

Equal treatment

JAS-FBG S.A. applies the principles of equal treatment throughout the organisation and ensures that the working environment is based on respect, cooperation and responsibility. The company provides employees with equal opportunities for development, regardless of personal characteristics such as gender, age or religion, and combats all forms of unequal treatment, bullying, harassment and discrimination. In professional relationships, the importance of honesty, open communication and respect for diversity within teams is emphasised. Policies and procedures are in place to support the prevention of discrimination and inappropriate behaviour in the workplace. Employees have the opportunity to report irregularities relating to areas such as ethical breaches, health and safety risks, inappropriate behaviour or instances of unequal treatment. Reports are received through designated channels and analysed by the relevant organisational units, as described in more detail in the section of the report on corporate governance. The company guarantees confidentiality and protection against retaliation for whistleblowers, and the process of handling reports involves investigating the matter and taking appropriate follow-up action where required. Employees are obliged to comply with the organisation's policies and to familiarise themselves with the applicable regulations.

In 2025, JAS-FBG S.A. received one report concerning bullying/harassment/discrimination via the whistleblowing platform, but the occurrence of such an incident was not confirmed.

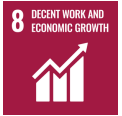


3.2

Working conditions

Ensuring stable, safe and development-friendly working conditions remains one of the key elements of JAS-FBG S.A.'s approach to human capital management. Working conditions are understood in a broad sense, ranging from formal, legal and organisational issues, through the physical safety and health of our employees, to opportunities for professional development and a positive working atmosphere. We endeavour to analyse on an ongoing basis the significance of factors that already have, or may have, a significant impact on working conditions.

The structure of employment arrangements – namely, the clear predominance of employment contracts, including those of indefinite duration – as well as an analysis of turnover and staff fluctuation rates, indicate a high level of employment stability within the Company. This is further confirmed by **the average length of service, which stood at 9.04 years at the end of 2025**. Employees aged 30–50, who constitute the largest group of staff, have an average length of service exceeding 8 years, whilst among employees over 50, the average length of service exceeds 15 years. An important aspect of working conditions is the health and safety of employees. JAS-FBG S.A. operates a structured occupational health and safety management system, covering hazard identification, occupational risk assessment, the delivery of health and safety training, and monitoring



accident-related incidents. Health and safety assessments of employees were carried out at **100% of sites**. These measures are complemented by initiatives supporting health and prevention, including the provision of free private medical care and health promotion programmes.

In 2025, no cases of discrimination were recorded, which confirms the effectiveness of procedures promoting equal opportunities in access to employment and career development.

An analysis of staff turnover and staff fluctuation is a key element in assessing employment stability and the effectiveness of human capital management initiatives. At JAS-FBG S.A., these indicators are monitored on an annual basis, which enables the assessment of trends and the comparison of data over time.

In 2025:

- the turnover rate (the number of departures relative to the total number of employees) stood at 11.74 per cent,
- the turnover rate, taking into account both new hires and departures, stood at 13.97%.

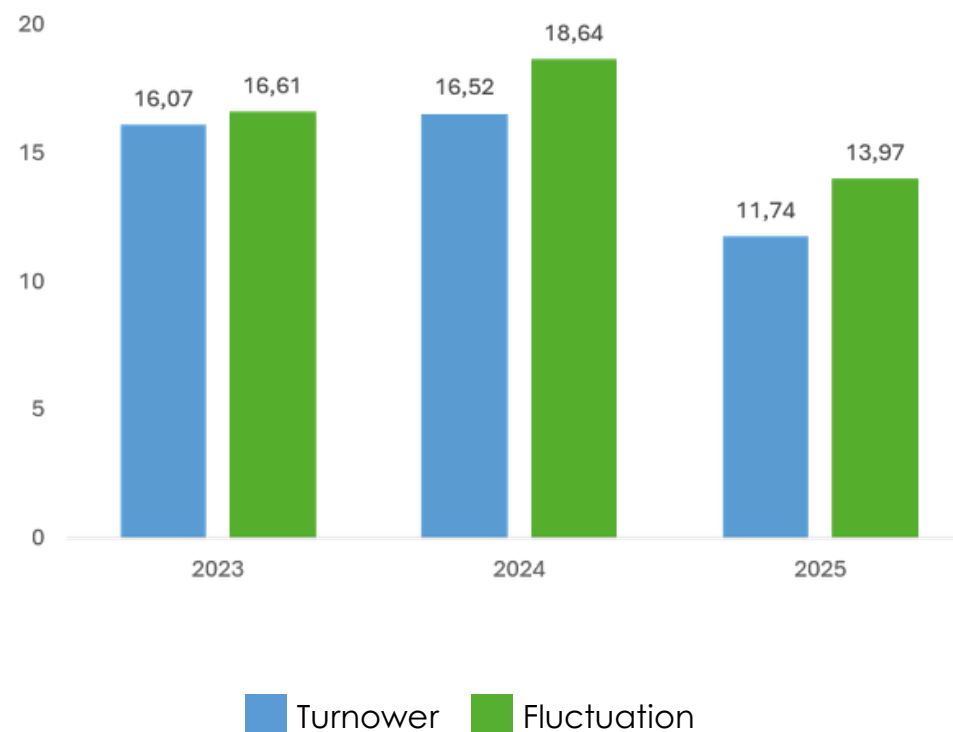
The level of these indicators confirms the stability of employment and remains consistent with other

observed key indicators, including average length of service and the employment structure. Procedures relating to the recruitment and employment of staff are common to all companies within the Group*

*does not apply to JAS-FBG Kft



STAFF TURNOVER AND FLUCTUATION AT JAS-FBG S.A.



Our efforts in the area of working conditions were complemented by an employee satisfaction survey conducted in 2025. The survey was carried out via an online questionnaire, with 42% of the Company's workforce taking part. Its aim was to gather employees' views on selected aspects of the working environment and to identify areas requiring further improvement.



The Company's work organisation also allows for the use of flexible arrangements, where the nature of the role permits, and provides access to tools that support effective communication and task completion. In 2025, 374 people worked remotely or in a hybrid arrangement. In total, they worked 168,656 hours remotely. Working conditions are complemented by initiatives in the area of skills development, including vocational training, onboarding and programmes to enhance qualifications.

At JAS-FBG S.A., employees also have the opportunity to access legal support. This initiative forms part of measures designed to support working conditions and employee wellbeing, and its aim is to ensure access to reliable information and advice on matters requiring specialist legal knowledge. Legal assistance is provided under an established cooperation model and includes advice on selected legal issues. Employees may seek support should they need clarification on legal matters or require consultation on individual issues.



3.2

Parental leave

	JAS-FBG S.A.	JAS-FBG Group
 Maternity leave	32	32
 Parental leave	27	27
 Childcare leave	11	11
 Paternity leave	18	19



3.2

Drivers

GRI 2-7, GRI 2-30, GRI 403-7



Drivers constitute a very important occupational group within the JAS-FBG Group and play a key role in the provision of road transport services. Their work has a direct impact on the punctuality, safety and quality of the transport and logistics services provided.

