



Sustainability Reporting GAZ-SYSTEM Capital Group

2025

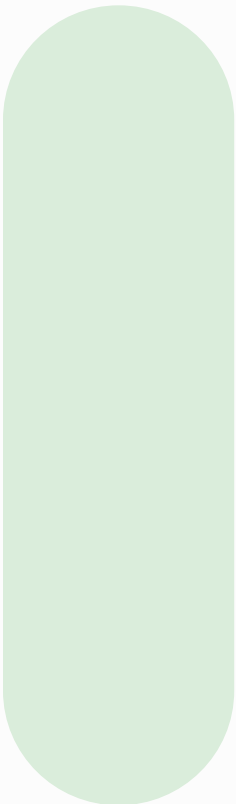
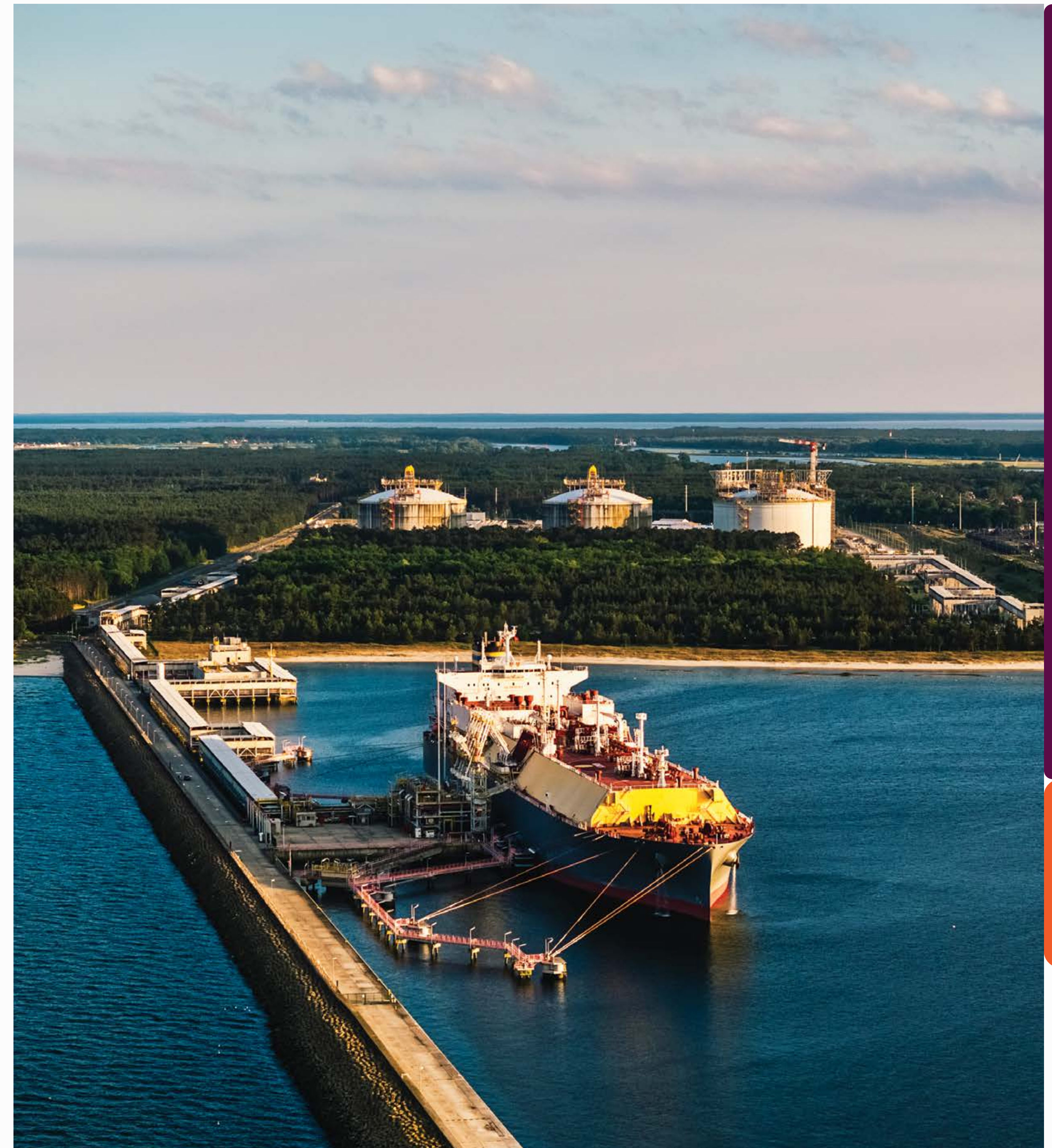


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1. Foreword





Yours sincerely,

Sławomir Hinc
Sławomir Hinc, PhD

Ladies and Gentlemen,

2025 was a year of record-breaking achievements, investment projects and the consolidation of the GAZ-SYSTEM Capital Group's position as an active participant in the energy transition in Poland and the region.

Last year, we transmitted the highest volume of gas in our history – 22.8 bcm, surpassing the previous record set in 2021 by 1.5 bcm. Meanwhile, the volume of exports stood at 2 bcm, an increase of 0.7 bcm compared with the previous record of 1.3 bcm.

This means that Poland has transformed from a country dependent on imports into a country with a growing role in transit and exports. The systematic expansion of the transmission network means that today our country has one of the most diversified gas supply systems in this part of Europe and is largely resilient to geopolitical turmoil. The increase in gas transmission in 2025 also confirms the importance of this resource in the energy transition, particularly in the context of stabilising the system and supplementing weather-dependent renewable energy sources.

The year 2025 was also the first year of full implementation of the ESG Policy and a milestone in developing a coherent and quantifiable approach to sustainable development within the company. Translating ESG initiatives into specific tasks performed by organisational units within our company and integrating them with our strategic objectives has allowed us to achieve over 70 per cent of the ESG Policy planned for 2025–2027.

In the environmental area, the range of services at the LNG Terminal was expanded to include bioLNG, enabling the transshipment and regasification of this fuel. Obtaining the status of the hydrogen transmission network operator was also significant, as it supports the development of the hydrogen market. At the same time, the company is developing initiatives related to emissions management, improving the energy efficiency of buildings and preparing for the use of biomethane in our operations. Educational initiatives and cybersecurity tests have enhanced the organisation's resilience. An employee engagement survey was conducted, and programmes supporting wellbeing and maintaining the highest health and safety standards confirmed a consistent approach to building a safe and stable working environment. At the same time, the company implemented educational and partnership initiatives for local communities, strengthening relationships and trust with stakeholders.

A significant step in the area of governance was the incorporation of ESG criteria and the EU Taxonomy into the investment project assessment process, as well as the inclusion of projects related to the energy transition in the National Ten-Year Development Plan. The year 2025 also saw the company receive its first EcoVadis ESG rating of 63/100, which serves as an objective benchmark for assessing the maturity of the ESG management system and sets out directions for further improvement. In the coming years, we will consistently continue to integrate our strategic activities with ESG, using the lessons learnt to further plan initiatives for 2026–2030 as part of the update to our ESG Policy, so that it effectively responds to changing regulatory and business conditions and stakeholder expectations.

Demand for GAZ-SYSTEM's services is growing in line with the expansion of the company infrastructure. Transmission of such a large volume of natural gas would not have been possible without the Baltic Pipe and the expansion of the LNG Terminal in Świnoujście. The LNG Terminal also set new records: in 2025, 81 LNG deliveries were received – 20 more than in the previous year (a 30 per cent increase) – and approximately 11,000 tanker trucks were handled.

Given the significant role of gas in the energy transition, it is essential to continue increasing regasification capacity. Last year, work on the FSRU Program was crucial in this regard: we selected the contractor for the offshore section and proceeded with seabed dredging, whilst in South Korea the keel was set for the FSRU vessel that will be moored in the Gulf of Gdańsk. At the same time, we were also building the onshore section – approximately 250 km of the Gdańsk – Gustorzyn gas pipeline. Towards the end of the year, we also began preparations for the Open Season procedure for FSRU 2, due to the high level of interest in additional regasification capacity.

In 2025, we completed the construction of key elements of the transmission system. We commissioned two gas pipelines: Rembelszczyzna – Mory section, vital for the Warsaw conurbation, and the Kędzierzyn-Koźle – Racibórz, which will enable connection of the gas and steam unit at the Rybnik power station to our network.

Once again, we demonstrated our high success rate in securing EU funding. We received support for the construction of the gas transmission network under the FENIKS programme and the National Recovery Plan (NRP). Furthermore, two hydrogen projects: the Nordic-Baltic Hydrogen Corridor and the Pomeranian Green Hydrogen Cluster were included on the list of Projects of Common Interest (PCI).

This direction of development also demonstrates that the company is undergoing a sustainable transformation from an entity focused on natural gas into a company playing a significant role in decarbonisation processes, particularly in the areas of biomethane and hydrogen.

GAZ-SYSTEM is consistently planning for the future, whilst remaining attentive to current challenges. In this context, sustainable development is not merely an added value, but a prerequisite for continued operation.

1.2

Summary of 2025 at GAZ-SYSTEM

JANUARY

The expanded LNG Terminal in Świnoujście achieved readiness for commercial operation



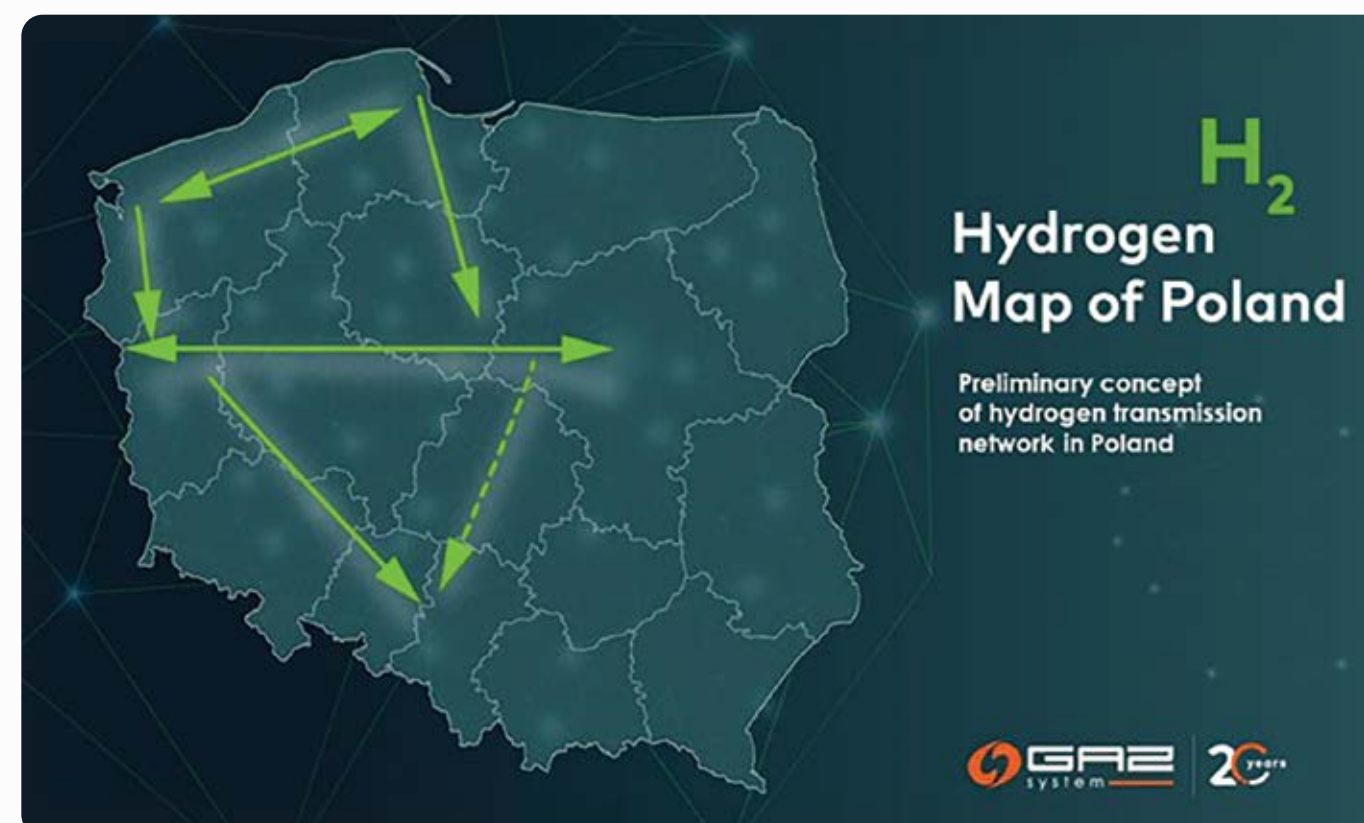
FEBRUARY

- Location decision for the Wola Karczewska - Karczew gas pipeline obtained
- Construction of the Goleniów - Police gas pipeline completed

MARCH

- Decision on environmental conditions for the Krzeczyn – Huta Miedzi Legnica gas pipeline obtained

'Hydrogen Map of Poland' workshop



APRIL

- Location decision for the Mory – Reguły gas pipeline obtained

- Contract signed for the jetty and offshore gas pipeline construction, the offshore component of the FSRU Program

- Repairs of the transmission infrastructure damaged during flooding of the Kłodzko Valley completed

MAY

- Location decision for the Krzeczyn – Huta Miedzi Legnica gas pipeline obtained
- Biomethane market survey for Poland launched

15th edition of the Natural Energy Fund grant programme launched



The longest trenchless crossing under the Vistula River (part of the FSRU Onshore Program component) completed

Requirement under the Methane Regulation (submission of the Leak Detection and Repair (LDAR) Programme to Wyższy Urząd Górniczy [State Mining Authority]) met

JUNE

Location decision for the Kotowice – Krzeczyn gas pipeline obtained

EcoVadis ESG rating obtained – EcoVadis bronze medal, 63/100 points

The company becomes the hydrogen transmission network operator in Poland

Agreement with Bank Gospodarstwa Krajowego for co-financing, under the National Recovery Plan (NRP), of the Gdańsk – Gustorzyn gas pipeline (onshore section of the FSRU Program) signed

JULY

Decision on the environmental conditions for the Rozwadów – Strachocina gas pipeline obtained

Re-joining the United Nations Global Compact initiative

Preparatory works for the construction of the FSRU Terminal in the Gulf of Gdańsk commenced

AUGUST

Decision on environmental conditions for the Karczew – Gassy gas pipeline obtained

First report on methane emissions submitted to Wyższy Urząd Górniczy

SEPTEMBER

Rembelszczyna – Mory gas pipeline completed



Kędzierzyn Koźle – Racibórz gas pipeline completed



Market survey on increasing the capacity of the FSRU Terminal commenced

Sustainability Report for 2024 published

Decision on environmental conditions for the Wronów – Rozwadów gas pipeline obtained

11th edition of the GAZ-SYSTEM Forum



OCTOBER

Agreements for co-financing from the FEnIKS programme for the construction of the Węzerów – Przewóz and Lewin Brzeski – Nysa gas pipelines, as well as the Lwówek Gas Compressor Station, concluded

Location decision for the Rozwadów – Strachocina gas pipeline obtained

Rejoining the Responsible Business Forum

'Mission: Transformation! GAZ-SYSTEM Academy' educational workshop series launched



National Ten-Year Development Plan for 2026-2035 approved

NOVEMBER

400th LNG delivery to the LNG Terminal in Świnoujście completed



- 1st 'ESG Day at GAZ-SYSTEM'
- Updated GAZ-SYSTEM Research Agenda presented – meeting with representatives of the academia
- 'Kompresja' safety and crisis management system exercises completed
- Contract for the delivery and installation of electric vehicle charging stations at selected GAZ-SYSTEM locations signed

DECEMBER

- Location decision for the Wronów – Rozwadów gas pipeline obtained
- The 'Nordic-Baltic HydrogenCorridor' and 'Pomeranian Green Hydrogen Cluster' initiatives included on the EU's list of priority projects
- Strategic modernisation of the strategic Hermanowice gas facility at the border with Ukraine completed
- Preparatory work for the construction of the microtunnel connecting the FSRU Terminal with the onshore infrastructure commenced

Foreword

10th anniversary of the first LNG delivery for the commissioning of the LNG Terminal in Świnoujście



Dekada pracy Terminala LNG

Przyjeliśmy **406** dostaw LNG, w tym **77** w 2025 r.

Sprawadziliśmy **72 mln m³** LNG.

Zregazyfikowaliśmy i przestaliśmy do krajowego systemu gazowego **40 mld m³** gazu.

Strategiczna inwestycja, realna niezależność.

LNG Terminal in Świnoujście awarded the KZR INiG Certificate, confirming compliance with the requirements of the RED Directive with regard to sustainable development

Information campaign, 'Counteract misinformation – stick to the facts', launched



**UŁOTNIJ
DEZINFORMACJĘ
POSTAW NA FAKTY**

- Consultation on the binding Open Season procedure documentation for FSRU 2 commenced
- The main structural element of the FSRU vessel hull, currently under construction in South Korea, installed
- Expansion of the entry point in Hermanowice to increase capacity towards Ukraine



2. General





2.1

Report basis

2.1.1

[BP-1]

General basis for preparation of sustainability statements

This sustainability reporting (hereafter the Report, SR) has been prepared taking into account the following guidelines and regulations:

- 1

Polish Accountancy Act of 29 September 1994 (consolidated text, Journal of Laws of 2023, item 120, as amended) – the Act transposes the provisions of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU with regard to corporate sustainability reporting(hereinafter: CSRD),
- 2

Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (hereinafter: ESRS),
- 3

Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/208 (hereinafter: EU Taxonomy),
- 4

Polish Act of 6 December 2024 amending the Accountancy Act, the Act on statutory auditors, audit firms and public oversight, and certain other acts (Journal of Laws of 2024, item 1863),
- 5

Polish Act of 9 July 2025 amending the Accountancy Act, the Act on statutory auditors, audit firms and public oversight, and certain other acts (Journal of Laws of 2025, item 1020).

The report has been prepared for the 12-month period: from 1 January to 31 December 2025. The degree of consolidation of this report is consistent with that of the financial reporting, i.e. it covers the following entities comprising the GAZ-SYSTEM Capital Group (hereinafter: reporting undertaking, GAZ-SYSTEM Group or Group within the financial meaning rather than the Code of Commercial Companies and Private Partnerships):

- Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. (hereinafter: GAZ-SYSTEM),
 - Gas Storage Poland sp. z o.o. (hereinafter: Gas Storage Poland).

However, due to the low materiality of the financial results and the possibility to exclude companies of marginal financial importance from consolidation in accordance with the Accountancy Act, this report does not include the following subsidiaries:

- TEL STER sp. z o.o. – a subsidiary of GAZ-SYSTEM,
 - Ośrodek Badawczo-Rozwojowy Górnictwa Surowców Chemicznych „CHEMKOP” sp. z o.o. – a subsidiary of Gas Storage Poland.

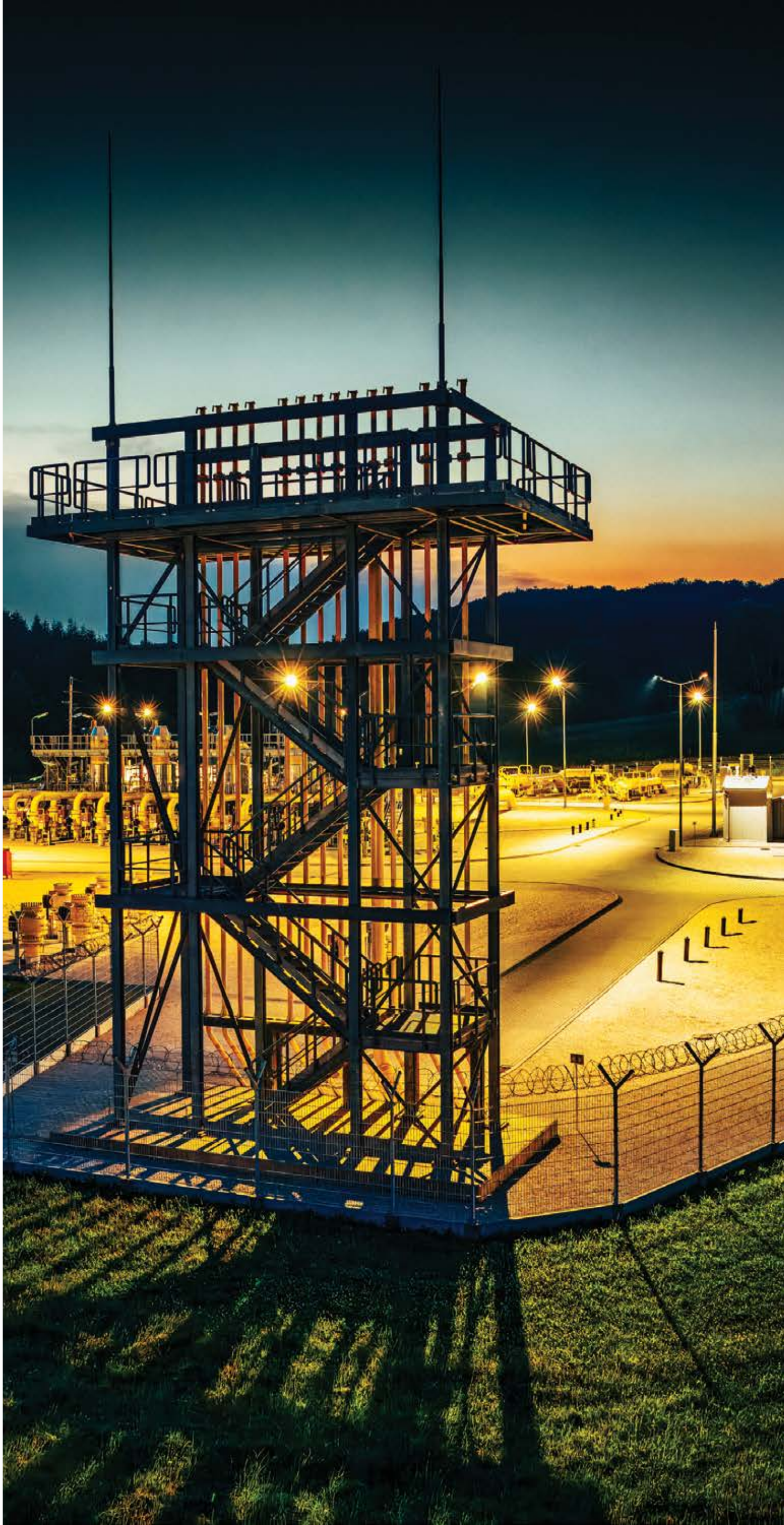
Neither GAZ-SYSTEM nor its subsidiaries were under any legal obligation to prepare sustainability reports. This report is voluntary and represents a continuation of GAZ-SYSTEM's good practices in summarising its activities in the context of sustainable development. The first mandatory sustainability report, required by law, will be prepared for the 2027 fiscal year.

This report has been prepared in the manner intended to meet, to the greatest extent possible, the requirements of the European Sustainability Reporting Standards (hereinafter: ESRS). Due to ongoing regulatory changes resulting from the Omnibus Package, no Group-wide disclosures under the EU Taxonomy have been prepared. The data included relates solely to GAZ-SYSTEM. The report is therefore not fully compliant with the ESRS requirements.

The value chain presented in the report covers the Group's own operations, suppliers and subcontractors (upstream) as well as customers and distributors (downstream). The value chain is described within the SBM-1 disclosure. The reporting takes the value chain perspective into account. An analysis and assessment were also carried out to determine whether the documented policies cover the identified impacts, risks, opportunities (IRO).

In accordance with national and EU regulations, the Group did not use the exemption from the obligation to disclose information on expected events or matters subject to ongoing negotiation, nor did it use the option to omit specific information on intellectual property, know-how and innovations results.

Definitions of specific terms used in the document are provided in the Glossary (Chapter 6.1).



2.1.2

[BP-2] Disclosures in relation to specific circumstances

Time horizons

The time horizons were defined in accordance with sustainability reporting standards:

- 1. short-term time horizon – reporting period (1 year),
- 2. medium-term time horizon – up to 5 years,
- 3. long-term time horizon – more than 5 years.

Value chain estimation, sources of estimates and outcome uncertainty

The value chain metrics reported herein primarily relate to the undertaking's own operations.

The downstream and upstream value chain metric estimated from indirect sources are the Scope 3 GHG emissions. This metric is subject to a high level of outcome uncertainty, as it has been calculated partly on the basis of physical and partly financial data. The methodology for calculating Scope 3 GHG emissions and the level of accuracy are described in disclosure E1-6.

Changes in the preparation or presentation of sustainability information, reporting errors in the previous periods

Compared with the previous reporting period, the following changes have taken place:

• Environment:

- for disclosure E1-E (energy mix) the GAZ-SYSTEM data for 2024 has been adjusted,
- for disclosure E1-6: the carbon footprint of both GAZ-SYSTEM and Gas Storage Poland has been disclosed, and GAZ-SYSTEM's carbon footprint for 2024 has been adjusted,
- for disclosure E2-4: data on pollution of air, water and soil have been presented in accordance with Appendix II to Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC.

• Social:

- the presentation of data relating to S1 disclosures has been modified,
- the following disclosures have been added: S1-11 Social protection, S1-12 Persons with disabilities and S1-13 Training and skills development.

The GAZ-SYSTEM Group does not disclose information in the report on the basis of other legislation or generally accepted interpretations and standards on sustainability reporting.

The report does not contain references to other documents.

Corporate governance

[GOV-1]

The role of the administrative, management and supervisory bodies

The management and supervisory bodies of GAZ-SYSTEM parent company are:

Management Board

Supervisory Board

General Meeting

GAZ-SYSTEM management and supervisory bodies by gender as at 31 December 2025

	Number of members	Number of men	Number of women	Proportion of women
Management Board	3	2	1	33.3%
Supervisory Board	6	4	2	33.3%
General Meeting	1	1	0	0%

GAZ-SYSTEM management and supervisory bodies by gender as on the date of the Report preparation

	Number of members	Number of men	Number of women	Proportion of women
Management Board	4	3	1	25%
Supervisory Board	6	4	2	33.3%
General Meeting	1	1	0	0%



GAZ-SYSTEM Management Board

Composition of the company's Management Board as at 31 December 2025:

-
1. Sławomir Hinc – President of the Management Board,

2. Elżbieta Kramek – Vice-President of the Management Board,

3. Adam Bryszewski – Vice-President of the Management Board.

Composition of the company's Management Board as on the date of the Report preparation:

-
1. Sławomir Hinc – President of the Management Board,

2. Elżbieta Kramek – Vice-President of the Management Board,

3. Adam Bryszewski – Vice-President of the Management Board,

4. Dariusz Bogdan – Member of the Management Board (appointed on 10.02.2026).

Persons representing employees and other workers supplying labour to the company are not members of the company Management Board.

The composition of the GAZ-SYSTEM Management Board as at 31 December 2025 and as at the date of the report preparation ensures diversity in terms of gender, age, education, expertise and professional experience in sectors in line with the company's business.

There were no changes to the composition of the company's Management Board in 2025.

Experience and competence of the company's Management Board Members remaining on the Management Board as at the date of this report preparation:

Sławomir Hinc

President of the Management Board

Between 2004 and 2008, he held the position of CFO at PGNiG Przesył (now GAZ-SYSTEM), where he was responsible for liaising with the Energy Regulatory Office and negotiating the Leasing Contract for the Transmission Assets, which was transferred by PGNiG to GAZ-SYSTEM as an in-kind dividend. He also oversaw the process of obtaining a gas transmission licence for GAZ-SYSTEM. From 2006 to 2008, he served as a commercial proxy in GAZ-SYSTEM. He authored the first company gas transmission tariff. From 2008 to 2013, he served as the Vice-President for Financial Affairs at PGNiG, where he was responsible for the spin-off of the storage system operator (SSO), currently independently operating under the business name Gas Storage Poland, from PGNiG and the launch of storage services on the market.

He served as a member of the Supervisory Board of EuRoPol GAZ from 2008 to 2014. In 2010, he was appointed to the Governing Board of the European Association of Gas and Oil Companies EUROGAS in Brussels where he served until 2015.

