

SUSTAINABILITY REPORT 2025





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About the report

We present to you the Sustainable Development Report, which includes information on JAS-FBG S.A. with its headquarters at 17 Kolejowa Street, 40-706 Katowice (hereinafter: "JAS-FBG S.A." or "the Company") and the JAS-FBG Group (hereinafter: "JAS-FBG Group" or "the Group"), in which JAS-FBG S.A. is the parent company. Companies belonging to the JAS-FBG Group have a high degree of organizational and business independence. In 2024, we continued the process of unifying the Group's internal policies and procedures. In addition, in 2024, administrative processes related to the HR and financial and accounting areas at Transbud-Katowice Sp. z o. o. were taken over by JAS-FBG S.A. In 2024, we continued preparations for joint reporting on sustainable development issues, and despite the announcement of the so-called Omnibus package, we did not slow down in this area.

Whenever the information contained in the report concerns all companies of the JAS-FBG Group, this is clearly indicated or an exception of one of the companies is indicated. In other cases, the information applies only to JAS-FBG S.A. Data for the JAS-FBG Group presented in numerical form also includes data regarding JAS-FBG S.A. The report covers the period from January 1, 2024 to December 31, 2024. The report contains information on 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.

The report was prepared based on GRI standards. The report was not verified by an external auditor.

Letter from the Management Board

Katowice, June 26, 2025

Dear Sir/Madam,

Despite the complicated geopolitical and macroeconomic situation, the economic recession observed around the world and numerous changes in the law in the area of TSL, 2024 was a year of intensive development and changes in the right direction for the JAS-FBG Group. The actions we have taken and the commitment of all employees have translated into satisfactory results.

Concern for reducing our impact on the natural environment, systematic improvement of working conditions of employees, good relations with local communities, respect for the legal order and ethics in business relations are unchangeable pillars of our business. Each year, we strive to ensure that each year the business objectives of the Company and the Group also take into account the areas of broadly understood sustainable development and we strive to achieve them.

In 2024, we successfully completed the expansion of our logistics center in Warszowice. This investment was carried out in accordance with the principles of sustainable development, taking into account the need to reduce our impact on the environment and improve the working conditions of the Group's employees and employees in the value chain. It primarily included the construction of a modern refrigerated warehouse, meeting the highest functional and ecological standards, and the construction of a photovoltaic installation, covering about 50% of the storage facility's electricity demand. An important element of the investment was also the construction of a comfortable relaxation zone and a social zone for all drivers staying on the platform, which will undoubtedly improve their working conditions.

Thanks to the ESG measures we have already taken earlier, in 2024, we significantly improved our ratings in the CDP and Ecovadis ratings, which undoubtedly contributed to the planning of ambitious goals for 2025 related to the preparation of a decarbonization strategy for the Group. We are aware that due to the profile of our business it will be a difficult task, but we believe that these activities are necessary and important.

The report we present is devoted to sustainable development issues important for JAS-FBG S.A. and companies belonging to the JAS-FBG Group. It not only presents the figures in detail, but also describes the activities and bottom-up initiatives of our employees that are making business more and more sustainable.

We invite you to read the report.

Yours sincerely,

The Management Board of JAS-FBG S.A.



About the company

1. Branches and companies of the JAS-FBG Group
2. Composition and competences of the Management Board of JAS-FBG S.A.
3. Values and goals
4. Services & Results
5. Quality management systems
6. Stakeholders

Branches of JAS-FBG S.A.

JAS-FBG S.A. is a company with over 34 years of experience in the TSL industry. We offer our customers a range of transport and logistics solutions as well as comprehensive customs services. We are a company with exclusively Polish capital, but our operations are carried out all over the world.



Domestic and international road forwarding (FTL and LTL)



Modern logistics centers where we provide a full range of logistics services



Own means of transport that meet high standards of CO₂ emissions



Network of 59 customs agencies



Sea forwarding



Railway forwarding



Air forwarding

In 2024, we expanded our activities to include consulting in areas in which we are experts:

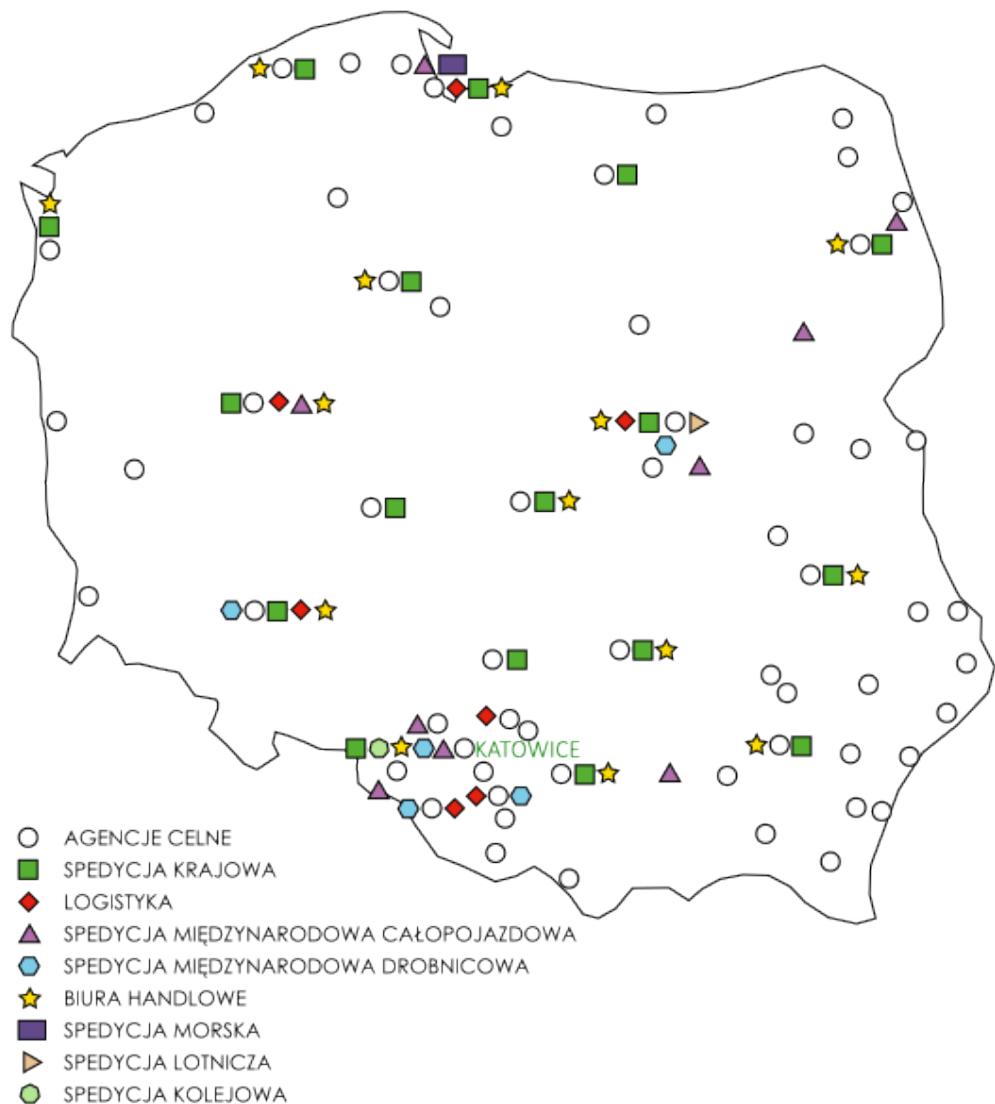
- Customs and customs and tax proceedings
- Economic sanctions
- Anti-Money Laundering – AML
- Compliance
- Tax advisory
- CBAM carbon footprint tax
- Data protection

These services are provided by JAS-FBG DORADZTWO Sp. z o. o.

JAS-FBG S.A. is affiliated with Polish and international industry organizations:



JAS-FBG CAPITAL GROUP in 2024:



POLAND

- 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.

HUNGARY

- JAS-FBG Ltd.

GERMANY

- JAS-FBG Logistic GmbH

Composition and powers of the Management Board

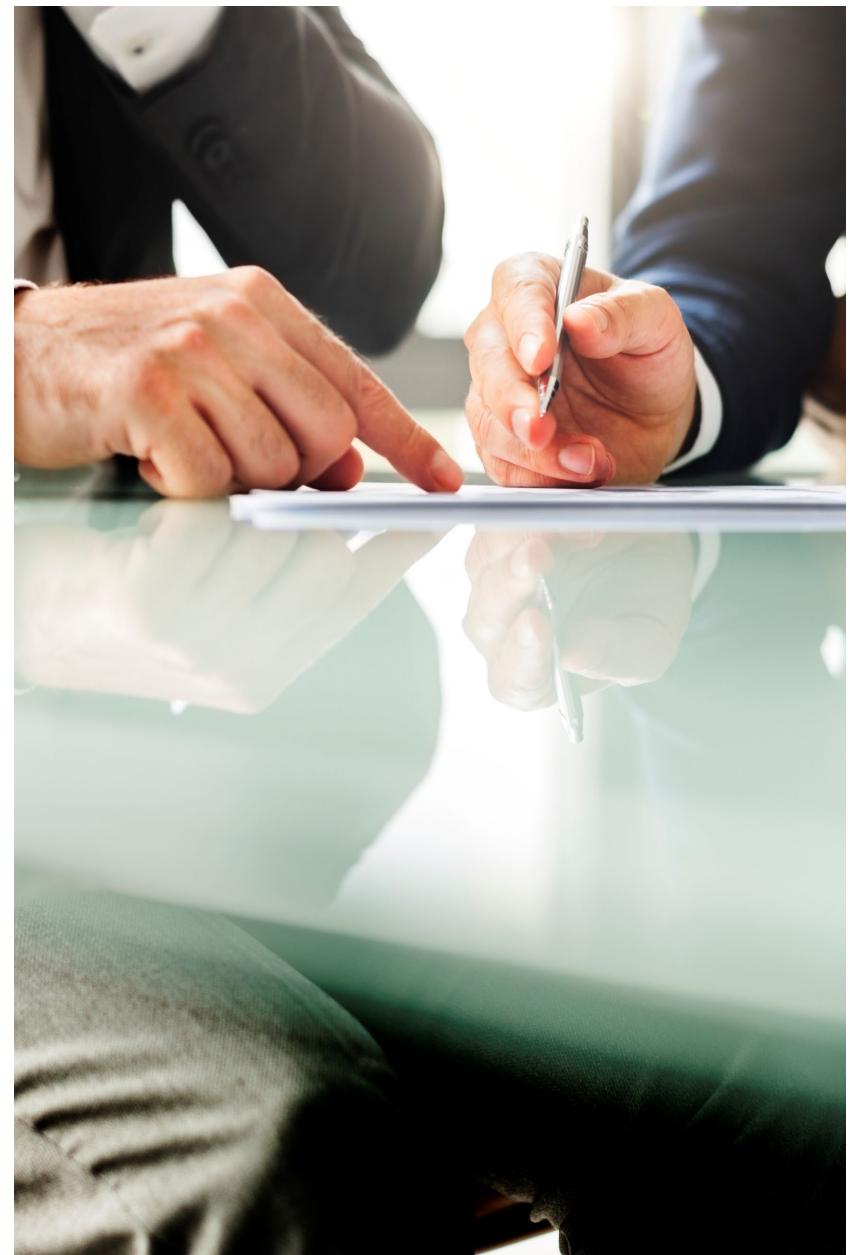
Jarosław Domin
CEO

Marcin Łuczyński
Vice President of the
Management Board

Robert Zawadzki
Vice President of the
Management Board

The Management Board of the Company operates on the basis of the Code of Commercial Companies, the Company's Articles of Association and other legal provisions. The responsibility of the Management Board members for individual areas of the Company's operations is indicated in the Company's Organizational Chart, which is an element of the Book of Integrated Management Systems. The Management Board of the Company manages the affairs and represents the Company, makes decisions in the field of setting the directions of development, strategy and setting and achieving the Company's objectives, as well as manages the Company's assets (excluding the restrictions resulting from the Articles of Association and generally applicable regulations) and takes all necessary actions necessary for its proper functioning. The Management Board, when issuing 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 issues related to sustainable development and the creation of sustainable development strategies for the Company and the JAS-FBG Group. The Management Board has been trained in ESG and sustainable development, and has and is deepening its knowledge in this area.



The Supervisory Board of JAS-FBG S.A. acts as a control and supervisory body, acting on the basis of the provisions of the Commercial Companies Code, the provisions of the Company's Articles of Association and the regulations adopted by the General Meeting of Shareholders. The Supervisory Board approves the Company's action plans, analyzes decisions made by the Management Board and reviews the Company's assets. The Supervisory Board of JAS-FBG S.A. has the competence to resolve issues that have not been reserved for the General Meeting or the Management Board, and in particular it consents to the acquisition and disposal of real estate, perpetual usufruct or a share in real estate or a share in perpetual usufruct, appoints statutory auditors to audit the financial statements and examines complaints about the activities of the Management Board.

Composition of the Supervisory Board of JAS-FBG

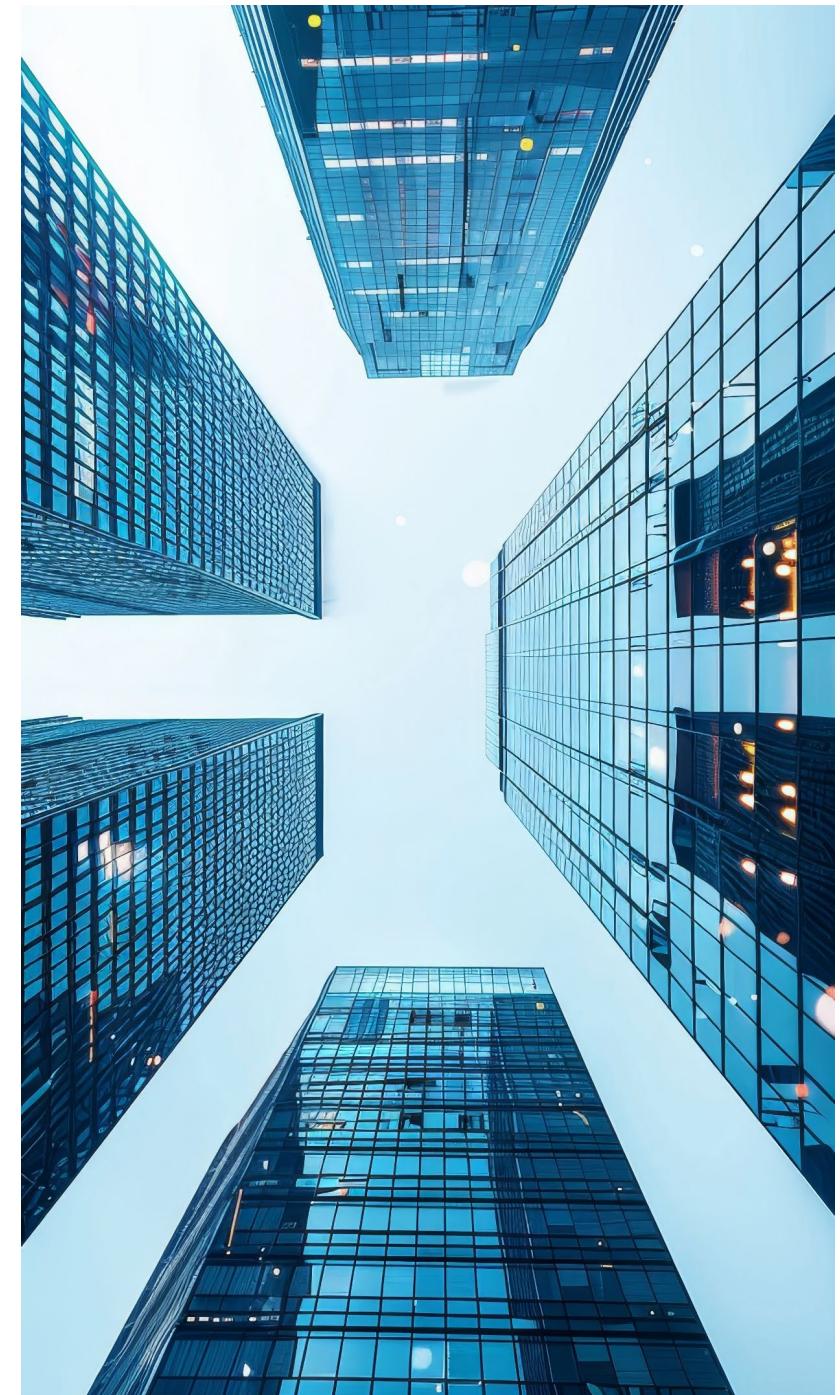
S.A.:

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



Values and goals

Invariably, the Company's overriding goal is to conduct sustainable business activities in a way that provides customers with modern, effective and top-quality solutions in the area of TSL and comprehensive customs services.

Key values of the JAS-FBG Capital Group

- responsibility, mutual respect, trust and honesty in relations with all stakeholder groups
- Cooperation and good communication
- understanding the needs of employees, contractors and the natural environment
- equal treatment and development opportunities for all employees
- continuous improvement of processes and deepening of specialist knowledge
- minimizing the negative impact on the natural environment
- ensuring the security of people, data and information, entrusted products and the natural environment
- absolute respect for all obligations assumed by the Company

These principles have been described in detail in the **Code of Ethics** of JAS-FBG S.A. approved by the Management Board.

KODEKS ETYCZNY
2. MISJA I POLITYKA FIRMY
JAS-FBG S.A. świadczy usługi, których jakości, nowoczesność i atrakcyjność zapewnia klientom podjęte zaufanie, a Spółce powierzyli swoje zaufanie.