The organisation of work for this professional group must take into account the specific nature of road transport, including requirements regarding driving time, rest periods and road safety. We strive to provide our drivers with the tools that make their work both safe and more comfortable. These include, above all:

- a modern fleet of our own vehicles, ensuring a high level of comfort whilst working; all vehicles are covered by maintenance contracts, enabling the efficient and rapid resolution of any breakdowns that may occur during the transport process,
- constant and ongoing monitoring of tyres on all vehicles, enabling improved fuel efficiency and reducing the risk of potential damage during transport operations,

- all vehicles are fitted with parking air conditioning, which significantly enhances drivers' comfort during mandatory rest breaks,
- all vehicles are fitted with modern equipment and systems designed to support transport safety and improve drivers' occupational safety,
- the use of a modern telematics system, enabling constant monitoring of the transport process and improving operational efficiency, including the reduction of so-called empty runs,
- the multi-branch structure of the JAS-FBG Group, ensuring access to welfare facilities throughout Poland, including for drivers employed by subcontractors working with the Company,
- drivers employed by the JAS-FBG Group are members of trade unions, which forms part of social dialogue and employee representation.

3.2

Training and professional development

GRI 401-1



The training activities carried out by JAS-FBG S.A. are based on an analysis of employees' training needs and skills gaps, and are tailored to the specific nature of their roles, changing legal regulations and the needs arising from organisational changes within the company. In 2025, specialist training programmes continued to be delivered across various fields of knowledge, supporting the development of professional and managerial competencies and skills. Onboarding programmes for new employees were also implemented. The process of planning and delivering training was supported by the HR Department in collaboration with senior management and the units responsible for specific areas of operation. During the reporting year, a change was also made to the approach to recording and reporting training data, involving a more precise collection of information on the number and type of training courses delivered. The aim of this change was to increase the accuracy and reliability of the reported data. A total of 2,688 people* took part in internal and external training courses in 2025

The average number of training hours per employee in 2025 was 6.95 hours.**

***The number of employees participating in training courses is higher than the number of employees at JAS-FBG S.A., as some employees took part in more than one training course.*

***The calculations include all external and internal training courses, both face-to-face and online, as well as e-learning; they do not include compulsory health and safety training or foreign language learning on the language learning platform.*

3.3 Training

GRI 404-1, GRI 404-2



CUSTOMS AGENT ACADEMY

The Customs Agent Academy is one of the key training projects implemented at JAS-FBG S.A., aimed at the systematic development of the competencies of staff in the customs agency division. This initiative was a response to the growing complexity of customs regulations and the increased demands placed on specialists carrying out tasks in this area.

The training is delivered using the knowledge and experience of in-house trainers, which has enabled the scope of the material to be tailored to the Company's specific operational needs and the current challenges faced by customs agents in their work. The Academy covers topics related to the practical application of customs regulations, operational procedures and the interpretation of regulations governing international trade.

The Customs Agent Academy is run as a recurring project, forming part of a long-term approach to the development of specialist competencies. Its aim is not only to enhance staff qualifications, but also to build an internal pool of expertise and to improve the quality of services provided in the area of customs clearance.

The experience gained during the Customs Agent Academy serves as a benchmark for further training activities within the Company and confirms the importance of internal development programmes as part of a stable and responsible approach to human capital management.

In 2025, 30 people took part in the Customs Agent Academy.



3.3 Training

COMMUNICATION

Training on effective business communication played a significant role in the development activities carried out in 2025. The aim was to enhance the quality of internal collaboration and relationships with customers and business partners, particularly in areas requiring coordination of activities and the efficient flow of information.

The training sessions focused on the principles of clear and precise information sharing, team communication, and communication with both internal and external clients. The sessions were led by in-house trainers, which allowed the training content to be tailored to the real-life challenges encountered in day-to-day work.

These training sessions complemented other training initiatives and formed part of the Company's systematic approach to developing competencies that support work efficiency and a culture of collaboration.

A total of 94 people took part in the business communication training sessions.

GRI 404-1, GRI 404-2



The development of employees' language skills is a key element of the training system at JAS-FBG S.A., stemming from the nature of the business and day-to-day cooperation with foreign clients and partners. Learning foreign languages supports operational processes, customer service and internal communication within teams carrying out tasks of an international nature.

To support the development of employees' language skills, the Company provides access to an e-learning platform for foreign language learning, enabling remote study. The range of courses available includes English, German, French, Spanish and Italian. Employees can access materials tailored to different proficiency levels and self-directed learning methods. In 2025, 403 people used this form of foreign language learning. The majority were learning English.

In addition, online classes led by language teachers are held, focusing on the practical use of the language in the workplace. Language learning concentrates on developing skills useful in everyday business communication, particularly when dealing with customers, contractors and foreign partners. By the end of 2025, 98 people were taking part in teacher-led courses across 29 language groups. Each group is selected according to proficiency level and comprises a maximum of four people.



ENGLISH
363 PEOPLE



GERMAN
23 PEOPLE



SPANISH
15 PEOPLE



ITALIAN
2 PEOPLE

3.3

Other projects involving our employees

THE 'JASNA ZMIANA' PROGRAMME

"Jasna Zmiana" is an internal initiative aimed at actively engaging JAS-FBG S.A. employees in putting forward ideas to improve the company's operations and refine its operational and organisational processes. The programme fosters a culture of continuous improvement and strengthens employees' sense of shared responsibility for the Company's development.

In 2025, a total of 37 ideas covering various areas of the business were submitted to the programme. The ideas included both operational solutions and proposals for organisational changes and improvements to support the day-to-day work of teams.

Some of the submitted ideas have already been put into practice, whilst others are at the consultation or monitoring stage with a view to possible further implementation.



W procesie doskonalenia firmy Twoje pomysły mają moc!

Przekonaliśmy się o tym w poprzedniej edycji!

Dzięki zaangażowaniu pracowników udało się wdrożyć kilka ciekawych inicjatyw. Wasza kreatywność i chęć zainspirowały Nas do kontynuacji programu. Teraz czekamy na Twoje zgłoszenie. Dołącz do 2 edycji, miej wpływ na zmianę w organizacji i bądź odpowiedzialny za jej rozwój.

JAK WZIĄĆ UDZIAŁ?

- Zapoznaj się z Regulaminem Programu zamieszczonym w Intranecie;
- Wypełnij formularz online lub w formie papierowej;
- Skan formularza w formie papierowej prześlij na skrzynkę pocztową: jasna-zmiana@jasfbg.pl



Zdjęcia kilku osób spośród 20 nagrodzonych w poprzedniej edycji.

Zgłoszenia przyjmujemy w terminie
od 19.05 do 27.06.2025r.



TUESDAYS WITH EXPERTS

'Tuesdays with Experts' is a continuation of the development initiative that ran last year under the name 'Tuesdays with HR'. The programme has been developed and expanded to include a series of themed meetings, during which in-house specialists from JAS-FBG S.A. share their knowledge in areas directly related to the Company's operations and organisational management.