From 2013 to 2016, he served as President and CEO of PGNiG Upstream Norway, where his responsibilities included the acquisition of PGNiG's share in 4 gas fields, the business deal for which he received the Gullkronen Award for the best oil market transaction in Norway. He also oversaw the expansion of PGNiG's exploration activities in northern Norway, including PGNiG's acquisition of exploration licences in the Barents Sea.

From 2018 to 2019, he worked in the bicycle industry, including as president of the Dutch electric bicycle manufacturer Multicycle BV – a company of the Kross corporate group. He was involved in the renewable energy industry at Helioexpert in 2019-2024, first as an advisor to the Management Board and then as a member of the Supervisory Board. Since 2019, he has been the President and CEO of Green Genius, the Polish branch of a Lithuanian PV farm operator.

He holds a degree in economics from the Institute of Foreign Trade at the University of Gdańsk and a Ph.D. in engineering and technology specialising in gas transmission tariff systems from the Faculty of Environmental Engineering at the Warsaw University of Technology. He also studied at the Vienna University of Economics and Business and University of Applied Sciences in Berlin. He completed postgraduate Business Management Programme organised by the Central Connecticut State University. He has experience as a lecturer at postgraduate studies at the Warsaw University of Technology and the AGH University of Science and Technology in the field of transport, tariffs and regulatory affairs in the natural gas market. He also authored a number of publications on natural gas tariffs and transport.

General

Elżbieta Kramek

Vice-President of the Management Board

She holds a degree from the Warsaw University of Technology with majors in Sanitary and Water Engineering. She completed Executive MBA programme in marketing and management at the University of Warsaw and the University of Illinois, postgraduate studies in management, finance and marketing at the Warsaw School of Economics and postgraduate studies in gaseous fuel storage and distribution at the Warsaw University of Technology.

Ms. Kramek has extensive experience and technical expertise in the field of development and investment projects in natural gas industry. She has been involved with GAZ-SYSTEM S.A. since its formation in 2004. Throughout her career in GAZ-SYSTEM, she has been responsible for the company's development policy, including transmission system expansion planning and the development of the TYDP PL (National Ten-Year Development Plan), forecasting future demand for gas and transmission services. Her responsibilities included overseeing the planning as well as implementation of strategic investment projects together with obtaining EU funding, and she has supervised the area of international cooperation. For many years she has represented the company in industry organisations including but not limited to: GIE (Gas Infrastructure Europe), GERG (European Gas Research Group), International Gas Union, MARCOGAZ and ENTSOE (European Network of Transmission System Operators for Gas), where she has been representing GAZ-SYSTEM on its Board since March 2024.

Adam Bryszewski

Vice-President of the Management Board

He holds a Master's degree in economics. A graduate from the Faculty of Economics, University of Gdańsk, with majors in Foreign Trade. He holds a diploma in financial and management accounting, finance, audit and IT from the Association of Chartered Certified Accountants (ACCA) and is a Certified Internal Auditor designated by the Institute of Internal Auditors (IIA). Mr. Bryszewski has a proven track record in treasury, accounting, controlling and taxation.

From 2004 to 2020, he worked at GAZ-SYSTEM, where he was responsible for the supervision and organisation of all financial, accounting, tax, regulatory and controlling activities of the company. Among other things, he secured EU funds (under EEPF and OPI&E) for the construction of the LNG Terminal in Świnoujście. He was responsible for the implementation of economic efficiency assessment processes for new projects and prioritising the investment portfolio (KOI). He was also accountable for the implementation of an integrated ERP system – SAP. Mr. Bryszewski has been involved in the development of the Company's strategy and regulatory policy, as well as negotiations of the transmission

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tariff for over 16 years. Recently, he worked for the Polish Energy Group PGE S.A. for three years as the Director of the Treasury Department and the Head of the Offshore Project Finance Team.

Dariusz Bogdan

Member of the Management Board

A manager with nearly 30 years of experience in strategic management in large and medium-sized organizations in the private and public sector, specializing in modern digital technologies. He graduated from the Warsaw University of Technology where he studied mechatronics engineering, electronics and information technologies. In the course of his career, he has implemented infrastructure projects contributing to the country's energy security.

From 1993 to 2007, he worked at the Agricultural Market Agency, a European Union Paying Agency, as Director of the ICT Department. In 2007, he took up the position of Undersecretary of State at the Ministry of Economy and served as Vice Minister until 2014. In 2014-2015, he was the vice president of the Management Board of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. From 2008 until 2014, he also served as the chairman of the Supervisory Board at the Polish Agency for Enterprise Development.

President of the management board of Park Naukowo-Technologiczny Polska-Wschód sp. z o.o. (the Science and Technology Park Poland-East) based in Suwałki from 2017 to 2026.

Dariusz Bogdan has also pursued an academic lecturer's career at the Warsaw University of Life Sciences postgraduate studies (2006–2007) and as vice-chairman of the University Council at the Białystok University of Technology (2019–2021).

In recognition of his professional achievements, he was awarded the Silver Cross of Merit in 2000.

Subordinate organisational units

Sławomir Hinc

President of the Management Board

- Audit Division,
- Security Division,
- Corporate Communications and Marketing Division,
- Gas Dispatching Division,
- FSRU Operations Division
- Legal Division,
- FSRU Implementation Division,
- Human Capital Management Division
- Energy Transition Division,
- Independent positions.

Elżbieta Kramek

Vice-President of the Management Board

- OHS and Fire Safety Department,
- Operations Division,
- Investment Division,
- Maritime Operations Division,
- Gas Market Development Division,
- Branch in Gdańsk
- Branch in Poznań
- Branch in Rembelszczyzna,
- Branch in Poznań,
- Branch in Wrocław,
- Branch in Świerklany.

Adam Bryszewski

Vice-President of the Management Board

- Administration Division,
- Finance Division,
- Information Technology and Management Systems Division,
- Procurement Division.

Dariusz Bogdan

Member of the Management Board

- Research and Laboratory Division,
- Cyber-Security Division,
- Market Information and ESG Division.



Description of the Management Board's functioning

The Management Board of the Company operates on the basis of the Code of Commercial Companies and Private Partnerships and other legal regulations, the provisions of Articles of Association of the company and the provisions of the Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. Management Board Regulations.

The Management Board is appointed by the Supervisory Board or the General Meeting for a joint three-year term. It can include between 1 and 6 members.

The powers of the Management Board

The Management Board is the body responsible for governing the company, managing its assets and representing it before third parties, including in all judicial and extrajudicial proceedings. All matters related to conducting the company's affairs, not reserved by law or the Articles of Association for the General Meeting or the Supervisory Board, fall within the competence of the Management Board.

The responsibilities and powers of the Management Board include, but are not limited to:

- conducting the affairs of the company and representing the company before third parties,
- determining the main objectives for the company and adopting strategic multi-annual plans and annual plans for the company's activities, including the budget, and maintenance and investment plans,
- implementing and achieving the company's business objectives and strategic multi-annual plans,
- ensuring the transparency and effectiveness of the company's management system,
- conducting the company's business in accordance with the applicable law and internal regulations,
- carrying out activities reserved for the Management Board in the Articles of Association of the company.

Detailed rules concerning the appointment and dismissal of members of the Management Board are contained in the Articles of Association of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.



Supervisory Board of GAZ-SYSTEM

The Supervisory Board exercises continuous oversight of all aspects the company's activities and ensures compliance with the applicable regulations. Its most important powers include the appointment of the members of the Management Board, the assessment of the Management Board's reports on the company's operations and the financial statements for the fiscal year in terms of their conformity with the accounting records, supporting documents and the actual state of affairs, and the approval of the annual plans, including the budget. The Supervisory Board authorises the Management Board to carry out certain actions in cases indicated in the Articles of Association. In addition, the Supervisory Board provides its opinion on all matters submitted by the Management Board for consideration to the General Meeting.

Persons representing employees and other persons supplying labour to the company are not members of the Supervisory Board.

Composition of the company Supervisory Board as at 31 December 2025:

1. **Adam Piotrowski** – Chairman of the Supervisory Board,
2. **Katarzyna Flak** – Vice-Chairman of the Supervisory Board,
3. **Michał Homenda** – Secretary of the Supervisory Board,
4. **Marek Ignor** – Member of the Supervisory Board,
5. **Aleksandra Świderska** – Member of the Supervisory Board,
6. **Jakub Kupecki** – Member of the Supervisory Board.

The members of the Supervisory Board are appointed by the General Meeting, for a joint term of three years. The number of Supervisory Board members ranges from 3 to 9. The Supervisory Board meets regularly, at least once every two months.

The rules for the organisation and functioning of the Supervisory Board are set out in detail in the Articles of Association of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. and in the Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. Supervisory Board Rules of Procedure, which define its structure, responsibilities and operating procedures.

Composition of the company Supervisory Board as at the date of the report preparation:

1. **Katarzyna Flak** – Chairman of the Supervisory Board,
2. **Aleksandra Świderska** – Vice-Chairman of the Supervisory Board,
3. **Michał Homenda** – Secretary of the Supervisory Board,
4. **Marek Ignor** – Member of the Supervisory Board,
5. **Jakub Kupecki** – Member of the Supervisory Board,
6. **Michał Modzelewski** – Member of the Supervisory Board.

Changes in the composition of the Supervisory Board in 2025:

Name and surname	Appointed on:	Role:
Aleksandra Świderska	26 June 2024, as Member of the Supervisory Board	Vice-Chairman of the Supervisory Board between 29 July 2024 and 19 August 2025
Marek Ignor	4 July 2025, as Member of the Supervisory Board	Member of the Supervisory Board
Katarzyna Flak	11 July 2025, as Member of the Supervisory Board	Vice-Chairman of the Supervisory Board since 19 August 2025
Jakub Kupecki	1 December 2025, as Member of the Supervisory Board	

As at 31 December 2025 and at the date of this report, diversity in the composition of the Supervisory Board of the company was ensured in terms of gender, age, expertise, professional educational and experience.

General Meeting of GAZ-SYSTEM

The General Meeting (of Shareholders) is the company's supreme governing body. It can decide on the composition of the Management Board and determines the composition of the Supervisory Board. Its tasks include i.e. reviewing and approving the financial statements, granting a discharge to the Management Board during the fiscal year, distributing profits or covering losses and postponing the dividend date or spreading the dividend payment into instalments. In addition, resolutions of the General Meeting are required for actions which have been reserved for the General Meeting in the Articles of Association due to their materiality (one of the materiality thresholds is the value of the action – PLN 100,000,000.00 net). The General Meeting may meet in ordinary or extraordinary sessions. It is convened at the request of the Management Board, the Supervisory Board or a shareholder, in accordance with the procedures set out in the Code of Commercial Companies and Partnerships. The organisation and functioning of the General Meeting are set out in detail in the Articles of Association of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.

The State Treasury is the sole Shareholder of the company. The Government Plenipotentiary for Strategic Energy Infrastructure exercises the rights associated with the shares held by the State Treasury in relation to Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.

As the double materiality assessment (DMA) was conducted for the first time in 2024, specific tasks, powers of the Management Board powers or related policies have not yet been assigned to determine the responsibility of the administrative, management and supervisory bodies for the individual material impacts, risks and opportunities identified. In 2025, the process of operationalisation of key impacts, risks and opportunities (IRO) was carried out, assigning material topics to the competences of the organisational units being their substantive owners and the company regulations. In the medium term, the company will implement procedures to monitor and manage IROs and accountability for their implementation.

ESG governance structure at GAZ-SYSTEM

The management of the ESG area at GAZ-SYSTEM is based on a four-layer structure designed to integrate the ESG objectives with the company business objectives and alignment of the structure with the current and future regulatory requirements, as well as stakeholders' expectations. The overall oversight of the ESG area is exercised by the company Management Board, and their responsibilities include:

- approval of the ESG Policy,
- monitoring the achievement of ESG objectives by assessing the degree of implementation of the ESG Policy,

General

- regular risk monitoring,
- regular reporting to the Supervisory Board on the progress in achieving the ESG targets.

A key role in the ESG governance structure is played by the Sponsor, who is the member of the Management Board overseeing the Market Information and ESG Division. The responsibilities of the Sponsor include:

- approval of the direction and scope of the activities recommended by the Steering Committee,
- review and approval of sustainability initiatives integrated with the company strategy and business objectives,
- overseeing the management of ESG risks,
- submitting the company ESG Policy to the Management Board for approval as well as its updating,
- monitoring the progress of the ESG Policy implementation, including the relevant reporting to the Company Management Board.

The Steering Committee is responsible for providing substantive support and making key recommendations on ESG objectives and ESG strategic initiatives and tasks. This body includes the Directors of the selected Organisational Units of the company. The Director of the Market Information and ESG Division is the Chair and the Director of the Energy Transition Division is the Deputy Chair of the Steering Committee. The responsibilities of the Steering Committee include:

- reviewing and making recommendations on the ESG objectives arising from the ESG Policy,
- reviewing and making recommendations on the ESG initiatives, including decisions whether to adopt them for implementation and identification of the organisational unit substantively responsible for implementing the initiative,
- approving quarterly reports on the progress of the ESG Policy implementation.

The Project Manager, the Sustainable Development Officer, is responsible for coordinating the work of the ESG management structure and overseeing the implementation of the ESG Policy. The responsibilities of the Project Manager include:

- work organisation, definition of tasks for the Project Teams and definition of the work schedule for the individual projects,
- managing the day-to-day work of the Project Teams,
- monitoring the progress of implementation of projects within the ESG management structure;
- implementation of the project communication plan – organising status meetings and reporting to the Sponsor and the Steering Committee, keeping employees informed of the status of the projects,
- preparation and management of project documentation,
- reporting to the Steering Committee and to the Sponsor on the progress of implementation of the ESG Policy.

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Project Teams are responsible for the execution of key ESG tasks, which include e.g. designated Coordinators from the individual Organisational Units.

ESG Steering Committee meetings

In 2025, three meetings of the ESG Steering Committee were held, focusing, among others, on the presentation of the report from the double materiality assessment, the discussion of current ESG issues, the operationalisation of the ESG Policy and the results of its implementation in each quarter of 2025, the presentation of conclusions from the 2024 sustainability reporting process, and recommendations arising from the ESG rating (EcoVadis).

ESG Section

The ESG Section, which operates within the Market Information and ESG Division, is accountable for the company's sustainability-related obligations. Its tasks include defining and monitoring ESG targets, reporting on their implementation, as well as following legislative changes and implementing legal requirements, including the CSRD and the EU Taxonomy. It is also responsible for launching ESG educational initiatives aimed at the company's employees and stakeholders.

Developing ESG competencies

In 2025, GAZ-SYSTEM launched the ESG Academy at GAZ-SYSTEM educational programme, which aimed to familiarise employees with the principles and practices of sustainable development within the context of the company's operations. The webinar and training series has been designed to build the participants' knowledge and awareness in the area of the environment, social responsibility and corporate governance. The programme was developed taking into account the findings and gaps identified in the 2024 sustainability reporting process and the 2025 ESG rating issued by EcoVadis. The training programme was directed towards all employees, including representatives of the Management Board, Supervisory Board, as well as senior and middle management. A total of over 1,660 employees took part in the introductory webinars on ESG-related topics, whilst 66 GAZ-SYSTEM employees completed the full cycle of specialist training sessions devoted to six subject areas (corporate sustainability, climate and environment, social, corporate governance, sustainable procurement and sustainable finance).

The Group's management team has extensive knowledge and experience in the fields of energy transition and international cooperation, which ensures effective management of identified impacts, risks and opportunities. The expertise in the fields of ESG and energy transition allows for the effective identification and assessment of key impacts, risks and opportunities associated with the company's operations and consequently the identification of priority issues to be implemented in the ESG area.

2.2.2

[GOV-2]

Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies

In 2024, GAZ-SYSTEM Group conducted a double materiality assessment process for the first time and identified material impacts, risks and opportunities. The conclusions of the analysis were submitted to the Management Board and discussed at a session of the ESG Steering Committee. At the time of this report’s preparation, no relevant procedures or regulations had yet been drawn up to specify how to inform the management and supervisory bodies about material impacts, risks and opportunities, about the implementation of due diligence, and the results and effectiveness of the policies, actions, metrics and objectives adopted for their inclusion. The governance structure of the ESG area, within which the material impacts, risks and opportunities of the Group are managed, is described in detail in the GOV-1 disclosure.

2.2.3

[GOV-3]

Integration of sustainability-related performance in incentive schemes

[GOV-3]

[E1 GOV-3]

With regard to the remuneration paid to the Management Board of GAZ-SYSTEM in 2025, there were no separate internal incentive schemes or remuneration policies associated with sustainability. Additionally, climate-related issues were not included in the remuneration of members of the administrative, management and supervisory bodies. As a company owned by the State Treasury, GAZ-SYSTEM is subject to the provision of the Act of 9 June 2016 on the principles of shaping the remuneration of persons managing certain companies. One of the management objectives for 2025, adopted by the General Meeting, was the Implementation of the Strategy Taking into Account Aspects of Sustainable Development. As part of the above objective, the Management Board of GAZ-SYSTEM received from the Supervisory Board eight specific Key Performance Indicators (KPIs) for 2025, related to sustainability, with a combined weighting of 18 per cent (out of 100 per cent). These were related to issues that are also aligned with the company’s strategic objectives, namely decarbonisation, reduction of greenhouse gas emissions, the development of the renewable gas market (biomethane and hydrogen), obtaining its first ESG rating, and activities supporting local communities. As part of the annual targets/KPIs for organisational units, activities arising from the ESG initiatives set out in the company’s ESG Policy are also implemented. Currently, there are no sustainability-related performance metrics developed as benchmarks to be factored into remuneration.

General

2.2.4

[GOV-4]

Statement on due diligence

Within the GAZ-SYSTEM Group, due diligence is understood as a process in which actual and potential negative impacts on the environment and people, associated with the business, are identified. It includes negative impacts related to its own operations and to the value chain. The following table highlights the sections of the report that address the key elements of the due diligence process.

Key elements of the due diligence process in sustainability reporting

Key elements of the due diligence process	Sections related to sustainability reporting
Inclusion of due diligence in the corporate governance, strategy and business model	GOV-2, GOV-3, SBM-3
Engaging with stakeholders affected by the undertaking in all key steps of the due diligence	GOV-2, SBM-2, IRO-1, S1-2, S3-2, S4-2, G1-1
Identification and assessment of negative impacts	IRO-1, SBM-3
Taking actions to address the identified negative impacts	E1-3, E2-2, E4-3, S1-4, S3-4, S4-4, G1-1
Tracking the effectiveness of these efforts and communicating	GOV-2, E1-4, E2-3, E4-4, S1-5, S1-16, S1-17, S3-5, S4-5

2.2.5

[GOV-5]

Risk management and internal controls over sustainability reporting

GAZ-SYSTEM and Gas Storage Poland operate under separate regulations governing risk management and internal compliance. In the medium term, analyses will be carried out with a view to harmonising the approach to the internal compliance system across both companies. Accordingly, for the purposes of this report, the parent company has been described in detail.

Risk management and internal controls at GAZ-SYSTEM

At GAZ-SYSTEM, risk is defined as the impact of uncertainty on the company’s objectives that cause a deviation from assumptions or expectations. Risks are described in terms of causes, events and consequences, which allows for a comprehensive identification of the interrelationships and dependencies among risks.

The objective, scope, specific elements and key assumptions of risk management within the company are set out in the Corporate Risk Management Policy adopted by the Management Board.

However the approach, management elements and resources used in managing risks, including the risk management process itself, are described in the Corporate Risk Management Procedure. The entire corporate risk management process is coordinated by a dedicated organisational unit, which provides substantive and methodological support and ensures consistency in reporting. The dedicated GAZ-SYSTEM ERM IT tool is used for the recording and analysis of risks and incidents. New developments and circumstances affecting the uncertainty in achieving the company’s objectives may be reported at any time. Each year, the identified risks are reviewed, updated and assessed. In 2025, one full review (covering all identified risks) was conducted, along with an additional update of the risks with the greatest impact.

Risk impact assessments are carried out in the following areas: finance, health and safety, the environment, social responsibility and reputation. Company-tailored assessment scales, materiality thresholds, workflows and acceptance trails are used. A process is carried out to assess risks and control systems, and action plans and incidents of risk materialisation are recorded.

The approach to risk assessment at GAZ-SYSTEM is described in detail in the Corporate Risk Assessment Methodology. In accordance with this methodology, the risk assessment process comprises the following steps:

- risk identification and analysis,
- description of the current risk management strategy and currently applied risk control measures,
- estimation of the probabilities of different loss scenarios over the next 5 years in the areas of financial impact, health and safety, reputation, environment and social responsibility,
- determination of the risk level,
- assessment of the adequacy of the current risk control system, and risk evaluation.

For unacceptable risks, action plans addressing the risk are drawn up. Risk management aims to take account the current business context and to ensure the completeness and consistency of risk information derived from all sources and risk management systems operating within the company.

The system provides senior management with online access to information. In overseeing the risk management process, the Management Board is supported by the Corporate Risk Committee. The Committee acts in an advisory capacity and comprises directors of the organisational units. It is chaired by the member of the Management Board responsible for corporate risk management.

Internal audit plays a key role in the risk management system; it constitutes an independent and objective advisory and verification function, the aim of which is to improve the organisation's operations and add value to it by assessing and improving risk management, control and corporate governance processes.

In the short term, a process will be designed to assess and verify the organisation's ESG data and activities, in order to ensure the reliability and completeness of data in GAZ-SYSTEM's sustainability reporting. The procedures will include the internal audit department carrying out a periodic review of the above processes to ensure the highest possible quality and reliability of the reported data. Verification by the Audit Division of the process of preparing, collecting data and drafting the sustainability report is included in the annual Audit Plan.

General

The division of roles and responsibilities in the corporate risk management process includes the widely recognised Three Lines of Defence model.



Risk management at GAZ-SYSTEM

In accordance with the Regulation – Organisational Structure and Principles of Organisation and Cooperation between Organisational Units of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. – the heads of the organisational units are responsible for identifying and effectively managing risks in areas related to the functioning of the units under their supervision.

The functioning risk management system is a continuous, systematic process that is continually improved to adapt to the company's specific characteristics and organisational structure. An external assessment of the maturity of the company's risk management and compliance with the ISO 31000 guidelines is planned.

With regard to the sustainability reporting processes within the identified ESG scope (risk of 'Non-compliance of the report with CSRD and ESRS requirements'), the company has adopted the following management strategy:

- appointing a project team for reporting,
- preparing a pilot report for 2024 and 2025 based on ESRS standards, which is not mandatory for the company (the legal obligation applies to the report for the 2027 fiscal year),
- implementation of appropriate reporting procedures compliant with requirements of CSRD and the EU Taxonomy,
- building ESG expertise amongst employees (trainings, studies, webinars, conferences, the ESG Academy at GAZ-SYSTEM, membership in industry organisations – the United Nations Global Compact and the Responsible Business Forum),
- liaising with external advisors in order to ensure company compliance with ESRS reporting,
- engaging with a statutory auditor to identify and eliminate potential non-conformities in the sustainability reporting process.

The risk of the sustainability report failing to comply with CSRD requirements is included in the corporate risk register and reported as part of the corporate risk management process.

2.3

Strategy

In 2025, the process of updating GAZ-SYSTEM's Strategy was completed; this was linked to the dynamic changes taking place in GAZ-SYSTEM's external and internal environment, and in particular to new challenges and the company's role in the energy transition and in ensuring the energy security of the country and the region. The existing strategic directions and objectives were reviewed, reworded, and

appropriately aligned and integrated with the ESG Policy. Consideration has been given to aspects relating to energy security, the development of the regional gas market, the energy transition and the decarbonisation of the company's value chain, as well as employee wellbeing and the improvement of operational efficiency, with greater emphasis placed on sustainability matters.

Strategy directions

ENERGY SECURITY

REGIONAL GAS MARKET

ENERGY TRANSITION

SOCIAL RESPONSIBILITY

OPERATIONAL EFFICIENCY

Strategic objectives

- Maintaining the highest standards of transmission network safety
- Strengthening the security of IT systems
- Increasing resilience to physical threats

- Infrastructure development and diversification of supply sources
- Increasing efficient utilisation of the National Transmission System
- Development and optimisation of services provided

- Minimising environmental and climate impacts
- Decarbonisation of natural gas infrastructure
- Decarbonised gas market development

- Cooperation with local communities
- Employee wellbeing
- Responsible business partner

- Introduction of the highest management standards
- Digitalisation and innovation
- Corporate governance supporting sustainable development

On 6 February 2025, the Management Board of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. adopted Resolution No. 19/Z/2025 on the adoption of, and the request for an opinion from the Supervisory Board and approval by the General Meeting of Shareholders of the document: GAZ-SYSTEM's updated strategy until 2033 with an outlook until 2040 (hereinafter: the Strategy). Upon receiving a favourable opinion from the Supervisory Board by Resolution No. 15/RN/2025 of 18 February 2025, the updated Strategy was finally approved by Resolution No. 1 of the company's Extraordinary General Meeting of 28 February 2025.

GAZ-SYSTEM's Strategy serves as the basis for annual targets and indicators for the management team and all organisational units. As part of the adopted Strategy, targets/KPIs for organisational units for 2025 have been set to ensure that the actions taken are consistent with both the Strategy and the ESG Policy. The annual targets/KPIs have been aligned with the company's strategic objectives and linked to the actions/KPIs set out in the ESG Policy for 2025. Regular monitoring and reporting on the progress made towards the targets/KPIs by the organisational units and the Management Board is carried out within the company using an internally developed IT tool, which was integrated with the monitoring of ESG initiatives in 2025.

2.3.1

[SBM-1]

Strategy, business model and value chain

GAZ-SYSTEM, in which the State Treasury controls 100% of the shares, is a company of strategic importance for the Polish economy and energy security. Ownership oversight over GAZ-SYSTEM is exercised by the Government Plenipotentiary for Strategic Energy Infrastructure. The company is the only entity (license holder) in Poland responsible for the transmission of natural gas and the management of a network of gas transmission pipelines with a total length of over 12,000 km.

GAZ- SYSTEM actively participates in the development of an integrated transmission system in Europe and acts as the independent operator of the Polish section of the Yamal gas pipeline. It is the owner and operator of the Baltic Pipe gas pipeline, connecting the Polish and Danish transmission systems, and the owner and operator of the LNG Terminal in Świnoujście named after President Lech Kaczyński. Since 20 June 2024, GAZ-SYSTEM owns 100% of Gas Storage Poland (GSP), the Storage System Operator (SSO) for natural gas in Poland. GAZ-SYSTEM S.A. also holds shares in TEL-STER sp. z o.o.

General

As part of its activities, the GAZ-SYSTEM Group offers a wide range of services related to natural gas transmission, re-gasification and storage. The key groups of products and services provided by the Group include:

• GAS TRANSMISSION SERVICES

GAZ-SYSTEM acts as a Transmission System Operator (TSO), providing gas transmission services through the National Transmission System (NTS) and the Transit Gas Pipeline System (TGPS). Gas transmission services are provided in accordance with the applicable national and EU laws and regulations, which set out the conditions of access to infrastructure, the structure of charges and the possibility of connecting to the system. The company offers connections to new entities on an equal treatment basis, assuming that the relevant technical and economic requirements are met.

As at the end of 2024, GAZ-SYSTEM had 145 signed transmission contracts, including 31 interconnection transmission contracts with DSOs within the NTS and 39 transmission contracts concluded under the TGPS.

Key figures for the GAZ-SYSTEM Group as at 31 December 2025

Length of transmission network	12 201 km
Number of entry points	65
Number of exit points	895
Number of gas facilities	850
Number of compressor stations	14
Number of nodes	35
Volume of gaseous fuel transmitted	20.3 bcma; 234,4 TWh
Volume of gas fuel transmitted, including UGS	22.8 bcma; 262,1 TWh
Underground gas storage (UGS) capacity	3.31 bcma



In addition to its core transmission activity, GAZ-SYSTEM provides additional services, including gaseous fuel pressure reduction and compression.

As at the end of 2025, GAZ-SYSTEM provided the pressure reduction service at 633 transmission system exit points for 12 system users.

As at the end of 2025, GAZ-SYSTEM provided compression service at 13 entry points to the transmission system for 1 system user.

