

WHAT IS ESG?

SUSTAINABLE COMPANY DEVELOPMENT

It is an abbreviation of the three pillars for evaluation of a company's sustainable development. The concept of ESG was shaped by international organizations such as the United Nations and the European Commission, as a response to the increasing importance of companies' responsibility towards the environment, society and corporate governance. In the European Union, the implementation of ESG has been systematized with the entry into force of the CSRD Directive in January 2023, which determines new rules for sustainability reporting.



ENVIRONMENTAL

The company
and the environment



SOCIAL

The company
and the customer,
employee
and local community



GOVERNANCE

Company
management

FOR A BETTER FUTURE

For us, sustainable development does not mean only rules and regulations. It's a natural consequence of our values - our conviction that we want to act in a responsible manner, which not only does no harm, but also provides real value to people, the environment and the market. That's why we search for better solutions every day - thinking of the future which we create together.

ANDRZEJ GIENIECZKO

President of the Board of VIA4 S.A.

GRZEGORZ ŚMIETANKA

Vice-President of the Board of VIA4 S.A.



ENVIRONMENTAL

In the face of the climate crisis, environmental protection has become a common responsibility. A long-term transformation is necessary, based on changing models of production and consumption, as well as consideration of the natural environment at the core of all decision-making processes.

In the report, auditors expect information on whether the company is exposed to regulatory risk related to CO₂ emissions, to what extent it considers climatic threats in business continuity plans, if it possesses a transformation strategy in the direction of a low-emission economy in accordance with the Paris agreement, and how it takes advantage of opportunities resulting from climate change – for example, through innovation and the development of new services.



Economical use of natural resources



Development of the closed circulation economy



Investment in green technologies and renewable energy sources



Protection of biological diversity



Restriction of greenhouse gas emissions



SOCIAL



Investment in developing the competence and well-being of workers



Creation of workplaces with respect for human rights and principles of equality



Active support of local communities

The introduction of concrete, systemic actions that enhance social cohesion, promote equality and counteract exclusion. Social responsibility means building partnership relations with residents, supporting local initiatives and creating conditions for dignified life and work.

DEI stands for: **Diversity, Equity and Inclusion**. This refers to strategies and actions with the purpose of creating workplaces and communities in which every person — regardless of origin, sex, age, sexual orientation or (dis)ability — has equal opportunities to develop, feels accepted and can fully participate in the life of the organisation.



GOVERNANCE

Strong, transparent and ethical corporate governance constitutes the basis of sustainable development. This allows the organization to act in a responsible, predictable and long-term manner – not only towards shareholders, but also employees, partners, local communities and future generations.

In the face of complicated social and environmental challenges, it is necessary to have management structures that guarantee the cohesion of values, goals and decisions at all operational levels of the organization.

-  **Clear and ethical principles of organizational management**
-  **Transparency of decision-making and financial processes**
-  **Responsibility and open communication in management structures**
-  **Active identification and effective management of operational and financial risks**

TO WHOM DOES ESG REPORTING AND THE CSRD DIRECTIVE APPLY?

The **CSRD Directive**, in force since 5 January 2023, introduces new standards in the scope of sustainability reporting by companies.

CSRD requires companies to disclose information in accordance with uniform ESRS standards, which determine in detail what needs to be reported and how.

This includes organizational governance, strategy, the influence of operations on the surroundings, risk and opportunity (IRO), as well as specific goals and measures related to sustainable development - ESG.

2025

In 2025, all large, listed companies (employing on average over 500 people) must prepare an ESG report for 2024.

2026

In 2026, the requirement of ESG reporting also concerns firms not listed on the stock market, which meet at least two criteria: they have over 250 employees, they achieve an annual turnover above 220 million PLN and/or have assets with a value of at least 110 million PLN.

2027

From 2027, ESG reporting will also be required of small and medium-sized businesses, financial institutions, as well as captive insurance and reinsurance undertakings.

WHY IS IT NECESSARY TO IMPLEMENT ESG?

Nowadays, sustainable development is not only a matter of reporting – it is increasingly often a significant criterium in the decisions of investors, banks, insurers and consumers. Even companies not required to report should be aware that they may be obliged to take specific measures by their business partners, as an element of their value chain.



BETTER WORK ORGANIZATION

Increasing effectiveness of activities



CARE FOR THE ENVIRONMENT

Effective management of resources



STRENGTHENING MARKET POSITION

Readiness for market changes and global challenges

WE ALL HAVE THE SAME GOALS

17 TARGETS OF SUSTAINABLE DEVELOPMENT

A selection of **17 global goals** accepted by all member countries of the UN in 2015 as part of Agenda 2030. It includes activities aimed at elimination of poverty, environmental protection, social equality, and economic growth, constituting the framework for sustainable development in the world.

SDG is the abbreviation for Sustainable Development Goals of the UN.

Cooperation with **NGOs** in realizing sustainable development and the 17 Goals of SDG allow one to better respond to local needs and to engage communities in real changes. Non-governmental organizations bring their knowledge, experience and public trust, which increases the effectiveness and durability of undertaken activities.





OUR ACTIVITIES

Out of care for the environment, people and the transparency of our activities, we consistently implement solutions in accordance with the principles of ESG. Below we present concrete initiatives which we have already conducted in the framework of the 3 pillars of ESG.



ENVIRONMENTAL

- ✓ Limiting the use of electrical energy - changing traditional lighting to LED lighting:
 - ✓ at highway connections
 - ✓ at toll booth locations
 - ✓ on parking lots
 - ✓ on buildings
- ✓ Purchase of green electricity
- ✓ Collecting and using rainwater to fill sweepers
- ✓ Replacing faucets in all rooms with time-switch faucets.
- ✓ Segregation of rubbish
- ✓ Optimised use of heating energy
- ✓ Training for drivers in eco-driving



SOCIAL

- ✓ Purchase of modern equipment improving the safety of workers
- ✓ Training in workplace health and safety
- ✓ Training in the area of sustainable development
- ✓ Support of local communities



GOVERNANCE

- ✓ Implementation of the Environmental Management System - ISO 14001
- ✓ Adoption of:
 - ✓ Code of Ethics
 - ✓ Policy of diversity and counteracting discrimination
 - ✓ Policy of preventing corruptive practices
 - ✓ Procedures for reporting inadequacies

ACTIONS SUPPORTING BIODIVERSITY

WHY IS SUPPORTING BIODIVERSITY IMPORTANT?

Biodiversity – i.e. the abundance of species of plants, animals and microorganisms – that is the foundation of a healthy and stable environment. Each element of the ecosystem, from pollinating insects to trees and fungi, plays an important role in maintaining equilibrium in nature. Its disturbance leads to soil degradation, lower water and air quality, as well as intensified effects of climate change and food crises. Unfortunately, human activity and the expansion of invasive species seriously threaten that equilibrium.

That is why we are engaged in activities and initiatives towards the restoration of biodiversity. Our volunteers, together with the Aeris Futuro Foundation, have planted as many as 500 trees of native species in the Chrzanów area. Why is this important? Planting native plant species is an effective way to prevent their being crowded out by foreign species. Native flora is facing many challenges now – therefore, every gesture has importance.

In planting trees, we not only support local ecosystems, but also assist municipalities which often do not have sufficient funds to invest in greenery. Thanks to our collaboration, the residents of Chrzanów have obtained a greener space to live and relax in.

We believe that this is just the beginning. This project is an example of how with common commitment, it is possible to combine environmental, social and local goals in the spirit of sustainable development.