The aim of the initiative is to support management by deepening practical knowledge, exchanging experiences and building a shared understanding of key issues affecting operational and organisational effectiveness. Unlike the original format, which focused mainly on HR issues, the current programme covers a broader spectrum of business, organisational and regulatory topics.

As part of 'Tuesdays with Experts', the following topics, amongst others, were discussed:

- Resource and waste management at JAS-FBG S.A.
- Whistleblowers
- Insurance policies
- Development of a remuneration system



3.3

Onboarding

GRI 401-1, GRI 404-2



The onboarding process at JAS-FBG S.A. is a key element of human resources management and aims to ensure that new recruits are integrated smoothly and effectively into the structures of a large organisation. In 2025, the onboarding process was carried out based on the same principles and arrangements as in the previous year – without any significant organisational changes.

The onboarding programme comprises online training, coordinated by the HR Department, which aims to provide new employees with key information regarding the Company's operations. During the training, participants are introduced to the history of JAS-FBG S.A., its mission and values, as well as basic information regarding the functions of individual organisational units. Participants are familiarised with the most important working principles, applicable procedures, and internal policies and regulations. Part of the introductory onboarding training involves a presentation of the basic tools used in day-to-day work, including the intranet and the Workflow system,

as well as a discussion of the rules for using other IT systems. An integral part of the process is training on health and safety at work and on-the-job induction, carried out in accordance with applicable legislation and internal procedures. The training also provides information on available employee benefits and entitlements, enabling new employees to gain a fuller understanding of their terms of employment and the support on offer.

In 2025, 168 new employees underwent the onboarding process. The induction activities were carried out in collaboration with the HR Department, line managers and designated mentors supporting new recruits during their initial period of employment. The aim of this stage is not only to impart formal knowledge, but also to facilitate adaptation to the working environment and the team.

3.3 Occupational health and safety system



JAS-FBG S.A. operates a uniform health and safety management system, comprising a set of instructions and procedures applicable to all workstations. In 2025, the Company adopted an updated set of health and safety instructions, comprising general instructions and instructions relating to administrative and office work, the use of office equipment, working with display screen equipment, warehouse work, the storage of goods, the operation of industrial trucks, as well as a general instruction on providing first aid.

Every employee is required to familiarise themselves with the instructions relevant to their role.

As part of the occupational health and safety management system, a process for drawing up and updating occupational risk assessments has also been implemented. The Health and Safety Department is responsible for preparing these assessments and updating them without delay in the event of changes to work processes or legal requirements. These documents are approved by the JAS-FBG Management Board, and all employees confirm

that they have familiarised themselves with the current in the same way as they do for health and safety instructions.

The occupational health and safety management system is implemented across all Group companies, in accordance with the specific nature of their operations.



3.4

Employee health and safety

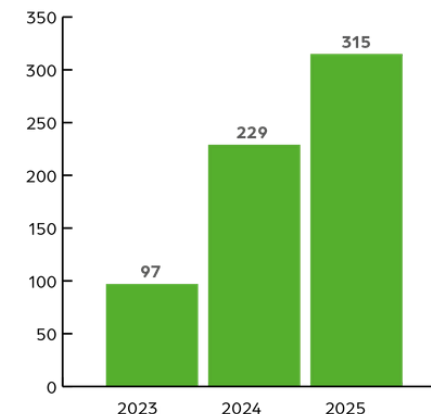


Monitoring of occupational safety within the JAS-FBG Group involves recording workplace accidents, analysing their causes and implementing preventive measures. Incidents are reported in accordance with applicable procedures, and their descriptions and the results of analyses are documented by those responsible for occupational safety at individual companies. In 2025, a total of 17 workplace accidents were recorded within the JAS-FBG Group. At JASFBG S.A., 10 accidents were reported, resulting in a total of 315 days of incapacity for work. None of the Group's companies experienced any accidents classified as serious or fatal. The analysis of each incident involves determining the circumstances and causes of the accident, including an assessment of the tasks performed, technical conditions, protective measures taken and work organisation. Corrective and preventive actions are formulated on the basis of these findings.

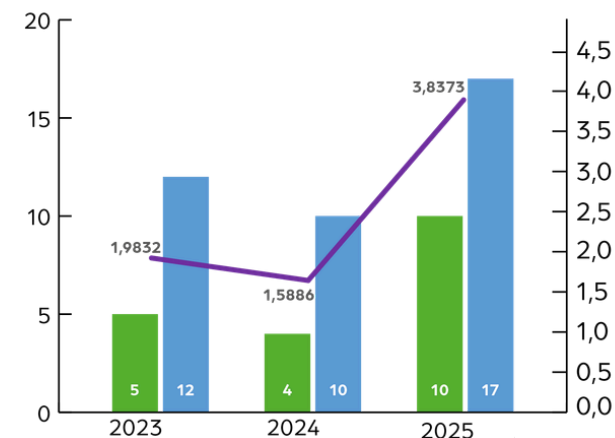
The work-related injury rate at JAS-FBG S.A. in 2025 was 3.8373*
No cases of occupational diseases were recorded in 2025 either.

*Calculated on the basis of 1,000,000 hours worked, this figure represents the number of workrelated injuries per 500 employees.

NUMBER OF DAYS LOST AT JAS-FBG S.A.



NUMBER OF OCCUPATIONAL ACCIDENTS AT JAS-FBG S.A. AND IN THE GROUP AND THE RATE OF WORK-RELATED INJURIES AT JAS-FBG S.A.



■ JAS-FBG S.A. ■ Grupa JAS-FBG ■ Wskaźnik obrażeń związanych z pracą w JAS-FBG S.A.

3.4

Szkolenia BHP

GRI 403-1, GRI 403-2



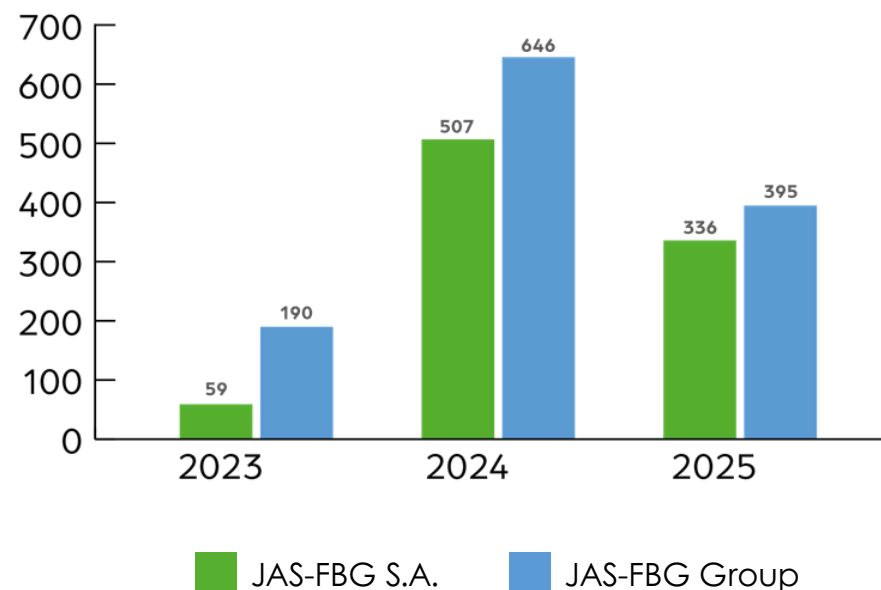
Health and safety training forms part of the health and safety management system at JAS-FBG S.A. and is carried out to ensure safe working conditions and to raise employees' awareness of how to identify hazards and respond appropriately in potentially dangerous situations. Both within the Company and across the entire Group, training is conducted in accordance with applicable legislation and internal regulations. In 2025, periodic health and safety training at JAS-FBG S.A. covered 336 employees. The training was delivered using an electronic system, which enabled the efficient organisation of the training process, ensured the availability of training materials and allowed for the recording of attendance in accordance with applicable requirements.