• **SERVICES RELATED TO THE LNG TERMINAL IN ŚWINOUJŚCIE**

Operations in the LNG sector includes re-gasification of liquefied natural gas, reloading onto tanker trucks and ships as well as loading onto smaller vessels.

GAZ-SYSTEM, as the LNG Terminal Operator, provides key services for the handling of liquefied gas, including:

- unloading LNG from LNG carriers – the quantity of LNG delivered to the Terminal by the carriers was 91,589,310 542 kWh (2025),
- LNG storage in cryogenic tanks,
- LNG regasification[1] and its introduction into the NTS – the quantity of gaseous fuel allocated at the exit point to the TSO's system – 87,486,817 612 kWh (2025),
- small-scale loading – 2,943,100 kWh (2025),
- large-scale loading,
- bunkering,
- transshipment,
- LNG loading onto tanker trucks and containers – the LNG volume reloaded onto the tanker trucks – 2,947,856,746 kWh (2025).



New services

As at 1 December 2025, GAZ-SYSTEM, the operator of the LNG Terminal in Świnoujście, holds a KZR INiG certificate. The company is thus participating in a sustainable supply chain for raw materials used in the production of biofuels, bioliquids and biomass-derived fuels for biomethane and bioLNG, in accordance with the requirements of the Renewable Energy Directive (RED).

The KZR INiG is an internationally recognised, voluntary, global certification system for sustainable production of biofuels, bioliquids and raw materials, managed by the INiG-PIB, ensuring compliance with sustainability criteria worldwide.

The operator has expanded the Terminal's services to include the issuance of Proof of Sustainability (PoS) certificates for LNG volumes processed as part of regasification and ancillary services, thus supporting Terminal Users in meeting sustainability criteria and ESG reporting through transparent and auditable processes.

The new PoS service complements the regasification and ancillary services, and the Proof of Sustainability (PoS) certificates are issued in accordance with the principles of the sustainability chain.

• **LABORATORY SERVICES**

GAZ-SYSTEM has state-of-the-art laboratories which provide a wide range of research and measurement services. The services are provided to GAZ-SYSTEM, as well as for external customers under contracts and orders.

- ▶ **Gas Meter Calibration Laboratory in Hołowczyce** – the first laboratory in Poland capable of calibrating gas meters at the operating pressures of up to 55 bar. As part of its operation, the laboratory performs, among others, calibration of natural gas meters under conditions similar to those prevailing in the transmission system, and conducts research and development projects requiring the use of gas flow under high pressure conditions.
- ▶ **Gas Quality Measurement Laboratory** located in Pogórska Wola and at the LNG Terminal in Świnoujście. The laboratories' operations are based on the inspection of gas chromatographs and the analysis of the quality of the transmitted gas. The laboratory in Pogórska Wola, also performs methane emission tests, tests of noise levels and mechanical vibrations in the workplace as well as tests of noise emissions to the environment. The laboratory located in Świnoujście analyses water and effluents for the processes at the Terminal. In 2025, the Gas Quality Measurement Laboratory in Świnoujście expanded its accreditation to include the service of measuring and analysing process gas chromatographs and gas sampling.

- ▶ **Materials Testing Laboratory in Pogórska Wola** conducts scientific research and diagnostics of structural materials and their welded joints. In 2025, the Materials Testing Laboratory expanded its accreditation by the Office of Technical Inspection, to include the TOFD ultrasonic testing method in accordance with PN-EN ISO 10863:2020-12 and PN-EN ISO 16828:2014-06. It was also successfully assessed by the Polish Centre for Accreditation in the area of supervision.

In 2025, GAZ-SYSTEM did not cancel any key services, while:

- completed the expansion of the LNG Terminal in Świnoujście in December 2024. The comprehensive facility expansion, involving the installation of additional vaporisers (SCV), the construction of a second jetty and erection of the third in-process LNG storage tank resulted in the increase of annual regasification capacity of the LNG Terminal in Świnoujście up to 8.3 bcma as of 1 January 2025 (in 2015, the re-gasification capacity of the LNG Terminal in Świnoujście, was 5 bcma).
- work is currently under way on the construction of the FSRU Terminal in Gdańsk. On 3 December 2024, GAZ-SYSTEM received a decision from the Voivode of the Pomeranian Province granting the building permit for the FSRU Terminal in the Gulf of Gdańsk with the infrastructure necessary for its operation and an offshore gas pipeline connecting the Terminal with the onshore infrastructure. The FSRU Terminal is scheduled for commissioning at the beginning of 2028.

GAZ-SYSTEM is active on the domestic and international markets. On the domestic market (Poland), the company's customers include:

- end users (including industrial customers, energy and chemical companies),
- gas distribution companies,
- trading companies (entities active on the wholesale gas market).

Connections to the transmission network

In 2025, the number of applications for connection conditions was 480; 151 connection conditions and 223 connectibility notices were issued.

GAZ-SYSTEM yet again observed increased interest of biomethane plants in connecting to the transmission network. In 2025, the majority of the issued connection conditions and information consisted of documents for biomethane plants, representing a significant increase compared with previous years.

International operations

International operations include cooperation with transmission system operators in the neighbouring countries: Germany, Czechia, Slovakia, Ukraine, Lithuania, Denmark and, indirectly, in the Baltic and Scandinavian states.

GSA platform

GAZ-SYSTEM is the operator of the **GSA Platform**, a tool for booking capacity in the natural gas transmission systems and for contracting services offered on the secondary market by the transmission system and LNG Terminal users. The Platform enables gas Transmission System Operators (TSOs) to offer capacity on the interconnections they manage by way of auctions. It also provides transmission system users with the possibility to acquire capacity on the primary and secondary markets in a simple and transparent manner.

The GSA Platform meets all EU regulatory requirements, including those contained in the natural gas market network codes. The platform has been adapted to the requirements of the REMIT Regulation and has been granted the OMP (Organised Market Place) status.

By taking part in the auctions in the gas year 2024/2025, market participants were able to book the capacity made available by operators on the GSA Platform at the interconnectors:

- GAZ-SYSTEM S.A. as the national transmission system operator (GAZ-SYSTEM) and the operator of the Polish section of the Yamal- Europe transit gas pipeline system (GAZ-SYSTEM ISO),
- AB AmberGrid (IP Santaka),
- Connexus (Kiemenai),
- Energinet (IP Faxe),
- eustream a.s. (IP Vyrava),
- GASCADE (IP Mallnow),
- NEL Gastransport GmbH (Greifswald NEL, Greifswald IKG, LNG Baltic Energy Gate (Port)),
- NET4GAS s.r.o. as part of the bundled product offered at the Těšín connection,
- LLC 'Gas TSO of Ukraine' for the 'GCP GAZ-SYSTEM/UA TSO' virtual point.

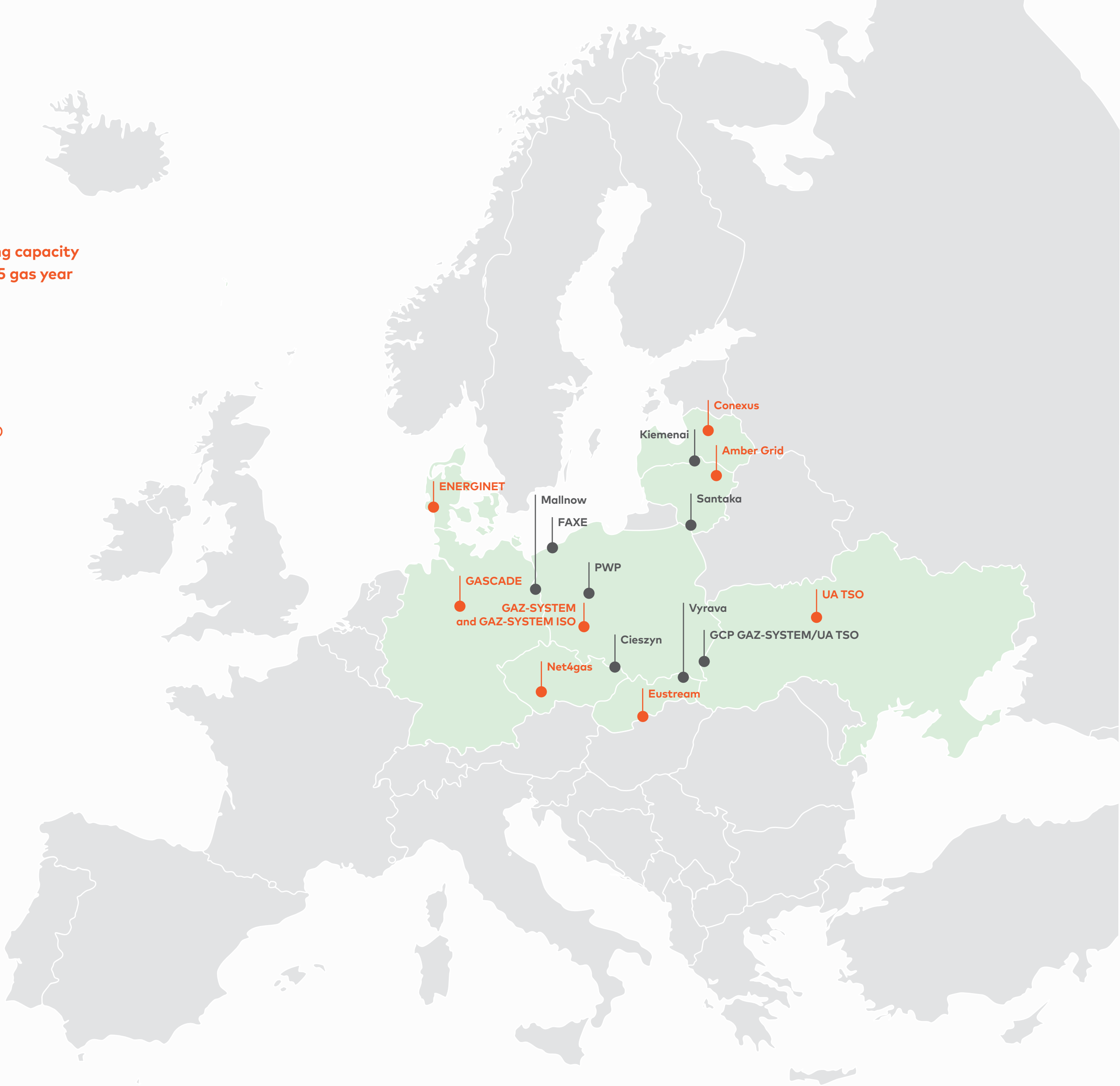
General

Transmission system operators offering capacity via the GSA Platform in the 2024/2025 gas year

- Amber Grid
- Connexus
- ENERGINET
- Eustream
- GASCADE
- GAZ-SYSTEM and GAZ-SYSTEM ISO
- Net4gas
- UA TSO

Interconnectors

- Cieszyn
- GCP GAZ-SYSTEM/UA TSO
- Faxe
- Kiemenai
- Mallnow
- PWP
- Santaka
- Vyrava



The GSA Platform also enables LNG terminal operators to offer their terminal users the possibility of reselling the contracted services, i.e. regasification and additional services, on the secondary market. Within this scope, the GSA Platform provides services of the LNG Terminal in Świnoujście and the LNG Terminal in Klaipėda.

• GASEOUS FUEL STORAGE SERVICES

Gas Storage Poland acts as the Storage System Operator (SSO) for gas. The company's primary objective is to safely perform operational tasks and reliably manage the flow of natural gas delivered to and off-taken from two groups of storage facilities: GIM Kawerna [Cavern Gas Store System], GIM Sanok [Sanok Gas Store System] and one underground gas storage facility (UGS): PMG Wierchowice.

In 2025, the total capacity of underground gas storage was 3.3 bcm, and it was based on the operation of seven UGSs [PMG], which are natural gas storage facilities established:

- in solution-mined salt cavern (in salt deposits)
 - GIM Kawerna, which includes:
 - KPMG Mogilno,
 - KPMG Kosakowo.
- in partially depleted natural gas fields, which include:
 - GIM Sanok, which includes:
 - PMG Husów,
 - PMG Strachocina,
 - PMG Swarzów,
 - PMG Brzeźnica.
 - IM PMG Wierchowice.

In 2025, an investment project covering the expansion of the underground gas storage facility PMG Wierchowice was implemented as part of the storage capacity expansion. The project resulted in the active capacity increase from the current 1.3 bcm to 2.1 bcm, alongside an increase in its injection and off-take capacity. Additional information in this regard is provided as part of the S4-4 disclosure.

GAZ-SYSTEM Group companies are strictly regulated and operate in accordance with national and EU regulations.

A sector segmentation was carried out for the purpose of double materiality assessment. Following an analysis of the PKD/NACE codes and after taking into account the revenue and capital values, three sectors of Group's activity were defined on the basis of EFRAG draft:

- (MOG) Crude oil and natural gas (PKD 49.50A, transport via pipeline of fuel gases),
- (TOT) Other transport (PKD 52.10A, Warehousing and storage of fuel gases),
- (TRT) Road transport (PKD 52.21.Z, Service activities incidental to land transportation).

From its activities related to gas transmission, re-gasification, gas pressure reduction and compression services and other services, the company generated a revenue of PLN 4,764,033,926.66 in 2025, of which PLN 3,924,445,388.26 (82 per cent) was revenue generated from gas transmission (MOG) Crude oil and natural gas (PKD 49.50A, transport via pipeline of fuel gases).

The undertaking does not carry out operations related to the production of chemicals, controversial weapons or the cultivation and production of tobacco.

Sustainability objectives related to important product and service groups, customer categories and stakeholder relations and their evaluation are indicated in the current GAZ-SYSTEM's Business Strategy and ESG Policy at GAZ-SYSTEM. The ESG Policy with the indicated objectives is described within disclosures E1-2, S1-1, S3-1, and S4-1 and G1-1.

Strategy of GAZ-SYSTEM until 2033, with an outlook until 2040 takes into account aspects related to energy security, development of the regional gas market, energy transition and decarbonisation of the company's value chain, as well as employee wellbeing and improved operational efficiency, paying greater attention to sustainability matters. The strategic directions and objectives are integrated into the ESG Policy.



△ PMG for high-methane gas (Group E)

PMG (Underground Gas Storage facilities) in Poland

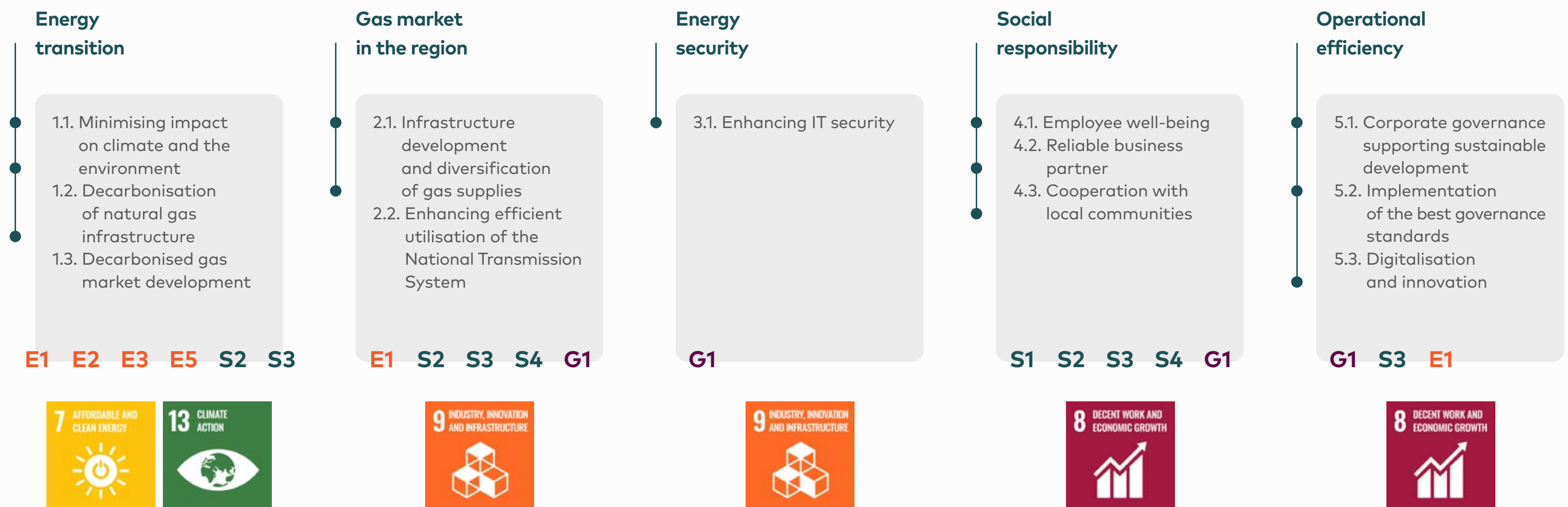


In 2025, GAZ-SYSTEM implemented the ESG Policy, which reflects the integration of the company's strategic directions and objectives with its ESG activities, as well as its commitment to the company's sustainable development and the creation of long-term value for the stakeholders. The document describes GAZ-SYSTEM's operations in the context of sustainability management, including in particular the company's mission, vision and values, key stakeholders, as well as the approach to ESG management.

The initiatives and actions set out in the ESG Policy support the achievement of the company's twelve strategic objectives. The ESG Policy contains 86 ESG initiatives planned for implementation between 2025 and 2027. These initiatives are being implemented through a total of 123 tasks assigned to individual organisational units. Out of the 108 tasks set for completion in 2025, the company's organisational units confirmed the completion of 89 tasks, representing 82% of the annual plan and confirmed implementation of the ESG Policy for the 2025–2027 period. The implementation of these tasks and ESG objectives resulted in the completion of 55 ESG initiatives. Detailed information on the implementation of ESG initiatives within the scope of activities covered by the E1, E2, E4, S1, S3, S4 and G1 thematic disclosures are presented further in this Report.

Alignment of GAZ-SYSTEM's business objectives with global sustainable development goals

Objectives of the Strategy and ESG Policy





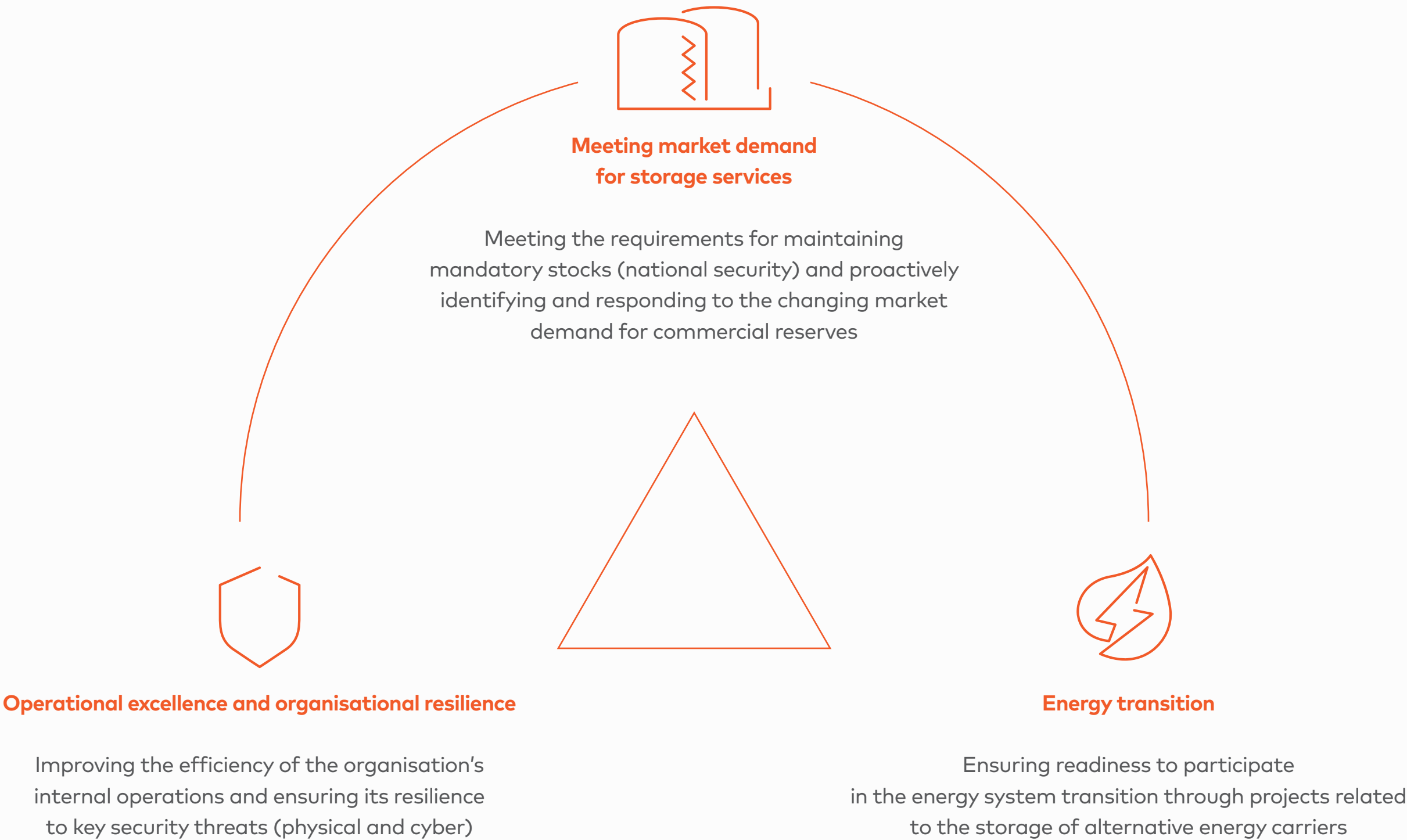
Strategy of Gas Storage Poland

On 16 December 2025, the Management Board of Gas Storage Poland, by Resolution No. 139/2025, adopted the Strategy of Gas Storage Poland sp. z o.o. for the years 2026–2030, with an outlook until 2035, incorporating aspects of sustainable development (Strategy of Gas Storage Poland), subsequently, by Resolution No. 26/2025 of 23 December 2025, the Strategy of Gas Storage Poland was approved by the Supervisory Board. By the same resolution, the Supervisory Board also approved the Management Board's motion regarding the adoption of the Strategy of Gas Storage Poland, submitted for consideration by the Shareholders' Meeting. After the balance sheet date, the Shareholders' Meeting of Gas Storage Poland, by Resolution No. 1 of 28 January 2026, approved the Strategy of Gas Storage Poland, which focuses

on consistent strengthening of the country's energy security, the development of the domestic gas market and improving operational efficiency in order to prepare Gas Storage Poland to play a key role in the energy transition.

The Strategy of Gas Storage Poland sets out three strategic directions for the company's development, comprising: meeting market demand for storage services, operational excellence and organisational resilience, and energy transition. In this context, the strategy addresses the growing market demand for gas storage services, strengthens organisational resilience and supports the development of alternative energy carriers.

Directions of strategic development



In this regard, the strategic objective of Gas Storage Poland is to develop its commercial offer in a manner that is responsive to changing customer expectations, as well as to evolving regulatory and market conditions. Meanwhile, the company is analysing potential directions for the development of storage capacity, preparing for their implementation, thereby enabling it to respond effectively to changes in the market demand.

At the same time, the company recognises the importance of a stable regulatory framework; it therefore plans to engage actively in consultation processes and work on the development of the legal environment in order to participate in shaping solutions that take into account the real capabilities and limitations of the gas storage system in a way that ensures its effective operation.

Taking into account the need to ensure security and reliability of the storage infrastructure, the company is developing a comprehensive approach to security by strengthening the protection of its infrastructure, enhancing digital resilience and implementing modern mechanisms for preventing and responding to cyber-attacks.

The company also recognises the importance of human capital, striving to build a reputation of an attractive and responsible employer, as well as the role of alternative energy carriers, including the development of the hydrogen economy and the potential for compressed air storage technology. This way, Gas Storage Poland is gradually expanding its role – from an operator of gas storage system towards an operator of modern energy storage services.

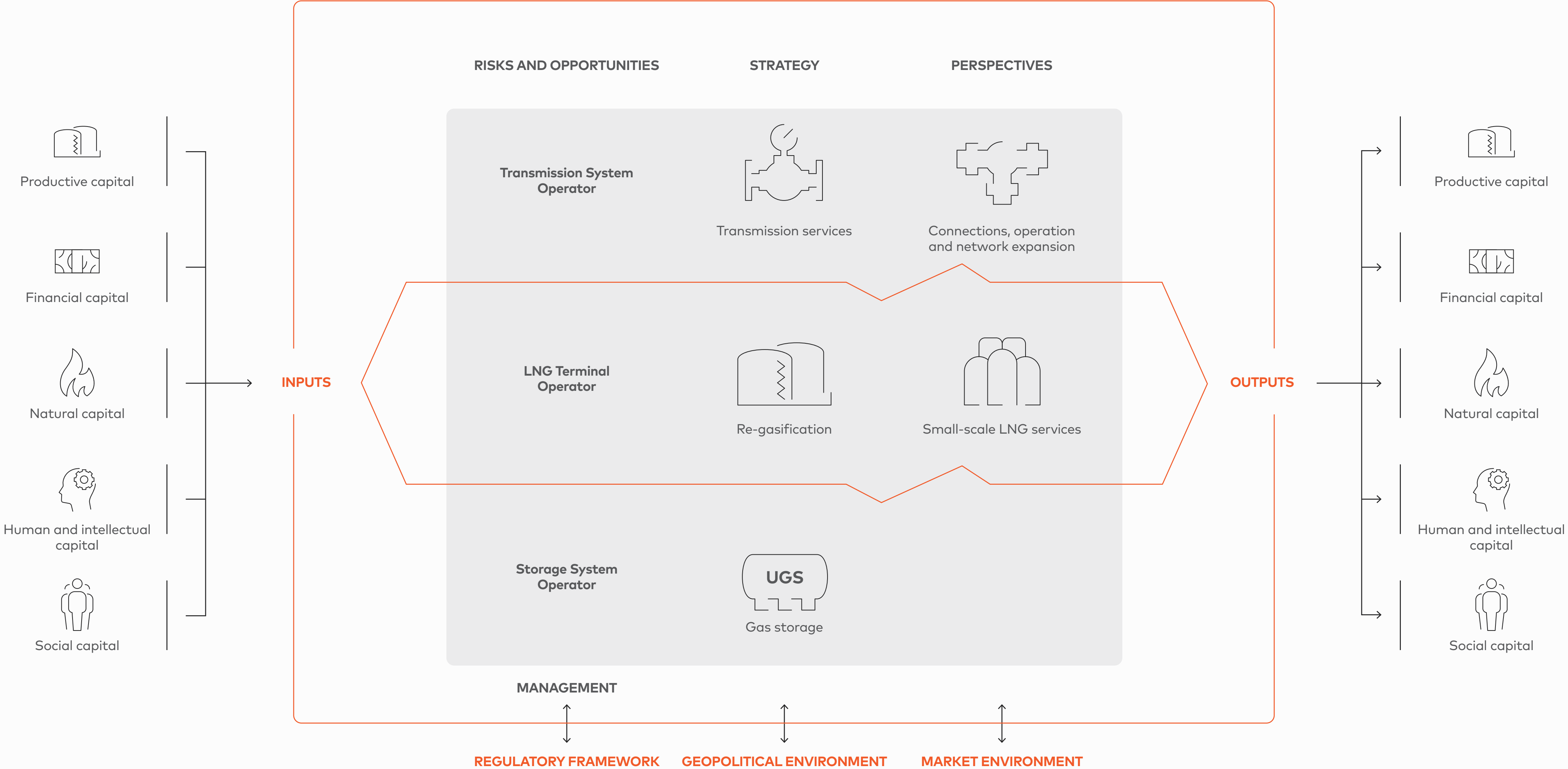
At the same time, Gas Storage Poland intends to consistently develop its maturity in terms of reporting and implementing ESG standards, by adopting environmental, social and corporate governance objectives. These measures are designed to ensure compliance with shareholder expectations and to support the energy transition responsibly and in the long term.