Realizując tego celu umówiąc się zgodnie z wdrożonym Systemami Zarządzania, które skierowane są na zrozumienie i spełnianie wymagań klientów, działa o rozwój pracowników i umiejętnie wykorzystanie ich kwalifikacji, wiedzy i umiejętności do realizacji powierzonych zadań, a także ciągły wzrost jakościowy usług i dążenie do wiodącej pozycji na rynku w zakresie dostarczania usług logistycznych i konserwacji.

Polityka JAS-FBG S.A. zapewnia tony dla celów jakościowych i środowiskowych, jest zobowiązaniem Spółki do ochrony środowiska, spełnienia wymagań prawnych i ciągłego doskonalenia. Polityka jest uchwalona, aktualizowana i utrzymywana na wszystkich szczeblach Spółki. Mając na względzie zapewnienie bezpieczeństwa logistycznego w każdym dostawie, Spółka podlega zobowiązaniu do przestrzegania kryteriów bezpieczeństwa zgodnego ze standardami ISO 28000.

Polski JAS-FBG S.A. w swojej strategii rozwoju stawia:

KODEKS ETYCZNY
SPIS TREŚCI:
1. WSTĘP
2. MISJA I POLITYKA FIRMY
3. PRACOWNICY JAS-FBG S.A.
4. KLIENCI, KONTRAHENCI, INSTYTUCJE OTOCZENIA BIZNESU
5. SPOŁECZNOŚĆ LOKALNA
6. ŚRODOWISKO.

1. WSTĘP
Spółka Akcyjna JAS-FBG kieruje się zasadą na realizowanie w relacjach biznesowych (tak z klientami zewnętrznymi, jak i wewnętrznymi) zasad etycznych, będących rozwinięciem odzwierciedleniem zasadanych przez nas wartości. Jako przedsiębiorstwo funkcjonujące zarówno na rynku krajowym, jak i międzynarodowym, zdrże się sprawa ze znaczenia, jakie jej działalność odgrywa dla lokalnych społeczności oraz środowiska naturalnego. Mając to na uwadze JAS-FBG S.A. dąże do budowania i utrzymywania długofalowej, doświadczanej i zaufanej współpracy oraz administracyjnej z lokalną społecznością, której możemy oddalać się i odwoływać. Wszystko te zasady są uzupełnieniem koncepcji CSR (Corporate Social Responsibility), określającej naszą podstawową odpowiedzialność, która składa się zarówno z elementów ekonomicznych firmy,



KODEKS ETYCZNY



Katowice, 06.06.2022 r.



JAS-FBG Capital Group in numbers



7
Logistics platforms

1618
Employees

17
Domestic Freight
Forwarding
Terminals

59
Customs Agency
Offices

Almost 3
million
orders completed
in all products

120 000
m² of warehouse
space

272
Trucks

99,6%
Trucks in the EURO
6 standard

Our Service



Forwarding and domestic full truckload and groupage road transport (FTL and LTL)

We offer our customers door-to-door groupage deliveries in 24 or 48 hours. The distribution of groupage shipments is complemented by a system of full truckload transport, which makes it possible to offer comprehensive cargo handling throughout the country. 17 branches in Polish (+1 branch in 2024).

Network of Road Freight Forwarding terminals in Poland



Forwarding and international full truckload transport (FTL)

We carry out all transport orders in import and export throughout Europe. We specialize in the automotive industry. We provide comprehensive transport services to the world's largest corporations.



Forwarding and international groupage transport (LTL)

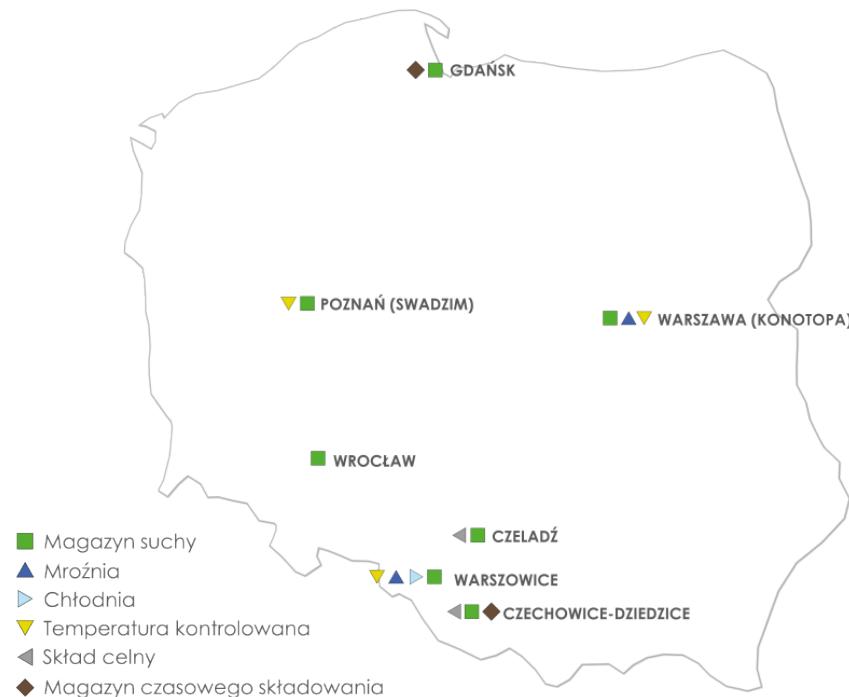
The international groupage forwarding service is based on a network of own, regular transport lines with most European countries and Turkey. We have a developed network of warehouses, logistics platforms and customs agencies, as well as partnerships with international logistics operators.

In both international transport – FTL and LTL – we provide our customers with solutions to reduce their CO2 emissions. Full truck transport is carried out by a modern own fleet, the average age of which is 2.5 years. Groupage transport is always perfectly optimized and ensures a high level of cargo consolidation. The JAS-FBG Group's own fleet is adapted to the use of HVO (Hydrotreated Vegetable Oil), i.e. synthetic, renewable diesel oil.



Logistics

We have a network of class A warehouses with a total area of over 70 thousand m², also at controlled, refrigerated and frozen temperatures. We offer, m.in, unloading and loading, storage and storage of goods, status reporting, palletizing of goods, packaging, picking and care of our customs agents.



Customs agency

In a network of 59 outlets (+1 in 2024) located throughout Poland, we offer, among m.in, a full range of customs services related to the import and export of goods in all customs procedures, transit clearance based on the WTP Convention, securing the payment of customs debt, representing the client in the process of legalization of certificates of origin, A.TR and EUR.1 movement certificates. The AEO Authorized Economic Operator Certificate held by us. We provide services in the field of CBAM reporting, i.e. the so-called carbon border tax, which is a new mechanism of the European Union's climate policy.

JAS-FBG S.A. complements the services of forwarding and road transport as well as contract logistics with non-car forwarding services.



Rail forwarding

We handle domestic and international transport in export, import and transit, using various types of wagons, adapted to the transported cargo. The door-to-door service as part of intermodal transport in the FCL and LCL service (including import and export from China, South Korea and Turkey) includes a comprehensive organization of the supply chain, including: customs clearance, rail transport, transshipment and delivery of goods to the customer by the selected mode of transport. In addition, storage of bulk goods at selected transshipment terminals. Rail freight transport is the transport with the lowest CO₂ emissions.



Air forwarding

We offer a comprehensive service tailored to individual needs, including direct flights to selected ports in the Americas, Asia and Africa. Thanks to cooperation with our branches and through the offices of partners associated in the WCA network, we offer a full door-to-door service, and as IATA members we use the full offer of renowned air carriers in the world. Our network of connections covers almost the entire world.

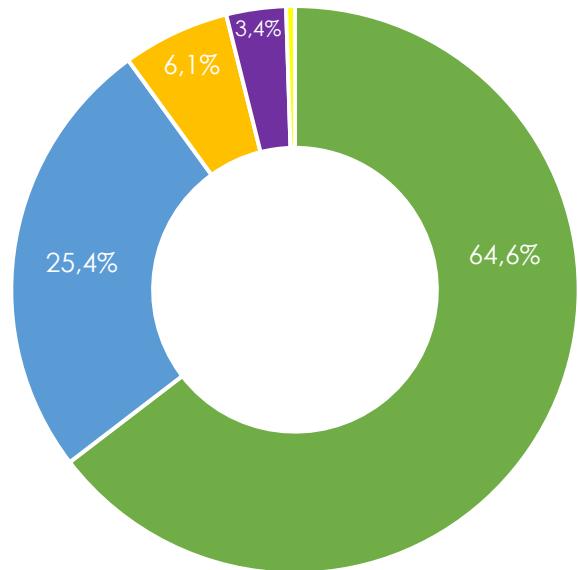
Our air freight forwarders have specialist knowledge in the field of air transport of hazardous materials, confirmed by certificates of completed courses. Our service includes standard, express, DGR, temperature-controlled, perishable, temperature-controlled and oversized shipments. Air freight is the best solution for shipments that require fast delivery over long distances.



Sea forwarding

We provide comprehensive services for full container loads (FCL), less than container loads (LCL) and oversized cargo around the world. We cooperate with foreign branches and partner offices associated in the World Cargo Alliance network, which allows us to offer "door to door" service. We provide collection of shipments and sea containers from the sender, organization of ocean freight, port service and selection of the optimal transport route, including modal connections (e.g. sea transport – rail transport). We provide forwarding and customs services in Polish and European ports (Hamburg, Bremerhaven, Rotterdam, Antwerp). We are distinguished by the service of comprehensive consulting in the field of foreign trade, verification of compliance with the INCOTERMS 2020 contract supply base and the correctness of the required trade and transport documents, organization of customs clearance, as well as methods of securing payments.

Results of operations for 2024



- Forwarding and road transport (domestic and international)
- Logistics
- Customs Agency
- Forwarding and non-car transport (sea, rail, air)
- Other activities (0.5%)



Quality management systems

All processes carried out in the Company have been included in the framework of integrated management systems and policies. For our company, it is not only an obligation, but also a motivation to achieve quality and environmental goals and to meet all legal requirements and continuous improvement. Policies and internal procedures are communicated, implemented and followed at all levels of the Company.

The implemented norms and standards refer to quality both in general and strategically, as well as in specific dimensions, important from the point of view of the industry in which we operate, i.e. food safety, environmental standards and safety in the supply chain.

The ISO 9001 system is the basic tool for us, allowing us to monitor and improve all processes in the Company on an ongoing basis. **The range of certification with this system in JAS-FBG S.A. is 100%.**

ISO 14001 confirms the commitment of JAS-FBG S.A. to activities aimed at minimizing the Company's negative impact on the natural environment. Within the framework of this standard, we identify and supervise such impact factors

as greenhouse gas emissions, consumption of water, natural gas and other natural resources, electricity consumption and waste management. **The scope of certification with the system at JAS-FBG S.A. is 100%.**

Due to our priority approach to food safety in logistics processes, we have implemented and maintain **ISO 22000**. This standard is based on the international food chain safety system HACCP and allows us to be a trusted partner in the transport and storage of food products, including food contact packaging.

We are also **ISO 28000 certified** in the field of domestic and international road forwarding and transport. As part of this system, we systematically improve our processes in the field of supply chain security. We identify areas for improvement, set and implement qualitative and quantitative goals.

For 2024, 16 goals were adopted in the area of quality systems – 10 were achieved in 100%, 1 was partially achieved, while the implementation of 2 was spread over to 2027, 3 goals were not achieved.



Quality management systems

In addition, in 2024 the Company maintained:

- international food standard **IFS Logistics**, the standard has also been implemented in our Hungarian branch JAS-FBG kft (implementation in 2017)
- GMP+** standard confirming compliance with quality and safety standards during the transport of feed and cereals by rail
- in the area of customs agency services, we have the Authorized Economic Operator Certificate in relation to customs simplifications AEO



Number of completed internal audits of quality management systems in 2024 – **20**.

Number of internal audits in the Customs Agency Department – **63** (audits in the customs area are carried out by the Internal Control Department).

During the audits, areas requiring improvement or opportunities for further improvement are indicated, and the employees responsible for the audited area determine corrective actions, and the risk associated with a given area is also estimated. In addition, the Company has been setting and monitoring KPIs in the field of complaints and analyzing the main causes of complaints for many years. This ensures constant maintenance of high quality of services and customer satisfaction. Conclusions from internal and external audits are submitted to the Company's Management Board.

In 2024, the Company was subject to external inspections and audits:

- 9 external audits from our clients
- 9 inspections by public administration institutions
- 26 audits of supervisory bodies

In 2023, 1 internal audit and 1 external audit by the supervisory body were carried out in our branch in Hungary.

External audits of supervisory units at JAS-FBG S.A. in 2024

| | |
|----------------|---|
| ISO 9001 | 5 |
| ISO 14001 | 5 |
| ISO 22000 | 8 |
| ISO 28000 | 1 |
| IFS LOGISTICS | 6 |
| GMP+ TRANSPORT | 1 |

Scope of certification of JAS-FBG S.A, JAS-FBG kft branches in 2024*

| | |
|----------------|--------|
| ISO 9001 | 98,17% |
| ISO 14001 | 98,17% |
| ISO 22000 | 4,59% |
| ISO 28000 | 8,26% |
| IFS LOGISTICS | 5,50% |
| GMP+ TRANSPORT | 1,83% |

*When calculating the scope of certification, all branches of JAS-FBG S.A. were taken into account, and JAS-FBG kft, including customs agency posts that are not affected by the transport process and the processes related to food and foodstuffs.



Stakeholders

At JAS-FBG S.A., key stakeholders are employees, customers, service providers, business environment institutions, industry organizations and local communities.

Employees

Employees are key internal stakeholders and one of the Group's main objectives is to provide them with satisfactory, safe and development-friendly working conditions. We try to listen to the needs of our employees and respond to them on an ongoing basis. We have implemented many tools that ensure good communication with employees and inspire them to share good ideas:

- Intranet, which is a knowledge base and a place where company news and internal procedures are published
- internal channel of reports on mobbing, violations of the law and internal procedures, AML /CFT violations, channel of reports of proposals for changes to ISO procedures, channels of procedural reports to improve work
- reporting channel for whistleblowers (from 2024)
- e-learning training module

- legal newsletter, company newsletter, survey research
- advanced workflow system
- internal and external training
- Tuesdays with experts – online meetings for executives, held every two weeks
- innovation implementation programme "JASna zmiana"



JASNA ZMIANA!

Jeśli masz pomysł na usprawnienie miejsca pracy lub procesów w firmie, dostrzegasz możliwość wprowadzenia innowacyjnych rozwiązań, chcesz mieć bezpośredni wpływ na doskonalenie organizacji?
Zgłoś się do Programu i wygraj nagrodę!

Jak wziąć udział?

- Zapoznaj się z Regulaminem Programu zamieszczonym w Intranecie.
- Wypełnij formularz online lub w formie papierowej.
- Wyślij go na adres: jasna-zmiana@jasfbg.pl

Zgłoszenia przyjmujemy w terminie od 16.04.2024r. do 16.05.2024r.

REGULAMIN: [Link do Regulaminu](#)



Customers

Every year, we conduct a customer satisfaction survey, the purpose of which is not only to assess the level of customer satisfaction with the services provided by JAS-FBG S.A., but also to understand the current needs and expectations. The results are analysed and the findings of the study form the basis for implementing changes and improvements. The Net Promoter Score (NPS) was 40 in 2024, and the number of promoters is 58%.

In addition, in 2024, we asked our customers about sustainability issues for the second time, and the answers were used to prepare a matrix of material topics.

In order to efficiently exchange data and communicate on ongoing operational issues, we enable our customers to integrate IT systems. Customers of the Customs Agency have the opportunity to use the extranet ensuring comfort and convenience of cooperation, while customers using domestic road transport services are provided with the *Shipment* platform. In 2024, we implemented an internal electronic complaint handling system, which significantly improves the efficiency of the complaint handling process. Currently, customers can submit their comments and complaints to the following e-mail address: reklamacjesl@jasfbg.pl. Our customers can also use the hotline, which still remains an easy-to-use, fast and popular communication tool. In 2024, we recorded almost 12 thousand calls to the hotline.



Service Providers

The JAS-FBG Group cooperates with providers of a wide range of services. Due to the nature of our business and our impact on the environment, good communication and cooperation with carriers is particularly important to us. In relations with our subcontractors, we rely on mutual trust and mutual benefits. This allows us to maintain long-term and mutually satisfactory cooperation. Product directors and department managers in individual regions are responsible for ongoing contacts with transport service subcontractors. JAS-FBG S.A. applies favorable payment terms to the Company's suppliers – the repayment period of liabilities in 2024 has shortened and amounted to an average of 30 days (-2 days compared to 2023).

Business environment institutions

The most important business environment institutions for the Company are banks and insurance companies, state administration bodies and industry organizations. Meetings of the management board and the management of the financial division with representatives of banks are held periodically. The Systems and Complaints Management Department is responsible for relations with insurance companies. Our cooperation with insurance companies also means the exchange of knowledge and experience as part of training organized for employees, in 2024.

65 people participated in training on risks in transport. A very important area of the Company's activity is relations with industry organizations of which the Company is a member. Thanks to this, we can not only deepen our expert knowledge, but also have a real impact on the development of the TSL industry in Poland and Europe. The Company's Management Board is directly involved in these activities.