Across the Group as a whole, a total of 395 employees took part in periodic health and safety training.

The periodic training was supplemented by specialist training. In 2025, 17 employees took part in ADR training, which is essential for the safe performance of tasks related to the transport of goods hazardous goods. In addition,

80 employees were trained in first aid, with the aim of improving their ability to respond to emergencies and enhancing safety in the workplace. We consider first-aid skills to be extremely important not only in the workplace but also in private life, which is why training in this area has been provided at JAS-FBG S.A. for many years.

PERIODIC HEALTH AND SAFETY TRAINING FOR EMPLOYEES



3.4

Medical care



Private healthcare is one of the elements of the employee benefits package offered by JAS-FBG S.A. and is available to all employees. The basic benefits package is fully funded by the employer and is designed to support employees' health, promote preventative healthcare and ensure faster access to medical services, regardless of age or the nature of the work performed. In addition, employees have the option to extend the scope of medical services or include their family members in the scheme on preferential terms.

Given the sensitive nature of data relating to employees' health, JAS-FBG S.A. attaches particular importance to ensuring its adequate protection. The process of conducting medical examinations is carried out under constant supervision and has been included in the register of personal data processing activities. Access to information in this regard is restricted to authorised persons only, including selected staff from the HR and payroll departments and senior management, in accordance with applicable security procedures.

In 2025, 830 employees made use of private healthcare, including 498 women and 332 men (a 2.1% increase in the number of people using private healthcare compared with 2024). The breakdown of those covered by medical care by age shows that this benefit is utilised by employees of all age groups, which confirms its universal nature and importance in the context of diverse health needs.

	under 20	from 21 to 30	from 31 to 40	from 41 to 50	from 51 to 60	over 60	Total
Women		79	148	155	104	12	498
Men	1	56	110	110	40	15	332
Total	1	135	258	265	144	27	830



The private healthcare package offered to JAS-FBG S.A. employees is complemented by health - promoting initiatives focused on prevention, health education and the promotion of a healthy lifestyle. These initiatives form part of the Company's broader approach to employee wellbeing and supporting their health at various stages of their working lives.

In 2025, educational webinars were organised, addressing topics relevant to daily habits and health, including: Latest dietary trends – focusing on current dietary guidelines and the principles of a balanced diet; Active break – promoting the importance of movement and short bursts of physical activity during the working day.

In addition, preventative health campaigns were run, during which employees had the opportunity to have basic health checks, such as blood pressure, cholesterol and glucose levels. These initiatives supported early prevention and the promotion of health awareness amongst employees.



The subsidy for Multisport sports cards is one of the elements of the employee benefits package offered by JAS-FBG S.A. and is available to all the Company's employees. This scheme supports physical activity and promotes a healthy lifestyle as a key element of employees' wellbeing.

In 2025, a total of 676 employees used Multisport cards, including 377 women and 299 men. The breakdown of those covered by this benefit reflects the overall employment structure within the Company and confirms the widespread interest in this form of benefit amongst employees of both genders.

Access to Multisport cards enables employees to engage in a variety of physical activities, tailored to their individual preferences and capabilities. This benefit complements measures implemented as part of private healthcare provision and health-promoting initiatives, such as educational webinars and preventative campaigns.



3.5

Principles of determining remuneration



At JAS-FBG S.A., remuneration is determined in accordance with the Remuneration Regulations. The remuneration system comprises a basic salary and components arising from the specific nature of the roles and applicable regulations. Similar regulations have been adopted in the other companies of the Group. In 2025, an external audit of the remuneration system was carried out, the aim of which was to assess existing arrangements and identify areas requiring reorganisation or further development. Based on the audit findings, work has commenced on establishing a method for job evaluation and remuneration, with the aim of ensuring greater transparency of the principles and consistency across different job groups. These activities are process-oriented and involve an analysis of job structures, areas of responsibility and the remuneration mechanisms applied to date. The outcome of this work will be the implementation of solutions supporting a uniform approach to remuneration across the entire organisation, whilst complying with applicable internal regulations and statutory provisions.

The ratio of the average basic pay of women to that of men stood at 1.0138. This figure indicates that the average basic pay of women was slightly higher than that of men.



3.5

Employee benefits



Employee benefits constitute a key element of the remuneration policy and working conditions at JAS-FBG S.A. and are treated as a tool to support employee wellbeing and employment stability. Employee benefits are provided to employees of the JAS-FBG Group regardless of their working hours or the duration of their contract. The scope of employee benefits in 2025 included subsidies for sports cards, private healthcare and benefits provided from the Company's Social Benefits Fund. These measures were a continuation of practices implemented in previous years and form part of the Company's long-term approach to creating stable and supportive working conditions.

	JAS-FBG S.A.	JAS-FBG Group
Contributions towards Multisport cards	355 038,00	376 165,50
Subsidy for private healthcare	806 298,25	806 298,25
Benefit from the Company Social Benefits Fund*	929 206,00	1 099 706,00
Total	2 087 542,25	2 282 169,75

*Allowances, benefits to cover increased expenditure during the winter period, contributions towards employees' annual leave, contributions towards children's holidays, contributions towards stays at company holiday resorts

Under the Employee Capital Plans (PPK), the total contributions for employees in the JAS-FBG Group (excluding data from JAS-FBG kft) amounted to PLN 645,457.10.

3.6

Social activities

GRI 2-29, GRI 203-1, GRI 403-6, GRI 413-1



JAS FBG S.A.'s social activities focus on supporting local organisations, educational and sporting initiatives, as well as healthpromoting and charitable activities. The company carries out its social engagement primarily in the regions where it operates, through collaboration with institutions, non-governmental organisations, schools and sports clubs.

SUPPORT FOR CHARITABLE AND HEALTH-PROMOTING INITIATIVES

In 2025, JAS-FBG S.A. established a partnership with the Iskierka Foundation, to which funds raised through the company's sports competition 'We cycle, we run – it's JAS clear that we're helping!' were donated, supporting the Foundation's work for children and young people requiring specialist care.