Business model of the GAZ-SYSTEM Group

The Group's business model is focused on ensuring reliable, safe and efficient transmission of gas from various sources to domestic customers. GAZ-SYSTEM manages a network of gas pipelines, covering both domestic transmission networks in Poland and cross-border interconnections. As a transmission system operator, it is committed to the continuous development and modernisation of the transmission infrastructure. The company also provides re-gasification and transshipment services at the LNG Terminal in Świnoujście.

Mission and vision



The value chain mapping process of the GAZ-SYSTEM Group was carried out in 2024 and remained valid also in 2025. It covered two key perspectives: own operations and the upstream and downstream value chain.

Own operations included both management activities, supporting activities as well as operational activities responsible for value creation. This division was prepared according to Michael Porter's model, according to which the value chain should include primary (operational) activities and secondary (supporting) activities.

The upstream mapping process at GAZ-SYSTEM Group included an analysis of suppliers. Data was collected using an upstream form with a list of suppliers and the value of purchases. A cut-off threshold of PLN 3 million was set, with 50 key suppliers being selected.

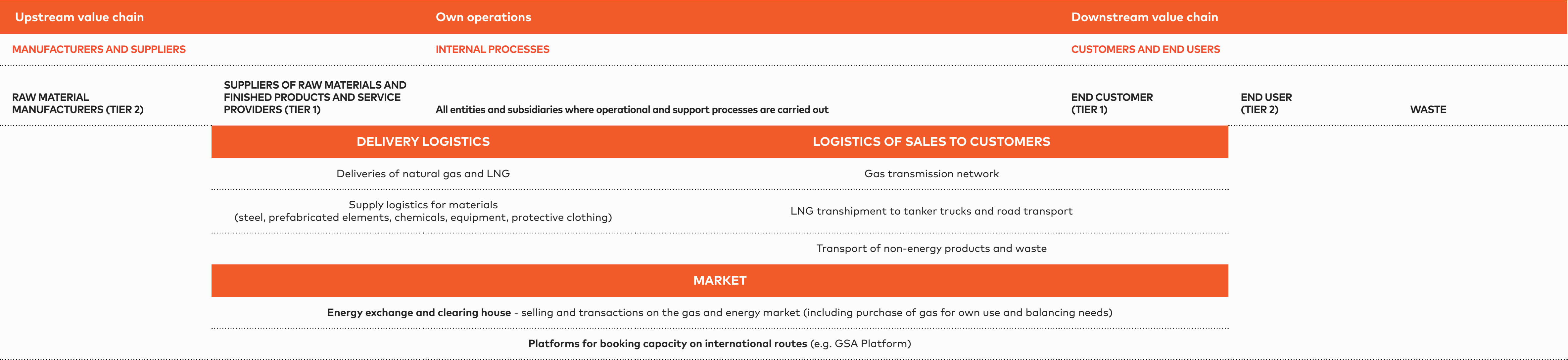
On the other hand, the downstream mapping analysed the key customers of the GAZ-SYSTEM Group and the types of products sold.



The GAZ-SYSTEM S.A. CG value chain

Upstream value chain		Own operations		Downstream value chain		
MANUFACTURERS AND SUPPLIERS		INTERNAL PROCESSES		CUSTOMERS AND END USERS		
RAW MATERIAL MANUFACTURERS (TIER 2)	SUPPLIERS OF RAW MATERIALS AND FINISHED PRODUCTS AND SERVICE PROVIDERS (TIER 1)	All entities and subsidiaries where operational and support processes are carried out		END CUSTOMER (TIER 1)	END USER (TIER 2)	WASTE
Manufacturers of primary raw materials used in the production process and traded. 1) Raw and primary materials - Natural gas - Liquefied natural gas (LNG) - Nitrogenated gas 2) Natural gas and LNG producers and extraction companies - Gas production from domestic fields - Gas production from foreign fields - Liquefaction and export of LNG	Suppliers of raw materials for the production process, finished products sold under own brand, energy raw materials and service providers. 1) Natural gas and LNG suppliers - Natural gas, - Liquefied natural gas (LNG) - Nitrogenated gas 2) Suppliers of utilities and fuels for mobile resources - Electricity - Diesel fuel ON, 95 petrol 3) Steel, prefabricated components, chemicals and equipment - Deliveries of steel and prefabricated components for the construction and maintenance of gas transmission, re-gasification and storage infrastructure (gas pipelines, compressor stations, etc.). - Chemicals used in maintenance processes and infrastructure operations. - Technical equipment and components such as valves, compressors, pumps necessary to maintain the infrastructure 4) Construction and contractor services - Contractor services related to the construction, maintenance and upgrades of gas transmission, re-gasification and storage infrastructure. - Providers of design services, construction supervision, environmental inventories, manufacturers of fittings, construction contractors, project management, etc. 5) Services necessary for the operation of the business - IT systems and telecommunications - Consulting services - Technology and logistics transport - Other supporting services (security of buildings and property, cleaning services, office and food supplies, etc.)	Primary (operational) processes 1) Production/manufacturing - LNG re-gasification (Process comprising LNG reception at the LNG Terminal in Świnoujście, cryogenic storage and LNG re-gasification and its transmission to the National Transmission System; re-gasification customer service) - LNG storage (LNG storage in special cryogenic tanks prior to re-gasification) 2) Natural gas transmission services (Control of transmission network traffic and cooperation between operators; transmission customer service) 3) Customer connections (Connection of new customers to the National Transmission System; connection customer service) 4) Storage of natural gas (Provision of gas storage services in Poland and customer support for storage services) 5) New products and services - Biomethane transfer, - Re-gasification of bioLNG 6) Laboratories (Quality measurements, calibration and materials testing)	Secondary (supporting) processes - Administration (Management of assets, real estate, vehicle fleet, documentation and occupational health and safety supplies, insurance), - Procurement (Procurement procedures, projects and analyses, contracts and procedures) - Security (Protection of information, personal data, critical infrastructure, risk analyses and security system), - Financial processes (Accounting, tax management, liquidity management, billing, tariff processes, financing acquisition, financial modelling and financial reporting), - Human Capital Management (Recruitment, human resource services, trainings, compensation and benefits), - IT and OT (IT/OT infrastructure and application maintenance, IT project management, application development, service desk), - Cyber Security (Analyses, monitoring and incident response), - Infrastructure operation and maintenance services - Transmission infrastructure maintenance, - Testing and certification (Gas quality measurements, gas meter calibration, materials testing and innovation) Management processes: - Strategy (Infrastructure development planning, energy transformation, EU funds), - Investments (Project management, control of project documentation, supervision of transmission infrastructure development), - Environmental protection and impact management, - Corporate communication (Internal communication, press, electronic media, marketing communications, social sponsorship and CSR), - Financial Controlling, - Risk management (Identification of risks and risk management in operational processes), - Internal audit (Operational, management systems and technology audit), - Legal services (Regulatory support and author supervision), - ESG (Sustainability reporting, ESG policy, stakeholder relations), - Market information (REMIT compliance and management of the Gas Inside Information Platform)	1) Distribution system operators 2) Final customers connected to the transmission system Industrial sector customers (including energy-intensive industry) 3) Companies contracting transmission services - Trading companies - entities selling and buying natural gas on the whole-sale market - Exporters and importers of gas and entities transporting gas through Poland 4) End suppliers of gas - retail suppliers which sell gas directly to smaller end customers	1) Natural persons Individual customers of natural gas 2) Small and medium enterprises Operational waste generated during network maintenance and upkeep, such as oils, lubricants, wiping cloths, filters and other maintenance materials Waste from LNG re-gasification - sludge from waste water treatment plant Waste from construction and demolition processes General and office waste	

The GAZ-SYSTEM S.A. CG value chain



Schemat łańcucha wartości GK GAZ-SYSTEM



2.3.2

[SBM-2] Interests and views of stakeholders

The GAZ-SYSTEM Group conducts regular dialogue with its stakeholders using various communication tools and channels to solicit opinions and define priorities.

The key stakeholders of the GAZ-SYSTEM Group are:

- Energy Regulatory Office,
 - government administration,
 - transmission service customers,
 - regasification service customers,
 - suppliers and subcontractors, including construction and engineering companies, manufacturers and suppliers of equipment, materials and products,
- directly connected customers,
 - customers of storage services,
 - end users,
 - key suppliers – suppliers of utilities, including electricity,
 - consumers of natural gas,
 - employees, including trade unions.

In addition, the GAZ-SYSTEM Group treats the environment as a ‘silent stakeholder’.

Relations of GAZ-SYSTEM Group with key stakeholders

Key stakeholders	Stakeholder focus area	Communication channels	Stakeholder cooperation objectives	How GAZ-SYSTEM Group implements the results of cooperation with stakeholders
Regulator (President of the Energy Regulatory Office)	Regulation of the natural gas and renewable fuel market, ensuring energy security, relations with system users, monitoring market developments	Publication of periodic reports, analyses and recommendations, official letters, conferences and seminars, public consultations, working groups and forums, cooperation with industry organisations	Cooperation with the ERO is put into effect on a continuous basis. The goal is to ensure that the Group's operations comply with applicable regulations, to expand the natural gas market and services for the users	Internal and external regulations are aligned with the EU law, national legislation and the regulator's guidelines
Government administration	Laws, sectoral and industry-specific regulations	Analysis of the legal acts and regulations in force, active participation in drafting regulations by providing opinions and positions on draft legislation, cooperation with ministries and membership in working groups and teams, official letters, public consultations	Acting in accordance with the law, implementing national energy policy and climate directions, creating a regulatory environment that fosters development	Execution of tasks related to national energy security and responding to regulatory requirements through transparent, reliable and regular communication
Transmission service customers	Access to information, business relations, tariff, continuity of gas supply, performance of transmission contracts	E-mail and hard copy correspondence, telephone calls, periodic customer satisfaction surveys, complaint analysis, market consultations, market screening, incremental procedures, website and dedicated 'For Customers' tab, educational and information materials, industry conferences, Information Exchange System (IES) – electronic customer service	Maintaining good business relationships, reliability, quality and continuity of service	Implementation of solutions noted during consultations on the functioning of the gas market concerning areas such as: draft amendments to the Transmission Network Codes for the Transmission System (NTS TNC), Network Code for the Polish Section of the Yamal - Europe Transit Gas Pipeline System (SGT TNC), tariff methodology, incremental capacity, National Ten-Year Development Plan (NTYDP). Taking into account comments made by customers during satisfaction surveys

Key stakeholders	Stakeholder focus area	Communication channels	Stakeholder cooperation objectives	How GAZ-SYSTEM Group implements the results of cooperation with stakeholders
Regasification service customers	Ensuring stable and secure gas supply, performance of the regasification service agreements	E-mail and hard copy correspondence, telephone calls, regular customer satisfaction surveys, complaint analysis, market consultations, market screening, website and dedicated 'For Customers' tab, educational and information materials, industry conferences	Maintaining good business relationships, reliability, quality and continuity of service	Implementation of solutions in the area of gas market functioning related to: draft amendments to the LNG Terminal Code, the tariff
Suppliers (including construction and engineering companies)	Procurement, contracts and tenders conducted to ensure reliable and stable gas supply, setting terms of cooperation, work and payment schedules At the execution stage, handling contracts and subject matters of delivery of services, products	Direct contacts, electronic and traditional correspondence, Procurement Platform, Preliminary Market Consultations, procurement procedures, requests for information, trainings, surveys, meetings During the phase in which commitments and contracts have been entered into, the form and method of communication – both indirect and direct – with representatives of the parties are defined in the contract provisions	Building sustainable and long-term relationships with suppliers and business partners. The Group emphasises compliance with high technical, ethical, social and environmental standards by active and potential suppliers	GAZ-SYSTEM develops standards and guidelines for cooperation in the procurement process and makes them available to suppliers during face-to-face meetings, such as regular meetings with suppliers. Contracts are executed in accordance with transparent rules, consistent with applicable law and internal procedures, including: GAZ-SYSTEM Procurement Policy, Code of Conduct for Suppliers of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. GAZ-SYSTEM has developed a standard set of clauses to be incorporated into Contracts, as well as relevant guidelines and standards
Directly connected end-users	Connection to the transmission system, access to information	E-mail and hard copy correspondence, telephone calls, periodic customer satisfaction surveys, analysis of objections raised, market consultations, market screening, website and dedicated 'For Customers' tab, educational and information materials, industry conferences including the Information Exchange System (IES)	Maintaining good business relationships, reliability, quality and continuity of service	Implementation of solutions noted during consultations on the functioning of the gas market concerning areas such as: draft amendments to the Transmission Network Code for the Transmission System (NTS TNC), tariff methodology, incremental capacity, National Ten-Year Development Plan (NTYDP_PL). Taking into account comments made by customers during satisfaction surveys and contract negotiations
Customers of storage services	Provision of gas storage service, access to information	E-mail and hard copy correspondence, telephone calls, complaint analysis, market consultations, market research, website and dedicated tab, educational and information materials, industry conferences	Maintaining good business relationships, reliability, quality and continuity of services as well as fulfilling its obligations of the operator under the law	Implementation of solutions noted during consultations on the functioning of the gas market concerning areas such as: draft amendments to the Storage Facilities Code (SFC)
End-users	Execution of agreements with end users. Access to information, implementation of agreements, Plan of Restrictions	E-mail and hard copy correspondence, telephone calls, periodic customer satisfaction surveys, complaint analysis, market consultations, market screening, website and dedicated For Customers tab, educational and information materials, industry conferences, Information Exchange System (IES)	Maintaining good business relationships, reliability, quality and continuity of service	Implementation of solutions noted during consultations on the functioning of the gas market concerning areas such as: draft amendments to the Transmission Network Code for the Transmission System (TNC NTS), tariff methodology, incremental capacity, National Ten-Year Development Plan (NTYDP_PL). Incorporating customers' comments submitted during the satisfaction survey

Key stakeholders	Stakeholder focus area	Communication channels	Stakeholder cooperation objectives	How GAZ-SYSTEM Group implements the results of cooperation with stakeholders
Key suppliers – suppliers of utilities, including electricity	Payment schedules, mark-up, sales volumes, reliability, parameters, quality, pricing of products and services, product certificates, contracts, procedures for establishing cooperation.	Ongoing cooperation (direct interaction, electronic and hard copy correspondence), cooperation and contacts for business arrangements in the negotiation of service prices.	Long-term cooperation, reliability, stability, cost optimisation, meeting ESG criteria.	GAZ-SYSTEM develops standards and guidelines for cooperation in the procurement process and makes them available to suppliers during face-to-face meetings, such as regular meetings with suppliers. Contracts are executed in accordance with transparent rules, consistent with applicable law and internal procedures, including: GAZ-SYSTEM Procurement Policy, Code of Conduct for Suppliers. GAZ-SYSTEM has developed a set of standard clauses to be used in contracts.
Consumers of natural gas	Access to information.	Website – the form for reporting violations of the law, disclosure of misconduct and protection of whistleblowers is available on the website.	Good public image of the transmission system operator.	Alignment of the information provided on the website and in face-to-face communications with consumers' expectations.
Subcontractors	Provisions of contracts with suppliers on the requirements for subcontractors, OHS and environmental matters	Indirect contact through suppliers, form for reporting violations of the law, disclosure of misconduct and protection of whistleblowers is available on the website.	Building strong, long-term relationships with suppliers and business partners. The Group attaches great importance to ensuring that current and potential suppliers adhere to high ethical, social and environmental standards by the current and potential suppliers.	GAZ-SYSTEM develops standards and guidelines for cooperation in the procurement process and makes them available to suppliers during face-to-face meetings, such as regular meetings with suppliers. Procurement is carried out on the basis of transparent rules compliant with applicable law and internal procedures: GAZ-SYSTEM Procurement Policy, Code of Conduct for Suppliers. GAZ-SYSTEM has developed a standard set of contractual clauses, guidelines and standards.
Employees, including trade unions	Working conditions and occupational health and safety, professional development, equal treatment, job satisfaction, communication.	Internal communication (newsletters and e-mails, intranet, face-to-face and on-line meetings), trade union activities, trainings, whistleblowing system, workshops, conferences, team-building events, sustainability reporting.	Partnership dialogue with public organisations, efficiency and engagement, friendly organisational culture, education as well as professional and personal development, OHS and cybersecurity matters, new policies, procedures and guidelines, learning about employees' opinions and needs, building a sense of belonging, communicating important company matters.	Implementing the provisions of the Collective Bargaining Agreement for the employees of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A., acting in accordance with the principles of the applicable Policies on ethics, preventing mobbing and discrimination, respect for human rights, including in sustainability reporting, topics of importance to the employees.
Natural environment	Minimising climate and environmental impact by i.e. reducing greenhouse gas emissions, increasing energy efficiency, improving water footprint and moving towards a circular economy model.	Cooperation with scientific institutions and technology suppliers, environmental organisations, local communities, environmental reporting.	Tackling adverse environmental changes and mitigating climate change.	GAZ-SYSTEM Strategy is focused on energy transition, incorporation of environmental impact assessments in key investment projects, sustainability reporting, environmental programme within the framework of ISO 14001.

2.3.3

[SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

The table below sets out a description of the material positive and negative impacts resulting from the materiality assessment carried out in 2024, which remained relevant and valid in 2025.

List of material impacts, including disclosure of the point of origin, time horizon and impact assessment

No.	Materiality assessment sub-topic	Actual/ potential impact	IRO type	Place in the value chain	IRO description	Time horizon
1	E1 - Climate change mitigation	Actual	Negative	Own operations	Purchase of energy generated from fossil fuels contributes to greenhouse gas (GHG) emissions associated with the company's operations.	Short-term
2	E1 - Climate change mitigation	Actual	Negative	Own operations	The purchase of fossil fuels generates significant amounts of CO ₂ and other GHG emissions during their combustion and in the natural gas extraction process, which increases the company's overall carbon footprint.	Short-term
3	E1 - Climate change mitigation	Actual	Negative	Upstream	The production of e.g. industrial valves and fittings, compressor units, steel pipes, filter-separators or bends requires large amounts of energy and raw materials (e.g. steel, metals), which is associated with e.g. CO ₂ emissions and pollution of air, water and soil in the value chain.	Short-term
4	E1 - Climate change mitigation	Actual	Positive	Own operations	Opting for renewable energy can significantly reduce emissions and improve overall environmental performance.	Medium-term
5	E1 - Climate change mitigation	Actual	Positive	Own operations	Companies that effectively reduce emissions by implementing innovative methods to monitor and improve energy efficiency may gain significant financial benefits.	Medium-term
6	E2 - Air pollution	Actual	Negative	Own operations	In the event of a failure, the transmission infrastructure (e.g. a gas pipeline) may develop a leak or burst, leading to the release of a flammable substance (gas) into the atmosphere.	Short-term
7	E4 - Impacts on the extent and condition of ecosystems	Actual	Negative	Own operations	Construction of a gas pipeline in forested areas requires logging, removal of stumps and litterfall clearance.	Short-term
8	S1 - Equal treatment and opportunities for all	Potential	Negative	Own operations	Unequal pay, lack of equal treatment and discrimination (e.g. based on gender, age, background) may result in in-company tensions, lower morale and problems attracting talent.	Medium-term
9	S1 - Working conditions	Actual	Positive	Own operations	The company monitors employees' working time and offers the option of remote working. It also supports employees' sports activities by, for example, subsidising a MultiSport membership card.	Short-term
10	S1 - Working conditions	Actual	Positive	Own operations	Medical services can include health programmes that promote employee health and support their wellbeing.	Short-term

No.	Materiality assessment sub-topic	Actual/ potential impact	IRO type	Place in the value chain	IRO description	Time horizon
11	S1 - Working conditions	Actual	Positive	Own operations	Medical services can include health programmes that promote employee health and support their wellbeing.	Short-term
12	S1 - Working conditions	Actual	Positive	Own operations	The organisation of physical security services (partnering with an external company or setting up an in-house physical security service) contributes to improving the safety and security of employees and of the critical infrastructure.	Short-term
13	S3 - Communities' economic, social and cultural rights	Actual	Negative	Own operations	A controlled zone is established along the gas pipelines in accordance with the Regulation of the Minister of Economy of 26 April 2013 on the technical conditions to be met by gas networks and their location (Journal of Laws 2013, item 640). In this zone, no structures should be erected, no permanent storage or warehousing facilities should be set up and no actions should be undertaken that could cause damage to the gas pipeline during its service life. The width of the control zone depends, inter alia, on the diameter of the gas pipeline. Restrictions under the Regulation may adversely affect the use and value of the plots of land. The construction of aboveground facilities, such as e.g. metering stations, gas nodes or line valve stations (LVS) involves expropriations for the benefit of the State Treasury.	Short-term
14	S3 - Communities' economic, social and cultural rights	Actual	Positive	Own operations	The effect of the construction of gas pipeline(s) will be the increase in the safety and reliability of gas transmission locally, and at the national level the increase in the transmission capacity and the level of diversification of natural gas sources.	Short-term
15	S3 - Communities' economic, social and cultural rights	Actual	Positive	Own operations	Construction projects may create new jobs within local communities, which supports their economic growth.	Short-term
16	S4 - Personal safety of consumers and/or end users	Actual	Positive	Own operations	Reliable and secure ICT infrastructure and services ensure continuity of operations and stability of gas supply, which affects social security and energy stability.	Short-term
17	S4 - Information-related impacts on consumers or end users	Actual	Positive	Own operations	Communication and education regarding gaseous fuels and the energy transition contributes to public trust and may favourably influence building the market for decarbonised gases.	Short-term
18	S4 - Information-related impacts on consumers and/or end users	Actual	Positive	Own operations	With gas storage possibilities, the Company can ensure greater stability of supply and prices, especially in situations of increased demand, which results in a positive impact on end users and the entire economy.	Short-term
19	G1 - Corporate culture	Actual	Positive	Own operations	Implementing a systematic approach to safety and risk management, including emergency preparedness, improves the operational integrity, which translates into greater community and local authority confidence.	Short-term
20	G1 - Corporate culture	Actual	Positive	Own operations	Pipelines (transmission infrastructure) and gas storage facilities ensure stability of energy supply, which has a positive impact on the economy and reliability of energy services.	Short-term

No.	Materiality assessment sub-topic	Actual/ potential impact	IRO type	Place in the value chain	IRO description	Time horizon
21	G1 - Corporate culture	Actual	Positive	Own operations	Establishing a strong safety culture within the organisation reduces the risks associated with accidents and natural gas leaks, which has a positive impact on the environment and local communities.	Short-term
22	G1 - Corporate culture	Actual	Positive	Own operations	Providing medical care packages to employees and organising medical campaigns (health check packages) positively influences employees' perception of the company.	Short-term
23	G1 - Corporate culture	Actual	Positive	Own operations	The company has well-developed ethics-related procedures in place. A code of ethics has been established and an ethics team has been created within the organisation. Employees have access to a channel to report any irregularities via the intranet.	Short-term

Description of material risks and opportunities arising from the materiality assessment

No.	Materiality assessment sub-topic	IRO type	IRO description	Time horizon
1	E1 - Energy	Opportunity	Developing technologies based on alternative fuels may allow companies to enter energy transition markets.	Medium-term
2	E1 - Climate change mitigation	Risk	Investment in new technologies related to emission reduction can generate high costs, which increase the financial risk for the company in the context of changing regulations.	Medium-term
3	E1 - Climate change mitigation	Risk	Procurement of valves and fittings, steel pipes and other steel infrastructure components from suppliers and manufacturers outside the European Union is associated with emission charges under the CBAM regulation, which may lead to increased costs for the company in acquiring these products.	Medium-term
4	E1 - Climate change mitigation	Risk	Increased emissions-related costs (purchases of greenhouse gas emission allowances in the EU ETS) resulting from increasingly stringent regulations on CO ₂ emissions, may have a negative impact on operating costs if the company does not reduce its emissions by purchasing renewable energy and low-carbon fuels.	Short-term
5	E1 - Climate change mitigation	Opportunity	Companies that effectively reduce emissions by implementing innovative methods to monitor and improve energy efficiency may gain significant financial benefits.	Medium-term
6	E1 - Climate change mitigation	Opportunity	Investment in CO ₂ capture and storage technologies may open up new business opportunities and support energy transition.	Medium-term
7	E1 - Climate change adaptation	Opportunity	Insurance may help protect the company from the consequences of environmental events, such as gas leaks or pollution, as well as the consequences of extreme weather events. Well-suited insurance policies may support efforts to minimise environmental impact and help to stabilise the company's finances.	Short-term

No.	Materiality assessment sub-topic	IRO type	IRO description	Time horizon
8	E2 - Soil contamination	Risk	In the event that the soil becomes contaminated during construction works, the investor is obliged to bear the costs associated with the land reclamation.	Short-term
9	E4 - Impacts on the extent and condition of ecosystems	Opportunity	Entities that effectively manage environmental effluents can gain easier access to new projects and opportunities to generate additional revenue.	Medium-term
10	S4 - Personal safety of consumers and/or end users	Opportunity	Investing in advanced ICT technologies improves the reliability and security of the ICT infrastructure, which in turn enhances the security of transmission and has a positive impact on public safety.	Short-term
11	G1 - Corporate culture	Risk	Lack of the regulator's consent to significantly increase rates may adversely affect the ability to cover rising costs (the operator's actual costs are not taken into account).	Short-term
12	G1 - Corporate culture	Risk	Financial impact on entities depends on local emission-related regulations, which may lead to increased operating and capital expenditures (EU ETS).	Short-term
13	G1 - Corporate culture	Risk	Risk of loss of competitiveness through delays in decarbonising transmission infrastructure may limit revenues and market share.	Long-term
14	G1 - Corporate culture	Risk	Emissions management costs may increase due to the need for operational adaptation and investment in technologies to improve GHG emissions.	Medium-term
15	G1 - Corporate culture	Opportunity	Companies that adapt to pro-environmental regulations may benefit from tax relief, subsidies or other forms of financial support offered by governments that promote sustainability.	Medium-term
16	G1 - Corporate culture	Opportunity	Making strategic decisions to expand their range of services to include decarbonisation services, e.g. regasification and liquefaction of biofuels, increases company's competitiveness and chances to gain access to new markets.	Short-term



Impacts, risks and opportunities related to the environment

The GAZ-SYSTEM Group has identified both positive and negative impacts of its operations. Improved energy efficiency has been identified as a positive impact which, as a medium-term measure, can contribute to a reduction in resource consumption and greenhouse gas emissions. Negative impacts include air pollution and greenhouse gas emissions, as well as potential impacts resulting from the implementation of infrastructure projects, such as construction of new gas pipelines.

Additional challenges are related to the value chain, involving emissions generated at the gas extraction stage, the production of infrastructure components and the consumption of electricity, largely obtained by burning fossil fuels.

The development of technologies based on alternative fuels opens new opportunities for expansion onto markets related to the energy transition. In the context of increasing climate risks, the need to adapt the business to changing climate conditions has also proved to be an important aspect, which is reflected in e.g. the concluded insurance agreements.

Social and corporate governance

The undertaking identified issues related to ensuring safety of employees, local communities and end users as a key matter.

Infrastructure projects, such as the construction of gas pipelines, may give rise to concerns due to their impact on local communities and ecosystems. For that reason GAZ-SYSTEM places particular emphasis on transparency and social dialogue.

Positive impact

The material positive impacts of GAZ-SYSTEM Group include a range of activities which contribute to environmental, social and economic improvements. The construction of new gas pipelines increases the security and reliability of gas transmission, which translates into the stability of energy supply, diversification of sources and strengthening the energy security of the country. Emissions can be effectively reduced by compliance with legal requirements and implementation of innovative technologies.

In the social area, the Group takes steps to improve working conditions and the wellbeing of its employees by offering medical care packages, health and safety support and programmes promoting physical health and physical activities. Investment projects contribute to the development of local communities by creating jobs and cooperation with local suppliers.

The Group's initiatives in the area of business ethics, including the implementation of Codes of Ethics and whistleblowing mechanisms across the Group companies, strengthen the organisational culture and minimise the risk of non-compliance. The reporting undertaking also places great emphasis on data security, compliance with privacy regulations (e.g. GDPR), which translates into greater operational security and protection of the interests of customers and business partners.



Negative impact

The construction of gas infrastructure in forested areas usually involves the felling of trees and the removal of forest litter, which leads to localised changes of ecosystems and may result in temporary depletion of feeding and potential breeding grounds. In addition, the controlled zone around the pipelines limits the use of the land by local residents, affecting its market value and potential uses such as afforestation or infrastructure development.