Local communities

Our ambition is for JAS-FBG S.A. to have only a positive impact on local communities in the areas where it operates. We focus primarily on educational activities and cooperation with local secondary schools and universities educating young generations in the field of logistics and transport. We carry out practical vocational training, summer internships, internships, workshops, trainings and lectures. We also participate in educational events organized by schools and universities and addressed to a wider audience. We regularly meet with representatives of these institutions. This area of our activity has been developed by the HR Department for many years.

In the case of in-kind or financial support that we provide to third parties, the decision-making process follows an internal procedure, which ensures transparency and transparency.



Governance

1. Key policies and procedures
2. Risk management and ESG risks
3. Sustainability strategy
4. Relevant topics

Key policies and procedures

JAS-FBG S.A. maintains and develops a number of internal procedures and policies necessary for effective and transparent management of the company. All internal regulations are regularly updated and adapted to both the applicable law and the dynamically changing business environment. In 2024, we have supplemented our procurement process with **a sustainability assessment of suppliers**. In addition, a comprehensive procedure for **reporting breaches and protecting whistleblowers**, common for the JAS-FBG Capital Group, has been prepared. Procedures and policies are published and available to any employee or stakeholder they relate to (company Intranet or website).

- *Integrated Quality, Environmental, Supply Chain Security and Food Safety Policy*
- Procedures for concluding, providing, monitoring and improving freight forwarding and customs agency (ISO) services – update 2024
- IFS Logistics Certified International Food Standard Procedures and Instructions – Update 2024
- Complaints Procedure (ISO) - update 2024
- Procurement procedure (ISO) – update 2024
- Non-conforming Device Supervision, Emergency and Emergency Response (ISO) procedure – Update 2024
- Food Handling (ISO) Procedure – Update 2024
- Procedure Environmental Aspects (ISO)
- Procedure Storage and Protection of Articles (ISO)
- Procedure Training (ISO) – update 2024
- Document and Data Governance (ISO) procedure
- Procedure Common procedure for reporting internal violations and taking follow-up actions in the JAS-FBG Capital Group – implemented in 2024
- Internal Control System Ledger
- Internal sanction procedure (for JAS-FBG Group) – update 2024
- Code of Ethics
- Personal data protection policy
- Information Systems Security Policy
- Internal anti-mobbing policy
- AML/CFT Anti-Money Laundering and Countering the Financing of Terrorism Procedure and Internal Procedure for Anonymous Reporting of Breaches of Anti-Money Laundering and Countering the Financing of Terrorism Regulations – Update 2024
- Compliance management procedures
- Procedure for recruitment and selection of employees, conclusion and amendment of employment contracts and organization of apprenticeships and internships
- Work Regulations and Remuneration Regulations – updated 2024

KYC Policy

The Consistent JAS-FBG S.A. KYC Policy is created by AML/CFT procedures and the sanction procedure.

In 2024, we updated the Internal Sanctions Procedure previously adopted at JAS-FBG S.A. and Transbud-Katowice Sp. z o. o. The procedure is designed to ensure that the company's activities are carried out in full compliance with the applicable international and national laws on economic sanctions. In particular, it defines the actions and actions taken to mitigate the sanction risk, including the rules for identifying and assessing the sanction risk of counterparties, the prudential measures applied to properly manage this risk, and the rules for establishing, maintaining and terminating business relationships with entities that are on the sanctions lists. Acting in accordance with the procedure excludes the possibility of establishing business contacts with companies using unfair competition and guarantees fully ethical business relations. The internal sanctions procedure is reviewed and updated, both on a recurring basis and when changes in the applicable legal regulations change. We take care of the tightness of the procedure and limit the possibility of circumventing sanctions, thus increasing the effectiveness of control

mechanisms.

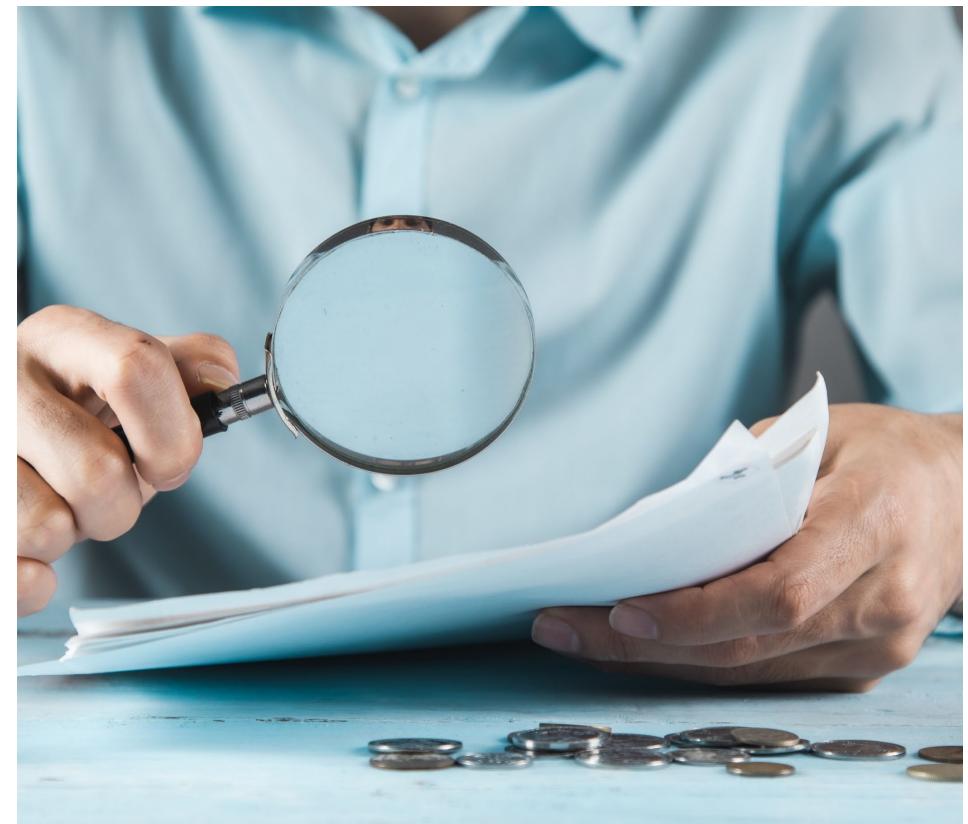
In addition, mass screenings are carried out on an ongoing basis to ensure that our contractors are on the sanctions lists. Thanks to this, we can be sure that the actions taken remain in accordance with the current legal status. The procedure applies to all employees of the Company, in particular employees responsible for establishing and maintaining business contacts with contractors. The Company also provides employees with regular participation in training in the field of economic sanctions.



Internal AML/CFT Procedure on Counteracting Money Laundering and Terrorist Financing at JAS-FBG S.A. serves the performance of obligations under the law, in particular the Act of 1 March 2018. on counteracting money laundering and terrorist financing. Its purpose is to counteract money laundering in the company's environment and its contractors. The AML/CFT procedure sets out a number of operating rules, set out in the provisions of the AML Act, which are aimed at preventing, detecting and combating the introduction of assets from illegal or undisclosed sources into legal financial turnover and counteracting the financing of terrorist offences. Company m.in. identifies and assesses the risk of money laundering and terrorist financing relating to its activity as an obliged institution in accordance with the AML/CFT Act, as well as identifies the risk related to business relations or occasional transactions, assesses the level of identified risk and applies appropriate financial security measures. Our employees regularly participate in AML/CFT training.

We have also implemented a procedure and channels for reporting AML/CFT violations, ensuring anonymity and fully reflecting the requirements of applicable regulations.

In 2024, potential money laundering and terrorist financing risks were not identified.



Corruption

The phenomenon of corruption, especially economic corruption, is one of the main areas of compliance and poses a threat to the business environment, regardless of the industry and business profile. A survey of the opinions of the management staff on ESG risks carried out in 2024 shows that they do not see a high risk in the area of corruption – the probability of its occurrence was considered low, and the scale of impact and financial significance for the Company were considered average. This may be due to the fact that we have not yet recorded any incidents of this type, and the Company performs its tasks in a transparent manner, in accordance with internal procedures and regulations.

In addition, the Company undertakes a number of activities aimed at preventing the occurrence of this phenomenon.

The Anti-Corruption Policy is an element of the Company's compliance management system. In JAS-FBG S.A. and the Group companies we do not accept any forms of corrupt activities, i.e.:

- transferring, promises to transfer a material benefit in the form of payment or in any other form in order to achieve

a business benefit or, in the case of state administration institutions, in order to influence the course of the procedure

- acceptance of a material benefit from third parties or a promise of such benefit in the form of payment or in any other form, where there is a suspicion that they expect certain business benefits in return

All payments made on behalf of the Company must be confirmed by an appropriate financial and accounting document.

In 2024, no case of corruption was identified.



Data protection

We consider it extremely important to protect the personal data of employees, contractors and end users throughout the supply chain. JAS-FBG S.A. operates the **Personal Data Protection Management System**. The basic documents of this system, regulating not only the principles of personal data processing, but also the principles of secure information management, are **the Personal Data Protection Policy, the IT Systems Security Policy and the Procedure for granting and revoking authorizations to process personal data**. Other Group companies have implemented **personal data protection policies**. In addition, an audit of authorizations to process personal data was carried out in 2024.

We pay particular attention to the issue of **cybersecurity**. The study on the materiality of sustainability issues of JAS-FBG S.A. showed that 90.2% of the surveyed managers consider information security, cybersecurity and personal data protection to be issues of high (11.8%) or very high importance (78.4%). The threat of cyberattacks has also been identified as a particular risk in the area of corporate governance. For several years now, the Group's employees have been regularly participating in training courses

devoted to counteracting this type of threat – in 2024, 200 employees completed online training. In addition, in the reporting year, the Company implemented **the Instruction for Reporting a Problem Related to IT Security**, one of the objectives of which is, m.in, to improve the IT security management process. In addition, in 2024, a cybersecurity audit was carried out in the JAS-FBG Group as one of the elements of ensuring the Group's compliance with applicable and planned legal regulations and increasing the level of IT security and resilience to risks in this area.



The Company has **a compliance management system in place**, the purpose of which is to minimize the risk associated with violations of national and international laws and internal procedures. The system covers all processes taking place in the Company, defines rights and responsibilities and defines key concepts, such as: **organizational governance, due diligence, corruption and bribery, or conflict of interest.**

Compliance is ensured in the Company through policies and procedures implemented in the following areas:

- countering money laundering and terrorist financing (AML/CFT)
- Economic sanctions
- Environment and environmental reporting
- anti-corruption
- Taxes and Tax Reporting
- HR, and in particular counteracting mobbing and discrimination
- personal data protection, information security and cybersecurity

- ethical standards
- protection of trade secrets
- whistleblower protection
- specific industry areas related to transport and forwarding as well as customs agency services

Changes in the law and internal procedures are communicated to employees via the company's Intranet, internal and external training.



The key principles of conduct and values that should guide the Company's employees are included in ***the Code of Ethics of JAS-FBG S.A.*** This document can be read by any employee and is available on the company's Intranet.

The Company also monitors legal changes on an ongoing basis in the form of a monthly newsletter to ensure compliance with applicable regulations. Employees may report irregularities to the indicated e-mail address etyka@jasfbg.pl, which is operated by an employee of the Legal Department designated by the management board, responsible for processing the report, and may use the breach reporting system on the EY Virtual Compliance Officer.

The Company has had an Anti-Mobbing Policy in place for many years. We take all reported incidents of mistreatment of employees extremely seriously. In the reporting year, we received one report of mobbing activities. In response to this report, a committee was appointed to explain all aspects of the incident in accordance with the procedure contained in the Policy. The result of the commission's work was a report. No mobbing was found.



Whistleblowers

In 2024, the JAS-FBG Capital Group implemented ***the Common Procedure for Reporting Internal Violations and Taking Follow-up Actions in the JAS-FBG Capital Group***. This procedure is not only a response to the requirements of the *Act of 14 June 2024 on the protection of whistleblowers and Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, on the protection of whistleblowers of Union law*, but also a key element in building a sustainable, transparent and accountable company.

The implemented system makes it possible to report a suspected violation of national and international law, suspicion of corruption or fraud, or violation of internal regulations adopted in the JAS-FBG Capital Group.

The procedure indicates a wide scope of breaches, including areas specific to the Group's operating activities.

The notification may concern in particular:

- corruption or fraud
- bureau de change and bookkeeping
- money laundering and terrorist financing
- transport safety
- Environmental
- food and feed safety
- occupational safety and health or threats to human health or life
- competition and consumer protection
- privacy and personal data protection
- security of network and ICT systems
- harassment or discrimination
- procurement or purchasing
- accounting or finance
- warehouses and logistics
- customs agencies
- transport and forwarding
- sales or marketing or customer service
- Human Resources
- management or senior management of the Companies

The reporting channel is handled by **the EY Virtual Compliance Officer platform**. As part of the system, an Internal Organisational Unit was established to receive reports and an Investigation Team authorised to take follow-up actions and communicate with the whistleblower. The JAS-FBG Group ensures an appropriate level of confidentiality and protection of the personal data of whistleblowers, persons assisting in making a report, persons associated with the report, persons to whom the report relates and third parties named in the report.

In 2024, one report was received, which was assessed as a complaint and forwarded for further processing by the complaints department.



Risk management and ESG risks

Risk management is extremely important from the point of view of ensuring the continuity of operation of all processes carried out by JAS-FBG S.A. Due to the integration of the requirements of standards related to quality, environmental protection, supply chain safety and food safety, the Company applies process-based risk management. Threats and opportunities are identified to avoid risks or to improve and improve each isolated process.

Risk is estimated in the following processes:

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

The areas covered by the risk assessment process cover a number of ESG issues. They concern the Company's strategy and its human resources, include the analysis of environmental impact factors, relations with customers and service providers, and compliance with applicable laws.

As part of the process of creating a sustainable development strategy, we conducted a study aimed at identifying key risks and opportunities in all ESG areas. The survey was attended by people with operational and strategic knowledge in areas of key importance to the functioning of the company (managerial staff and specialists in selected areas). They were asked to rate the most significant environmental risks and opportunities, on a scale from 1 to 5 according to three criteria: probability of risk/opportunity, potential impact on the Company and financial impact.



Corporate governance risks

The most important risks were identified as the risk of fraud, macroeconomic risks, technological and digitalization risks, as well as risks related to non-compliance with internal procedures and regulations by employees. At the same time, digitization and technology, as well as macroeconomic risks, are areas that are treated as opportunities, because they can contribute to better adaptation to market conditions and customer expectations, and technological development undoubtedly increases the competitiveness of the company.

Environmental risks

The main environmental risks include those aspects that, on the one hand, may help reduce CO₂ emissions in transport, and on the other hand, are associated with a significant increase in operating costs. The most important environmental risks of the ESG area were considered to be legal regulations on climate change and reduction of CO₂ emissions.

We consider the implementation of legal regulations leading to the reduction of the negative impact of greenhouse gases on climate change to be extremely important from the point of view of ensuring long-term human well-being, but they significantly increase transport costs. Similarly, high prices and lack of availability of alternative fuels to diesel oil (HVO) and/or LNG (bioLNG) and limited possibilities in the use of e.g. electric vehicles in heavy long-distance transport and the high cost of such means of transport.

Risks in the social area

Employee turnover was considered to be the greatest risk in this area. It is primarily associated with high costs of recruitment and onboarding of new employees, as well as the loss of human capital, which are experienced employees. Difficulties related to the organization of work are also important.

It should be emphasized that the TSL industry is particularly exposed to high turnover in certain employee groups, such as warehouse workers or drivers.

The vast majority of social sustainability issues are seen by our managers as an opportunity, e.g.:

- Intergenerational differences among employees enable both the use of knowledge and experience of employees with many years of experience and openness to new technologies and changes of younger employees
- The work-life balance approach contributes to the initiation of many solutions that make it easier for our employees to reconcile work and private life
- costs of external training, inspire to look for solutions related to building a staff of internal trainers and other training solutions that use the Company's own resources

Sustainability strategy

People, care for the natural environment, respect for the legal order and ethics in business relations have been the pillars of the JAS-FBG Group companies since their inception. Through the implementation and maintenance of quality system certification, JAS-FBG S.A. has been confirming its commitment to the implementation of company operational and environmental management goals for many years. In 2024, we continued to review our business strategy and gradually incorporated new ESG issues into it. We are pursuing further goals in all areas of sustainable development, and the specific results are presented in detail in the individual parts of this report.

We are particularly proud of the improvement of our ratings in CDP and Ecovadis. The assessment of independent entities is very important to us, especially since it shows us not only the strengths, but also the weaknesses.

In addition, during the reporting year, we were able to modify our procurement procedure to include a sustainability assessment of suppliers and subcontractors. We also engaged this stakeholder group in exploring relevant sustainability issues.

An important goal for the Group in the area of reducing

emissions was also to optimize the use of the truck fleet. Our fleet has always met the highest standards for CO₂ emissions, but we wanted to match its size to market needs as much as possible. We managed to achieve this goal.



Relevant topics 2024

During the reporting year, we took steps to conduct a dual materiality analysis in line with the ESRS guidelines. A survey was carried out among the management staff of the JAS-FBG Group and employees involved in individual thematic areas, analysis and research among customers, service and product providers and business environment institutions, especially financial and insurance institutions with which we cooperate. The survey assessed the relevance of sustainability issues in AR 16 for the first time.

An analysis of the themes, subtopics and smaller thematic units included in AR 16 was carried out and a selection of issues that were included in the questionnaire was made. Due to the specific nature and nature of the Group's operations, some issues have been formulated in such a way as to more fully reflect specific issues typical of the Group's operations, e.g. the subtopic "microplastics" has been reformulated to "the use of plastics, plastics and microplastics", and the topic "consumers and end users" to "relations and communication with customers", because there is no typical consumer or user of a product in the TSL industry.