The company also supported the Multispecialist Hospital in Jaworzno by donating funds for its statutory purposes, and provided in-kind assistance to the Radom Society for the Care of Animals by donating animal feed. As part of its social activities, JAS FBG S.A. also collaborated with the Prof. Zbigniew Religa Foundation for the Development of Cardiac Surgery.

COMMITMENT TO EDUCATION AND YOUTH DEVELOPMENT

A key area of JAS-FBG S.A.'s social activities is its collaboration with the education sector. The Company's employees took part in careers fairs, ran workshops for students at the University of Economics in Katowice, and hosted technical college students at the Company's sites, giving them an insight into the nature of work in the logistics sector. The Company co-organised the Logistics Knowledge Competition for the JAS-FBG S.A. Chairman's Cup at the School Complex in Pawłowice.

In addition, JAS FBG S.A. awarded scholarships to students in the logistics class at the same school, supporting the development of young people's professional skills.



The Company's commitment to education also included collaboration with universities – once again, the Company sponsored the Three Minute Thesis competition organised by the Centre for the Popularisation of Science at the Silesian University of Technology.

SUPPORTING SPORT AND PHYSICAL ACTIVITY

JAS-FBG S.A. actively supports local sporting initiatives, promoting physical activity and a healthy lifestyle. In 2025, the Company supported the Tychy Half Marathon and sponsored the Pawłowice Run, organised by the Pawłowice Local Authority.

The Company also continued to sponsor sports clubs, including:

- MKZ Unia Racibórz – a wrestling club,
- GKS Pniówek 74 – a football club,
- UKS Rio Pielgrzymowice – a football club,
- KS Warszawice – sponsorship of a trip to the World Junior Championships and the activities of the curling club.

Furthermore, JAS-FBG S.A. also provided funding for the activities of the 'Silesia' Chess Club in Racibórz, supporting the organisation of the 21st Wiesław Hanczarek International Memorial and the participation of players in the Polish Senior Team Championships, as well as supporting the Pawłowice Municipality Chess Association by subsidising the organisation of the Night Chess Marathon.

The Company's social initiatives in 2025 were varied in nature and included financial and in-kind support, as well as the active involvement of employees in organising events.

Environmental impact

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4.1

Our ambitions and goals

The most significant confirmation of the importance of environmental issues in the operations of JAS-FBG S.A. is the implementation of the ISO 14001 system. The first certification took place in 2005, and since then the system has been continuously maintained and developed. We believe that implementing and operating in accordance with a certified environmental management system is particularly important in sectors that have a significant impact on the natural environment, such as the TSL sector. Our objectives across various environmental aspects are set out in detail in [the Environmental Programme](#). These are reviewed on an ongoing basis, and the extent to which they are being met is monitored. This programme comprehensively describes the individual environmental aspects and the impact that JAS- FBG S.A.'s transport and logistics operations have on them. In 2025, we expanded our environmental objectives—which had previously focused mainly on monitoring and systematically reducing the emissions of our own fleet and began the process of preparing and implementing [a decarbonisation strategy in line with the](#)

[Science Based Targets Initiative \(SBTi\) methodology](#). We confirmed our commitment by achieving 'Committed' status for our short-term targets in the [ground transport sector – specifically, trucking](#). This is an important, yet challenging and demanding, project for us. We believe we will rise to the challenge and that the decarbonisation strategy we have prepared will be implemented.

The JAS-FBG Group's direct impact on the environment centres primarily on emissions from roadfreight transport. However, we recognise the possibility of other environmentally harmful incidents occurring in the area of and the storage of various types of substances and products. Therefore, our aim is also to refine and implement new procedures and solutions related to the specific requirements of our clients' projects.



4.2

Climate and CO₂ emissions

GRI 2-29, GRI 305-1, GRI 305-2, GRI 305-4, GRI 305-5

The JAS-FBG Group takes responsibility for reducing greenhouse gas emissions arising from its operations. We consider the measures taken in this regard to be essential for preventing adverse climate change. In 2025, we continued our efforts to measure the volume of CO₂ emissions generated by the Group, whilst also refining the methods developed in previous years for estimating emissions by our subcontractors. Despite some limitations in the scope and reach of EU regulations relating to ESG reporting – including carbon footprints and companies' environmental impact – we are seeing a clear interest in this topic among our clients. We form part of the supply chain for many global companies and believe that it is only through cooperation that we can achieve the best results, both in business and in minimising our negative environmental impact.

The environmental risks and opportunities identified in last year's sustainability report have been reviewed and are as follows:



Legal regulations concerning climate change and the reduction of CO₂ emissions in road transport, as well as **regulatory uncertainty**.



High prices and continued **limited availability** of **alternative fuels** to diesel and LNG, e.g. HVO or bioLNG.



Limited scope for using vehicles other than those with traditional powertrains in long-distance transport (short range of electric tractor units, lack of an adequate charging network, high costs of purchasing and maintaining an electric fleet).



CO₂ emissions across the value chain in the road transport sector are extremely difficult to manage and reduce.

GRI 2-29, GRI 305-1, GRI 305-2, GRI 305-5

Opportunities in the environmental sphere include the chance to participate in independent initiatives such as CDP and SBTi, and to develop in-house expertise through collaboration with environmental experts. Furthermore, giving environmental issues the attention they deserve and taking specific actions can lead to tangible savings or profits when the company becomes a supplier to the world's largest corporations, for whom environmental issues are of paramount importance and who require this approach from their sub-suppliers.

In 2025, we took part in the CDP (Carbon Disclosure Project) climate disclosures for the third time. As in the previous year, we achieved a B- rating in the climate category. We also made disclosures in the area of water security for the first time. This was a good opportunity for us to delve deeper into water management issues, which are extremely important from the point of view of the safety of people and ecosystems, opportunities for economic development and protection against the effects of climate change. Our score was a C. The analysis carried out for the purposes of the CDP disclosure enabled us to gain a fuller understanding of potential risks and the impact of the Group's transport and logistics operations on water resources. We present detailed assessments in these two areas alongside this text.

	Climate changes	Water security
Risk Disclosure	A-	B-
Opportunity Disclosure	B	B-
Scope 1 & 2 Emissions	B	n/a
Energy	B-	n/a
Environmental Policies	B-	C-
Scope 3 Emissions	B-	n/a
Dependencies, Impacts, Risks and Opportunities	A-	C
Process Verification (Incl. Emissions)	C-	n/a
Value Chain Engagement	B	C-
Business Strategy	C	C
Context	A-	n/a
Pricing Environmental Externalities	C-	n/a
Targets	C-	C-
Governance	B	C
Emissions Reduction Initiatives and Low Carbon	B	n/a
Products Public Policy Engagement and Industry	C-	C-
Collaboration Water Accounting	n/a	B-
Water Pollution Management Procedures	n/a	B-

4.2

Truck fleet

GRI 2-25, GRI 305-4, GRI 305-5

The level of CO2 in road transport depends on a number of factors, such as the characteristics of the transport route, the distance travelled, the type and weight of the cargo carried, the degree of utilisation of the load space, the exhaust emission standards met by the tractor unit, traffic density and weather conditions. Due to the specific nature of the routes undertaken by the Group's own fleet in 2025, the average emission level in kg CO2 per 100 km rose slightly compared with the previous year. At the same time, the Group is continuing its efforts to reduce emissions, focusing on optimising transport processes and improving the efficiency of fleet utilisation. At the end of 2025, the JAS-FBG Group's lorry fleet comprised 231 lorries, including 200 tractor units and 31 lorries of various types. 99.6% of these vehicles comply with the EURO 6 standard. We use modern solutions that promote fuel-efficient driving, such as highquality tyres with low rolling resistance and the real-time monitoring of several dozen driving parameters via the stateof- the-art telematics system TX-SKY.