At a global level, the Group's activities generate greenhouse gas (GHG) emissions, both through direct emissions (which account for the largest share), purchase of energy from fossil sources and within the value chain (e.g. emissions associated with the production of industrial fittings and steel pipes used to build gas infrastructure, which require large amounts of raw materials and energy). All production-related emissions contribute to negative climate change as well as air, water and soil pollution at various stages of the value chain.

The significant influence exerted by the GAZ-SYSTEM Group results directly from its strategy and business model, which focus on ensuring national energy security, diversification of gas supply and operational efficiency. The strategy of GAZ-SYSTEM involves the development of transmission infrastructure, which entails both positive and negative environmental and social impacts.

The positive impacts resulting from the strategy include improved reliability of gas supply and storage capacity, which translates into economic stability and improved energy security. By implementing its sustainability strategy, the reporting undertaking invests in modern technologies to improve energy efficiency and reduce emissions to the environment.

The negative impacts are directly linked to the natural gas transmission business model, which involves i.e. greenhouse gas and pollutant emissions to the air, temporary occupation of natural areas during infrastructure construction and the potential risk of environmental accidents.

GAZ-SYSTEM's strategy includes measures aimed at minimising these negative impacts, such as investing in emission-reducing technologies and optimising the use of raw materials. The company implements the ESG Policy, which reflects the integration of the company's strategic directions and objectives with ESG activities and the pursuit of sustainable company development.

Balancing business objectives with environmental and social requirements remains a key challenge, particularly in the context of the energy transition and the drive to achieve climate neutrality. In 2026, the company plans to update its ESG Policy and set new targets and initiatives for implementation over the 2026-2030 period. Among other things, the aim of the update is to establish a closer link between the identified impacts, risks and opportunities and the organisation's activities and objectives in the area of sustainable development, as well as to define quantitative indicators and metrics for the said activities.

The Group's operations, which include the construction and operation of gas pipelines and gas storage facilities, have a direct impact on the environment and the society. Examples include greenhouse gas emissions, impact on air pollution through emissions, impact on ecosystems through deforestation, and the potential risks of failures. Furthermore, the Group's companies collaborate with numerous technology suppliers, construction companies and subcontractors, which has a further positive impact on local communities and the environment. GAZ-SYSTEM maintains relations with other transmission system operators across Europe, which is crucial for the integration of gas markets and infrastructure. Joint projects and interconnectors allow for efficient gas transmission. New infrastructure investment projects create further opportunities for business partners and support market growth in Poland and Central and Eastern Europe. All these relationships and activities have a long-term impact on the economy, public health and the environment.

The identified material impacts, risks and opportunities have not yet been assessed in terms of their financial implications.

The Group has not analysed the resilience of its strategy and business model in terms of its ability to counteract its material impacts and risks, and to capitalize on the material opportunities.

Due to its role of a critical infrastructure operator, the Group has identified additional specific disclosures relating to physical and cybersecurity. These are described under disclosures G1-1.

2.4

Management of impacts, risks and opportunities

2.4.1

[IRO-1]

Description of the processes to identify and assess material impacts, risks and opportunities

The double materiality assessment is a key step in setting out the sustainability reporting framework for the GAZ-SYSTEM Group, which aligns with the requirements of the CSRD and the ESRS standards. The aim of the assessment is to identify the key topics that should be addressed in the Group's sustainability reporting. The double materiality assessment process involves evaluating the materiality of sustainability-related topics in two dimensions: their financial significance and their impact on the environment.

In 2025, regulatory changes were introduced with regard to the approach to reporting on sustainability matters under the simplified ESRS standard. Furthermore, the GAZ-SYSTEM Group prepared a voluntary Sustainability Report in preparation for the mandatory disclosures required from 2027.

In view of the above, and given the absence of changes to its operations and their material impact on sustainability matters, the Group did not carry out another double materiality assessment. The impacts, risks and opportunities identified in 2024 remained relevant during the reporting year.

In 2025, the process of operationalisation of key impacts, risks and opportunities (IRO) was carried out, assigning material topics to the competences of the organisational units being their substantive owners and the company regulations. In the medium term, the company will implement procedures to monitor and manage IROs as well as assign responsibility for their implementation.



The double materiality assessment at the GAZ-SYSTEM Group was first conducted in 2024 and covered the following elements:

- impact materiality – an assessment of the impact of GAZ-SYSTEM Group's activity on its surroundings, including the environment and stakeholders,
- financial materiality – an analysis of the impact of sustainability-related issues on the companies' financial results.

Linking the assessment results to the business model and strategy – taking into account the specific nature of the entity, including the type of business activity and the characteristics of the value chain, to ensure consistency with the strategic objectives.

The double materiality assessment was carried out taking into account the following perspectives:

- internal and external stakeholders of the companies,
- business activities carried out across the Group's entire value chain,
- three time horizons: short-, medium- and long-term.

Key activities and assumptions in the double materiality assessment included:

- sectoral segmentation of member companies of the GAZ-SYSTEM Group,
- development and preliminary analysis of the value chain of the GAZ-SYSTEM Group,
- identification and development of a stakeholder map and conducting a dialogue with the key groups,
- compilation of a list of potential impacts, risks and opportunities (IROs) relevant to GAZ-SYSTEM Group companies,
- development of a double materiality assessment tool, including definitions, assessment scales and criteria for cut-off points in the dimensions of financial materiality and impact, tailored to the specific nature of the Group's operations,
- collection and verification of the IRO measurement results, selection of important topics and creation of a materiality matrix.

The Group's key stakeholders were involved in the impact assessment process, and a thorough dialogue was conducted with each of them at the various stages of the process. The following parameters were taken into account as part of the impact materiality assessment:

- vector – determining whether the Group's impact on the environment is positive or negative,
- scale – a dimension showing the severity of the impacts on the environment,
- scope – a dimension illustrating the extent to which positive and negative impacts affect society and the environment,
- irreversibility of consequences (remedial potential) – a dimension illustrating whether, and to what extent, negative impacts can be reversed.

The assessment was carried out in the short-, medium- and long-term perspective, in accordance with the following timeframes:

- short-term – up to 1 year,
- medium-term – 1 to 5 years,
- long-term – more than 5 years.

In addition, the materiality of an impact was considered in two categories:

- actual impact,
- potential impact.

With regard to the materiality of the impact, the IRO and its assigned ESRS topic had to exceed the set score threshold derived from the assessment of the individual scales, to be considered material.

As part of the assessment of financial materiality, risks and opportunities were analysed across three time horizons:

- short-term – up to 1 year,
- medium-term – 1 to 5 years,
- long-term – more than 5 years.

When assessing the financial materiality, the likelihood of the financial impact and the potential severity of the financial impact were also taken into account.

With regard to the financial materiality of the impact, the IRO and its assigned ESRS topic had to exceed the set score threshold derived from the assessment of the individual scales, to be considered material.

Financial materiality

The assessment of financial materiality in the GAZ-SYSTEM Group was carried out in accordance with the ESRS guidelines and EFRAG (European Financial Reporting Advisory Group) recommendations. This process included an analysis of the risks and opportunities short-, medium- and long-term and their potential impact on the revenue. Financial materiality was assessed by analysing the risks which could reduce the projected revenues and the opportunities which could contribute to an increase in revenues.

Each of these factors was assessed in terms of the likelihood of occurrence and the potential scale of the financial impact. The assessment was carried out across three time horizons. The scale for assessing the probability of a risk occurring and the severity of its financial impact, developed on the basis of GAZ-SYSTEM Corporate Risk Management Policy, was applied.

The likelihood of financial impact was assessed quantitatively and qualitatively, using:

- general descriptions,
- percentages.

The severity of the financial impact was also assessed on a scale, where the monetary thresholds were set based on the share of the impact in the total revenue of the GAZ-SYSTEM Group. The final financial materiality score was calculated as the product of the individual partial assessments.

The risk acceptance level was set at the medium level, which corresponds to the midpoint on the financial impact assessment scale.

Impact materiality

The assessment of the materiality of the impact was carried out in accordance with ESRS guidelines and EFRAG recommendations. The analysis adopts an 'inside-out' perspective (the organisation's impact on its surrounding environment) and takes into account four key parameters:

- vector (positive/negative impact),
- scale (severity of the consequences),
- scope (geographical or population based),
- irreversibility (the possibility of remedying the damage).

Materiality is assessed in two categories:

- actual impact – effects already present (without considering probability),
- potential impact – future consequences, considered together with their probability of occurrence.

The assessment was carried out taking into account three time horizons. Each parameter (vector, scale, range, irreversibility) was assessed on a predefined scale. The materiality assessment algorithm was structured on the basis of partial assessments assigned to individual IRO attributes (scale, scope, irreversibility, etc.).

The materiality of the risks and opportunities was assessed by combining the probability of occurrence and the potential scale of the financial consequences determined on the basis of relevant thresholds, in relation to the identified impacts of the undertaking.

A scale was used to assess the probability of financial impact of the companies, to which percentage ranges of risk occurrence were assigned for each of the assessments. For the highest rating, a scale of up to 99 per cent was used, given that a probability of 100 per cent is impossible (in such case the impact would be actual). On the other hand, a scale starting from 1 per cent of was used for the lowest rating.

A scale compliant with the EFRAG guidelines was used to assess the potential for the magnitude of the financial impact. The descriptions and monetary values of the financial revenue taking into account the three time horizons were indicated on the basis of their share in the total revenue of GAZ-SYSTEM Group. The financial ranges were selected on the basis of the applicable GAZ-SYSTEM risk management system.

The calculation of the final assessment of the financial materiality of the given risk or opportunity was carried out on the basis of a compilation of the partial assessments assigned to each IRO metric (probability, magnitude, severity etc.).

The work was coordinated by a team of the staff of the ESG Department. All IRO assessors had previously been trained in the principles of double materiality assessment, regulatory guidelines and the use of the IRO assessment tool. Once the assessment was completed, the sheets were analysed for completeness and relevance of the results. The assessment results were discussed during a meeting of the ESG Steering Committee and reported to the Management Board.



2.4.2

[IRO-2]

Disclosure Requirements in ESRS covered
by the undertaking’s sustainability statements

List of disclosure requirements met

Standard	DR	Disclosure requirement	Page	Sub-chapter
ESRS 2	BP-1	General basis for preparation of sustainability statements	10	2.1.1
	BP-2	Disclosures in relation to specific circumstances	11	2.1.2
	GOV-1	The role of the administrative, management and supervisory bodies	12	2.2.1
	GOV-2	Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies	17	2.2.2
	GOV-3	Integration of sustainability-related performance in incentive schemes	17	2.2.3
	GOV-4	Statement on sustainability due diligence	17	2.2.4
	GOV-5	Risk management and internal controls over sustainability reporting	17	2.2.5
	SBM-1	Strategy, business model and value chain	20	2.3.1
	SBM-2	Interests and views of stakeholders	31	2.3.2
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	34	2.3.3
	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	40	2.4.1
	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	43	2.4.2

Standard	DR	Disclosure requirement	Page	Sub-chapter
E1 - Climat change	E1.GOV-3	Integration of sustainability-related performance in incentive schemes	17	2.2.3
	E1-1	Transition plan for climate change mitigation	63	3.2.3
	E1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	61	3.2.2
	E1.IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	61	3.2.1
	E1-2	Policies related to climate change mitigation and adaptation	63	3.2.4
	E1-3	Actions and resources in relation to climate change policies	66	3.2.5
	E1-4	Targets related to climate change mitigation and adaptation	75	3.2.6
	E1-5	Energy consumption and mix	75	3.2.7
	E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	77	3.2.8
	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	82	3.2.9
	E1-8	Internal carbon pricing	82	3.2.10
E2 - Pollution	E2-1	Policies related to pollution	84	3.3.2
	E2-2	Actions and resources related to pollution	86	3.3.3
	E2-3	Targets related to pollution	86	3.3.4
	E2-4	Pollution of air, water and soil	87	3.3.5
	E2.IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	83	3.3.1
E4 - Biodiversity and ecosystems	E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	90	3.4.3
	E4-2	Policies related to biodiversity and ecosystems	90	3.4.4
	E4-3	Activities and resources related to biodiversity and ecosystems	93	3.4.5
	E4-4	Targets related to biodiversity and ecosystems	97	3.4.6
	E4-5	Impact metrics related to biodiversity and ecosystems change	97	3.4.7
	E4.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	89	3.4.2
	E4.IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	89	3.4.1

Standard	DR	Disclosure requirement	Page	Sub-chapter
S1 - Own workforce	S1-1	Policies related to own workforce	103	4.1.3
	S1-2	Processes for engaging with own workforce and workers' representatives about impacts	110	4.1.4
	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	111	4.1.5
	S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	111	4.1.6
	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	115	4.1.7
	S1-6	Characteristics of the undertaking's employees	115	4.1.8
	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	116	4.1.9
	S1-8	Collective bargaining coverage and social dialogue	116	4.1.10
	S1-9	Diversity metrics	117	4.1.11
	S1-10	Adequate wages	117	4.1.12
	S1-11	Social protection	117	4.1.13
	S1-12	Persons with disabilities	117	4.1.14
	S1-13	Training and skills development metrics	118	4.1.15
	S1-14	Health and safety metrics	118	4.1.16
	S1-15	Work-life balance metrics	119	4.1.17
	S1-16	Compensation metrics (pay gap and total compensation)	119	4.1.18
	S1-17	Incidents, complaints and severe human rights impacts	119	4.1.19
	S1.SBM-2	Interests and views of stakeholders	100	4.1.1
	S1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	101	4.1.2

Standard	DR	Disclosure requirement	Page	Sub-chapter
S3 - Affected communities	S3-1	Policies related to affected communities	122	4.2.3
	S3-2	Processes for engaging with affected communities about impacts	124	4.2.4
	S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	124	4.2.5
	S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	125	4.2.6
	S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	132	4.2.7
	S3.SBM-2	Interests and views of stakeholders	120	4.2.1
	S3.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	120	4.2.2
S4 - Consumers and end-users	S4-1	Policies related to consumers and end-users	136	4.3.3
	S4-2	Processes for engaging with consumers and end-users about impacts	139	4.3.4
	S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	142	4.3.5
	S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	142	4.3.6
	S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	145	4.3.7
	S4.SBM-2	Interests and views of stakeholders	133	4.3.1
	S4.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	134	4.3.2
G1 - Business conduct	G1-1	Corporate culture and business conduct policies	149	5.1.2
	G1.GOV-1	The role of the administrative, management and supervisory bodies	12	2.2.1
	G1.IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	147	5.1.1

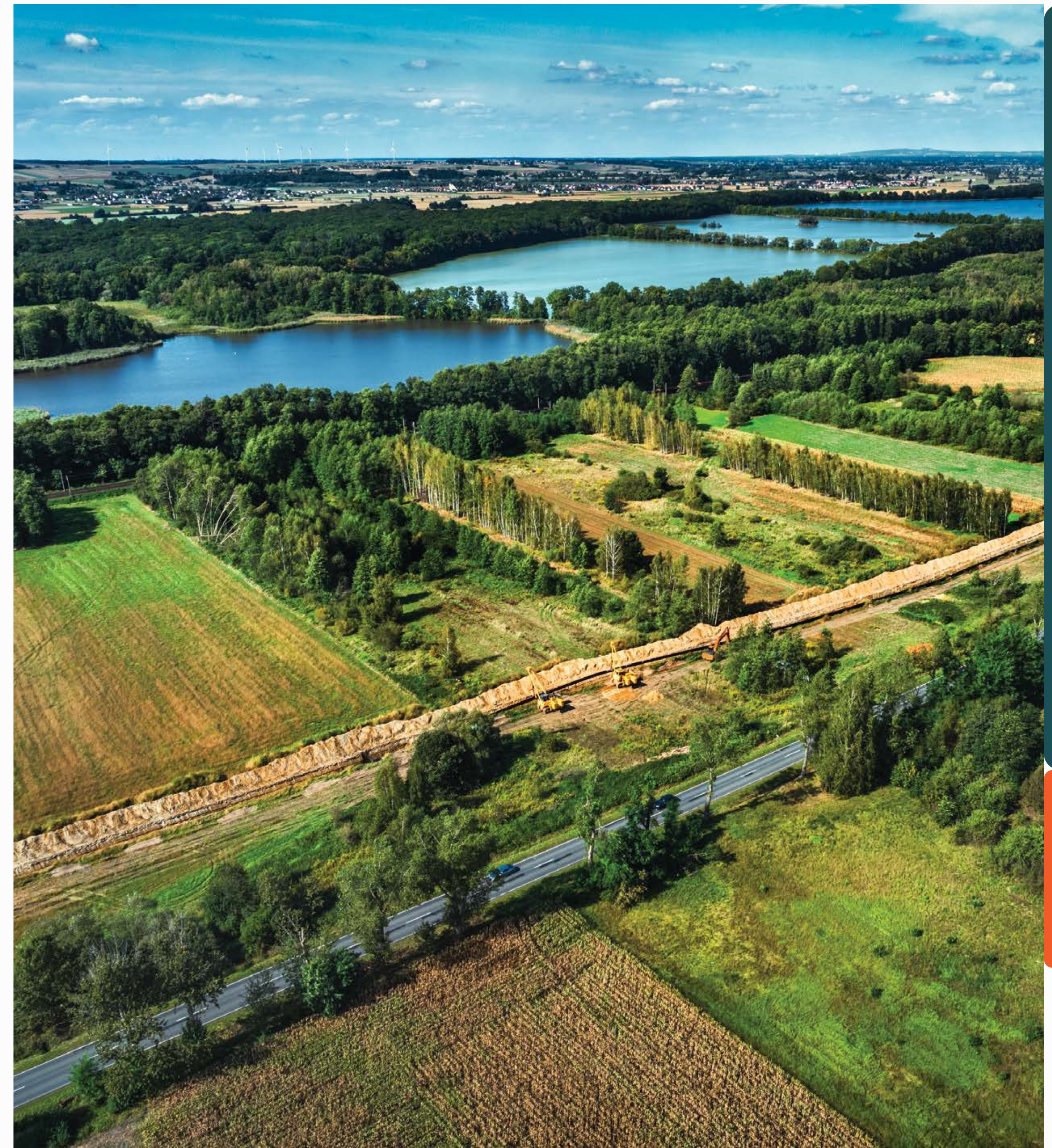
All the datapoints that derive from other EU legislation

No.	DR	DP	Materiality	Sub-chapter	No.	DR	DP	Materiality	Sub-chapter
1	ESRS 2 GOV-1	section 21(D)	Yes	2.2.1	21	E1-9	section 66	No	-
2	ESRS 2 GOV-1	section 21(E)	Yes	2.2.1	22	E1-9	section 66(A)	No	-
3	ESRS 2 GOV-4	section 30	Yes	2.2.4	23	E1-9	section 66(C)	No	-
4	ESRS 2 SBM-1	section 40(D)(i)	Yes	2.3.1	24	E1-9	section 67(C)	No	-
5	ESRS 2 SBM-1	section 40(D)(ii)	Yes	2.3.1	25	E1-9	section 69	No	-
6	ESRS 2 SBM-1	section 40(D)(iii)	Yes	2.3.1	26	E2-4	section 28	Yes	3.3.5
7	ESRS 2 SBM-1	section 40(D)(iv)	Yes	2.3.1	27	E3-1	section 9	No	-
8	E1-1	section 14	Yes	3.2.3	28	E3-1	section 13	No	-
9	E1-1	section 16(G)	No	-	29	E3-1	section 14	No	-
10	E1-4	section 34	No	-	30	E3-4	section 28(C)	No	-
11	E1-5	section 38	Yes	3.2.7	31	E3-4	section 29	No	-
12	E1-5	section 40	Yes	3.2.7	32	E4.SBM-3	section 16(a)(i)	Yes	3.4.2
13	E1-5	section 41	Yes	3.2.7	33	E4.SBM-3	section 16(B)	Yes	3.4.2
14	E1-5	section 42	Yes	3.2.7	34	E4.SBM-3	section 16(C)	Yes	3.4.2
15	E1-5	section 43	Yes	3.2.7	35	E4-2	section 24(B)	No	-
16	E1-6	section 44	Yes	3.2.8	36	E4-2	section 24(C)	No	-
17	E1-6	section 53	Yes	3.2.8	37	E4-2	section 24(D)	Yes	3.4.4
18	E1-6	section 54	Yes	3.2.8	38	E5-5	section 37(D)	No	-
19	E1-6	section 55	Yes	3.2.8	39	E5-5	section 39	No	-
20	E1-7	section 56	Yes	3.2.9	40	S1.SBM-3	section 14(F)	Yes	4.1.2

All the datapoints that derive from other EU legislation

No.	DR	DP	Materiality	Sub-chapter	No.	DR	DP	Materiality	Sub-chapter
41	S1.SBM-3	section 14(G)	Yes	4.1.2	61	S3-4	section 36	Yes	4.2.6
42	S1-1	section 20	Yes	4.1.3	62	S4-1	section 16	Yes	4.3.3
43	S1-1	section 21	Yes	4.1.3	63	S4-1	section 17	Yes	4.3.3
44	S1-1	section 22	Yes	4.1.3	64	S4-4	section 35	Yes	4.3.6
45	S1-1	section 23	Yes	4.1.3	65	G1-1	section 10(B)	Yes	5.1.2
46	S1-3	section 32(C)	Yes	4.1.5	66	G1-1	section 10(D)	Yes	5.1.2
47	S1-14	section 88(b)	Yes	4.1.13	67	G1-4	section 24(A)	No	-
48	S1-14	section 88(C)	Yes	4.1.13	68	G1-4	section 24(B)	No	-
49	S1-14	section 88(E)	Yes	4.1.13	The process for materiality determination is described within the IRO-1 disclosure.				
50	S1-16	section 97(A)	Yes	4.1.15					
51	S1-16	section 97(B)	Yes	4.1.15					
52	S1-17	section 103(A).	Yes	4.1.16					
53	S1-17	section 104(A).	Yes	4.1.16					
54	S2.SBM-3	section 11(B)	No	-					
55	S2-1	section 17	No	-					
56	S2-1	section 18	No	-					
57	S2-1	section 19	No	-					
58	S2-4	section 36	No	-					
59	S3-1	section 16	-	4.2.3					
60	S3-1	section 17	Yes	4.2.3					

3. Environmental



3.1

Compliance with environmental taxonomy

Disclosure in accordance with Article 8 of the EU Taxonomy for Environmentally Sustainable Activities for 2025

The European Green Deal, adopted by the European Commission in 2019, provides the foundations for the strategy to achieve sustainable economic growth in the European Union. A key element of this strategy is the EU Taxonomy for sustainable activities established by Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020. This Taxonomy introduces a single classification of economic activities intended to support sustainable investment and promote activities that contribute to the achievement of six environmental objectives. It obliges companies to disclose whether and to what extent their economic activities are compliant with the Taxonomy assumptions.

Reporting disclosures pertaining to the EU Taxonomy assess eligibility and alignment with the Taxonomy.

Verification of eligibility requires an assessment of economic activities against the activity descriptions assigned to the six environmental objectives:

- climate change mitigation (CCM),
- climate change adaptation (CCA),
- sustainable use and protection of water and marine resources (WTR),
- transit to a circular economy (CE),
- pollution prevention and control (PPC),
- protection and restoration of biodiversity and ecosystems (BIO).

An eligible activity can be considered environmentally sustainable (in accordance with the EU Taxonomy) if it satisfies all of the following criteria:

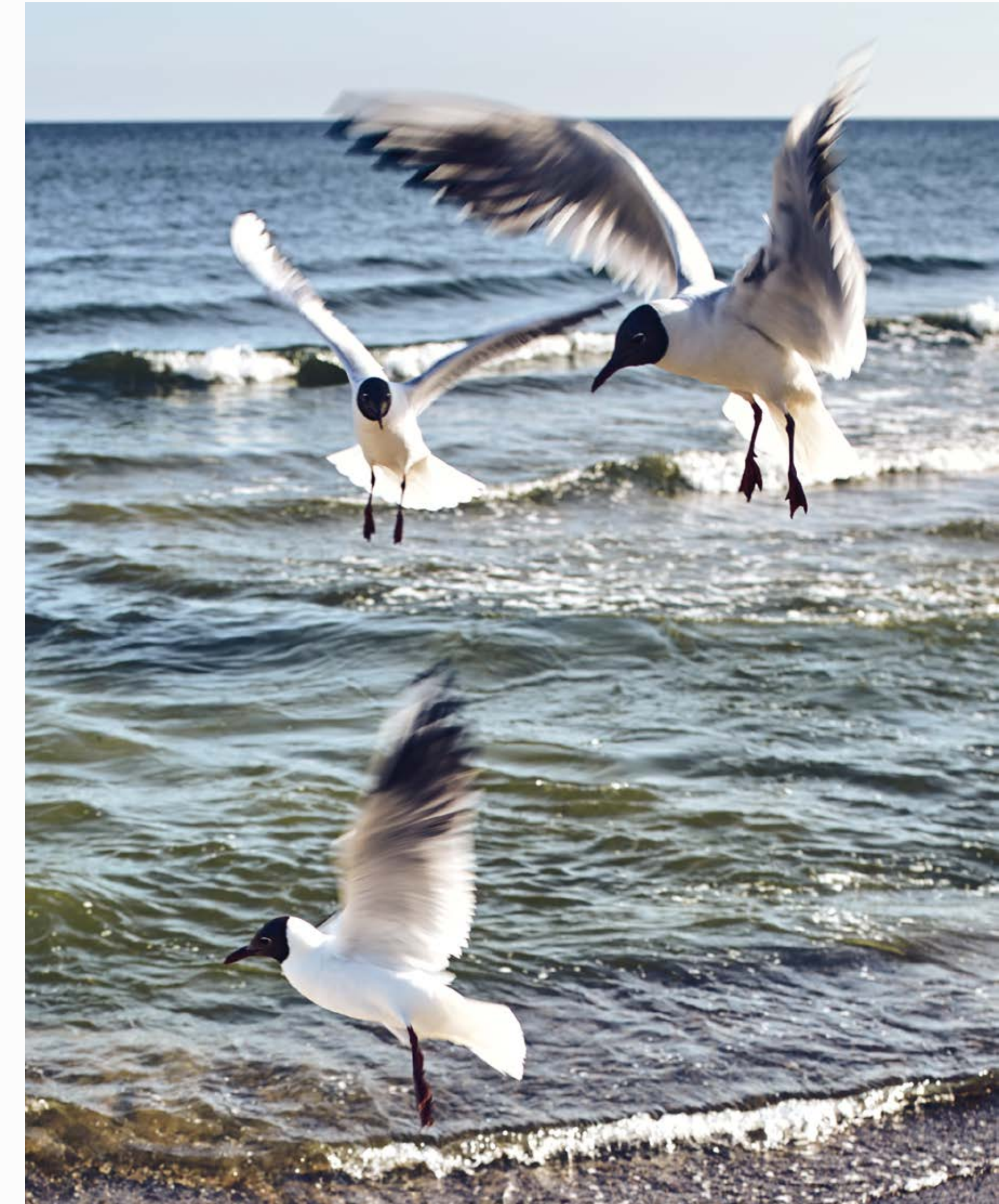
- substantially contributes to one or more of the environmental objectives listed above,
- does no significant harm (DNSH) to any other of the environmental objectives
- meets the minimum safeguards set out in Article 18 of Regulation 2020/852, which include the implementation of due diligence procedures as defined in the OECD Guidelines and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the International Labour Organisation Declaration on Fundamental Principles and Rights at Work and the principles and rights set out in the International Bill of Human Rights,
- complies with the technical screening criteria that have been detailed in the delegated acts adopted by the European Commission.

The criteria for a significant contribution to the implementation of one or more of the six environmental objectives and the principle of 'do no significant harm' (DNSH) have been defined in the Technical Screening Criteria (TSC) set out in the delegated acts as outlined in the Taxonomy, including: Commission Delegated Regulation (EU) 2021/2139, Commission Delegated Regulation (EU) 2023/2486, Commission Delegated Regulation (EU) 2023/2485, which complement the underlying legal act – Regulation (EU) 2020/852 of the European Parliament and of the Council and Commission Delegated Regulation (EU) 2021/2178. Moreover, activities related to nuclear energy and fossil gas are regulated by the Commission Delegated Regulation (EU) 2022/1214. These acts set out detailed disclosure requirements, including minimum safeguards and rules for assessing economic activities against environmental criteria.