In addition, we have taken into account industry-specific

elements such as drivers' working conditions or the transport and storage of hazardous substances.

In the end, the survey questionnaire took into account 35* sustainability issues in 3 areas – environmental, social and governance.

**Political engagement is not included in the map of important topics, as this issue has been below average in the survey.*



E1 Greenhouse gas emissions related to the conducted activities

E2 Adapting to climate change and its impacts on operations
Climate change mitigation, e.g. by taking action to reduce CO₂

E3 emissions in operations

E4 Manage energy consumption and reduce energy consumption

E5 Water pollution

E6 Soil pollution

E7 Contamination of living organisms and food resources

E8 Transport and storage of hazardous substances

E9 Waste management

E10 Water consumption

E11 Impacts on ecosystems and biodiversity of the environment

E12 Use of plastics, plastics and microplastics
Security and conditions of employment, e.g. type of contract, working time, rules for remunerating employees

S1 Health and safety at work

S2 Employee training and professional development
Equal treatment and equal opportunities for all employees in terms of remuneration and access to professional development

S3 Approach to diversity, e.g. due to the age and gender of employees

S4 Dialogue with one's own employees and freedom of association

S5 Working conditions of drivers

S6 Reconciliation of work and private life

S7 Preventing Harassment and Violence in the Workplace

S8 Employment and inclusion of persons with disabilities

S9 Child labour

S10 Forced labour
Working conditions of employees employed by suppliers in the so-called value chain

S11 Impact on local communities

G1 Customer relationships and communication
Standards of cooperation with service providers, including payment practices

G2 Anti-corruption

G3 Whistleblower protection

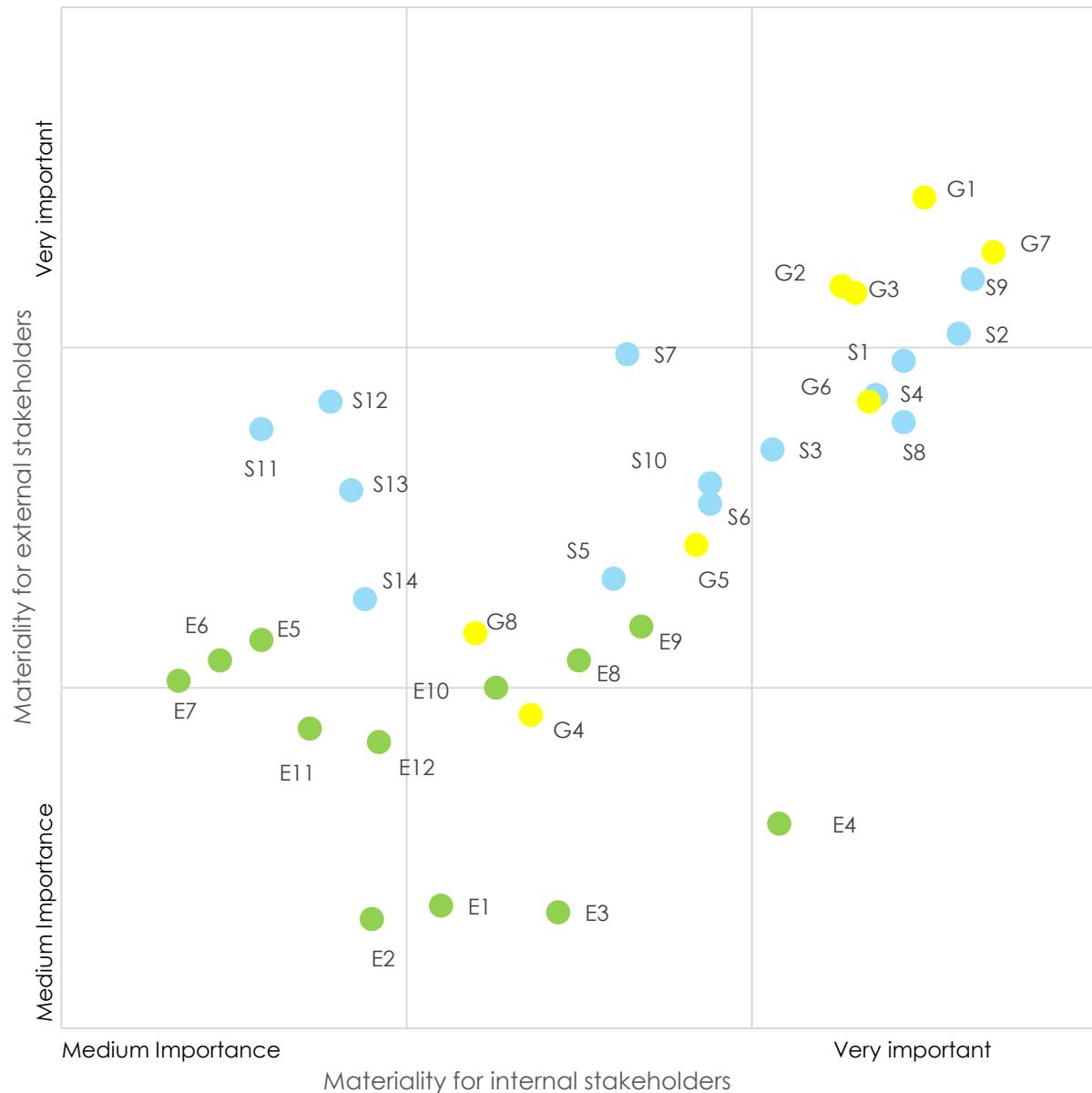
G4 Corporate culture, company policies and procedures

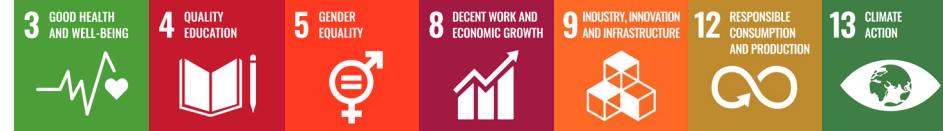
G5 Risk management and crisis resilience

G6 Information security, cybersecurity and personal data protection

G7 Sustainability transparency

G8 Political commitment





Social impact

1. Employment structure and diversity
2. Working conditions
3. Training and professional development
4. Workers' safety and health
5. Compensation and benefits
6. Social activity



Employment structure and diversity

For us, diversity is more than just a slogan – it is a way of thinking and acting that allows us to develop effectively. At JAS-FBG S.A., we believe that teams composed of people with diverse experiences, skills and perspectives are more creative and better able to cope with challenges. We are open to different points of view, because we know that this is the only way we can operate efficiently in a dynamically changing environment.

Employees from branches located throughout Poland work closely together. They often exchange experiences and knowledge, which makes it possible for us to combine different approaches and get the best out of them. This makes us work more efficiently and our solutions more innovative. Such cooperation also builds and strengthens our organizational culture, and gives employees greater opportunities for development.

At the end of 2024, JAS-FBG S.A. employed **1259** employees. In addition, a contract of mandate was concluded with 17 people, and 11 people completed paid graduate internships (on the basis of the Act on Graduate Internships). There were 1239 full-time employees, which is 98.41% of all employees.

The majority, as many as **72.75%**, were employed on contracts for an indefinite period of time. **This is almost a 2% increase compared to 2023.**

The table below presents data on the employment structure in JAS-FBG S.A. and the entire JAS-FBG Group.

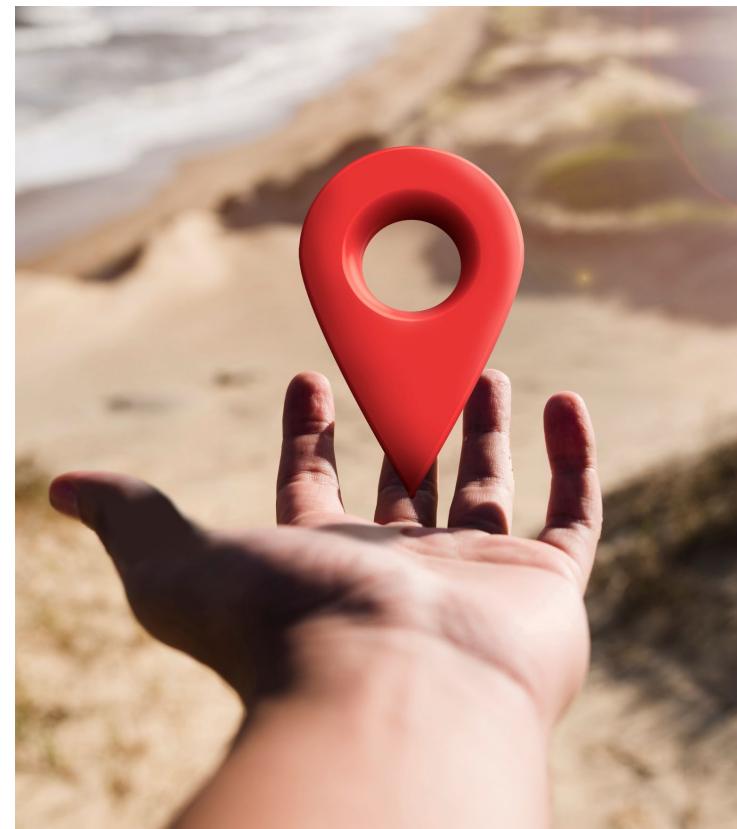
Employment structure in the JAS-FBG Group based on an employment contract, in persons

| | Including | Women | Men | Including | Women | Men |
|---|-----------|-------|-----|-----------|-------|-----|
| Including | 1259 | 660 | 599 | 1618 | 685 | 933 |
| Full-time | 1239 | 652 | 587 | 1577 | 670 | 907 |
| Part-time | 20 | 8 | 12 | 41 | 15 | 26 |
| Contract for an indefinite period of time | 916 | 518 | 398 | 1176 | 540 | 636 |
| Fixed-term contract | 343 | 142 | 201 | 442 | 145 | 297 |

JAS-FBG S.A. and no company in the JAS-FBG Group employs children. The age of the job candidate is verified each time before being hired, on the basis of the Personal Questionnaire for the person applying for employment completed by him/her.

Employment structure in JAS-FBG S.A. and in the JAS-FBG Group, by location, at the end of 2024

| | JAS-FBG S.A. | | | JAS-FBG Group | | |
|--------------------------------|---------------|-------|-----|---------------|-------|-----|
| | Includin g | Women | Men | Including | Women | Men |
| Dolnośląskie Voivodship | 54 | 23 | 31 | 56 | 23 | 33 |
| Kujawsko-Pomorskie Voivodship | 30 | 15 | 15 | 30 | 15 | 15 |
| Lubelskie Voivodship | 77 | 56 | 21 | 77 | 56 | 21 |
| Lubuskie Voivodship | 8 | 8 | 0 | 8 | 8 | 0 |
| Łódzkie Voivodship | 39 | 14 | 25 | 41 | 14 | 27 |
| Małopolskie Voivodship | 42 | 23 | 19 | 42 | 23 | 19 |
| Mazowieckie Voivodship | 72 | 28 | 44 | 78 | 28 | 50 |
| Podkarpackie Voivodship | 70 | 42 | 28 | 72 | 44 | 28 |
| Podlaskie Voivodship | 32 | 18 | 14 | 33 | 18 | 15 |
| Pomorskie Voivodship | 77 | 40 | 37 | 77 | 40 | 37 |
| Śląskie Voivodship | 619 | 331 | 288 | 942 | 342 | 600 |
| Świętokrzyskie Voivodship | 25 | 9 | 16 | 26 | 9 | 17 |
| Warmińsko-Mazurskie Voivodship | 25 | 14 | 11 | 25 | 14 | 11 |
| Wielkopolskie Voivodship | 66 | 28 | 38 | 71 | 28 | 43 |
| Zachodniopomorskie Voivodship | 23 | 11 | 12 | 23 | 11 | 12 |
| Hungary | - | - | - | 15 | 12 | 3 |
| Germany | - | - | - | 2 | - | 2 |



At JAS-FBG kft, a company of the JAS-FBG Group operating in Hungary, we employed **15** employees, including **12** women. All employees of the Hungarian company were employed full-time, on contracts for an indefinite period of time.

At the end of 2024, we did not have any employees in the Opolskie Voivodeship



Sex

At the end of 2024, the JAS-FBG Group employed 1618 people. Among them, women accounted for 685 people, which translates into about 42.3% of the total. This is an **increase of 0.9%** compared to the previous year. Men account for 933 people, i.e. about 57.7% of the workforce. At JAS-FBG S.A., the gender structure is more balanced: 52.4% of employees (660 people) are women, and 47.6% (599 people) are men.

Equal opportunities in access to employment is one of the pillars of the Company's HR policy, and gender diversity and the predominance of men in the structure of employees of the JAS-FBG Group is related to the profile of our business and a large number of employees employed as tractor drivers. This profession is strongly masculinized and our experience shows that men are still more willing to work in this position.

JAS-FBG S.A.



1259

All employees



660

52.4% of all employees are women



599

47.6% of all employees are men

JAS-FBG Group



1618

All employees



685

42.3% of all employees are women



933

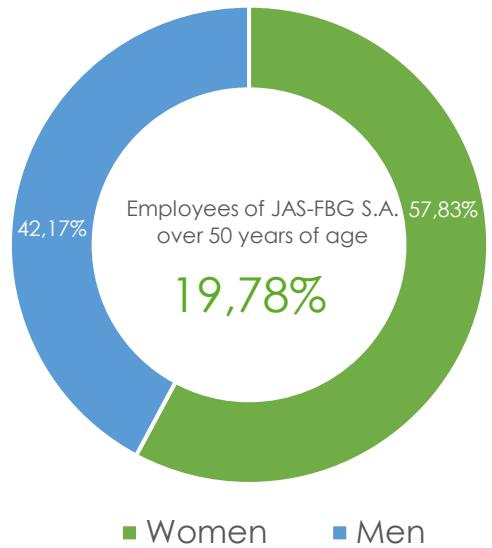
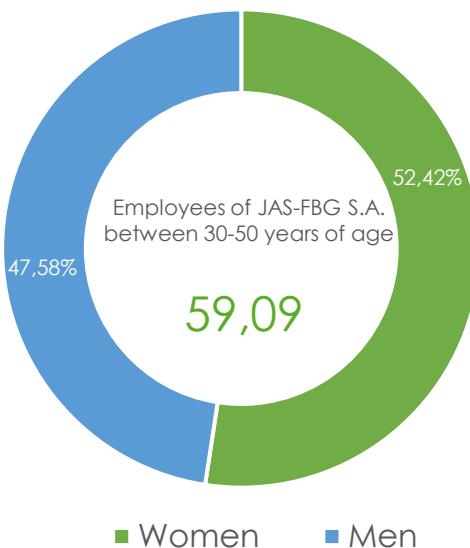
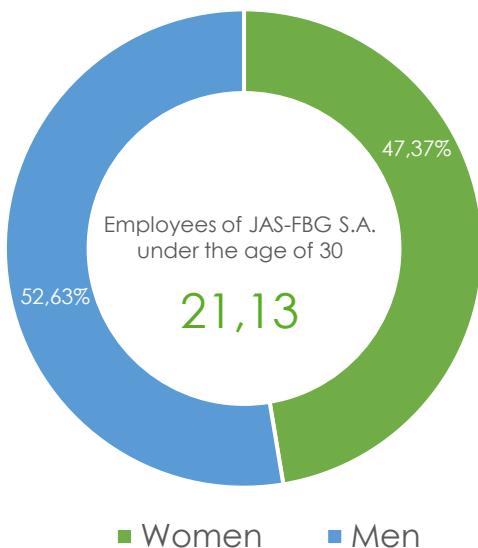
57.7% of all employees are men

Age

The age diversity of employees at JAS-FBG S.A. fosters a natural and continuous exchange of knowledge, perspectives and experience.

The youngest employees account for 21.13%. The largest group of employees at JAS-FBG S.A. are people aged 30-50 – 59.09% of the total staff. People over 50 years of age account for 19.78% of all employees.

The gender structure in the 31-50 age group is almost the same as in the entire JAS-FBG staff. Women in this group account for 52.42%, and men for 47.58%.