Furthermore, our drivers undergo regular training and instruction in eco-driving. These measures have enabled us to reduce the amount of diesel consumed in 2025 compared with the previous year and to maintain a low level of CO2 emissions per 100 km. The total amount of diesel consumed by the JAS-FBG Group's lorry fleet fell by 19.5% compared with the previous year. In 2025, 213 drivers received in-house training on ecodriving. In addition, five drivers took part in practical training on safe and economical driving organised by our tractor unit supplier.

CO2 emissions from the JAS-FBG Group's lorry fleet*

2022	69,255 kg CO2/100km
2023	69,095 kg CO2/100km
2024	68,095 kg CO2/100km
2025	70,000 kg CO2/100km

*data from the telematics system

4.2

Passenger fleet

In the area of the passenger car fleet, 2025 saw a direct continuation of the activities from the previous year. We introduced the first hybrid vehicles into our fleet. At the end of the reporting year, our passenger car fleet comprised 13 hybrid vehicles. Before these vehicles were put into service, users were trained on how to drive them to maximise the potential of this type of powertrain in terms of fuel consumption and, consequently, to reduce CO₂ emissions. The size of the passenger car fleet was further optimised, falling to 156. 99.4% of company passenger cars comply with the EURO 6 standard.



4.3

Resource consumption

GRI 302-1, GRI 302-3, GRI 302-4 GRI 305-5

ELECTRICITY

The nature of Poland's energy mix, which relies primarily on coal, means that energy the electricity we use remains highly carbon-intensive.

Reducing its consumption is of great importance in every sector and area of business activity. Electricity consumption within the JAS-FBG Group* in 2025 amounted to 6,582.744 MWh (23,697.88 GJ), representing an increase of 7.18% compared with the previous year. One of the factors contributing to this was the commissioning of a new cold store in Warszowice. The total amount of electricity generated by the photovoltaic installations fitted to all of JAS-FBG's own premises amounted to 403,935 MWh in 2025, representing an increase of 67.2% compared with 2024. In 2025, a mandatory energy audit was carried out at the Company.

Annual electricity generation by PV installations at the JASFBG Group's own facilities, 2025, in MWh

Warszowice (warehouse, offices, cold store, deepfreeze facility)	230,168
Katowice (offices, workshops, vehicle inspection)	54,606
Redzikowo k/Słupska (offices, warehouse)	53,907
Trojaczkowice k/Lublina (offices, warehouse)	12,595
Bydgoszcz (boffices, warehouse)	52,659

Total electricity generation by PV systems at the JAS-FBG Group's own facilities, in MWh

2025	403,935
2024	241,619
2023	217,06
2022	92,132

* All companies of the JAS-FBG Group are included, with the exception of JAS-FBG Kft; data taken from financial and accounting records

GRI 302-1, GRI 302-3, GRI 302-4 GRI 305-5

In 2025, we once again took advantage of the opportunity to purchase electricity generated entirely through cogeneration, a process that enables us to avoid approximately 30% of CO₂ emissions into the atmosphere. The purchase and consumption figures were certified by the Polish Energy Certification Association.

In 2025, we consumed 2,452.863 MWh of electricity generated via cogeneration at our own facilities, which prevented the emission of 293.689 [t] CO₂(market-based TAURON) / 483.631 [t] CO₂ (local-based KOBIZE).



PTCE
Polskie Towarzystwo
Certyfikacji Energii

Certyfikat
Gwarantowanej Sprzedaży Energii Ekologicznej

PTCE-33097/09292/TEB/1295/1/2025/99/2452863/00294

Polskie Towarzystwo Certyfikacji Energii potwierdza zakup przez

"JAS-FBG" S.A.

NIP: 6330003565

energii elektrycznej wytworzonej w elektrociepłowniach w procesie kogeneracji, sprzedawanej przez
TAURON Sprzedaż sp. z o.o. NIP: 6762337735 w ramach produktu EKO Biznes.

System Gwarancji Sprzedaży Energii Ekologicznej obejmuje energię elektryczną wytworzoną
w źródłach wytwórczych o obniżonej emisji CO₂.

Okres wytworzenia od 01.01.2025 do 31.12.2025

Wolumen rzeczywisty: 2452,863 MWh

	W odniesieniu do rynku (struktura paliw TAURON Sprzedaż sp. z o.o.)	W odniesieniu do lokal (KOBIZE)
Ślad węglowy CO ₂ e	872,802 [t]	1356,433 [t]
Uniknięta emisja CO ₂	293,689 [t]	483,631 [t]

Przez Zarząd
Polskiego Towarzystwa Certyfikacji Energii

Data wystawienia certyfikatu 18.04.2026

Certyfikat jest ważny bezterminowo

Manusz Schmidt

Niniejszy certyfikat nie stanowi gwarancji pochodzenia w rozumieniu przepisów ustawy z 20 lutego 2015 r. o odnawialnych źródłach energii.

GRI 2-25, GRI 302-1, GRI 303-5, GRI 305-5, GRI 306-1, 306-3

WATER, GAS

Water consumption in 2025 amounted to 21,480.83 m³ in the JAS-FBG Group*, representing an increase of 11.4% compared with 2024.

Natural gas consumption in 2025 within the JAS-FBG Group* 419,005.2 m³ (416,666.7 m³ in 2024). The increase in consumption of both water and gas is primarily linked to the commissioning of another of the Group's own cold storage facilities in Warszowice. Logistics centres providing goods storage services at controlled temperatures and under chilled and frozen conditions exhibit significantly higher consumption of both water and natural gas.

WASTE

The year 2025, in terms of the waste categories most characteristic of our industry—namely plastic packaging waste and mixed packaging waste—was a year of further reduction in their generation. The volume of mixed packaging waste fell by 9.4%, whilst the volume of plastic packaging waste decreased by 21% compared with the previous year. There was an increase in the volume of waste paper and cardboard packaging waste, which is linked to the

nature of the transshipment services carried out at our warehouses. In 2025, JAS-FBG S.A. obtained recycling confirmation documents (DPR) for all packaging waste in the plastic, paper and cardboard categories.

* Water and natural gas consumption is recorded for all the JAS-FBG Group's own facilities and for those sites where consumption data is provided by the landlords. The calculation does not include consumption at JAS-FBG kft.