The mandatory disclosures of non-financial undertakings relate to the proportion of eligible and not eligible economic activities, as well as aligned with the Taxonomy.

The proportion of the activities is represented by three indicators:

- turnover, ► capital expenditure (CapEx), ► operating expenses (OpEx).



As part of the mandatory disclosures, the non-financial undertaking also provides explanatory information and a clarification of the accounting principles adopted in the calculation of the Taxonomy indicators. These disclosures include a description of how the turnover, CapEx and OpEx have been determined and assigned to the numerators, as required by the EU Taxonomy.



Verification of eligibility

In order to prepare the disclosures for 2025, an analysis of the economic activities was carried out, resulting in the identification of Taxonomy-eligible activities. The presented reporting period is the second for which GAZ-SYSTEM is disclosing the Taxonomy indicators. The financial data for the eligible activities presented in the disclosures below include capital expenditure (CapEx) and operating expenses (OpEx). The assessment did not identify eligible activities related to the turnover from the economic activities.

Each type of business activity has been assigned to only one activity eligible for classification. This eliminated the risk of double counting. No part, neither CapEx nor OpEx, was double counted. The basis for the calculation of the indicators were the definitions set out in Annex I to the Commission Delegated Regulation (EU) 2021/2178.

Assessment of eligibility of GAZ-SYSTEM activities

According to an analysis carried out pursuant to Commission Delegated Regulation (EU) 2021/2139 as amended, the following eligible activities have been identified:

- ▶ CCM 4.1 Electricity generation using solar photovoltaic technology – objective I – Purchases from economic activities (CapEx)
- ▶ CCM 4.29 Electricity generation from gaseous fossil fuels – objective I – Purchases from economic activities (CapEx)
- ▶ CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles – objective I – Purchases from business activities (CapEx and OpEx)
- ▶ CCM 7.1 Construction of new buildings – objective I – Purchases from economic activities (CapEx)
- ▶ CCM 7.3 Installation, maintenance and repair of energy efficiency equipment – objective I – Purchases from economic activities (CapEx)
- ▶ CCM 7.4 Installation, maintenance and repair of charging stations for electric vehicles – objective I – Purchases from economic activities (CapEx)
- ▶ CCM 7.7 Acquisition and ownership of buildings – objective I – Purchases from economic activities (OpEx)
- ▶ CCM 8.1 Data processing, hosting and related activities – objective II – Purchases from economic activities (OpEx)

Alignment verification

As part of the preparation of the taxonomic disclosures, an analysis was carried out for alignment of the activities that had been identified as eligible.

The alignment with the Technical Screening Criteria and the DNSH (do no significant harm) principles was carried out based on the tool developed (alignment assessment sheets).

- As part of the taxonomy process for 2025, the team identified 8 EU Taxonomy-eligible activities, while none were assessed as compliant with the Technical Screening Criteria.
- In 2025, the team assessed activities 4.1 'Electricity generation using photovoltaic technology' and 4.29 'Electricity generation from gaseous fossil fuels', which had not been examined in the preceding year and for which CapEx expenditure was incurred during the reporting year. The team assessed the two as non-compliant.
- No activities have been identified that qualify from the perspective of situation A 'turnover', as the core activity of GAZ-SYSTEM is natural gas transmission. This activity was not identified in the relevant Delegated Acts as EU Taxonomy-eligible. Thus, the EU Taxonomy-eligible activities have been identified from the perspective of CapEx and/or OpEx. In 2025, GAZ-SYSTEM identified the first biomethane volumes injected into the National Transmission System, which have been certified as meeting the required emission levels by a 'Proof of Sustainability' (PoS) certificate. Due to the low level of these quantities against the total volume of gaseous fuel transmitted via the National Transmission System in 2025, they are not reflected in the turnover KPIs.
- Eligibility has been identified for the common economic activities taking place in the market, i.e. real estate, transport, and IT services.

Based on the assessment conducted at GAZ-SYSTEM, no activities were identified in the reporting period that met all the criteria required to qualify as EU Taxonomy-aligned.

Objective	Activity number and name	Taxonomic KPI	Compliance assessment
OBJECTIVE I	6.5 Transport by motorbikes, passenger cars and light commercial vehicles	Turnover	Non-compliance
		Capex	
		Opex	
OBJECTIVE I	7.1 Construction of new buildings	Turnover	Non-compliance
		Capex	
		Opex	
OBJECTIVE I	7.3 Installation, maintenance and repair of energy efficiency equipment	Turnover	Non-compliance
		Capex	
		Opex	
OBJECTIVE I	7.7 Acquisition and ownership of buildings	Turnover	Non-compliance
		Capex	
		Opex	
OBJECTIVE II	8.1 Data processing, hosting and related activities	Turnover	Non-compliance
		Capex	
		Opex	
OBJECTIVE I	4.1 Electricity generation using solar photovoltaic technology	Turnover	Non-compliance
		Capex	
		Opex	
OBJECTIVE I	4.29 Electricity generation from gaseous fossil fuels	Turnover	Non-compliance
		Capex	
		Opex	
OBJECTIVE I	7.4 Installation, maintenance and repair of charging stations for electric vehicles	Turnover	Non-compliance
		Capex	
		Opex	



Minimum social safeguards

The minimum safeguards are the procedures implemented by an undertaking conducting an economic activity to ensure compliance with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights.¹ In applying the above procedures, the 'do no significant harm' principle, as referred to in Article 2(17) of Regulation (EU) 2019/2088, must be respected.²

Following the assessment of compliance with the minimum safeguards, the following circumstances have not been identified:

- absence or inadequacy of due diligence processes relating to human rights, including labour rights,
- absence of anti-corruption processes in place at the company and failure to treat tax governance and compliance as key elements of oversight, as well as the absence of a tax risk management strategy and processes; furthermore, absence of measures to raise staff awareness regarding compliance with fair competition regulations was not identified,
- final convictions against the company or members of its senior management, including the management of subsidiaries, for corruption, tax fraud or anti-competitive practices,
- refusal to engage in dialogue with the OECD National Contact Point (no report was submitted),
- allegations made against the company by the Business and Human Rights Resource Centre, to which the company failed to respond within three months.

To confirm compliance with the minimum safeguards at GAZ-SYSTEM, the requirements set out in the above documents were followed and a methodology for the verification process was drawn up.

The areas covered in the study included: disclosures, human rights, labour rights, consumer and competition protection, anti-corruption, anti-bribery and tax issues.

Three key verification components were employed during the compliance study.

The first was the examination of internal normative acts and procedures in the context of compliance with the applicable regulations and guidelines. This step was carried out on the basis of an analysis of documents adopted by GAZ-SYSTEM.

As part of step two, final convictions and administrative sanctions concerning GAZ-SYSTEM and its key management personnel were verified. The assessment was performed on the basis of data collected by the Company and did not reveal any material convictions or administrative sanctions for which appropriate remedial or corrective measures had not been implemented.

The final element of the assessment was the analysis of the databases of the Business and Human Rights Resource Centre and the National Contact Point established in accordance with the OECD Guidelines for Multinational Enterprises, which was performed on the basis of the public records of the indicated organisations. The investigation did not reveal any cases against GAZ-SYSTEM conducted by the indicated authorities in 2025.

In addition, in order to verify the 'do no significant harm' principle referred to in Article 2(17) of Regulation (EU) 2019/2088, it was confirmed that GAZ-SYSTEM is not involved in the production or sale of controversial weapons (i.e. anti-personnel mines, cluster munitions, chemical weapons and biological weapons).

Based on the indicated analysis, it was confirmed that GAZ-SYSTEM complied with the minimum social safeguards during the period under investigation.

1. Article 18 of Regulation (EU) 2020/852.

2. Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector.

GAZ-SYSTEM data disclosure for 2025

The disclosure tables of GAZ-SYSTEM for 2025 are reproduced below in accordance with the methodology described in the opening part of this disclosure and in accordance with Annex II to Commission Delegated Regulation (EU) 2021/2178, taking into account Commission Delegated Regulation (EU) 2023/2486 amending the above Regulation and Commission Delegated Regulation (EU) 2023/2.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities

Financial year N	Year			Substantial contribution criteria						DNSH criteria (Do No Significant Harm) (h)									
Business activity (1)	Code(s) (a) (2)	Absolute turnover (3)	Proportion of turnover, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned activities (A.1.) or Taxonomy-eligible activities (A.2.) Turnover, Year N-1 (18)	Category 'Enabling activities' (19)	Category 'Transitional activities' (20)
		[PLN]	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITY																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	%	%	%	%	%	%	%	-	-	-	-	-	-	-	n/a		
Of which enabling		0.00	%	%	%	%	%	%	%	-	-	-	-	-	-	-	n/a	n/a	
Of which transitional		0.00	%	%						-	-	-	-	-	-	-	n/a		n/a
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.00	%	%	%	%	%	%	%								n/a		
A. Turnover of Taxonomy-eligible activity (A.1+A.2)		0.00	%	%	%	%	%	%	%								n/a		
B. TAXONOMY-NON-ELIGIBLE ACTIVITY																			
Turnover of Taxonomy-non-eligible activities		4 764 033 926.66	100%																
TOTAL		4 764 033 926.66	100%																

No Taxonomy-eligible turnover. The denominator value is the turnover value in accordance with the value specified in the separate Financial Statements of GAZ-SYSTEM S.A. in Note 18 included in the Additional Information to the Financial Statement for 2025.

[illegible]

Proportion of CapEx on products or services associated with Taxonomy-aligned economic activities

Financial year N	Year			Substantial contribution criteria						DNSH criteria (Do No Significant Harm) (h)							
Business activity (1)	Code(s) (a) (2)	Absolute turnover (3)	Proportion of turnover, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned activities (A.1.) or Taxonomy-eligible activities (A.2.) Turnover, Year N-1 (18)
		[PLN]	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)								
Construction of new buildings	CCM 7.1	17 856 944.18	0.78%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								n/a
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	6 642 769.82	0.29%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								n/a
Installation, maintenance and repair of energy efficiency equipment	CC 7.4	278 492.53	0.01%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								n/a
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		52 058 019.61	2.27%	97.25%	0%	0%	0%	1,5%	0%								n/a
A. CapEx of Taxonomy-eligible activity (A.1+A.2)		52 058 019.61	2.27%	97.25%	0%	0%	0%	1,5%	0%								n/a
B. TAXONOMY-NON-ELIGIBLE ACTIVITY																	
CapEx of Taxonomy-non-eligible activity		2 238 159 796.67	97.73%														
TOTAL		2 290 217 816.28	100%														

The total value of Taxonomy-eligible CapEx amounted to PLN 52.01 million. The amounts recorded as CapEx are related exclusively to direct expenditure on tangible fixed assets and intangible assets, i.e., expenditure on fixed assets under construction. The CapEx denominator comprises the items documented and described in the Financial Statements

of GAZ-SYSTEM S.A. in Note 6 included in the Additional Information to the Financial Statements for 2025 (the difference in the table under 'Total' and in Note 6, amounting to 1,105,193.52, represents the value of the operating lease).

Proportion of OpEx on products or services associated with Taxonomy-aligned economic activities

Financial year N	Year			Substantial contribution criteria						DNSH criteria (Do No Significant Harm) (h)									
Business activity (1)	Code(s) (a) (2)	Absolute turnover (3)	Proportion of turnover, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned activities (A.1.) or Taxonomy-eligible activities (A.2.) Turnover, Year N-1 (18)	Category 'Enabling activities' (19)	Category 'Transitional activities' (20)
		[PLN]	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITY																			
A.1 Types of environmentally sustainable activity (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	%	%	%	%	%	%	%	-	-	-	-	-	-	-	n/a		
Of which enabling		0.00	%	%	%	%	%	%	%	-	-	-	-	-	-	-	n/a	n/a	
Of which transitional		0.00	%	%						-	-	-	-	-	-	-	n/a		n/a
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (g)																			
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
Transport by motor-bikes, passenger cars and light commercial vehicles	CCM 6.5	2 515 102.54	0.49%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								n/a		
Acquisition and ownership of buildings	CCM 7.7	11 270 688.46	2.20%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								n/a		
Data processing hosting and related activities	CCM 8.1	8 451 832.82	1.65%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								n/a		

Proportion of OpEx on products or services associated with Taxonomy-aligned economic activities

Financial year N	Year			Substantial contribution criteria						DNSH criteria (Do No Significant Harm) (h)									
Business activity (1)	Code(s) (a) (2)	Absolute turnover (3)	Proportion of turnover, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned activities (A.1.) or Taxonomy-eligible activities (A.2.) Turnover, Year N-1 (18)	Category 'Enabling activities' (19)	Category 'Transitional activities' (20)
		[PLN]	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
OpEx of Taxonomy-eligible but not environmentally sustainable activity (Taxonomy-non-aligned activity) (A.2)		22 237 623.82	4.33%	100%	0%	0%	0%	0%	0%								n/a		
A. OpEx of Taxonomy-eligible activity (A.1+A.2)		22 237 623.82	4.33%	100%	0%	0%	0%	0%	0%								n/a		
B. TAXONOMY-NON-ELIGIBLE ACTIVITY																			
OpEx of Taxonomy-non-eligible activities		491 148 520.91	95.67%																
TOTAL		513 386 144.73	100%																

Total eligible OpEx amounted to PLN 22.24 million. The OpEx takes into account expenses related to the day-to-day maintenance of tangible fixed assets, i.e., costs incurred to repair and maintain individual items of tangible fixed assets. In accordance with the definition of OpEx, any costs related to research and development activities and short-term leases have also been included.

Key Performance Indicators (KPI) prepared in accordance with Commission Delegated Regulation (EU) 2023/2486

Proportion of turnover / Absolute turnover			Proportion of CapEx/Absolute CapEx			Proportion of OpEx / Absolute OpEx		
	Taxonomy alignment per environmental objective	Taxonomy eligibility per environmental objective		Taxonomy alignment per environmental objective	Taxonomy eligibility per environmental objective		Taxonomy alignment per environmental objective	Taxonomy eligibility per environmental objective
CCM	-	-	CCM	-	2,27%	CCM	-	4,33%
CCA	-	-	CCA	-	-	CCA	-	-
WTR	-	-	WTR	-	-	WTR	-	-
CE	-	-	CE	-	-	CE	-	-
PPC	-	-	PPC	-	-	PPC	-	-
BIO	-	-	BIO	-	-	BIO	-	-

Disclosure in accordance with Annex III to Commission Delegated Regulation (EU) 2022/1214 amending Delegated Regulation (EU) 2021/2178 with Annex XII as regards standard templates for the disclosure referred to in Article 8(6) and (7) – i.e. nuclear and fossil gas related activities.

Turnover

Template 1 Nuclear and fossil gas related activities		
Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cooling using fossil gaseous fuels.	NO

Capital expenditure

Template 1 Nuclear and fossil gas related activities		
Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cooling using fossil gaseous fuels.	NO

Operating expense

Template 1 Nuclear and fossil gas related activities		
Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO



3.2

ESRS E1: Climate change

3.2.1

[E1, IRO-1] Description of the processes to identify and assess material climate-related impacts, risks and opportunities

With regard to climate-related issues, an analysis was carried out for potentially material impacts, risks and opportunities arising from:

- publicly available sector specific standards (in particular SASB Sector Standards),
- own materials (e.g. selected environmental impact assessment reports for the ongoing investment projects, plans and strategies, documents related to environmental impact reporting, calculated greenhouse gas emissions, energy consumption, etc.),
- dialogue with stakeholders, suppliers and customers.

The entire process of identifying material impacts, risks and opportunities is detailed in ESRS2 IRO-1.

No scenario analysis was carried out while identifying climate-related risks and opportunities.

None of the assessed physical risks has been identified as material in the double materiality assessment carried out.

The review drew on, among others, the risk assessment of process and ancillary facilities (currently 74 facilities) and of gas pipelines and gas facilities carried out by the GAZ-SYSTEM Group, which also analyses the impact of environmental incidents.

The list of natural hazards includes, among others, adverse weather conditions, resulting in the disruption or shutdown of the technological process carried out at the facility, flooding, fire and ground movements.

The natural hazards perspective is also present in the project risk registers. These are mainly sudden or prolonged weather events, resulting e.g. in:

- obstructions to excavation, drilling,
- difficult working conditions for people/equipment,
- accidents,
- work stoppages (cutting, welding),
- restricted power supply,
- inaccessibility of the construction site due to forest closure.

The material risks identified have been assessed as transition risks which, like the identified opportunities, do not stem from an analysis of climate scenarios, but from the identification of risks related to changing legislation and social requirements (including additional charges, technological changes to adapt to new requirements, etc.).

3.2.2

[E1, SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

The Table indicates the identified material impacts, risks and opportunities associated with climate change and its mitigation. The risks identified therein were assessed as transitional.

The Group has not performed an analysis of the resilience of its business model and strategy in relation to climate change.

Material impacts, risks and opportunities identified under E1

No.	Sub-topic	IRO type	IRO description	Actual/ potential impact	Place in the value chain	Time horizon
1	E1 - Climate change mitigation	Negative	Purchase of energy generated from fossil fuels contributes to greenhouse gas (GHG) emissions associated with the company's operations.	Actual	Own operations	Short-term
2	E1 - Climate change mitigation	Negative	The purchase of fossil fuels generates significant amounts of CO ₂ and other GHG emissions during their combustion and in the natural gas extraction process, which increases the company's overall carbon footprint.	Actual	Own operations	Short-term
3	E1 - Climate change mitigation	Negative	Manufacture of industrial valves and fittings in addition to steel pipes, requires large energy consumption and raw materials input (e.g. steel, metals), which result in CO ₂ emissions and pollution of air, water and soil in the value chain.	Actual	Upstream	Short-term
4	E1 - Climate change mitigation	Positive	Opting for renewable energy can significantly reduce emissions and improve overall environmental performance.	Actual	Own operations	Medium-term
5	E1 - Climate change mitigation	Positive	Companies that effectively reduce emissions by implementing innovative methods to monitor and improve energy efficiency may gain significant financial benefits.	Actual	Own operations	Medium-term
6	E1 - Climate change mitigation	Risk (transition risk)	Investment in new technologies related to emission reduction can generate high costs, which increases the financial risk for the undertaking in the context of changing regulations.	-	Own operations	Medium-term
7	E1 - Climate change mitigation	Risk (transition risk)	Procurement of valves and fittings, steel pipes and other steel infrastructure components from suppliers and manufacturers outside the European Union is associated with emission charges under the CBAM regulation, which may lead to increased costs for the company in acquiring these products.	-	Own operations	Medium-term
8	E1 - Climate change mitigation	Risk (transition risk)	Increased emissions-related costs (purchases of greenhouse gas emission allowances in the EU ETS) resulting from increasingly stringent regulations on CO ₂ emissions, may have a negative impact on operating costs if the company does not reduce its emissions by purchasing renewable energy and low-carbon fuels.	-	Own operations	Short-term
9	E1 - Climate change mitigation	Opportunity	Companies that effectively reduce emissions by implementing innovative methods to monitor and improve energy efficiency may gain significant financial benefits.	-	Own operations	Medium-term
10	E1 - Climate change mitigation	Opportunity	Investment in CO ₂ capture and storage technologies may open up new business opportunities and support energy transition.	-	Own operations	Medium-term
11	E1 - Energy	Opportunity	Developing technologies based on alternative fuels may allow companies to enter energy transition markets.	-	Own operations	Medium-term
12	E1 - Climate change adaptation	Opportunity	Insurance may help protect the company from the consequences of environmental events, such as gas leaks or pollution, as well as the consequences of extreme weather events. Well-suited insurance policies may support efforts to minimise environmental impact and help to stabilise the company's finances.	-	Own operations	Short-term

Source: Own work



3.2.3

[E1-1]

Transition plan for climate change mitigation

The GAZ-SYSTEM Group does not have a transition plan in place. The Energy and Climate Plan, whose development began in 2025, has been renamed the Transition Plan for GAZ-SYSTEM. In 2025, analyses of model transition plans were carried out and staff training was provided on the requirements set out in the ESRS, taking into account the specific nature of GAZ-SYSTEM's operations, including the decarbonisation strategy, climate targets, GHG emission levels, climate risks and opportunities, and the implementation plan.

As a result of legislative changes (the Omnibus Package), the preparation of a transition plan is not mandatory for GAZ-SYSTEM; nevertheless, the undertaking is committed to developing a Transition Plan for GAZ-SYSTEM in the medium-term, following the development of GAZ-SYSTEM's Decarbonisation Strategy.

GAZ-SYSTEM has already included some of the planned initiatives in the ESG Policy under the Energy Transition objective, which is described under disclosure E1-2.

3.2.4

[E1-2]

Policies related to climate change mitigation and adaptation

GAZ-SYSTEM and Gas Storage Poland have separate policies and regulations governing environmental management and climate-related issues. These policies only partially address the identified material impacts, risks and opportunities, as they were developed prior to their identification. As part of their subsequent updates, they will be amended to fully address the identified material impacts, risks and opportunities.

GAZ-SYSTEM

- ESG Policy,
- Environmental Management System,
 - Environmental Policy,
 - Rules for the Environmental Management System,
 - Methodology for the Analysis of the Scope 1 and 2 Footprint,
 - Procedure for Monitoring and Reporting CO₂ Emissions,
 - Procedure for Determining Methane Emissions, Reporting and Flare Monitoring,
 - Company Energy Audit Manual,
 - Environmental Standard: Incorporating Environmental Requirements into Technical Conditions, DSCs, Design Documentation and Contracts,
- CCS Strategy,
- LDAR Programme.

Gas Storage Poland

- Integrated Management System (IMS) Policy for Quality, Business Continuity, Information Security, Environmental and Occupational Health and Safety at GSP Sp. z o.o.,
- Management and Inspection Procedures for Monitoring and Reporting on Greenhouse Gas Emissions for KPMG Kosakowo and Mogilno,
- Procedure for the Purchase of CO₂ Emission Allowances for Gas Storage Poland Sp. z o.o.,
- LDAR Programme.

Environmental policies and regulations at GAZ-SYSTEM

ESG Policy

As part of the ESG Policy in the environmental area, the Company has set the direction – Energy Transition, to address the challenges associated with climate protection and dynamic changes in the energy sector. The following objectives have been set within this direction:

- minimising impact on climate and the environment,
- decarbonisation of natural gas infrastructure,
- building a market for decarbonised gases (biomethane, hydrogen).

The strategic directions focus on undertaking initiatives to reduce greenhouse gas emissions and implementing, amongst others, initiatives related to transforming the business model towards a more sustainable direction, improving energy efficiency, investing in renewable energy sources, and implementing decarbonisation projects, including the decarbonisation of gas infrastructure and the development of a market for decarbonised gases.

Environmental Management System

The Environmental Management System implemented in the company (hereinafter: EMS, the System) meets the requirements of ISO 14001:2015 and is a set of interrelated or interdependent elements relating to environmental management.

Currently, the System only covers the LNG Terminal and the company’s Head Office, and the effectiveness of its implementation is confirmed by the certificate obtained in 2024, which covers the Marine Operations Division – in respect of processes related to the management of the LNG Terminal’s operations and other organisational units – in respect of processes supporting the management of the LNG Terminal’s operations. In 2025, the certification body carried out an audit, and the positive assessment received confirms that the system is managed in accordance with the applicable standard. By the end of 2026, GAZ-SYSTEM plans to have the entire company certified for compliance with ISO 14001:2015. The company’s organisational structure includes the post of Environmental Management System Officer, who represents the company in environmental matters and oversees the work of the Environmental Protection Team. The Management Board holds the ultimate responsibility for the EMS. Monitoring of the System’s functioning is carried out through the implementation of specific procedures.. The EMS includes:

Environmental Policy

This document, in force since 26 November 2024, is the overarching component of the Environmental Management System. It sets out the organisation’s intentions and direction regarding the environmental impacts of its operations.

Environmental

In line with the provisions of the Environmental Policy and based on an analysis of environmental aspects, in accordance with ISO 14001, the following objectives have been set for the company:

- reduction of greenhouse gas emissions,
- improving energy efficiency,
- reduction of pollutant emissions into the air,
- biodiversity protection,
- moving towards a circular economy model,
- building the company’s image as an environmentally responsible organisation,
- development and improvement of the environmental management system.

The Environmental Policy is subject to a regular reviews as part of the management process and is updated regarding environmental objectives and the needs of the organization and stakeholders. The most recent update took place on 30 October 2025. As a public declaration, the Policy is made available to all interested parties via electronic communication channels and is also available on the company websites. In order to monitor the effectiveness of the Environmental Management System and with a view to continuous improvement, the GAZ-SYSTEM S.A. Environmental Programme for 2025–2030 was developed and adopted by the Management Board. The scope of the programme covers the operations of the LNG Terminal and its supporting units within the limits specified by ISO 14001: 2015. The Programme is subject to periodic updates. The next update is planned as part of the System’s extension in 2026. The Management Board oversees the implementation of the obligations under the Policy.

Rules for the Environmental Management System

The Rules set out the principles governing the functioning of the company Environmental Management System and the requirements for the implementation of internal and outsourced processes relating to:

- management of environmental aspects,
- fulfilment of compliance obligations,
- addressing risks and opportunities.

Methodology for the Analysis of the Scope 1 and 2 Footprint

The Methodology was introduced in order to implement a uniform approach to carbon footprint analysis, including identification of emission sources for GAZ-SYSTEM and collecting data for reporting. The Methodology, as an internal environmental standard, specifies the manner of identification of the carbon footprint analysis for Scopes 1 and 2 determined in accordance with the GHG Protocol. The established Methodology for calculating the carbon footprint is currently being updated to include Scope 3 emissions.

The Operations Division is the company organisational unit leading in the field of environmental protection management. Its role is also to identify the owners of the information required for the carbon footprint calculations and to obtain the required data. The Environmental Protection Department within the Operations Division is responsible for preparing the carbon footprint report for a specific year, which includes:

- data source,
- source of indicators,
- descriptive explanation regarding the possible exclusion of a given defined emission source, together with a justification for the reason (e.g. lack of data within the company), and the implementation of an improvement plan aimed at enhancing the quality of the analysis carried out, in the form of an improvement schedule,
- methodology used to calculate the carbon footprint,
- information about the internal verification carried out.

Procedure for monitoring and reporting CO₂ emissions

The purpose of this Procedure is to describe the steps to be taken by staff of organisational units and departments regarding the monitoring, reporting and accounting of CO₂ emissions from facilities covered by the EU ETS. The procedure includes the following elements:

- division of responsibilities in terms monitoring and reporting CO₂ emissions,
- assessment of the adequacy of monitoring plans and monitoring methodology plans,
- data flow proceedings,
- risk assessment,
- quality assurance of measuring equipment and information technology used in data flow,
- internal reviews and corrective actions,
- documentation management.

Managers of organisational units, the activities of which are related to the operation of installations covered by the EU ETS, are obliged to apply this procedure and supervise compliance.

Procedure for determining methane emissions, reporting and flare monitoring

The purpose of this Procedure is to set out the rules and methods for measuring methane emissions and for reporting methane emissions, venting and the flaring of natural gas in accordance with the applicable requirements of the so-called Methane Regulation. The Procedure applies to all organisational units carrying out tasks related to the measurement and calculation of methane emissions, the reporting of methane emissions, the reporting of venting incidents or the flaring of natural gas, as well as the monitoring of flares.

Instructions for conducting energy audits within the undertaking

These instructions set out the general principles and responsibilities regarding the company's energy audits, the enforcement of audit recommendations and internal verification. The scope of these instructions covers all organisational units with substantive responsibility for the oversight and implementation of post-audit recommendations.

Environmental Protection Standard: incorporating environmental protection requirements into technical specifications, DSCs, design documentation and contracts

The Standard is used for the introduction of requirements in the issued technical conditions, Descriptions of the Subject of the Contract and contracts drawn up in connection with the performance of tasks and services which have an impact on the environment. It contains a number of guidelines, including:

- designer obligations,
- description of the environmental impact of a given project during the implementation and operational phases,
- contractors' obligations to obtain all necessary environmental decisions, consents and administrative approvals, and to document the fulfilment of the resulting commitments and obligations,
- reporting and preventing incidents affecting the environment.