Age structure in JAS-FBG S.A. and JAS-FBG Group

| | JAS-FBG S.A. | | | JAS-FBG GROUP | | |
|--------------------|--------------|-------|-----|---------------|-------|-----|
| | Including | Women | Men | Including | Women | Men |
| <30 years old | 266 | 126 | 140 | 286 | 129 | 157 |
| 30-50 years of age | 744 | 390 | 354 | 920 | 403 | 517 |
| >50 years old | 249 | 144 | 105 | 412 | 153 | 259 |



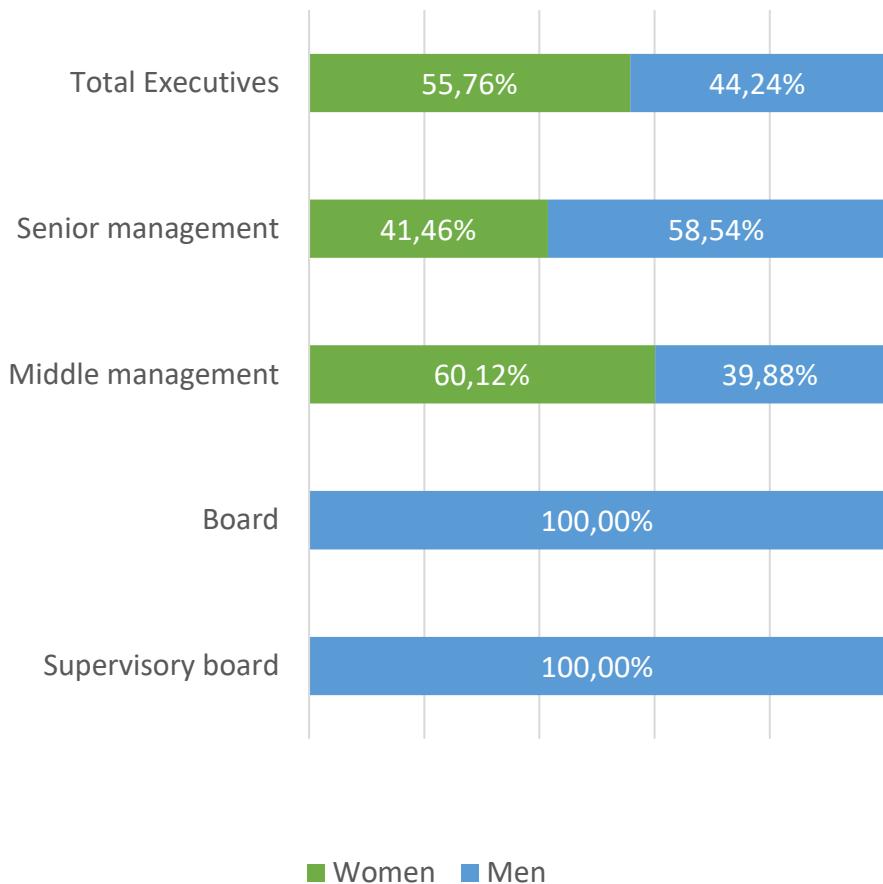
Managers

In 2024, 217 people were employed at JAS-FBG S.A. in managerial positions at all levels. Among them, 121 are women and 96 are men. These data show that women make up **55.76%** of the management team, which proves their important role in the company's structure. Compared to 2023, the share of women in management positions in general increased slightly, at 55.1%.

There were 3 men in the Management Board of JAS-FBG S.A. The senior management team consisted of 41 employees, including 17 women and 24 men. Among the middle management, women were the majority – 104 people, compared to 69 men. We are aware that men predominate in the highest positions, which is why our Company is sincerely interested in further promoting the competences and skills of all women in senior management positions.

Both our employees and managers are recruited from local communities. Over 52% of the senior management staff are residents of counties, cities and municipalities in which JAS-FBG S.A. conducts its operations. The Regional Directors manage the regions from which they originate and whose specifics are well known to them.

Executives at JAS-FBG S.A. by gender

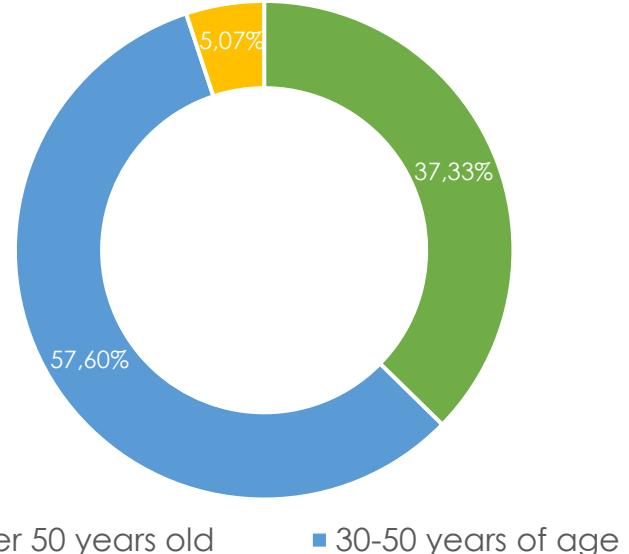


Senior management – department directors and their deputies, regional directors, board representatives; middle management – heads of departments and facilities and their deputies



The age structure of the management staff at JAS-FBG S.A. indicates a predominance of employees aged 30-50, who constitute 125 people. In this age group of managers, there are more men (69) than women (56). Employees over 50 years of age occupy 81 managerial positions, with a clear predominance of women (58) over men (23). The smallest group are people under 30 years of age - 11 people, including 7 women and 4 men. **However, it is worth noting that the percentage of executives among the youngest group of managers has increased compared to 2023, when it amounted to 2% of the total management team. Currently, it is 5%.**

Age structure of the management staff at JAS-FBG S.A.



This age distribution has many benefits. Staff aged 30-50 ensure stability and effectiveness of management, primarily because, on the one hand, these employees already have extensive professional experience, and on the other hand, they are still open to new challenges. The presence of managers over 50 years of age is conducive to the transfer of knowledge to younger employees, which supports organizational continuity and competence development in the company. Although the youngest group is smaller, it brings a fresh perspective, new ideas and openness to technologies and dynamic market changes to the organization.



Working conditions

We want employees to feel good in the workplace and new people to be happy to join our team. That is why JAS-FBG S.A. has system solutions that support work management in various areas. Individual workstations are adapted to the nature of the tasks performed and the specifics of the organizational units, taking into account the requirements for safety, ergonomics and operational efficiency. Issues related to occupational health and safety are regulated by applicable regulations and internal procedures that are in force at all locations of JAS-FBG S.A. The developed instructions and procedures are aimed at reducing occupational risks and ensuring appropriate working conditions, regardless of the type of position. Employee health and safety assessments were conducted for 100% of facilities. In response to technological and organizational changes taking place in the company, these procedures are

regularly updated. The occupational health and safety system is in place in all companies of the JAS-FBG Group*. The employment process is regulated in detail and transparently in internal procedures and policies. At the same time, we take actions that improve the work of specific departments on an ongoing basis. Procedures related to the employment and course of employment of employees are common to all companies in the Group*.

An attractive package of benefits, such as completely free access to private medical care, a free sports card or free legal assistance, which was launched in 2024, also remains an important element of working conditions.

Legal Aid

In 2024, we introduced a new support program at JAS-FBG S.A. Each employee can take advantage of free legal assistance provided by an experienced legal advisor. We know that legal issues

are often a source of stress and uncertainty, and the person who experiences these types of problems does not always have the knowledge and competence to be able to solve them effectively. That is why we wanted our employees to have access to reliable information and professional advice that will help them make informed decisions. We guarantee full confidentiality of information and protection of personal data to each employee using this type of support.

BENEFIT PRACOWNICZY

PIŁOTOWY PROGRAM ŚWIADCZENIA POMOCY PRAWNEJ PRACOWNIKOM JAS-FBG

Potrzebujesz porady prawnej?

• Zapoznaj się z Regulaminem Programu dostępnym w Intranecie.

• Opisz swoją sprawę, dodaj załączniki i wyslij e-mail na adres: porady-pracownicze@jasfbg.pl

• Po sprawdzeniu zgodności Twojego zgłoszenia z warunkami Regulaminu Programu otrzymasz e-mail z zaproszeniem na spotkanie w aplikacji Bookings na platformie Microsoft 365.

• Wybierzesz dogodny dla siebie termin.

• Skorzystasz z profesjonalnej porady prawnej.

Z Programu można skorzystać od 17.07.2024r. do 13.09.2024r.



*Not applicable to JAS-FBG kft



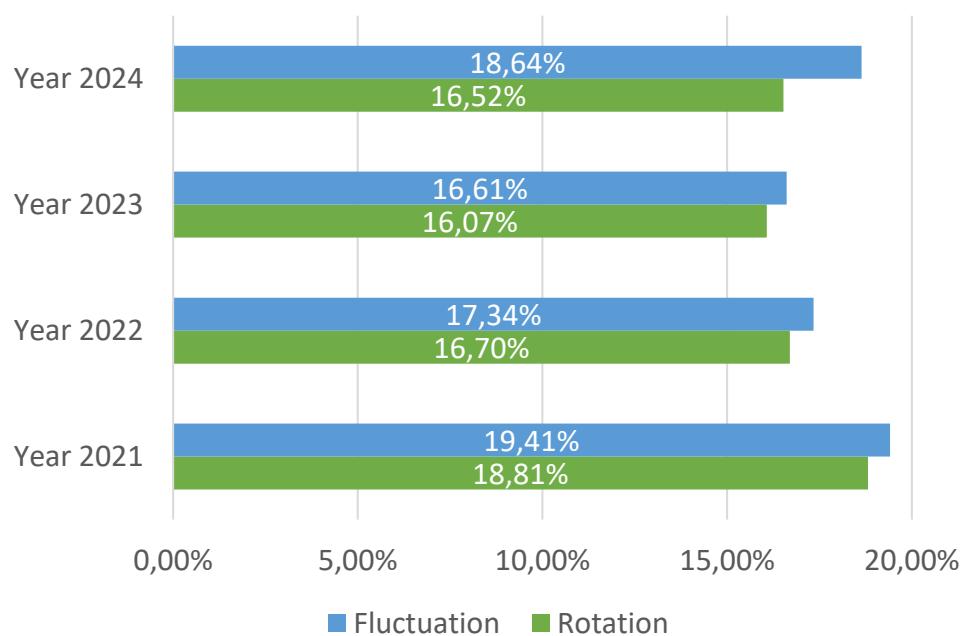


Many employees of the Company use remote or hybrid work. This is a good organizational solution for many workplaces. Last year, **203** people worked in this form (an increase of 10.3% compared to 2023) – 124 women and 79 men. Our employees worked a total of **113639** hours remotely. By implementing this hybrid work model, we adapt communication tools to the needs of teams, ensuring the possibility of performing tasks both remotely and in a mixed form, in accordance with the specifics of a given position.



In recent years, we have been observing a stabilization of employee turnover and turnover rates. In 2024, the turnover, which refers to both employees who finished and started working at JAS-FBG S.A. in a given period of time, was 18.64%, and the turnover was 16.53%. This represents a slight increase compared to 2023. The increase in turnover in 2024 could also have been influenced by internal changes related to the organization of work in the entire JAS-FBG Group.

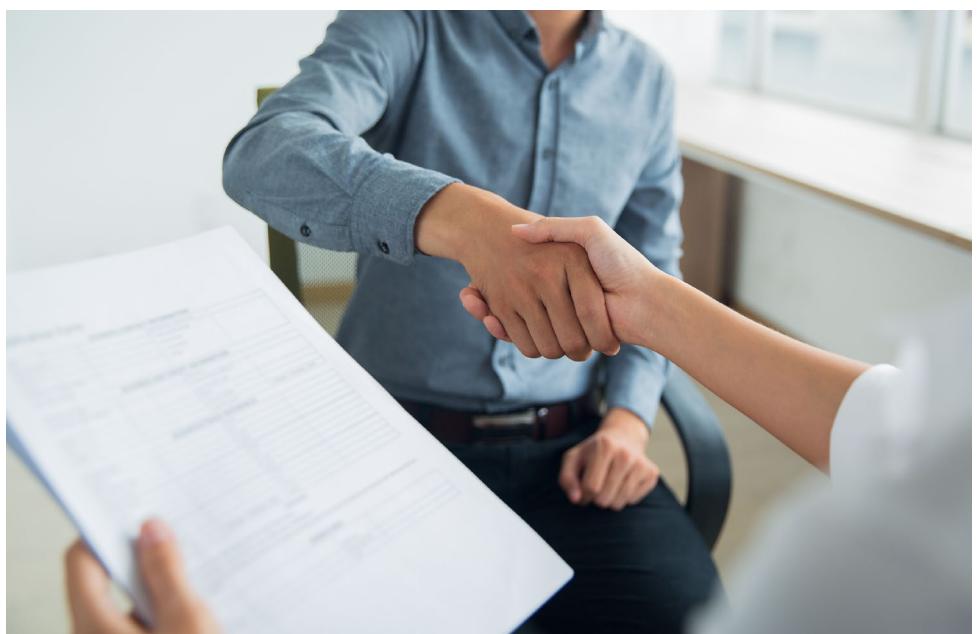
Turnover and fluctuation at JAS-FBG S.A.



Turnover = [number of dismissed/average number of employees]*100
 Turnover=[((number of admissions+number of departures)/2)/average number of employees]*100

A positive trend is the constantly growing average length of service, which in 2024 amounted to 8.83 years. For comparison, in 2023 it was 8.7 years. This proves the stability of employment and effective actions aimed at retaining valuable employees in the company. These changes result, m.in from the consistently implemented HR policy, care for working conditions and growing commitment to building a positive organizational culture.

Average length of employment at JAS-FBG S.A. at the end of 2024 is 8.83 years



Parental leave

JAS-FBG S.A.



20

Maternity leave



18

Paternity leave



27

Parental leave



8

Parental leave

JAS-FBG Group



21

Maternity leave



23

Paternity leave



28

Parental leave



9

Parental leave

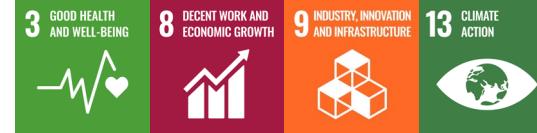


*JAS-FBG kft not included

Driver

A driver is one of the key positions in the supply chain and in the JAS-FBG Group, which is why we strive to ensure that the working conditions of this professional group are as good as possible. We strive to provide our drivers with work tools that will make their work both safe and more comfortable. These are primarily:

- modern fleet of our own fleet ensuring the highest comfort of work, fully covered by service contracts, which allows for efficient and quick removal of any failures that could occur during the transport process
- constant and ongoing monitoring of tires in all vehicles, allowing to increase driving economy, as well as to avoid possible damage during transport
- All vehicles are equipped with parking air conditioning, which significantly improves the comfort of rest breaks
- all vehicles equipped with the latest equipment and systems to improve transport safety
- a modern telematics system, allowing for constant supervision over the implementation of the transport process and improvement of economics related to the reduction of the so-called empty runs
- The JAS-FBG Group provides a continuous training process in the field of eco-driving and improvement of driving techniques, which contributes to the reduction of fuel consumption and the reduction of emissions



- the multi-branch structure of the JAS-FBG Group guarantees access to social infrastructure throughout Poland, also for drivers employed by our subcontractors
- Drivers are associated in trade unions

At the end of 2024, 321 people were employed as drivers across the Group.



Training and professional development

Development is the sum of decisions, actions, and opportunities that allow people to grow – both professionally and personally.

At JAS-FBG S.A., we treat training not as a formality, but as a real investment in people. After all, competent, self-confident employees mean not only better results, but also greater job satisfaction.

The basis of our activities in the area of training and professional development is a system for identifying training needs. In accordance with the internal training procedure, the training programs offered to employees are tailored to the actual needs of both the company and each team member. We support the development of technical skills and specialist knowledge, but we also do not forget about soft skills such as communication and cooperation inside and outside the company, effective leadership. We are aware that even the best knowledge of procedures and legal regulations will not be sufficient if you lack the ability to cooperate, communicate or act under time pressure.

In 2024, 2836 employees* of JAS-FBG S.A. took part in internal and external training.

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

8.48h - average number of training hours per employee**

**The calculations take into account all external and internal training, face-to-face and online, e-learning, mandatory health and safety training and foreign language learning on the language platform.



The most important training projects implemented in 2024 at JAS-FBG S.A.:

Counteracting mobbing and discrimination in employment

Online training aimed at raising employees' awareness of undesirable behaviour, applicable ethical standards and available procedures for responding to breaches related to mobbing and discrimination. The training covered, m.in, what mobbing and discrimination are, presented examples of potentially risky situations, ways to counteract and obligations of the employer and employee under the provisions of the labor law. It was a continuation of a training project started in 2023, when management staff were trained in the field of counteracting mobbing. The project implemented in 2024 was addressed to all employees. **By the end of 2024, 87.92% of JAS-FBG S.A. employees had completed the training.**

HR Academy

In 2024, the HR Academy training program was carried out, in which **23 people** participated. The aim of the program was to strengthen competencies related to effective leadership, process management and change management among managers. Project participants also had the opportunity to deepen their knowledge of the impact of socio-cultural changes on key business areas in the TSL industry. The program consisted of two thematic modules, responding to the challenges of the modern labor market and the changing conditions of running a business.

Customs Broker Academy

In 2024, we continued the implementation of the internal development program Customs Agent Academy. The program has been designed to systematically develop the competences of the

employees of the Customs Agency department and is conducted by previously prepared internal trainers – experts with many years of experience, who have undergone "train the trainer" training. **In 2024, 18 people graduated from the Customs Agent Academy.**



Communication

Effective communication – both internal and external – plays a vital role in completing daily tasks and building effective collaboration. In 2024, we carried out workshops aimed at developing the communication competences of our employees. The participants improved the skills necessary to work with both internal and external clients, which we hope will be reflected in a better understanding of the needs and more efficient implementation of the tasks entrusted to them. **52 people took part in the training in communication.**

Circular economy of circular economy

As part of activities related to expanding environmental awareness and preparing for implementation in the Circular Economy Company, we have completed a training and consulting project on the circular economy. The three-day training and specialist advice were attended by 14 employees of JAS-FBG S.A. The project resulted in, among m.in, the development of an internal **Procedure for dealing with resources and waste**, which will be implemented under the ISO system in 2025.