GRI 2-25, GRI 302-1, GRI 303-5, GRI 305-5, GRI 306-1, GRI 306-3

The total amount of waste recorded in the BDO in 2025 was 122.58 tonnes. This represents an increase in waste from operational activities compared with the previous year, when the figure stood at 82.772 tonnes. This increase was caused by incidents during the transport process that resulted in the generation of waste, which undoubtedly constitutes one of the significant environmental risks that we strive to minimise.

Main categories of waste recorded in the BDO and generated by JAS-FBG S.A.

Type of waste	Waste weight			
	2025	2024	2023	2022
Paper and cardboard packaging	36 207	28 698	19 593	23 745
Plastic packaging and plastics	9 430	11 946	9 780	11 530
Mixed packaging waste	22 150	24 399	35 280	31 465
Waste electrical and electronic equipment	2 309	2 430	1 516	2 069
Food products that are past their use-by date or unfit for consumption	-	7 271	5 506	9 840
Mixed construction and demolition waste	3 900	3 600	1 360	4 240
Wood waste	5 556	2 221	2 455	5 040



4.3

Circular economy

In 2025, the Resource and Waste Management Manual, based on the principles of the circular economy, was implemented as part of ISO procedures.

The main objectives of the guidelines are:

- to apply uniform principles for the management of material resources used in the course of JAS-FBG's business activities, taking into account the principles of the circular economy
- to define the most important resources used by the Company's employees on a daily basis and **to guide employees on actions aimed at their rational use**
- to clarify the rules for handling different types of waste, with particular emphasis on their correct sorting
- to emphasise the importance of the waste management hierarchy, and in particular waste prevention and the recycling of waste generated by business activities, such as plastic packaging waste and paper and cardboard waste

The procedure covers the entire scope of the Company's operations and also sets out the responsibilities of individual organisational units. An implementation webinar was also held, attended by 169 employees responsible for the matters covered by the procedure.



4.4

Circular economy

JAS-FBG S.A. owns four logistics centres, comprising five warehouses together with office space. The warehouses are located in Warszowice, Bydgoszcz, Redzikowo near Słupsk and Trojaczkowice near Lublin. In 2025, the logistics centre in Warszowice was expanded to include a new refrigerated food warehouse with a temperature range of 0–4°C, a usable area of almost 5,300 m² and a volume of almost 63,000 m³. The warehouse is equipped with 20 DOBO-type loading bays and has 3,100 pallet spaces on racking. In addition, a new office building with a comfortable rest area for drivers was constructed in Warszowice. All our facilities utilise modern technological solutions, ensuring, amongst other things, low operational energy consumption and low CO₂ emissions per m². Each facility is powered by energy generated by photovoltaic systems.

GRI 2-25, GRI 302-1, GRI 302-3, GRI 302-4, GRI 305-1, GRI 305-2, 305-5

SHARE OF RENEWABLE ENERGY SOURCES* IN ANNUAL FINAL ENERGY CONSUMPTION (UOZE):

- Redzikowo: 16,11%
- Trojaczkowice: 7,81%
- Bydgoszcz: 10,70%
- Warszowice I: 9,79%
- Warszowice II: 37,02%

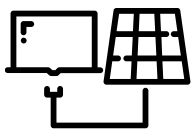
*Data in accordance with the building's energy performance certificate.



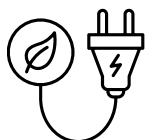
GRI 2-25, GRI 302-1, GRI 302-3, GRI 302-4, GRI 305-1, GRI 305-2, GRI 305-5



LED lighting in warehouse halls and outside the buildings, DALI system, LED lighting in most office areas



Photovoltaic installations at five warehouse and office complexes and at the company's head office in Katowice (a total of 6 PV installations)



Electricity generated via combined heat and power (CHP), reducing CO₂ emissions (EKO Biznes tariff)



Glazed façades on office spaces within the company's own warehouses, ensuring ample natural light\



100% electric forklift trucks



4.5

Carbon footprint

A carbon footprint is the total amount of greenhouse gases emitted directly or indirectly by our operations. Our calculations for 2025 cover Scopes 1, 2 and 3. The calculations were reviewed by an external consultant. We are currently reviewing the operational boundaries and the result may be subject to revision. The calculations presented in this report comply with the GHG Protocol Corporate Accounting and Reporting Standard, the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and the Technical Guidance for Calculating Scope 3 Emissions.

The organisation's carbon footprint calculations were carried out on the basis of data for the period from 1 January to 31 December 2025, which constitutes the Company's financial year.

With a materiality threshold set at 2% of total emissions, the following categories were determined not to have a significant impact on the greenhouse gas emissions generated by the Company: waste generated from operations (cat. 5), business travel (cat. 6), employees' commutes to work (cat. 7) and

higher-tier leased assets (cat. 8). Furthermore, due to their lack of relevance to the Company's operations, some categories within Scope 3 have been omitted.



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

VERIFICATION OF GREENHOUSE GAS EMISSIONS DATA FOR 2024

The Scope 3 greenhouse gas emissions presented in the 2024 sustainability report were estimated using a spend-based approach and indicators from the USEIO database. This primarily concerned Category 4 – Transport and distribution at a higher level. The methodology used resulted in an underestimation of emissions, particularly when compared with the approach based on operational data (tkm).

In this report, the calculation methodology covering Scope 1, Scope 2 and Scope 3 has been reviewed and updated.

In addition, the scope of reporting has been expanded (previously, only JAS-FBG S.A. and Transbud sp. z o.o. were included in the reporting) and now covers companies forming part of the JAS-FBG Group that are not included in the financial consolidation, but over which JAS-FBG S.A. exercises operational control: CASPOL FORWARDING Sp. z o.o., CASPOL-TRADING Sp. z o.o., POWER PROGRESS Sp. z o.o., JAS-FBG KFT Hungary, JAS-FBG Logistic GmbH, Germany.

Scopes 1 and 2

As a result of the recalculation of emissions:

- Scope 1: 24,649.473 Mg CO₂e,
- Scope 2 (location-based): 3,601.202 Mg CO₂e,
- Scope 2 (market-based): 3,156.900 Mg CO₂e,

Scope 3

According to the current calculations, total Scope 3

emissions amount to: 166,543.249 Mg CO₂e,

Relevant categories in Scope 3:

- Category 4 – Upstream transport and distribution (90.84%),
- Category 3 – Fuels and energy (3.84%),
- Category 1 – Purchased goods and services (1.75%),
- Category 2 – Capital goods (1.81%).

Greenhouse gas emissions in 2025

- Scope 1 -20 354,823 MgCO₂e
- Scope 2 (location-based)- 3 629,556 MgCO₂e
- Scope 2 (market-based)- 3 344,474 MgCO₂e
- Scope 3 -200 469.681 MgCO₂e

Material categories within Scope 3:

- Category 4 – Upstream transport and distribution (91.90%),
- Category 3 – Fuels and energy (2.61%),
- Category 2 – capital goods (2.51%),
- Category 1 – Purchased goods and services (1.51%).