The aim of the Standard is to pass on environmental requirements to subcontractors and suppliers and to prevent and minimise any potential negative environmental impacts on their part.

CCS Strategy

The Strategy outlines the potential role of GAZ-SYSTEM within the value chain of CCS (Carbon Capture and Storage) technology and emphasises the company's readiness to undertake efforts related to the operation of pipelines connecting CO₂ emitters with storage sites. The CCS Strategy forms part of the business objective to minimise negative impacts on the environment and climate. The Energy Transition Division is responsible for implementing the Strategy within the company. In 2025, the company continued to implement the CCS Strategy adopted in 2024.

As there is currently still a lack of detailed national regulations concerning the transport of CO₂ via pipelines, GAZ-SYSTEM's activities are based primarily on active involvement in the preparation of Poland's CCS Strategy through participation in the working groups operating under the Ministry of Climate and Environment, established pursuant to a signed letter of intent concerning the development of technologies for the capture, storage and utilisation of CO₂.

The future scope of GAZ-SYSTEM's involvement in the CCS/CCUS area depends on a number of factors, including market and business trends, the launch of large-scale projects, economic feasibility assessments and the costs of CO₂ emission allowances, which are the main determinants of the viability of CCS/CCUS projects.

Environmental

Rules on Leak Detection and Repair – 'LDAR Programme'

The subject of the Rules for the LDAR Programme is the principles governing the detection, repair and recording of methane leaks at GAZ-SYSTEM facilities, in particular:

- general requirements for LDAR inspections, including the definition of repair thresholds and the establishment of the frequency of leak testing,
- description of the repair process in the event that a repair threshold is exceeded,
- requirements regarding the repair plan and monitoring plan,
- general requirements for recording the results of LDAR inspections,
- general requirements for measuring equipment.

These Rules are addressed to persons responsible for carrying out the tasks arising therefrom.

Environmental policies and regulations at Gas Storage Poland

Integrated Management System (IMS) policy for quality, business continuity, information security, environment and occupational health and safety at GSP Sp. z o.o.

The Integrated Management System Policy governs the implementation of the following standards:

- ISO 9001:2015,
- ISO 22301:2019,
- ISO 27001:2022,
- ISO 14001:2015,
- ISO 45001:2018.

Gas Storage Poland, pursuing a business strategy based on the principles of sustainable development and corporate social responsibility, is committed to continuous improvement of the implemented integrated management system, including through the achievement of environmental objectives, such as:

- identification of environmental aspects and monitoring their impact on the environment,
- use of technology which guarantees the minimum impact on the environment and optimal use of natural resources,
- pollution prevention through supervised and environmentally sound waste management, water and wastewater management and emissions management.

The scope of the Policy covers own operations of the company, and its objectives are linked to the identified material impacts, risks and opportunities related to climate change mitigation and air pollution.

It is applied at every level of the company's management by all its employees and applies across all Gas Storage Poland sites, whilst also embracing all the company's stakeholders. The document has been published and made available to the public.

Sustainability Reporting | 2025

The Management Board of Gas Storage Poland is responsible for implementing the Policy and does so in accordance with the ISO standards listed above. The Policy is monitored through compliance with the relevant requirements for the renewal of the certificates.

Management and Inspection Procedures for Monitoring and Reporting on Greenhouse Gas Emissions for KPMG Kosakowo and Mogilno

The Procedure defines the principles of management and control relating to the monitoring and reporting of greenhouse gas emissions arising from the company's operations. It comprises the identification of emission sources, monitoring methods, data collection and verification procedures, and the principles for preparing greenhouse gas emission reports. These measures ensure the completeness, comparability and transparency of both raw and processed data sets. Its aim is to ensure compliance with applicable national and EU regulations. The Procedure applies to all identified input material flows and sub-installations, and includes:

- 1 management of the allocation of responsibilities for monitoring and reporting with regard to the installation, as well as the management of the competences of the designated staff;
- 2 activities relating to data flows for the purposes of monitoring and accounting for greenhouse gas emissions;
- 3 activities relating to the checking of measuring instruments, associated systems and any other parts of the installation relevant to the monitoring methodology;
- 4 activities relating to ensuring the Monitoring Plan remains up to date;
- 5 activities relating to ensuring the Monitoring Methodology Plan remains up to date;
- 6 activities to eliminate data gaps;
- 7 activities to minimise inherent risk and the risk of unreliability of the internal control systems;
- 8 the procedure for tracking PRODCOM codes.

Procedure for the purchase of CO₂ emission allowances for Gas Storage Poland Sp. z o.o.

The procedure sets out the rules for the individual stages of the process of purchasing CO₂ emission allowances for the accounting for annual emissions from the KPMG Mogilno and KPMG Kosakowo installations. The purpose of the procedure is to:

- define the division of competences and the scope of cooperation between the participants in the process of purchasing CO₂ emission allowances,
- identify the basic steps involved in concluding a transaction, including the required documentation,
- ensure that the purchase is done in a way that optimises price, time and effort.

The process of monitoring the correct application of the procedure is continuous and its different scopes is assigned to the Environmental Protection Department, the PMG Dispatch Department, the Economic Analysis Department. The Procedure responds to regulatory requirements and was adopted by a resolution of the Management Board, which is responsible for its proper implementation.

LDAR Programme

The purpose of the Programme is to establish rules and standards for conducting LDAR investigations and other activities related to the reduction of methane emissions at facilities operated by Gas Storage Poland, in accordance with the provisions of the so-called Methane Regulation. The purpose of the Programme is to detect and assess leaks, ensure effective and timely repair of identified sources of methane emissions, restore the functionality of the components, and define the rules for recording and archiving data and the measures taken.

The Programme was adopted by a resolution of the Management Board. The Environmental Protection Department is responsible for its management.

All of the policies mentioned above cover issues such as climate change mitigation, climate change adaptation, energy efficiency and the use of renewable energy. The policies set the framework for monitoring the impact of GAZ-SYSTEM Group on the environment and constitute the basis for the implementation of specific operational measures. Some of them contribute indirectly to the reduction of greenhouse gas emissions by modernising the infrastructure and implementing new technologies and solutions.



3.2.5

[E1-3]

Actions and resources in relation to climate change policies

In 2025, the GAZ-SYSTEM Group did not have a climate policy in place based on decarbonisation leverage and incorporating solutions based on natural resources.

The Group implemented measures supporting decarbonisation and reduction of greenhouse gas emissions in line with the Environmental Protection Policy, ESG Policy and GAZ-SYSTEM Business Strategy.

At this stage, the Group has not specified the amounts of CapEx and OpEx required to implement the measures undertaken or planned, nor had it specified the expected reduction in greenhouse gas emissions.

The group has taken actions related to the implementation of key policies in 2025:

GAZ-SYSTEM

ESG Policy

In 2025, as part of the implementation of its ESG Policy, GAZ-SYSTEM carried out activities relating to E1 – climate change across three strategic areas: energy transition, regional gas market and operational efficiency. Please find below a summary of the progress made on the individual ESG initiatives scheduled for completion in 2025.

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage for 2025-2027
ENERGY TRANSITION	Minimising impact on climate and the environment	1.1.1. GAZ-SYSTEM's Energy and Climate Plan	1.1.1. GAZ-SYSTEM's Energy and Climate Plan (assessment of the potential to supply power to the LNG Terminal from own RES)	100%
			1.1.1. GAZ-SYSTEM's Energy and Climate Plan (GAZ-SYSTEM's action plan for Energy and Climate)	50%
		1.1.2. Implementation of carbon footprint analysis for Scope 1, 2 and 3 emissions	1.1.2.1. Development of the methodology for the analysis of carbon footprint	75%
			1.1.2.2. Carbon footprint calculation performance	100%
			1.1.2.3. Carbon footprint calculation verification	0%
		1.1.3. Greenhouse gas emissions reduction plan (methane, CO ₂ , indirect emissions Scope 2 and Scope 3)	1.1.3.1. Preparation of GHG emission reduction plan and setting reduction targets [2025/2026]	50%
			1.1.3.2. Obtaining the OGMP 2.0 Gold Standard for methane emissions reporting [2026+]	50%
		1.1.4. Verification of greenhouse gas emission reduction targets by an independent body	1.1.4. Verification of greenhouse gas emission reduction targets by an independent body [2026]	25%
		1.1.5 Captive use of biomethane	1.1.5.1. Drafting a concept for biomethane procurement	100%
		1.1.6. Analysis of the status of water and effluent management	1.1.6. Analysis of the status of water and effluent management	0%
		1.1.7. Analysis of emissions to atmosphere (other than GHG)	1.1.7. Analysis of emissions to atmosphere (other than GHG)	50%
		1.1.8. Analysis of the status of waste management	1.1.8. Analysis of the status of waste management	0%
		1.1.9. Increasing energy efficiency	1.1.9.1. Analysis of mandatory implementation of the ISO 50001 energy management system	100%
		1.1.10. Plan for increasing energy efficiency	1.1.10.1. Increasing energy efficiency of buildings	100%
			1.1.10.2. Improving energy efficiency of IT infrastructure	75%
			1.1.10.3. Electromobility	100%
		1.1.11. Pursuit of the circular economy model	1.1.11.1. Analysis of the status of circular economy at GAZ-SYSTEM	25%

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage for 2025-2027
ENERGY TRANSITION	Decarbonisation of natural gas infrastructure	1.2.1. Adapting the infrastructure for transmission of 2% hydrogen blend	1.2.1.1. Assessment of the readiness of the NTS infrastructure for 2% H ₂ admixture (setting a schedule, reporting on qualitative composition)	50%
		1.2.2. Adapting the infrastructure for hydrogen transmission	1.2.2.1. Identification of the existing sections of NTS pipelines to be analysed for their adaptability to hydrogen transmission based on market interest as specified in the Hydrogen Map of Poland	100%
			1.2.2.2. Technical analysis of the adaptability of the selected NTS sections to hydrogen transmission	25%
			1.2.2.3. Market analysis (entities connected to the NTS that will either be connected to other natural gas transmission pipelines or adapt to H ₂)	25%
		1.2.3. New infrastructure for hydrogen transmission	1.2.3.1. Hydrogen Map of Poland – feasibility study for the new infrastructure	50%
			1.2.3.2. Hydrogen interconnectors (Nordic-Baltic Hydrogen Corridor, Pomeranian Green Hydrogen Cluster)	100%
			1.2.4. Assessment of the potential for the infrastructure utilisation for CO ₂ transmission (CCUS)	1.2.4.1. Assessment of the infrastructure readiness for CO ₂ transmission (using the existing pipelines or construction of new infrastructure alongside GAZ-SYSTEM's gas pipelines)
		1.2.4.2. Participation in the ECO2CEE project – development of a feasibility study for CO ₂ transmission towards the Baltic Sea and transport by sea to DK or NO		50%
		1.2.4.3. Identification and analysis of potential sites for CO ₂ capture		100%
	Building a market for decarbonised gases	1.3.1. GAZ-SYSTEM as the Hydrogen Transmission Network Operator	1.3.1.1. Designating GAZ-SYSTEM as the HTNO	100%
			1.3.1.2. Development of Section “C” in the TYDPPL	75%
		1.3.2. Technical standards for renewable gases	1.3.2.1. Development of additional requirements for designing 'H ₂ ready' transmission pipelines and then for valves and metering devices	100%
		1.3.3. Education and exchange of knowledge in the field of renewable gases	1.3.3.1. Knowledge base and workshops regarding hydrogen market	100%
			1.3.3.2. Knowledge base and workshops regarding biomethane	100%
		1.3.4. Certification of the LNG Terminal's infrastructure, processes and procedures in the certified bioLNG and grid biomethane chain, joining the voluntary Certification Scheme for the sustainable production of biofuels, biomass fuels and bioliquids	1.3.4.1. Audit of the LNG Terminal completed with certification.	100%
			1.3.4.2. Making the service available to users	100%
		1.3.5. Developing a solution for the biomethane market (Injection Points)	1.3.5.1. Development of a functional model	100%
			1.3.5.2. Defining technical conditions	100%
			1.3.5.3. Financial analysis of the selected concept	50%

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage for 2025-2027
REGIONAL GAS MARKET	Infrastructure development and diversification of gas supplies	2.1.1. GAZ-SYSTEM's contribution to economic growth	2.1.1.1. Development and retraining of current employees	100%
			2.2.1.3. Analysis of legal framework for barriers to the development of the natural gas and biomethane market and initiation of legislative changes	100%
OPERATIONAL EFFICIENCY	Corporate governance supporting sustainability	5.1.1. Improvement of sustainable development management	5.1.1.1. Review of the organisational structure of the Capital Group in terms of achieving ESG objectives and SD reporting	75%
			5.1.1.2. Ensuring a mechanism for periodic review and update of the structure and task sheets for the organisational units [2026]	0%
			5.1.1.3. Ensuring access to training and improving employee competence in SD	100%
			5.1.1.4. Updating the ESG management structure within the Group	25%
			5.1.1.5. Extending the corporate risk management system to include ESG risks	25%
			5.1.1.6. Membership in industry organisations (United Nations Global Compact, Responsible Business Forum)	100%
			5.1.1.7. Correlating the achievement of SD objectives with KPIs for the management	100%
		5.1.2. Investment policy taking into account sustainable development criteria	5.1.2.1. Mapping projects within the energy transition investment portfolio, taking into account the ESG criteria and EU Taxonomy (within the Initiatives and Investment Evaluation Committee – KOI)	100%
			5.1.2.2. Inclusion of projects related to the energy transition in the TYNDP-PL	100%
			5.1.2.3. Inclusion, in the Investment Policy, of the Best Practice Manual for building a positive image with local communities at the project implementation stage [2026]	50%
		5.2.2. Best practice in eco-management	5.2.2.1. ISO 14001 certificate	50%
			5.2.2.2. EMAS	0%
	Digitalisation and innovation	5.3.1. Efficiency enhancement through innovation	5.3.1.1. Updating the research agenda, particularly in the areas of energy transition and sustainable development	100%

Environmental Policy

Carbon footprint

In 2025, GAZ-SYSTEM calculated its carbon footprint across three scopes in comparison with data for 2024, whilst mapping its own operations in this area. Further information on the calculation methodology is provided under E1-6 disclosures. The ongoing update to the organisation's Carbon Footprint Calculation Methodology represents a further step towards reducing greenhouse gas emissions and identifying mitigation measures.

Methane emissions and Methane Regulation

GAZ-SYSTEM's business activities are subject to the so-called Methane Regulation, which came into force on 4 August 2024 and established provisions aimed at reducing methane emissions in the EU's energy sector. From GAZ-SYSTEM's perspective, the most significant requirements relate to the area of methane leak detection and repair (LDAR), the reporting of methane emissions, and the reduction of venting and flaring incidents. In 2025, the LDAR Programme was drawn up, setting out the procedures for leak detection and repair. The first mandatory LDAR inspections were carried out across all components operated by GAZ-SYSTEM that could be a source of methane emissions.

In addition to LDAR, reporting is a key area in the management of methane emissions. In 2025, the first mandatory methane emissions report for 2024 was submitted. GAZ-SYSTEM emitted 4,512 tonnes of methane into the atmosphere. This figure accounted for all emission sources and the most up-to-date, research-based coefficients. The majority of emissions originate from venting, whilst leaks and incomplete combustion account for a relatively smaller proportion. Furthermore, GAZ-SYSTEM is a member of the OGMP (Oil and Gas Methane Partnership).

CCS Strategy

GAZ-SYSTEM engages in dialogue with CCS market stakeholders and monitors the situation and developments in this field, whilst remaining open to further action depending on progress in establishing a regulatory framework for the technology's entire value chain. Activities in this area in 2025:

- completion of work on the analysis of the feasibility of constructing CO₂ transport pipelines along the existing gas transmission corridors,
- analysis of the feasibility of testing CO₂ quality in GAZ-SYSTEM's laboratories,
- development of new competences – organising postgraduate program specifically for GAZ-SYSTEM employees: 'Hydrogen and biomethane – extraction, transport and use', also covering topics relating to the CCS technology.

Environmental

In addition to activities arising directly from the implementation of GAZ-SYSTEM's policies, in 2025 the company also accomplished the following:

BIOMETHANE

3rd Open Workshop: Biomethane in the National Transmission System

GAZ-SYSTEM is committed to Poland's energy transition, placing particular emphasis on shaping the market for renewable and low-carbon gases, including biomethane, which plays a prominent role in the company's strategy. To this end, the company participates in the EU and national legislative processes and plays an active role in the development of legal and technical framework for the operation of the biomethane market, such as guidelines for connecting biomethane plants to the transmission network or support schemes for biomethane.

The workshops attended by market participants served as a platform for exchanging information, experiences and expectations, which are intended to help shape the optimum economic framework for this sector in all its aspects. The workshop included the following topics:

- official regulations for biomethane within the sustainability chain,
- compliance with sustainability criteria in the supply chain,
- connection process and commercial transmission of biomethane,
- GAZ-SYSTEM's solutions supporting the development of the biomethane market, i.e. the IPPG (gaseous fuel Injection Points),
- and launch of the biomethane market survey.

The workshops were led by GAZ-SYSTEM experts in collaboration with the Biogas and Biomethane Chamber of Commerce and KZR INiG.

Biomethane market survey

The company also conducted a non-binding market survey, 'Biomethane in the National Transmission System'.

Its aim was to estimate biomethane production potential in Poland, analyse plans and possibilities for connecting new facilities to the transmission network, and assess the level of interest among customers in the supply of biomethane using the national gas transmission network.

Furthermore, the survey was intended to determine the level of market interest in an alternative solution, namely an IPPG (gaseous fuel Injection Point), and to identify the preferred locations for such points.

Sustainability Reporting | 2025

The survey was conducted from 20 May to 10 August 2025. It attracted 31 entities from various sectors of the economy, including potential biomethane producers, consumers, trading companies, property developers and distribution network operators. They provided data on 141 projects.

The survey was held under the honorary patronage of the Ministry of Industry and the Biogas and Biomethane Chamber of Commerce, with media patronage provided by Biomasa magazine.

The survey results were presented to GAZ-SYSTEM's customers and business partners during the annual GAZ-SYSTEM FORUM event, and were published in Biomasa magazine as well as on the company's website and social media channels.

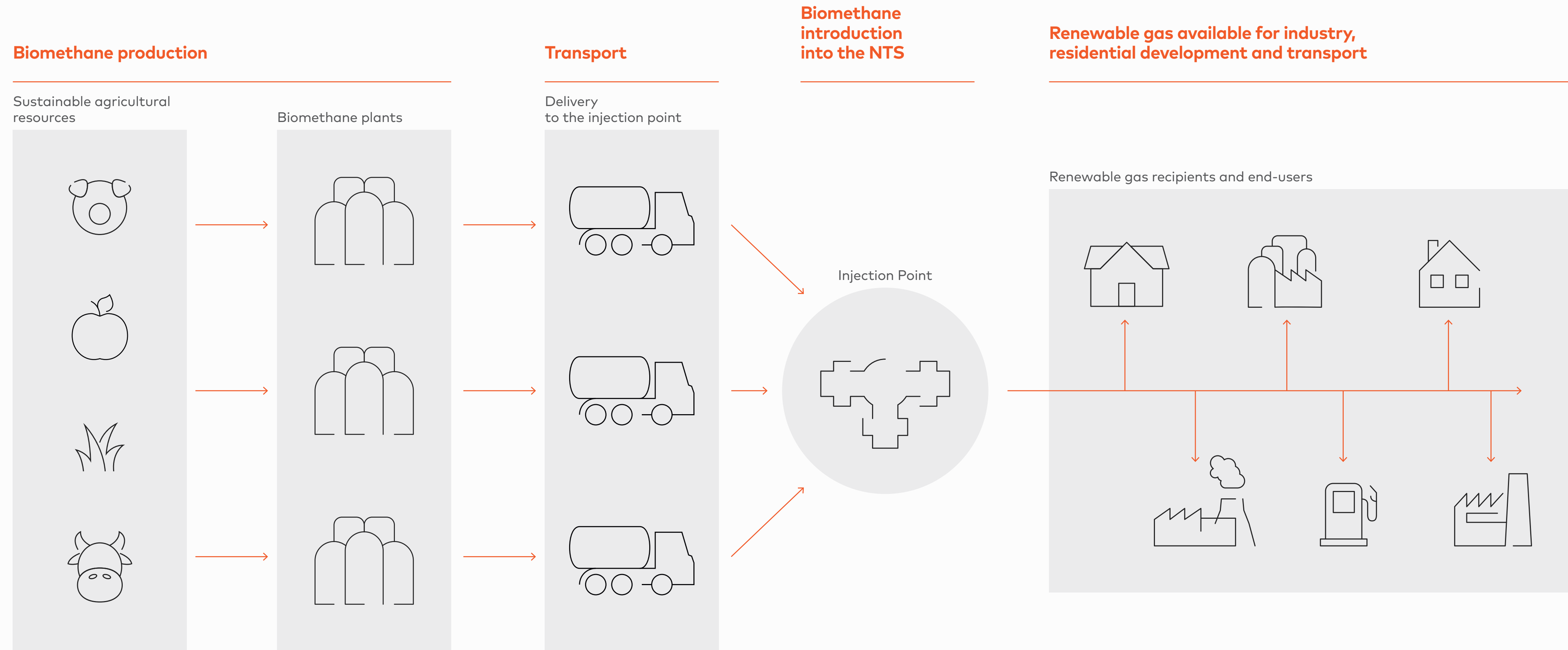
Development of a concept for a gaseous fuel Injection Point (IPPG)

As part of its efforts to support the development of the biomethane market, GAZ-SYSTEM is seeking alternatives to the traditional method of direct connection of biomethane production plants, which will make it easier for operators to make investment decisions and simplify the investment process. In mid-June 2025, a functional and technical concept was drawn up for a point of injection of biomethane into the transmission network (IPPG).

This solution allows biomethane delivered by road as CNG to be transferred to the transmission system and finds its application in cases where there is no gas network in the vicinity of a biomethane plant, thereby eliminating the need to construct a gas pipeline connecting the plant to the network. Several biomethane production plants will be able to use an injection point, which will reduce their costs per unit. Both of the above factors will contribute to the development of the biomethane market and the decarbonisation of the country's gas networks.

Based on the concept and market surveys, optimal locations for the IPPG injection points have been selected for further analysis. Efforts in this area will continue in accordance with the recommendations adopted by the GAZ-SYSTEM Management Board.

Concept of the Gaseous Fuel Injection Point (IPPG)



Preliminary Market Consultations related to the planned procurement of biomethane for GAZ-SYSTEM's own use

In December 2025, Preliminary Market Consultations were launched for trading companies and biomethane producers in connection with the planned purchase of biomethane for GAZ-SYSTEM's technological processes at the transmission infrastructure facilities, including pressure-reduction and metering stations, compressor stations and in the gas preheating process.

The consultations aim to present GAZ-SYSTEM's plans and the requirements for the future contract to market participants. As part of the dialogue with prospective suppliers, the company wishes to obtain information about the volumes of biomethane currently available for sale, commercial conditions and planned developments in this sector.

Bilateral meetings will be held with the selected entities to help align the terms and scope of the future contract with the actual market conditions. In 2026, the company plans to announce a tender for the purchase of biomethane.

HYDROGEN
Hydrogen Map of Poland

GAZ-SYSTEM plans to develop hydrogen transmission infrastructure in a manner commensurate with the challenges arising from the decarbonisation of the economy. To this end, the Company is actively collaborating with potential domestic and foreign stakeholders on initiatives supporting the implementation of hydrogen economy in Poland, including the development of assumptions for a hydrogen network comprising:

- main domestic transmission corridors,
- interconnection points with other countries,
- entry points from systems producing hydrogen or providing energy conversion service (e.g. electrolyzers),
- hydrogen storage facility entry-exit points,
- exit points to end-customers and local distribution networks.

The Hydrogen Map of Poland survey was conducted by the company between April and June 2024 and aimed to collect information on the estimated potential of the future hydrogen market in Poland and likely areas of its concentration, broken down by province. Over 200 market representatives from various sectors took part in the survey. A total of 64 questionnaires were received, covering 199 projects across all surveyed areas of the hydrogen market, including production, consumption, distribution and storage.

In March 2025, a workshop was held at the company's head office to discuss the survey results. The event brought together around 200 people. During the workshop, the survey results were discussed and planned actions were presented. In 2025, dialogue with the market continued with regard to the questionnaires submitted during the survey; information was also obtained from new entities, and some of the entities were verified during face-to-face discussions, which contributed to the revision of the preliminary hydrogen supply and demand projections for Poland.

Environmental

Hydrogen blending

On 4 August 2024, a new Hydrogen and Decarbonised Gas Market Package came into force, supplementing the existing regulations governing the natural gas market with new provisions aimed at developing the hydrogen market. The requirements of Regulation (EU) 2024/1789 of the European Parliament and of the Council, in Article 21 on cross-border coordination with regard to gas quality in the natural gas system, stipulate a requirement for cooperation to avoid restrictions to cross-border flows of natural gas containing up to 2 per cent hydrogen by volume. Conducting an assessment of the feasibility of using natural gas with up to 2 per cent hydrogen by volume by selected customer groups is a response to the requirements of the regulatory environment, as well as to the interest of market participants in injecting hydrogen into the natural gas transmission network. In 2025, agreements were negotiated between the Chamber of the Natural Gas Industry (IGG) and the co-funding partners, as well as the contractor for the analysis, namely INiG-PIB (Oil and Gas Institute – National Research Institute) in Kraków. At the turn of 2025/2026, contracts were concluded between the IGG, the co-funding partners and INiG-PIB.

Cooperation within the Nordic-Baltic Hydrogen Corridor

The project to build the Nordic-Baltic Hydrogen Corridor, being carried by transmission system operators from six European Union countries (Finland, Estonia, Latvia, Lithuania, Poland, Germany) has been underway since 2022. It aims to establish a corridor for the transmission of hydrogen from Finland through the Baltic States and Poland to Germany to enable the development of the hydrogen potential of the eastern Baltic Sea and to ensure access to stable supply of renewable and low-carbon hydrogen for the countries involved in the project. The Nordic-Baltic Hydrogen Corridor (hereinafter: NBHC) is intended to strengthen the energy security of Poland and the region, reduce the dependence on imported fossil energy and create a fast track to decarbonisation in major sectors of the economy, including industry, transport, power and heat generation. In 2024, the NBHC project promoters completed the pre-feasibility study. The project itself was included on the European list of Projects of Common Interest (PCI).

On 1 July 2025, the project promoters signed a Grant Agreement with the European Climate, Infrastructure and Environment Executive Agency (CINEA) for co-financing the project through the Connecting Europe Facility (CEF) for cross-border energy infrastructure projects within the framework of the Trans-European Networks for Energy (TEN-E). The maximum grant amount of EUR 6.8 million will support the feasibility study phase of the NBHC project. The documentation for the in-depth feasibility studies will include an analysis of the technical, economic, regulatory and environmental aspects relating to the construction of a large-scale hydrogen pipeline network in the Baltic Sea region. As part of this funding, GAZ-SYSTEM has received support for the feasibility study of the Polish section of the Nordic-Baltic Hydrogen Corridor, amounting to up to EUR 425,000 (approx. PLN 1.8 million), as well as coverage of 50 per cent of the joint costs planned in collaboration with the other operators.

Detailed information about the project can be found at:
Nordic-Baltic Hydrogen Corridor

Cooperation within the Pomeranian Green Hydrogen Cluster

The Pomeranian Green Hydrogen Cluster (PGHC) is a cross-border project implemented by GAZ-SYSTEM in cooperation with the German transmission system operator GASCADE Gastransport GmbH, as well as PNE AG and its subsidiary PNE Polska (until 2025 – Sevivon Sp. z o.o.), which specialise in the development and construction of wind and solar farms. The aim of the project is to develop infrastructure for the production and transmission of hydrogen generated from RES installations.