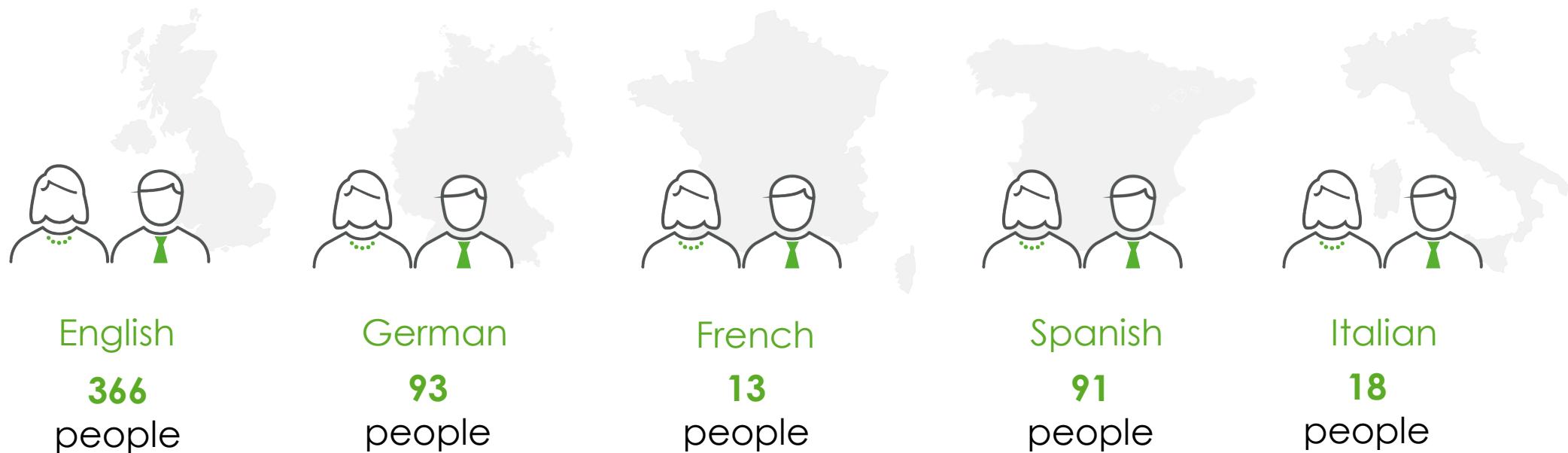




Language learning

At JAS-FBG S.A., learning foreign languages is an important element of employee development. Each employee has free access to the language platform, where they can learn five available languages: English, German, French, Spanish and Italian. The employee can choose any number of courses. In 2024, as many as 551 people took advantage of this opportunity, completing a total of 7497 lessons. English was the most popular – 336 people learned it, and the total number of completed lessons was 6610. Employees also have access to specialist lessons in industry-specific English, dedicated to the TSL and business industries.

In January 2024, **online classes with a teacher** were introduced for employees for whom language competence is of the greatest importance. At the end of 2024, 86 people took part in courses with a teacher, learning English and German in small groups of up to four people, selected based on their level of proficiency. At the end of December 2024, there were 25 such groups. Thanks to this program, employees develop their language skills even more effectively, which translates into better communication in an international work environment. Learning with a teacher continues in 2025.



Other projects involving our employees

JAS-na Zmiana

We believe that the best solutions are born among those who face challenges in their work on a daily basis, which is why in 2024 we launched the JASna Zmiana program, which aims to engage employees in shaping the future of the company. We want to inspire people to share ideas for improvement – both in their daily work and in broader organizational processes. By participating in the program, everyone can have a real impact on the functioning of the company, proposing changes that make work easier, increase efficiency or improve the comfort of the team. In 2024,

38 projects were submitted to participate in the program – they were prepared both individually and by teams of employees. The program was

implemented in accordance with the regulations, and a specially appointed competition committee selected ideas that were sent for implementation. Among the projects that were submitted by employees was, m.in, a project to reduce electricity costs in three SKP warehouses: Lublin, Słupsk, Bydgoszcz by reducing reactive power consumption and tooltips (messages) simplifying the content sent to customers in order to reduce the number of inquiries to customer service offices

Selected projects have already been implemented and are being implemented! The next edition of the program is planned for 2025.

HR Tuesdays

"Tuesdays with HR" is an initiative addressed to managers at all levels of

organization. It is a series of short online meetings during which key issues related to team management, HR regulations and new HR initiatives are discussed. In 2024, 17 meetings were held. On average, 100 people participated in each meeting.



Onboarding

Every new employee participates in the onboarding process. Onboarding meetings are held periodically and include all employees in a given period of time. In this form, onboarding has been carried out since 2024 and covered 129 employees hired between April and December 2024.

The onboarding program includes online training, during which HR employees present key information about the company, its history, mission and values. During the meeting, new employees also receive practical information on the organizational structure, the most important work rules and procedures and regulations applicable to all employees. The most important work tools are presented, such as the Intranet or the workflow system, the rules of using IT systems and other important issues related to everyday work are discussed. Participants also receive detailed information on available employee benefits.

The onboarding process is carried out by the HR Department, managers of departments in which new employees start work, employees of the OHS Department and training supervisors who perform the function of introducing the new employee.

The onboarding process is subject to evaluation by its participants. This has a great impact on its effectiveness and allows for ongoing improvement of this process.





Workers' safety and health

Accidents at work

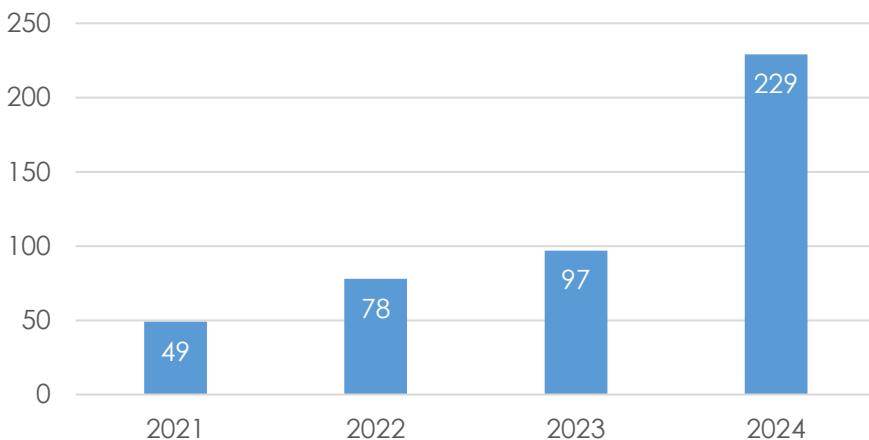
The life and health of our employees are of paramount importance to us. There are a number of potential hazards in our industry, which is why the priority of JAS-FBG S.A. is to effectively prevent occupational risk through an efficiently functioning occupational health and safety management system.

We regularly carry out occupational risk assessment using the Risk Score method, and our employees take part in both mandatory and additional training – m.in. in the field of transport of hazardous materials and first aid.

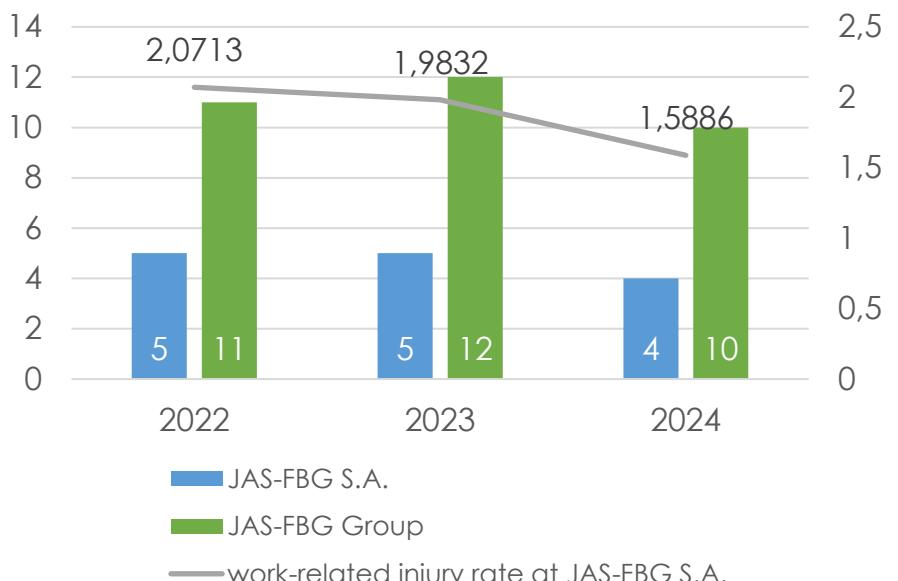
Health and safety specialists actively participate in creating a safe working environment in our logistics centers. They also conduct internal audits, the results of which and recommendations are systematically presented to the board.

In 2024, 4 accidents at work were recorded at JAS-FBG S.A., and 6 in other Group companies. There was no fatal accident during the reporting period. Each incident is analysed in detail by our OHS services, and their aim is to implement corrective and preventive actions that minimise the risk of similar situations repeating in the future.

Number of days lost at JAS-FBG S.A.



Number of accidents at work in JAS-FBG S.A. and in the Group and the rate of work-related injuries in JAS-FBG S.A.



*Calculated based on 1,000,000 hours worked, it shows the number of work-related injuries per 500 workers.

The work-related injury rate at JAS-FBG S.A. in 2024 was 1.5886* and was 19.89% lower than in 2023.



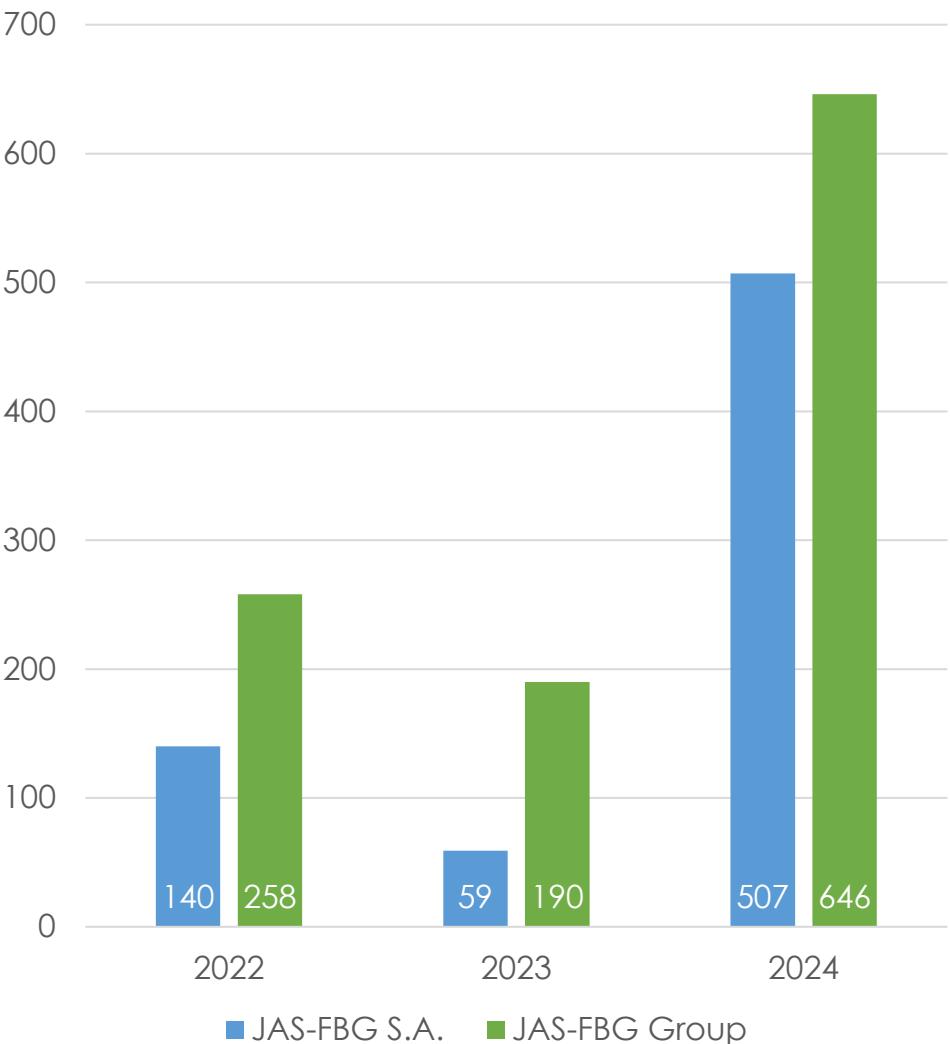
Health and safety training

In 2024, we launched an electronic system for periodic OHS training. It significantly improved the implementation of OHS training in several dozen dispersed branches of JAS-FBG S.A. in Poland. The Company and the Group carry out OHS training on an ongoing basis, in accordance with the applicable regulations, and all employees are covered by it.

In addition to mandatory OHS training, we also regularly organize additional educational activities related to the specifics of our business, real needs and threats in the area of occupational health and safety. In 2024, we continued our training programme on the transport of dangerous goods (ADR), conducted by an in-house, certified Safety Advisor for the Transport of Dangerous Goods by Road (DGSA). These trainings were attended by 15 operational employees, directly involved in the implementation of transport tasks.

In 2024, 112 employees took part in first aid training. The training program has been implemented at JAS-FBG S.A. for many years. We consider first aid competences to be extremely important not only in our professional work, but also in private life, which is why training in this area has been carried out at JAS-FBG S.A. for many years.

Periodic training for employees in the field of health and safety





Medical

Each employee of JAS-FBG S.A. has access to private medical care, regardless of the number of full-time jobs or the type of contract concluded. The basic package of benefits is fully financed by the employer, which is a significant support in the field of preventive health care and access to specialist doctors.

In addition, employees have the opportunity to extend the scope of medical services or provide care to their family members on preferential terms. This makes many employees eager to take advantage of the available options, adapting them to individual health needs.

Due to the confidential nature of health data, the company attaches particular importance to its protection. The process related to the medical examination of employees is subject to strict supervision and has been included in the register of personal data processing activities. Only authorized persons, including selected HR and payroll employees and managers, have access to this information in accordance with the adopted security procedures.

Care for the health and comfort of employees is a priority for JAS-FBG S.A., which is reflected in a comprehensive approach to medical care and a high level of its availability. **In 2024, the number of employees using private medical care increased by 3.9%.**

Number of people using private medical care in JAS-FBG S.A.

| | 20 and under | 21-30 | 31-40 | 41-50 | 51-60 | 61 and more | Including |
|-----------|--------------|-------|-------|-------|-------|-------------|-----------|
| Women | 0 | 83 | 162 | 144 | 97 | 11 | 497 |
| Men | 1 | 64 | 100 | 104 | 34 | 13 | 316 |
| Including | 1 | 147 | 262 | 248 | 131 | 24 | 813 |

In 2024, JAS-FBG S.A. continued its activities promoting health and prevention among employees, organizing **pro-health campaigns** in January, March and October. These initiatives were aimed at increasing health awareness and encouraging people to take care of their physical and mental condition.

In January, seminars related to *stress management* and *relational techniques* were held, as well as on *ailments and prevention of heart and spine diseases*. In March, a seminar *How to prevent breast and cervical cancer* was organized. In October, in cooperation with a medical partner, a series of preventive examinations was carried out, including the measurement of blood pressure, cholesterol and glucose levels. In addition, first aid training was conducted, enabling employees to gain practical life-saving skills.





Physical activity is an important element of health prevention, which is why at JAS-FBG S.A. and JAS-FBG Group companies* we provide employees with easy access to various forms of exercise. Each of them can use the Multisport card free of charge, regardless of the number of full-time jobs or the type of contract.

Thanks to this benefit, employees have the opportunity to visit gyms, swimming pools and many other sports facilities, as well as participate in classes conducted by professional trainers. It is a great way to take care of your fitness and well-being.

In addition, the card includes a modern application that offers a wide knowledge base on a healthy lifestyle – from articles and webinars to specialized courses.

| | JAS-FBG S.A. | JAS-FBG GROUP |
|-----------|--------------|---------------|
| Women | 322 | 330 |
| Men | 254 | 287 |
| Including | 576 | 617 |



Compensation and benefits

At JAS-FBG S.A., we make sure that our payroll systems are transparent and competitive. Issues related to the remuneration policy, the remuneration determination process and the granting of other work-related benefits and allowances are described in the Remuneration Regulations. Similar regulations have been adopted in other Group companies. In 2024, we started the process of preparing for the implementation of the requirements of Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 on strengthening the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms. We are taking concrete measures to ensure equal pay.

At the end of 2024, the average basic salary of women at the end of 2024 was 98.89% of the basic salary of men. This means that we have reduced the unadjusted pay gap from 3.98% to 1.11%.

The total amount allocated in 2024 for additional employee benefits in the JAS-FBG Group (without data from JAS-FBG kft) amounted to **PLN 4,743,136.62**. The Group companies independently decide on the financing of specific forms of employee support. In the reporting year, these were:

Employee benefits at JAS-FBG S.A. and JAS-FBG Group

| | JAS-FBG S.A. | JAS-FBG GROUP |
|---|-----------------|------------------|
| Co-financing of Multisport cards | PLN317,905.00 | PLN 339,012.50 |
| Co-financing of private medical care | PLN689,202.80 | PLN689,202.80 |
| Benefits from the Company Social Benefits Fund* | PLN968,903.01 | PLN1,343,353.01 |
| Including | PLN1,976,010.81 | PLN 2,371,568.31 |

*Allowances, benefits due to increased expenses in winter, co-financing of the employee's holiday leave, co-financing of children's holidays, co-financing of stay in company holiday resorts

As part of **the Employee Capital Plans** (PPK), the total contributions for employees in the JAS-FBG Group (excluding data from JAS-FBG kft) amounted to **PLN 574,106.46**. Employee benefits are provided to employees of the JAS-FBG Group regardless of the number of full-time jobs and the duration of the contract.