GRI STANDARD	INDICATOR NAME	
GRI 1	Statement on Application	JAS-FBG S.A. has prepared this report in accordance with the GRI for the period from 1 January 2025 to 31 December 2025.
	GRI 1 Standard used	
	Applicable GRI sector standard	No updated sector-specific standard for the TSL sector
GRI 2	2-1 Information about the organisation	p. 4, 6, 7, 8, 9
	2-2 Entities covered by the organisation's sustainability reporting	p. 4, 6, 7, 8
	2-3 Reporting period, reporting frequency and contact details	p. 4
	2-4 Corrections to information	
	2-5 External review	p. 4
	2-6 Types of business activities, value chain and other business relationships	p. 4, 6, 7, 8, 9, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25
	2-7 Employees	p. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56
	2-8 Non-employees providing labour	p. 45
	2-9 Structure and composition of governing bodies	p. 10, 11, 22
	2-10 Appointment and election of senior management	p. 10, 11
	2-11 Chairpersons of the highest governing bodies	p. 10, 11
	2-12 The role of the highest management bodies in overseeing impact management	p. 10, 11
	2-13 Delegating responsibility for managing impact	p. 10, 11

GRI 2

2-14 The role of the highest governance bodies in
sustainability reporting

p. 10, 11

2-15 Conflicts of interest

Members of the Management Board are required to inform the
Management Board and the Supervisory Board of any conflict of interest
arising from their role or of the potential for such a conflict to arise

2-16 Communication of critical issues

p. 38, 39, 40

2-17 Collective knowledge of the highest management bodies

p. 10, 11

2-18 Assessment of the activities of the highest governing bodies

p. 10, 11

2-19 Remuneration policies

p. 70

2-20 Remuneration determination process

p. 70

2-21 Annual total remuneration ratio

Reason for omission: due to restrictions on the disclosure of
data from HR and payroll systems

2-22 Statement on sustainable development strategy

p. 37

2-23 Policy commitments

p. 27, 28, 29, 30, 31, 32, 33, 34, 35, 36

2-24 Fulfilment of policy commitments

p. 27, 28, 29, 30, 33, 34

2-25 Processes to mitigate negative impacts

p. 27, 28, 29, 30, 33, 34, 35, 36, 38, 39, 40, 75, 78, 79, 82, 83, 85,
862-26 Mechanisms for seeking advice and reporting
potential irregularities

p. 29, 30, 34, 35, 36

2-27 Compliance with laws and regulations

p. 27, 28, 29, 30, 31, 32, 33, 34, 35, 36

2-28 Membership of organisations

p. 24, 25

2-29 Approach to stakeholder engagement

p. 23, 24, 25, 72, 73, 74, 77

2-30 Collective agreements

p. 56

GRI 3	3-1 Materiality assessment process	p. 37, 41
	3-2 List of material issues	p. 42
GRI 3	3-3 Management of material topics – aspect: Economic performance	
	201-1 Direct economic value generated and distributed	p. 18
	201-3 Liabilities arising from employee benefit schemes and pension schemes	p. 71
GRI 3	3-3 Management of material issues – aspect: Market presence	
	202-2 Percentage of senior management recruited from the local community	p. 49
GRI 3	3-3 Management of material topics – aspect: Indirect economic impacts	
	203-1 Infrastructure investments and services supported	p. 72, 73
	203-2 Significant indirect economic impacts	
GRI 3	3-3 Management of material topics – aspect: Energy consumption and measures to reduce energy consumption	
	302-1 Energy consumption within the organisation	p. 80, 81, 82, 83, 85, 86
	302-3 Energy intensity	p. 80, 81, 85, 86
	302-4 Reducing energy consumption	p. 81, 85, 86
GRI 3	3-3 Management of material topics – aspect: Water consumption and measures to reduce water consumption	
	303-5 Water consumption	p. 82, 83

GRI 3	3-3 Management of material issues – aspect: Greenhouse gas emissions and measures to reduce them	
	305-1 Direct greenhouse gas emissions (Scope 1)	p. 76, 77, 85, 86, 87, 88, 89
	305-2 Indirect greenhouse gas emissions (Scope 2)	p. 76, 77, 85, 86, 87, 88, 89
	305-3 Indirect greenhouse gas emissions (Scope 3)	p. 87, 88, 89
	305-4 Greenhouse gas emission intensity	p. 76, 78, 79, 87, 88, 89
	305-5 Reduction of greenhouse gas emissions	p. 75, 76, 77, 78, 79, 80, 81, 82, 83, 85, 86
GRI 3	3-3 Management of material issues – aspect: Waste and packaging management	
	306-1 Waste generation and significant impacts associated with waste	p. 82, 83
	306-3 Waste generated	p. 82, 83
GRI 3	3-3 Management of material issues – aspect: Terms and conditions of employment	
	401-1 New hires and staff turnover	p. 52, 53, 57, 63
	401-2 Benefits provided to full-time employees which are not available to temporary or part-time employees	p. 61, 62, 67, 69, 71
	401-3 Parental leave	p. 55
GRI 3	3-3 Management of material topics – aspect: health and safety	
	403-1 Occupational health and safety management system	p. 64, 65, 66
	403-2 Hazard identification, risk assessment and accident investigation	p. 64, 65, 66

403-3 Occupational health services

p. 67

403-5 Employee training on health and safety at work

403-6 Employee health promotion programmes

p. 67, 68, 69, 72, 73

403-7 Prevention and mitigation of occupational health and
safety impacts directly related to business relationships

p. 56

403-8 Employees covered by the occupational health and
safety management system

403-9 Work-related injuries

403-10 Work-related ill health

GRI 3

3-3 Management of material topics – aspect: Training and
support for employee development404-1 Average number of training hours per year per
employee

p. 58, 59, 60

404-2 Employee skills development and outplacement
programmes

p. 58, 59, 60, 61, 62, 63

GRI 3

3-3 Management of material issues – aspect: Diversity,
equality

405-1 Diversity of governing bodies and employees

p. 45, 47, 48, 49, 50, 51

405-2 Ratio of women's basic salary to total
remuneration compared with men's

p. 70

GRI 3

3-3 Management of material issues – aspect: Antidiscrimination
measures406-1 Incidents of discrimination and corrective actions
taken

GRI 3

3-3 Management of material topics – aspect: Child labour

408-1 Activities identified as carrying a significant risk of child labour and measures taken to eliminate such instances

p. 45

GRI 3

3-3 Management of material topics – aspect: Forced labour

409-1 Activities identified as posing a material risk of forced or compulsory labour, and measures taken to eliminate such instances

The companies of the JAS-FBG Group do not use forced labour in any form

GRI 3

3-3 Management of material topics – aspect: Activities supporting local communities

413-1 Operations involving local communities, impact assessments and development programmes

p. 72, 73

GRI 3

3-3 Management of material topics – aspect: Participation in public life

415-1 Total value of financial and in-kind donations to political parties, politicians and similar institutions, by country

JAS-FBG S.A. does not support political causes either financially or in kind