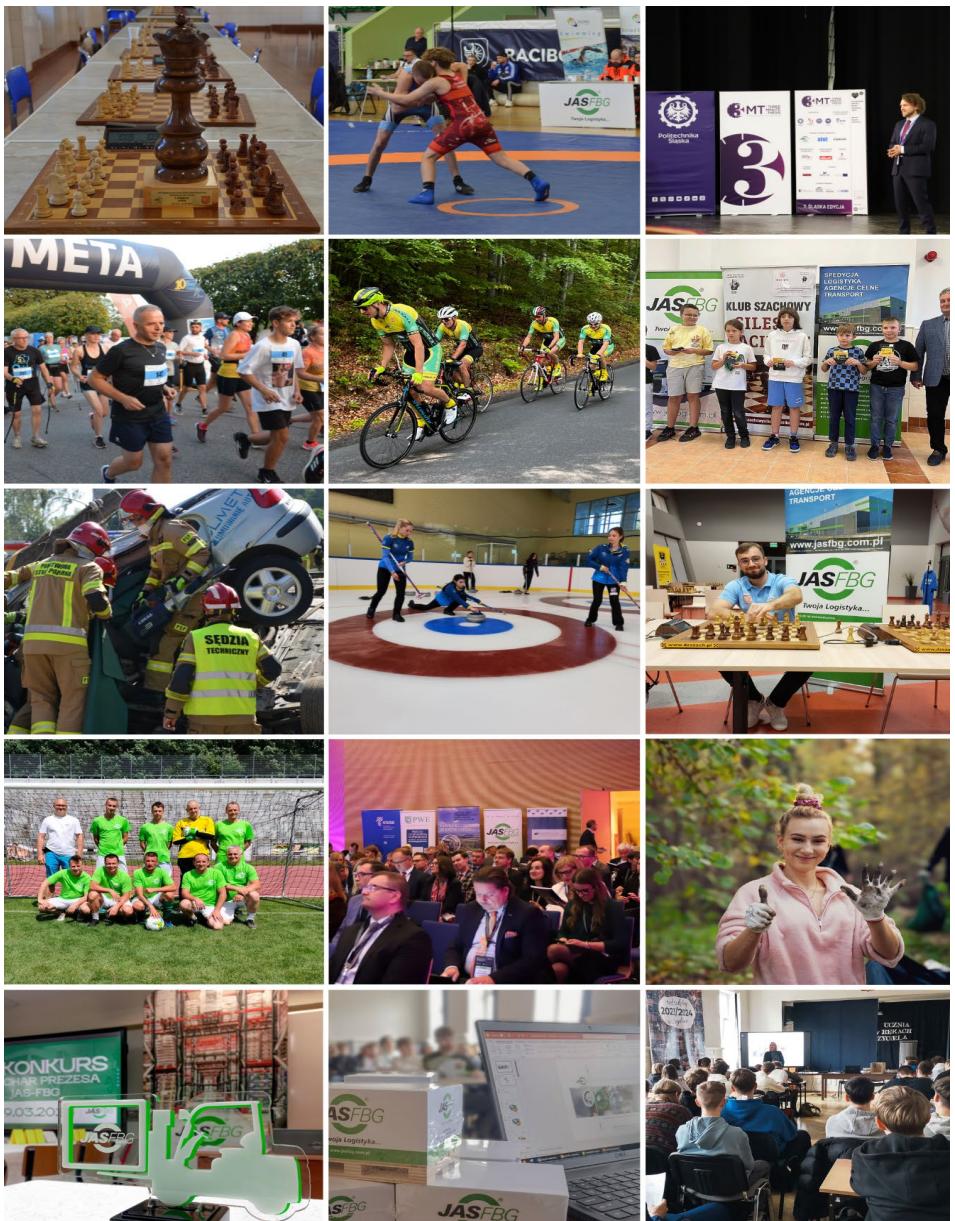
Social activity

The activity of JAS-FBG S.A. has included cooperation with local communities for many years. Along with the development of the company, the scope of contacts and joint initiatives with this group of stakeholders is also expanding. The company participates in the implementation of social, educational, sports and environmental projects. We try to respond to the reported needs and engage in projects that are important to the community.

We support, m.in., organizations working for the protection of health and life (such as the Foundation for the Development of Cardiac Surgery named after Prof. Zbigniew Religia), sports clubs (e.g. the Municipal Wrestling Club Unia Racibórz), as well as educational institutions – both secondary schools and universities.

One of the areas of the company's involvement is logistics education at the high school level. The year 2024 was the tenth year of cooperation with the John Paul II High School Complex in Pawłowice, under which a practical vocational training program for students of logistics classes is implemented. As part of the partnership, the Logistics Knowledge Competition for the JAS-FBG S.A. President's Cup is also organized – its ninth edition was held in 2024.

Cooperation with the John Paul II ZSO also includes a scholarship program. Every year, three students from each logistics class who have achieved the best results in school and during internships receive a financial scholarship. Scholarship paid throughout the school year.





As in previous years, we carried out workshops aimed at high school students. In 2024, we visited the Władysław Szybiński School Complex in Cieszyn to share our knowledge in the field of transport service and help students of logistics technician prepare for the vocational exam. During the workshop on cargo space in means of transport, we were able to show students the practical aspects of working in freight forwarding.

As part of the Business Academy project, organized by the Student Career Office Your Career at the University of Economics in Katowice, we conducted training on the topic of *Effective communication in business*. We shared with students our knowledge and experience on how to effectively communicate with customers, partners and colleagues.

Once again, we were also a sponsor of the Silesian edition of *Three Minute Thesis®*, an international competition aimed at developing the skills of presentation and popularization of science among doctoral students.

We were also a partner of the scientific event *National Congress of Departments, Departments and Research Teams of Public Economic Law*.





In 2024, we also prepared and conducted webinars addressed primarily to entrepreneurs – importers and exporters who are obliged to comply with customs law and the EU code in trade, other people interested in these issues and employees of JAS-FBG S.A. During the meeting, participants had the opportunity to ask questions to which they received answers. The webinars were free of charge for the participants. We discussed the following topics:

Economic sanctions imposed on the Russian Federation and the Republic of Belarus related to the armed conflict in Ukraine

Number of participants in the first round: **371** people

Number of participants in the second round: **287** people.

Customs law and the Union Customs Code – current changes in practice

Number of participants: **379** people

We also support grassroots social initiatives undertaken by our employees. In response to the flood situation in southern Poland in 2024, our employees have initiated a collection of gifts for the victims. As part of this initiative, the most necessary items for the inhabitants of the flooded areas were collected and donated. The company was involved in the organization and logistics of the donation, supporting the activities of our employees.

 02.10.2024 r.  11:00

JASFBG
Twoja Logistyka...

Online WEBINAR

Sankcje gospodarcze nakładane na Federację Rosyjską oraz Republikę Białorusi związane z konfliktem zbrojnym w Ukrainie – wpływ na polskich przedsiębiorców.

Prowadzący: Kamil Kowalski,
Radca Prawny JAS-FBG S.A.

ZAPISZ SIĘ







Environmental impact

1. Our ambitions and goals
2. Climate and CO₂ emissions
3. Resource consumption and waste management
4. Green solutions in logistics centres
5. Carbon footprint
6. Our commitment

Our ambitions and goals

Environmental issues, monitoring and minimizing the negative impact on the natural environment have played an important role in the activities of JAS-FBG S.A. for many years. The ISO 14001 environmental system has been in place in the Company for 20 years, it was implemented and certified for the first time in 2005.

In 2024, our company again passed the ISO 14001 audit, obtaining a positive result. This confirms our commitment to sustainability and responsible environmental management. The audit included an assessment of our processes, procedures and activities aimed at reducing emissions, efficient use of resources and minimising waste.

The Company continues its *Environmental Programme*, which includes all elements of the environmental impact related to TSL's activities. Individual environmental aspects have been described in detail and assessed as significant, important and insignificant. For each environmental aspect, objectives and indicators for their implementation have been set. Responsible organizational units carry out the tasks indicated in the program, aimed at achieving these goals.

Certyfikat

Standard odniesienia ISO 14001:2015

Numer rejestracyjny 0198 104 00152

Posiadacz certyfikatu: JAS-FBG S.A.
ul. Kolejowa 17
40-706 Katowice
Polska

ze swymi siedzibami zgodnie z aneksem

Zakres certyfikacji: Świadczenie usług transportowych, spedycji krajowej i międzynarodowej, agencji celnej, logistyki magazynowej.

Na podstawie audytu potwierdza się spełnienie wymagań normy ISO 14001:2015.

Okres ważności: Certyfikat jest ważny od 14.06.2024 do 21.09.2026.

17.06.2024

Grzegorz Gwiazka
TÜV Rheinland Polska Sp. z o.o.
ul. Wolności 347, 41-800 Zabrze

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Emissions from fuel combustion processes and fuel consumption have been recognized in our environmental program as significant aspects in the context of the provision of road, sea and air transport services. Reducing the emissions of the Group's own fleet is the Group's main environmental goal, and emission indicators are monitored on an ongoing basis.

Climate and CO₂ emissions

In 2024, we continued our efforts to identify and measure the scale of our impact on the climate and the environment, as well as the possibilities of reducing and counteracting this impact. As the market shows, this is becoming an important issue for many companies, and the need to measure greenhouse gas emissions has also become apparent in 2024 among many customers of JAS-FBG S.A. In response to their needs, we have started measuring the carbon footprint of domestic road transport services. This has also resulted in the creation of an application that allows us to estimate the carbon footprint in national road transport in a simple and fast way. We have been using this tool since the beginning of 2025 and plan to expand its capabilities to other modes of transport as well.

As part of an opinion survey conducted in 2024 among the managerial staff and the process of estimating ESG risks and opportunities, we identified the most important risks in the environmental area. These included primarily issues related to climate and CO₂ emissions as part of transport operations.

The most important **environmental risks** identified by the management and selected specialists turned out to be closely related to greenhouse gas emissions. These are:



Legal regulations in the field of climate change and reduction of CO₂ emissions (especially of vehicles).



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



Limited possibilities of using vehicles other than those with traditional propulsion in long-distance transport (short range of electric tractors, lack of an appropriate charging network, high costs of purchase and maintenance of an electric fleet).



CO₂ emissions in the value chain.

The opportunity to participate in independent initiatives promoting transparency and accountability in the field of environment, such as CDP and SBTi, and cooperation with environmental experts was considered **to be an opportunity**.

Climate and CO₂ emissions



In 2024, we took part in the CDP (Carbon Disclosure Project) climate disclosures for the second time. We have obtained a **grade of B-** (in 2023 D).

This is a good result, which, on the one hand, is the result of our growing environmental involvement, and on the other hand, indicates areas for further development. Below are the highest-rated climate issues.

| | |
|--|----|
| Context | A |
| Risk Disclosure | A- |
| Dependencies, Impacts, Risks and Opportunities | A- |
| Process | |
| Opportunity Disclosure | B |
| Scope 1 & 2 Emissions | B |
| Value Chain Engagement | B |
| Governance | B |
| Energy | B- |
| Environmental Policies | B- |

Participation in external audits and climate and environmental initiatives, such as CDP or SBTi, as well as cooperation with external specialists in these areas have been recognized as an opportunity in the study of risks and opportunities.



In 2024, our efforts to reduce CO₂ emissions in road transport focused on optimising the use of our own fleet and optimising transport, ongoing monitoring of drivers' driving behaviour and the use of alternative fuels (HVO).

At the end of 2024, the JAS-FBG Group's own truck fleet consisted of 272 trucks, including 241 tractor units and 31 trucks of various types. As many as **99.6% of these means of transport meet the EURO 6 standard**. This allows for a systematic reduction of greenhouse gas emissions from road transport.

The truck fleet of the JAS-FBG Group is equipped with the modern TX-SKY telematics system. The dashboard-mounted on-board computer has a number of useful functions that allow drivers to improve their driving style and dispatchers have more control over driving economy.

| Fleet CO ₂ emissions JAS-FBG Group truck * | |
|--|----------------------------------|
| 2022 | 69,255 kg CO ₂ /100km |
| 2023 | 69,095 kg CO ₂ /100km |
| 2024 | 68,095 kg CO ₂ /100km |
| -1% | |

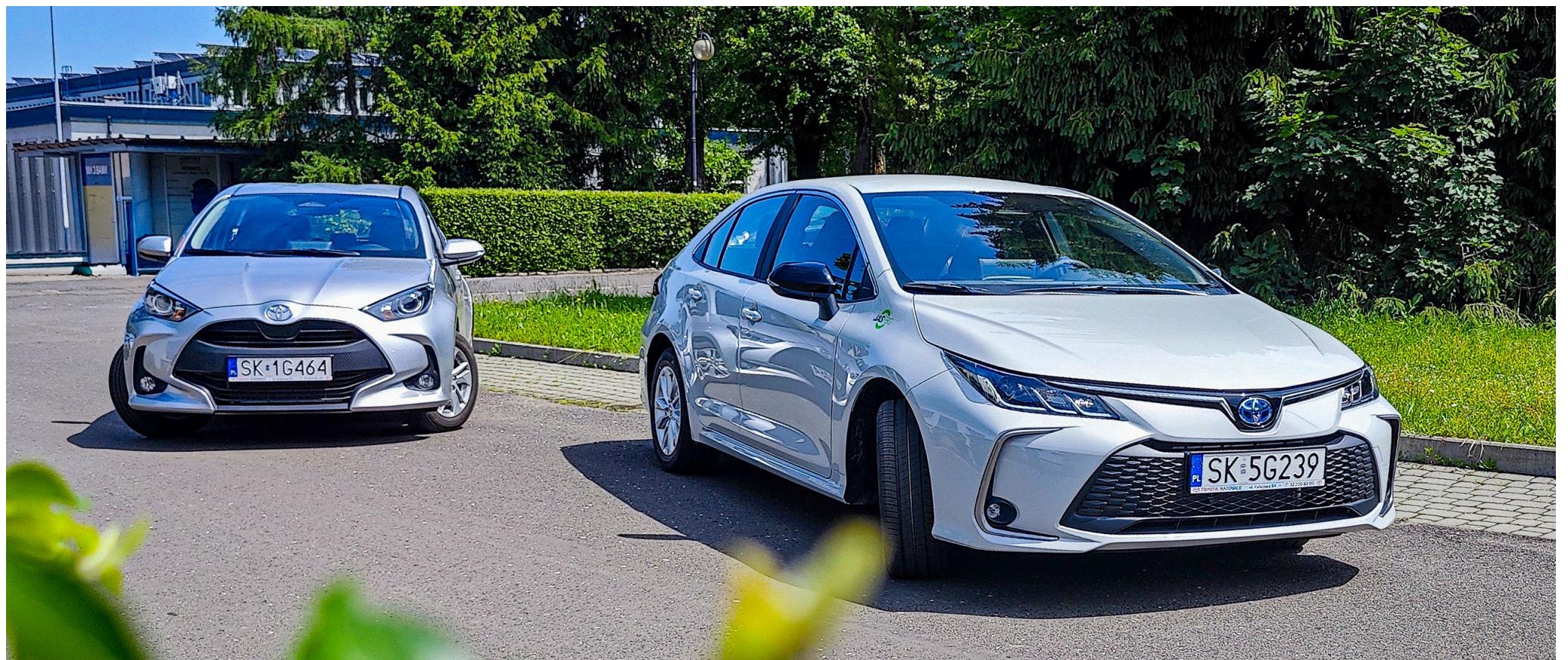
*data from the telematics system

In 2024, 110 drivers of the Group participated in **eco-driving** training. In 2024, two stationary training courses on the economics of truck driving were also organized, with a total of 35 drivers taking part.



In 2024, we have optimised the number of used passenger cars – it decreased to 159. 99.4% of company cars meet the EURO 6 standard. The telematics devices installed in the passenger fleet have been replaced with more innovative ones, thanks to which it has become possible to analyze the fuel efficiency of cars and indicate areas in which electric, hybrid and traditional cars will work best. Passenger car users, like truck drivers, are instructed on an ongoing basis in the field of economical driving, which translates into lower CO₂ emissions.

In 2024, we conducted tests of hybrid cars, and the experience we gained allowed us to plan the first purchases of such cars in 2025.



Resource consumption

Electrical energy

Despite the fact that the fuels consumed by our fleet of trucks are the primary source of energy for the JAS-FBG Group's operations, we attach great importance to optimizing and reducing the consumption of electricity, gas, water and heat. In the case of electricity, due to the large number of business locations in facilities not owned by JAS-FBG and the lack of accurate data provided by the lessors, the amount of electricity consumed is estimated*.

Electricity consumption in the JAS-FBG Group** in 2024 amounted to **6142.006 MWh, which is 22 111.22 GJ**

We are taking specific actions to increase the amount of electricity produced and consumed from RES. All its own warehouse and office facilities and the company's headquarters use electricity produced by its own photovoltaic installations. In 2024, we completed the second stage of the investment in Warszowice, which was the construction of a modern, multi-temperature warehouse with an area of 5600 m². The facility has been equipped with a modern PV installation with a capacity of as much as 510 kWp, which will cover about 50% of the facility's electricity demand.

Annual electricity production by PV installations in JAS-FBG Group's own facilities, 2024, in MWh

| | |
|--|--------|
| Warszowice (warehouse, offices, cold storage, freezer) | 50,205 |
| Katowice (offices, workshops, vehicle inspection station) | 54,678 |
| Redzikowo k/Słupska (offices, warehouse) | 53,873 |
| Trojaczkowice k/Lublina (offices, warehouse) | 28,903 |
| Bydgoszcz (offices, warehouse) | 53,96 |

Total production of electricity by PV installations in JAS-FBG Group's own facilities, in MWh

| | |
|------|---------|
| 2024 | 241,619 |
| 2023 | 217,06 |
| 2022 | 92,132 |

* Estimates were made on the basis of information such as, m.in, office and warehouse space, number of employees, number of working hours per year, electricity-powered devices used, type of lighting.

**All companies of the JAS-FBG Group are included, except JAS-FBG kft

In 2024, we again took advantage of the opportunity to purchase electricity generated in 100% in the cogeneration process, which avoids about 30% of CO₂ emissions into the atmosphere. We use the ECO Business tariff in 2025, and we have also contracted it for 2026.

In 2024, we consumed 2175.650 MWh of electricity generated in the cogeneration process in our own facilities, which allowed us to avoid the emission of 176.719 t CO₂ (market based TAURON) / 722.050 t CO₂ (local based KOBIZE).



Certyfikat

Gwarantowanej Sprzedaży Energii Ekologicznej

PTCE-27043/06390/TEB/1295/1/2024/99/2175650/00177

Polskie Towarzystwo Certyfikacji Energii potwierdza zakup przez

"JAS-FBG" S.A.

NIP: 6330003565

energii elektrycznej wytworzonej w elektrocieplowniach 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 01.01.2024 do 31.12.2024

Wolumen rzeczywisty: 2175,650 MWh

W odniesieniu do local (Struktura paliw TAURON Sprzedaż sp. z o.o.)

W odniesieniu do market (KOBIZE)

Ślad węglowy CO₂

872,701 [t]

1594,751 [t]

Uniknięta emisja CO₂

176,719 [t]

722,050 [t]

Prezes Zarządu
Polskiego Towarzystwa Certyfikacji Energii

A handwritten signature in black ink, likely belonging to Mariusz Schmidt.

Mariusz Schmidt

Data wystawienia certyfikatu 17.04.2025

Certyfikat jest ważny bezterminowo

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

Water, gas

Water and natural gas are important natural resources used by the companies of the JAS-FBG Group*. Due to the nature of our business, the highest consumption is noticeable in logistics centers where freezers, cold stores and temperature-controlled areas operate. A similar situation occurs in the case of natural gas consumption.

Water consumption in 2024 was 19281.12 m³. This is an increase of 7.9% compared to the previous year, when water consumption amounted to 17858.85 m³*

Total **natural gas consumption in 2024** amounted to 416666.7 m³ in the JAS-FBG Group, which means a decrease in consumption compared to 2023 by 12.4%.

Waste

The total number of waste reported to BDO in 2024 was 82,772 tonnes. The amount of waste has decreased compared to 2023 by 4.07%. The systematic decrease in waste generated is the result of both the optimization of the use of own resources and the use of modern solutions by our customers to reduce the consumption of packaging materials such as stretch film and cardboard. A significant part of the waste generated by JAS-FBG S.A. is generated in the process of handling and storage.

* Water and natural gas consumption is recorded for all own facilities belonging to the JAS-FBG Group and for those facilities that have consumption data provided by landlords. The calculation does not take into account the consumption in JAS-FBG kft.

Reducing the amount of disposable packaging materials used fits very well into the principles of the circular economy (CE), which are becoming not so much popular as necessary these days. An increasing number of our customers use modern, reusable packaging to avoid waste.

In the area of waste management, we also managed to significantly reduce the amount of mixed packaging waste in 2024. The weight of this type of waste was lower by 30.8% (10.88 tonnes) compared to 2023.

| Type of waste | Waste weight (kg) | | | |
|--|-------------------|--------|--------|--------|
| | 2024 | 2023 | 2022 | 2021 |
| Paper and cardboard packaging | 28 698 | 19 593 | 23 745 | 22 947 |
| Plastic packaging and plastics | 11 946 | 9 780 | 11 530 | 15 656 |
| Mixed packaging waste | 24 399 | 35 280 | 31 465 | 49 040 |
| Waste electrical and electronic equipment | 2 430 | 1 516 | 2 069 | 1 240 |
| Food products expired or unfit for consumption | 7 271 | 5 506 | 9 840 | 20 240 |
| Mixed construction and demolition waste | 3 600 | 1 360 | 4 240 | 4 300 |
| Wood waste | 2 221 | 2 455 | 5 040 | 3 930 |

Green solutions in logistics centres

JAS-FBG S.A. has five own logistics centers, consisting of warehouse halls and office space. These are facilities in which modern technological solutions have been used, ensuring, m.in, low demand for usable energy and low CO₂ emissions per m². Our warehouses are located in Warszowice (two facilities), Bydgoszcz, Redzikowo near Słupsk and Trojaczowice near Lublin. Each of the facilities is powered by energy generated by photovoltaic installations. The construction of our second warehouse in Warszowice was carried out in 2024, and the facility was commissioned in the first quarter of 2025. A modern refrigeration system with ammonia as a refrigerant has been installed there, which requires a relatively small amount of ammonia to achieve the expected parameters, which makes it much safer for the environment than older type installations. It is also equipped with a modern refrigeration system consisting of a two-compressor ammonia chiller with a nominal cooling capacity of 730 kW and glycol coolers. The device is characterized by low ammonia filling and high efficiency. To further improve energy efficiency, a heat recovery system has also been built on the chiller, allowing the use of waste heat for the defrosting process of the air coolers installed in the facility along with the installation of a VRF air source heat pump to heat the hall when required.

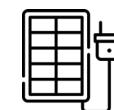
Share of renewable energy sources* in the annual demand for final energy U_{RES}:

- Redzikowo: 16.11%
- Trojaczowice: 7,81%
- Bydgoszcz: 10.70%
- Warszowice I: 9,79%
- Warszowice II: 37,02%

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



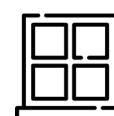
LED lighting in warehouses and outdoor facilities, DALI system, LED lighting in most office spaces



Photovoltaic installations in 5 warehouse and office buildings and in the company's headquarters in Katowice



Eco-friendly energy ECO Business, produced in the cogeneration process, reducing CO₂ emissions



Glazed façade of office space in its own warehouses, providing ample access to sunlight



100% electric forklifts

Carbon footprint

A carbon footprint is the total amount of greenhouse gases emitted directly or indirectly by our activities. We have calculated it in all ranges to get a complete picture of our environmental impact. These scopes include direct emissions (fromAcres 1), indirect emissions from the purchase of energy (fromAcres 2) and other indirect emissions from our business (fromAcres 3).

Scope 3 refers to greenhouse gas emissions that are associated with a company's operations but come from sources that are not owned or controlled by the company.

We made the first calculation of scope 3 emissions in cooperation with an external company, which guaranteed the reliability of the calculations and allowed us to develop an effective process of collecting the necessary data. In addition, the activities initiated in this area are the beginning of developing a decarbonisation strategy for the Group.

The calculations presented in the report are consistent with GHG Protocol Corporate Accounting and Reporting Standard, GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard oraz Technical Guidance for Calculating Scope 3 Emissions.

The calculations of the organization's carbon footprint were made on the basis of data for the period from January 1 to December 31, 2024, which is the Company's fiscal year. With the materiality level set at 3% of total emissions, the following categories were determined as not having a significant impact on the greenhouse gas emissions generated by the Company: purchased goods and services (category 1), waste generated as part of operations (category 5), business trips (category 6), employee commuting to work (category 7) and senior assets being leased (category 8). In addition, due to the lack of connection with the Company's operations, some of the scope 3 categories have been omitted.



Carbon footprint

Carbon footprint of JAS-FBG Group in 2024:

Scope I 24 641,764 MgCO₂e,

Scope II 3 601,161 MgCO₂e (location based),

3 156,824 MgCO₂e (market based)

Scope III 53 610,626 MgCO₂e

The following categories were identified as significant in Scope 3 (94,9% of total emissions):

- investment goods (cat. 2) – 3,06%
- fuel and energy activities (not included in scope 1 or 2) (cat. 3) – 11,90%
- Higher-level transport and distribution (cat. 4) – 79,94%



Due to the revision conducted on July 14, 2025, the Scope I and Scope III results have been updated. The results as of the report publication date, June 26, 2025, were as follows:

Scope I: 24,681,275 MgCO₂e

Scope III: 52,069,721 MgCO₂e



Our commitment

We believe that environmental issues are an area that requires not only formal actions related to meeting many regulations and laws, but above all requires building awareness and shaping care for the natural environment in each of us, on a daily basis.

In 2024, our employees got involved in a forest **clean-up** campaign near Żory. These are the areas near which the Group's largest logistics base is located, and our trucks are often seen on nearby roads. The event was attended by willing employees from several Silesian branches, who together cleaned up the designated forest area. This action was primarily aimed at improving the condition of the natural environment in the vicinity of the activities conducted by JAS-FBG S.A. During a 2-hour cleaning of a relatively small area of forest areas, we collected 27 large bags of rubbish and a lot of tires and waste that did not fit in the bags. This shows the huge scale of the problem and the need for education among the entire society.

In 2024, in cooperation with Posadzimy.pl, we planted 480 trees. Selected tree species, planted by professionals, are to

grow healthily and contribute to reducing emissions and benefit the natural environment in the future.



| STANDARD GRI | INDICATOR NAME | |
|--------------|---|---|
| | Statement of use | JAS-FBG S.A. has prepared a report in accordance with the GRI Standards for the period from 01.01.2024 to 31.12.2024. |
| GRI 1 | GRI 1 standard used | GRI 1: Foundation 2021 |
| | Applicable GRI sector standard | The updated sectoral standard for the TSL industry has not yet been published |
| | 2-1 Organization data | Pages: 2, 5, 6, 10 |
| | 2-2 Entities covered by sustainability reporting in the organization | Pages: 2, 5, 6 |
| | 2-3 Report period, reporting frequency, and data Contact | Pages: 2 |
| | 2-4 Corrections of information | No adjustments |
| | 2-5 External Verification | Pages: 2 |
| | 2-6 Activities, value chain and other relationships Business | Pages: 2, 5, 6, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20 |
| | 2-7 Employees | Pages: 37, 38, 39, 40, 41, 42, 43, 44, 47 |
| | 2-8 Non-employees | Pages: 37 |
| | 2-9 Structure and composition of the governing bodies | Pages: 7, 8 |
| GRI 2 | 2-10 Appointment and election of supreme governing bodies | Pages: 7, 8 |
| | 2-11 Chairpersons of the highest governing bodies | Pages: 7, 8 |
| | 2-12 The role of supreme governance bodies in oversight Management Influence | Pages: 7, 8 |
| | 2-13 Delegating responsibility for impact management | Pages: 7, 8 |
| | 2-14 Role of the highest management bodies in reporting sustainable development | Pages: 7, 8 |
| | 2-15 Conflicts of interest | Members of the Management Board are obliged to inform the Management Board and the Supervisory Board of any conflict of interest in connection with the function performed or about the possibility of its creation |
| | 2-16 Critical communication | Pages: 31, 32 |

| | | |
|--------------|--|---|
| | 2-17 Collective knowledge of the highest governing bodies | Pages: 7, 8 |
| | 2-18 Assessment of the activities of the highest governance bodies | Pages: 7, 8 |
| | 2-19 Remuneration policies | Pages: 59 |
| | 2-20 Salary Determination Process | Pages: 59 |
| | 2-21 Annual Total Compensation Index | Reason for omitting information: due to limitations in obtaining data from HR and payroll systems, it was not possible to calculate the indicator for 2023. We plan to calculate the indicator for 2025 at the latest |
| GRI 2 | 2-22 Statement on the Sustainable Strategy Development | Pages: 3, 33 |
| | 2-23 Policy commitments | Pages: 22, 23, 24, 25, 26, 27, 28, 29, 30 |
| | 2-24 Implementation of policy commitments | Pages: 22, 23, 24, 27, 28 |
| | 2-25 Processes of mitigating negative impact | Pages: 22, 23, 24, 27, 28, 29, 30, 32, 64, 67, 68, 71, 72, 75 |
| | 2-26 Mechanisms for seeking advice and signalling potential Irregularities | Pages: 23, 24, 27, 28, 29, 30 |
| | 2-27 Compliance with laws and regulations | Pages: 22, 23, 24, 25, 26, 27, 28, 29, 30 |
| | 2-28 Membership in organizations | Pages: 20 |
| | 2-29 Stakeholder engagement approach | Pages: 18, 19, 20, 60, 61, 62, 65, 66 |
| | 2-30 Collective agreements | Pages: 47 |
| GRI 3 | 3-1 Process of identifying material issues | Pages: 34 |
| | 3-2 List of Points of Reference | Pages: 35 |
| GRI 3 | 3-3 Managing Relevant Topics – Aspect: Performance Economic | |
| | 201-1 Direct economic value generated and distributed | Pages: 14 |
| | 201-3 Benefit Plan Liabilities and pension schemes | Pages: 59 |

| | | |
|--------------|---|---------------------------------------|
| GRI 3 | 3-3 Managing relevant topics – aspect: Presence at the Market | |
| | 202-2 Percentage of senior management employed from the local community | Pages: 41 |
| GRI 3 | 3-3 Managing relevant topics – aspect: Indirect effects Economic | |
| | 203-1 Supported infrastructure investments and services | Pages: 60 |
| GRI 3 | 203-2 Significant scar red economic effects | Pages: 60, 61, 62 |
| | 3-3 Managing relevant topics – aspect: Prevention Corruption | |
| GRI 3 | 205-3 Confirmed Corruption Cases and Actions Taken | Pages: 25 |
| | 3-3 Managing material topics – aspect: Consumption and methods reduction of energy consumption | |
| GRI 3 | 302-1 Organizational energy consumption | Pages: 69, 70, 71, 72 |
| | 302-3 Energy Intensity | Pages: 69, 70, 72 |
| | 302-4 Reduction of energy consumption | Pages: 69, 70, 72 |
| GRI 3 | 3-3 Managing material topics – aspect: Consumption and methods reduction of water consumption | |
| | 303-5 Water Consumption | Pages: 70, 71 |
| GRI 3 | 3-3 Managing relevant topics – aspect: Gas emissions and ways to reduce them | |
| | 305-1 Direct greenhouse gas emissions (Scope 1) | Pages: 65, 66, 72, 73, 74 |
| GRI 3 | 305-2 Indirect greenhouse gas emissions (Scope 2) | Pages: 65, 66, 72, 73, 74 |
| | 305-3 Indirect greenhouse gas emissions (Scope 3) | Pages: 73, 74 |
| GRI 3 | 305-4 Greenhouse gas intensity | Pages: 65, 67, 68, 73, 74 |
| | 305-5 Reduction of greenhouse gas emissions | Pages: 64, 65, 67, 68, 69, 70, 71, 72 |
| GRI 3 | 3-3 Managing important topics – aspect: Economy waste and packaging | |
| | 306-1 Waste generation and significant impacts related to waste | Pages: 71 |

| | | |
|--------------|--|---------------------------|
| | 306-3 Waste generated | Pages: 71 |
| GRI 3 | 3-3 Managing relevant topics – aspect: Conditions of employment | |
| | 401-1 New Hire and Employee Turnover | Pages: 45 |
| | 401-2 Benefits provided to full-time employees, which are not available to temporary workers or Part-time employees | Pages: 52, 56, 58 |
| | 401-3 Parental leave | Pages: 46 |
| GRI 3 | 3-3 Managing material topics – aspect: OSH | |
| | 403-1 Occupational Health and Safety Management System | Pages: 54, 55 |
| | 403-2 Hazard Identification, Risk Assessment and Accident Investigation | Pages: 54 |
| | 403-3 Occupational Health Services | Pages: 56 |
| | 403-5 Safety training for employees and occupational health | Pages: 55 |
| | 403-6 Health Promotion Programs for Employees | Pages: 56, 57, 58, 60 |
| | 403-7 Prevention and mitigation of safety impacts health and safety at work, directly related to the relationship between Business | Pages: 47 |
| | 403-8 Employees covered by the safety management system and occupational health | 100% employees. Pages: 55 |
| | 403-9 Work-Related Injuries | Pages: 54 |
| | 403-10 Work-related ill health | Pages: 54 |
| GRI 3 | 3-3 Managing relevant topics – aspect: Training and supporting the development of employees | |
| | 404-1 Average number of training hours per year per employee | Pages: 48, 49, 51 |
| | 404-2 Employee Upskilling and Transition Assistance Programs | Pages: 49, 50, 51, 52, 53 |
| GRI 3 | 3-3 Managing material topics – aspect: Diversity, equality | |
| | 405-1 Diversity of management bodies and employees | Pages: 39, 40, 41, 42 |

| | | |
|--------------|--|---|
| | 405-2 Ratio of basic salary to total salary Women to men | Pages: 59 |
| GRI 3 | 3-3 Managing material topics – aspect: Anti-discrimination measures | |
| | 406-1 Cases of discrimination and corrective action taken | Pages: 49 |
| GRI 3 | 3-3 Managing Relevant Topics – Aspect: Child Labour | |
| | 408-1 Activities identified as having a significant impact on the risk of child labour and the measures taken to in order to eliminate such cases | Pages: 37 |
| GRI 3 | 3-3 Managing relevant topics – aspect: Forced labour | |
| | 409-1 Activities identified as having a significant impact on the risk of forced or compulsory labour and the measures taken to eliminate such cases | JAS-FBG Group companies do not use forced labour in any form |
| GRI 3 | 3-3 Managing relevant topics – aspect: Activities on the for local communities | |
| | 413-1 Operations with local community involvement, impact assessments and development programmes | Pages: 60, 61, 62 |
| GRI 3 | 3-3 Managing Relevant Topics – Aspect: Participation in Life Public | |
| | 415-1 Total financial and in-kind value of donations for political parties, politicians and institutions with similar by country | JAS-FBG S.A. does not support political goals financially or materially |