In July 2024, CINEA awarded the project promoters a grant of EUR 190,000 (under the new EU instrument 'CEF Cross-border Renewable Energy Programme') to carry out feasibility studies and a business analysis of the Project. In 2025, work began on the feasibility study for the Polish section of the Pomeranian Green Hydrogen Cluster. The contractor for the study, a consortium of ILF and EY, carried out market analysis taking into account local and regional scenarios, proposed a pipeline route, incorporating possible alternatives, and estimated the capital expenditure and operating expenses. The work also included environmental, hydraulic and regulatory analyses.

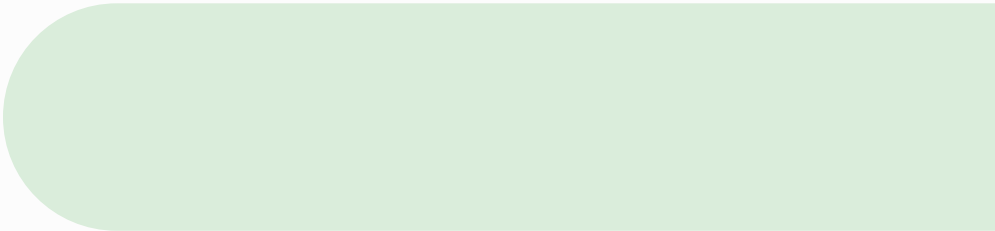
Detailed information is available at:
Pomeranian Green Hydrogen Cluster



Cross-sector cooperation in the development of the hydrogen economy in Poland

In 2025, activities related to cross-sector cooperation in the development of the hydrogen economy in Poland were of a follow-up and preparatory nature. The Agreement on Cross-Sector Cooperation concluded on 6 December 2024 between GAZ-SYSTEM and Polskie Sieci Elektroenergetyczne S.A. (PSE) remained the binding framework for potential future activities. The aim of the cooperation is to balance electricity production and demand across Poland, identifying potential locations for interconnections between the electricity transmission grid and the hydrogen transmission network, with the objective of utilising surplus electricity to produce hydrogen in electrolyzers, and commissioning the first facility designed to utilise surplus electricity for hydrogen production in electrolyzers. No new operational initiatives were implemented during the reporting period.

At the end of 2025, cross-sector cooperation remained at the concept stage.



Actions taken by the company to identify gas infrastructure suitable for analysis with a view to adapting it for the transmission of 100% hydrogen (repurposing)

In 2025, preliminary analyses were carried out and sections of gas pipelines were identified that could be subject to further analysis with a view to repurposing the gas infrastructure for the transmission of 100% hydrogen. In the next step, technical tests and investigations were commenced on the selected gas pipelines with a view to creating a hydrogen transmission network.

As part of the work carried out by a working group comprising representatives of the Energy Transition Division, the Operations Division, the Gas Market Development Division, the Research and Laboratory Division, and the Gas Dispatching Division, a total of 4 gas pipelines were identified and selected which, once specific conditions are met, can be separated from the natural gas transmission network and passed on for further analytical work relating to hydrogen transport.

Cooperation within ENNOH

Pending its formal establishment, the European Network of Network Operators for Hydrogen (ENNOH) began operational activities in mid-2025 on the basis of the provisions of the EU package on the markets for hydrogen and low-carbon gases, in particular Regulation (EU) 2024/1789. ENNOH's main objectives are to coordinate the development of pan-European hydrogen infrastructure, harmonise technical and market standards, and accelerate the decarbonisation of industry. In 2025, ENNOH focused on drafting three key regulatory documents: the report on repurposing, the Hydrogen Network Codes and the Cost-Benefit Analysis Methodology (CBA).

Criteria for Natural Gas Infrastructure Repurposing

In November 2025, ENNOH, in collaboration with ENTSG, published a joint report setting out the technical, safety and economic criteria for converting the existing gas infrastructure to hydrogen. The document serves as a reference point for the TYNDP 2026 network development plans and the assessment of future projects.

Preparatory Groundwork Paper for Hydrogen Network Codes

ENNOH launched a public consultation on future hydrogen network codes, covering balancing, capacity management and technical standards, gathering stakeholder input to harmonise market rules for hydrogen transmission.

Cost-Benefit Analysis Methodology (CBA) for hydrogen projects

The CBA methodology has been refined to take into account the time horizon, discount rates, environmental benefits, security of supply and market integration. The tool supports the comparability of investment projects in hydrogen infrastructure.

Actions aimed at establishing a legislative framework for the development of hydrogen transmission pipelines

In connection with the planned activities related to the development of hydrogen infrastructure, the company has commenced internal analyses to identify the current legal situation and determine which legal acts need to be amended to enable the construction of hydrogen pipelines.

GAZ-SYSTEM designated as the Hydrogen Transmission Network Operator in Poland



On 17 June 2025, GAZ-SYSTEM submitted applications for the award of a certificate of independence and for a derogation from the legal requirements of unbundling from activities relating to the transmission of gaseous fuels; consequently, by a decision of the President of the Polish Energy Regulatory Office (URE) dated 25 October 2025, it was designated as the Hydrogen Transmission Network Operator.

The National Ten-Year Hydrogen Transmission System Development Plan for 2027-2036

As GAZ-SYSTEM has been acting as the Hydrogen Transmission Network Operator since 2025, fulfilling its statutory obligations, the company has commenced work on drawing up the National Ten-Year Hydrogen Transmission Network Development Plan for 2026–2035, which will cover three key areas:

- development of the national hydrogen transmission network (construction of new sections, including corridors linking major demand centres with production and storage sites),
- adaptation of the existing gas infrastructure where technically and economically viable,
- cross-border interconnections and storage – as elements that integrate the market and enhance the security and flexibility of the system.

A consultation of the draft Plan with stakeholders is planned for 2026, followed by the company submitting an application for its approval by the President of the Polish Energy Regulatory Office.

National Hydrogen Transmission Network

Drawing on the results of market analyses carried out to date, the directions for the development of the hydrogen transmission network have been defined. Preliminary analyses were carried out in several areas, including:

- planning the routes of national transmission pipelines,
- planning the interconnections enabling hydrogen import and export to/from Poland,
- possibility to adapt selected sections of the natural gas transmission network to hydrogen transmission (repurposing);

In 2025, work began on preparing tender documentation for the selection of a contractor for the preparation of the Feasibility Study of the National Hydrogen Transmission Network, covering the planning and optimisation of the pipeline system, including the following areas:

- definition of the network's technical parameters,
- assessment of the technical feasibility of the network,
- location of the infrastructure,
- estimate of work schedules.

The company's website, under the Hydrogen market tab, publishes general information on the full cycle of hydrogen production, transport, transmission, distribution, consumption and storage, as well as information on the current regulatory environment – both international and national – and news relating to hydrogen published by the company.

Renewable Energy Generation

In 2025, investments related to renewable energy generation continued. A 2x50kWp PV system was installed at the Pogórska Wola and Maćkowice gas compressor stations. Further projects are also in the design and implementation phases, the scope of which includes the planned installation of micro-photovoltaic systems in accordance with the identified potential at each location (25 kWp or 50 kWp packages), including gas compressor stations in Jarosław, Kędzierzyn-Koźle, Rembelszczyzna, Hołowczyce I, Jeleniów II and Odolanów, the node in Strachocina and a building in Wrocław.

Increasing energy efficiency

In 2025, in cooperation with a third-party contractor, the company drew up an energy efficiency improvement plan for 18 office buildings owned by the company, covering, amongst other things, the thermal modernisation of these buildings. The plan includes energy audits of the buildings, during which the contractor determined the season-specific demand for heat and electrical energy used for heating, ventilation, hot water, lighting and air conditioning, and carried out an analysis of potential improvements to building envelopes and technical systems. The energy audit resulted in recommendations for building improvements with a detailed breakdown of the economic aspects aimed at enhancing their energy efficiency. Selected tasks have been included in the 'Energy Transition' investment programme and will be implemented in the coming years. Furthermore, energy efficiency measures also covered the IT infrastructure. In this regard, highly energy-efficient colocation services were procured.

Electromobility

In 2025, work commenced on developing an electromobility policy, including the gradual electrification of the GAZ-SYSTEM vehicle fleet. A contract was signed for the delivery and installation of electric vehicle charging points at selected GAZ-SYSTEM sites, and contracts were also concluded for the supply of electric vehicles.



Gas Storage Poland (GSP)

Integrated Management System (IMS) Policy for Quality, Business Continuity, Information Security, Environmental and Occupational Health and Safety at GSP Sp. z o.o.

Efforts were made at the KPMG Kosakowo location, intended to develop a concept for a technical solution monitoring methane leaks from sealings of Cameron gas compressors, which will allow monitoring the technical condition of the equipment in operation, preventing downtime and breakdowns. A concept has been developed for a system to recapture gas released into the atmosphere from the process plant at this site.

Planned medium- and long-term activities at GAZ-SYSTEM

ESG Policy

GAZ-SYSTEM plans to continue implementing ESG initiatives in the E1 area – climate change – as set out in the table summarising the progress of implementation of the ESG Policy in 2025 in disclosure E1-3. Furthermore, based on the conclusions and analyses drawn from ESG initiatives completed to date, and taking into account current business and regulatory needs, the ESG Policy will be updated in 2026. This will result in the identification of new ESG initiatives and targets to be achieved between 2026 and 2030.

GAZ-SYSTEM Investment Plan

The Investment Plan for 2026–2028 includes projects under the 'Energy Transition' investment programme, which covers projects related to power generation from renewable energy sources (photovoltaic panels), the use of turboexpanders, monitoring and reducing electricity consumption, thermal modernization of buildings and lighting upgrade. Furthermore, the organisation is undertaking measures and analyses of currently operated equipment (in particular compressor units) which are expected to be replaced or modernised in the coming years.



3.2.6

[E1-4] Targets related to climate change mitigation and adaptation

GAZ-SYSTEM

GAZ-SYSTEM has not yet set any targets relating to climate change mitigation. The undertaking is currently working on a Decarbonisation Strategy, which will include quantifiable targets for reducing greenhouse gas emissions and measures for their achievement.

Furthermore, GAZ-SYSTEM is in the process of preparing a Transition Plan for GAZ-SYSTEM, which will set out quantifiable targets aligned with the requirements of the ESRS. The document will be drawn up with a medium-term time horizon.

Gas Storage Poland (GSP)

No quantifiable and result-oriented targets have been set at Gas Storage Poland.

However, in all areas covered by the IMS Policy, the Procedure for the Identification and Assessment of Environmental Aspects together with the Establishment of Operational Monitoring and Control at GSP Sp. z o.o. is applied, which covers activities related to:

- identification and assessment of environmental aspects at the GSP,
- establishing rules for the monitoring and operational supervisory control of these aspects,
- maintaining a register of data related to these aspects, and
- specifying responsibilities and the methods of supervisory control over the individual aspects.

The procedure defines the criteria for assessing the aspects and guidelines for their updating, as well as the scope for performance monitoring.

3.2.7

[E1-5] Energy consumption and mix

The following assumptions were made for the calculations:

- 1 For the calculation of energy intensity, it was assumed that all revenue included in the calculation derived from activities in sectors with high climate impact.
- 2 Net revenue of PLN 4,764 million was used to calculate GAZ-SYSTEM's energy intensity for 2025.
- 3 Net revenue of PLN 1,216 million was used to calculate Gas Storage Poland's energy intensity for 2025.

GAZ-SYSTEM's energy consumption and energy mix, as disclosed in the 2024 Sustainability Report, did not include complete data from the LNG Terminal and the TGPS. This Report includes an adjustment in this regard. The table below contains the adjusted figures for 2024, consistent with the scope of data for 2025. The measurements have not been verified by an external body within the meaning of MDR-M.

Energy consumption and mix

Total energy consumption in MWh connected with own operations				
Energy consumption and mix				
	2025		2024	
	GAZ-SYSTEM	Gas Storage Poland	GAZ-SYSTEM	Gas Storage Poland
Consumption of fuel from coal and coal products	0	0	0	0
Consumption of fuel from crude oil and petroleum products	15 897	407	15 965	468
Fuel consumption from natural gas	2 541 484	112 260	1 648 890	101 903
Fuel consumption from other fossil sources	0	0	0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	1200	4 036	109 960	3 442
Total energy consumption from fossil sources	2 558 581	116 703	1 774 815	105 812
Share of fossil sources in total energy consumption (%)	95	100	100	100
Total energy consumption from nuclear sources	0	0	0	0
Share of nuclear sources in total energy consumption (%)	0	0	0	0

Total energy consumption in MWh connected with own operations				
Energy consumption and mix				
	2025		2024	
	GAZ-SYSTEM	Gas Storage Poland	GAZ-SYSTEM	Gas Storage Poland
Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources, etc.	0	0	0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	128 166	0	0	0
Consumption of self-generated non-fuel renewable energy	75	0	53	0
Total energy consumption from renewable sources	128 241	0	53	0
Share of renewable sources in total energy consumption (%)	5	0	0	0
Total energy consumption related to own operations	2 686 822	116 703	1 774 868	105 812
Energy intensity associated with activities in high climate impact sectors	564	96	461	92

Gross Scopes 1, 2, 3 and total GHG emissions

GAZ-SYSTEM

In order to identify material sources of Scope 3 emissions, the company carried out an identification of emissions based on the costs incurred during the reporting year. Based on the information obtained, categories were identified in which the company generates greenhouse gas emissions. No minimum criteria were set for identifying emission sources – the greenhouse gas emissions analysis was carried out for all sources identified within the company.

The organisational scope of the GHG emissions calculations covered the operations of GAZ-SYSTEM S.A., with its registered office at ul. Mszczonowska 4 in Warsaw, including all linear infrastructure and facilities located within the country. The results were consolidated according to operational control at company level, thereby accounting for 100% of emissions from the locations included.

The calculations were prepared in accordance with the following standards:

- The Greenhouse Gas Protocol: a Corporate Accounting and Reporting Standard (Revised Edition),
- GHG Protocol Scope 2 Guidance,
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

In the case of direct emissions, calculations were based on fuel consumption from stationary and mobile sources. Taking into account the methodology for reporting emissions under the EU ETS, a large proportion of the emissions covered by the emissions trading scheme was calculated in accordance with the provisions set out in Directive EU 2023/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC. The remaining direct emissions were calculated on an indicative basis according to consumption, based on data from the IPCC report, KOBIZE (Polish National Centre for Emissions Management) and the DEFRA factor database.

Scope 2 was calculated using two 'market-based' and 'location-based' methods. In the case of the 'location-based' method, the electricity consumption specified in kWh was multiplied by the national average emissions factor. In the market-based calculations, electricity consumption was multiplied by a factor reflecting the organisation's purchasing decisions; the thermal energy factor from the available database was used for these calculations, however, as guarantees of origin for electricity purchased from renewable energy sources in 2025, in an amount corresponding to 100 per cent of the electricity consumed, were redeemed, Scope 2 greenhouse gas emissions were reduced. The DEFRA database was used for the purchased thermal energy.

Scope 3, Categories 1, 2, 8, 12 and 13 were calculated primarily on the basis of the internal records of the company. The 'spend-based' method, resting on financial indicators, was used in the calculations. The financial data provided by the company in PLN were multiplied by the relevant factor from the Climatiq database (CEDA, EPA, BEIS, EXIOBASE, DESNS). Currency conversions were carried out on the obtained factors, and inflation rates were taken into account.

In Category 3, the calculations were based on fuel and energy consumption data reported in Categories 1 and 2. WTT emissions from transmitted gas were not taken into account, as GAZ-SYSTEM provides only the transmission service and the gas itself belongs to other entities. Category 4 comprised calculations based on deliveries, taking into account data on total route lengths and the average weights of transported loads. Due to difficulties in obtaining data from suppliers, emissions data in this category are incomplete; however, the quantity of data collected increased in 2025.

Category 5 comprises waste. The GHG emissions were calculated on the basis of data on the weight of hazardous and non-hazardous waste generated in the reporting year, multiplied by the relevant factor from the DEFRA database. Category 6 took into account the distances travelled on business trips, the mode of transport used, and the total number of employees making a given business trip. Emissions associated with hotel stays in various countries were also included, based on reference data. Employees' commuting was estimated on the basis of a survey conducted amongst employees, taking into account distances, the number of commuting days using a given means of transport, and the means of transport itself. The results obtained from the survey were categorised and multiplied by the relevant factors. Emissions resulting from remote working were also taken into account, by obtaining information on the number of days on which the company's employees worked remotely.

Biogenic emissions: 210.595 tCO₂eq – Scope 1-related – fuel consumption by vehicles.

List of Scope 3 greenhouse gas emission categories included in and excluded from the balance sheet with justification for excluded Scope 3 categories.

Based on the identification of the indirect emission sources in the company, and on financial data, the following categories have been identified for the 2025 reporting year: 1,2,3,4,5,6,7,8,12,13.

The remaining Scope 3 categories i.e. 9, 10, 11, 14, 15 were not identified.

By applying the GHG Protocol guidelines for completeness and accuracy of the calculated emissions, GAZ-SYSTEM decided that all identified emission sources qualified as material. Consequently, its emissions calculations it did not apply exclusions for categories of low materiality.

This Report includes a correction to GAZ-SYSTEM's carbon footprint for 2024. The scope of the changes related to:

- Scope 1: a correction to the quantity of non-ETS diesel consumed, used for Scope 1 emissions calculations,
- Scope 2: emissions were recalculated based on the updated quantity of electricity and heat purchased,
- Scope 3: the incorrectly calculated impact of inflation on the financial indicators was corrected; an error in the assignment of an incorrect indicator in Category 6 was rectified; missing WTT emissions related to the purchase of heat were included; and incorrectly reported WTT emissions related to transmitted natural gas were removed from Category 3.

The table below contains the adjusted figures for 2024, consistent with the scope of data for 2025.

Greenhouse gas emissions – GAZ-SYSTEM

	2025	2024	Comparative information	% N / N-1
Gross Scope 1 GHG emissions [t CO ₂ eq]	607 875.1	485 810.3	Higher Scope 1 emissions result from increased gas consumption for own use	125%
Proportion of Scope 1 GHG emissions from regulated emission trading schemes (%)	71.33%	56.16%	as above	127%
Gross location-based Scope 2 GHG emissions [t CO ₂ eq]	67 603.9	60 753.3	-	110%
Gross market-based Scope 2 GHG emissions [t CO ₂ eq].	389.3	87 559.3	Guarantees of origin corresponding to nearly 100% of the electricity purchased have been redeemed	0%
Total gross indirect (Scope 3) GHG emissions [t CO ₂ eq]	234 746.4	260 834.4	-	90%
1. Purchased goods and services	40 584.9	23 370.4		174%
[Optional subcategory: Cloud computing and data centre services]	-	-	-	0%
2. Capital goods	79 380.7	151 519.7	The lower emissions result from lower capital expenditure (the percentage change is comparable to the emissions figures).	52%
3. Fuel and energy-related activities (not included in Scope 1 or Scope 2)	97 051.6	67 189.3	Higher WTT emissions are attributable to higher fuel consumption in 2025 compared with 2024.	144%
4. Upstream transport and distribution	5 621.5	1 207.5	Higher emissions result from greater availability of data on investor provided items.	466%
5. Waste generated in operations	42.5	46.8	-	91%
6. Business trips	806.9	704.6	-	115%
7. Employee commuting	3 452.6	3 342.9	-	103%
8. Upstream leased assets	7 686.3	13 402.3	-	57%
9. Downstream transportation	-	-	-	not identified
10. Processing of sold products	-	-	-	not identified
11. Use of sold products	-	-	-	not identified
12. End-of-life treatment of sold products	21.7	11.9	-	182%
13. Downstream leased assets	97.8	39.1	-	250%
14. Franchises	-	-	-	not identified
15. Investment projects	-	-	-	not identified
Total GHG emissions (location-based) [t CO ₂ eq]	910 225.4	807 397.9	-	113%
Total GHG emissions (market-based) [t CO ₂ eq]	843 010.9	834 204	-	101%



GHG emissions intensity

GHG emissions intensity (total GHG emissions in metric tonnes of CO2eq (section 44 (d) per net revenue in PLN million)	
Market-based GHG emission intensity	177
Location-based GHG emission intensity	191

Information on the reconciliation of net revenue figures to the relevant line item or notes in the financial statements

Net revenue (PLN million) used to calculate GHG emissions intensity	4 764
Net revenue in PLN million (other)	0
Total net revenue in PLN million (in financial statements)	4 764 (revenue figure consistent with that stated in the Separate Financial Statements of GAZ-SYSTEM S.A. in Note 18 of the Additional Information to the Financial Statement for 2025)

Gas Storage Poland

The company first calculated its carbon footprint for 2025 across the three scopes, with the support of an external consultant.

The carbon footprint calculation process consisted of five stages. The objective was to provide a comprehensive carbon footprint inventory in accordance with the GHG Protocol guidelines.

First, all of the organisation's activities generating greenhouse gas emissions were identified and assigned to the relevant Scopes (1, 2, 3) and categories within Scope 3. Quantitative data was obtained for Scopes 1 and 2, whilst both quantitative and financial data were obtained for Scope 3. For Scope 3, financial information (e.g. expenditure on purchases and services, opening balances of fixed assets) is often used as input data when precise quantitative data is not available. For Scope 3, financial data (e.g. costs of purchasing goods and services, opening balances of fixed assets) were used as input data where precise quantitative data were not available (the quantitative method was applied for Category 3: fuel consumption in litres, broken down into diesel and petrol, natural gas consumption in MWh, and electricity consumption in MWh). The next step was to select emission factors from verified national and international sources (including KOBIZE, DEFRA and Ecoinvent). On this basis, greenhouse gas emissions (Mg CO₂eq) were calculated for Scope 3. Yet another step was to select emission factors from verified national and international sources (including KOBIZE, DEFRA and Ecoinvent). On this basis, greenhouse gas emissions (Mg CO₂e) were calculated for all Scopes. The results were presented in the final report, which included detailed breakdowns of emissions by scope and source, as well as recommendations for improving the efficiency of data collection in the subsequent periods.

Sources:

- Greenhouse gas reporting: conversion factors 2025 - GOV.UK,
- KOBIZE - Product indicators for electricity,
- TAURON Sp. z o.o. – Fuel mix, PKP Energetyka Kolejowa – Fuel mix, Veolia – Fuel mix,
- Department for Energy Security and Net Zero, Greenhouse gas reporting: conversion factors 2025,
- ecoQuery,
- Ingwersen, W., & Young, B. (2025). Supply Chain Greenhouse Gas Emission Factors for U.S. Commodities (v1.4.0). Cornerstone Sustainability Data Initiative.

The company calculates greenhouse gas emissions across three Scopes:

- 1 Scope 1 emissions: the largest proportion of emissions (24,695.90 Mg CO₂eq) derives from the direct consumption of gas at storage facilities operated by the company,
- 2 Scope 2 emissions: the company's emissions from the purchase of electricity from the grid (approx. 6%) are attributable to suppliers with a moderate share of renewable energy sources (RES) in their energy mix (approx. 28%),
- 3 Scope 3 emissions: the majority of emissions in the company's supply chain are associated with fuel and energy activities not covered by Scopes 1 and 2 (Category 3), which results from high gas consumption for its own operations.

The categories in which emissions occurred were deemed material, namely: 1, 2, 3, 4, 5, 6, 7.

- Category 3 (Scope 3) – the highest emissions in this scope (approx. 67%) associated with fuel and energy activities not included in Scopes 1 and 2;
- Category 1 (Scope 3) – the second-highest emissions in this scope (approx. 27%), resulting from the purchase of goods and services;
- Categories 5 and 7 (Scope 3) – emissions at a moderate level (a total of approx. 5%) are associated with waste and employee commuting;
- Categories 2, 4 and 6 (Scope 3) – total emissions from these categories amounted to 1% of Scope 3 emissions.



Greenhouse gas emissions – Gas Storage Poland	2025	2024
Gross Scope 1 GHG emissions [t CO ₂ eq]	24 695.9	-
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	99.55	-
Gross location-based Scope 2 GHG emissions [t CO ₂ eq]	2 103.25	-
Gross market-based Scope 2 GHG emissions [t CO ₂ eq].	1 982.39	-
Total gross indirect (Scope 3) GHG emissions [t CO ₂ eq]	5 774.64	-
1. Purchased goods and services	1 537.48	-
[Optional subcategory: Cloud computing and data centre services]	-	-
2. Capital goods	34.31	-
3. Fuel and energy-related activities (not included in Scope 1 or Scope 2)	3 895.54	-
4. Upstream transport and distribution	7.35	-
5. Waste generated in operations	157.62	-
6. Business trips	18.65	-
7. Employee commuting	123.69	-
8. Upstream leased assets	-	-
9. Downstream transportation	-	-
10. Processing of sold products	-	-
11. Use of sold products	-	-
12. End-of-life treatment of sold products	-	-
13. Downstream leased assets	-	-
14. Franchises	-	-
15. Investment projects	-	-
Total GHG emissions (location-based) [t CO ₂ eq]	32 573.79	-
Total GHG emissions (market-based) [t CO ₂ eq]	32 452.93	-

GHG emissions intensity

GHG emissions intensity (total GHG emissions in metric tonnes of CO ₂ eq (section 44 (d) per net revenue in PLN million)	
Market-based GHG emissions intensity	26.55
Location-based GHG emissions intensity	26.55

Information on the reconciliation of net revenue figures to the relevant line item or notes in the financial statements

Net revenue (PLN million) used nto calculate GHG emissions intensity	1 222
Net revenue in PLN million (other)	0
Total net revenue in PLN million (in financial statements)	1 222

3.2.9

[E1-7]

GHG removals and GHG mitigation projects financed through carbon credits

In 2025, the Group did not participate in emissions trading schemes or carbon credit offset-related projects.

Poland lacks a comprehensive legal framework enabling the effective implementation of CCS technology. GAZ-SYSTEM actively participates in the legislation process in an advisory capacity, including by taking part in the activities of working groups operating under the Ministry of Climate and Environment, established pursuant to a signed letter of intent concerning the development of CO₂ capture, storage and utilisation technologies.

3.2.10

[E1-8]

Internal carbon pricing

The Group did not use internal CO₂ pricing schemes in 2025 and has no plans to implement such solutions in the future.





3.3

ESRS E2: Pollution

3.3.1

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

As part of its double materiality assessment, the Group reviewed its operations to identify its actual and potential pollution impacts, risks and opportunities within its own operations, and throughout the upstream and downstream value chain. A detailed description of the methods, assumptions and tools is provided in the ESRS2 IRO-1 chapter.

The Group involved representatives of its employees, management and experts from a consultancy firm in the IRO identification process. During the IRO analysis, the Group identified risks arising from its investment projects at each location where investment activities are taking place: these are related to soil contamination during pipeline construction and are linked to the Group's operations in the (MOG) Crude Oil and Natural Gas sector (PKD 49.50A, transport of gaseous fuels via pipelines). A questionnaire regarding the stakeholders' needs analysis was sent to all identified groups, including local communities in the areas covered by the Group's operations.

Material impacts, risks and opportunities identified under E2

No.	Materiality assessment sub-topic	IRO type	IRO description	Actual / potential impact	Place in the value chain	Time horizon
1	E2 - Air pollution	Negative	In the event of a failure, the transmission infrastructure (e.g. a gas pipeline) may develop a leak or burst, leading to the release of a flammable substance (natural gas) into the atmosphere.	actual	Own operations	Short-term
2	E2 - Soil contamination	Risk	In the event that the soil becomes contaminated during construction works, the investor is obliged to bear the costs associated with the land reclamation.	-	Own operations	Medium-term



GAZ-SYSTEM and Gas Storage Poland have separate policies related to pollution, which include:

3.3.2

[E2-1] Policies related to pollution

The Group does not have separate policies related solely to pollution. This area is covered under the environmental management systems listed below. They relate to the identified, material negative impacts and risks associated with its operations in terms of air and soil pollution.

GAZ-SYSTEM

- Environmental Management System,
 - Instructions for performing periodic measurements, reporting and paying fees for air pollutant emissions,
 - Procedure SESP P.02.O.04 Emergency response.

Gas Storage Poland

- Integrated Management System Policy for Quality, Business Continuity, Information Security, Environment and Occupational Health and Safety (IMS Policy),
 - Procedure: monitoring of air emissions at GSP,
 - Procedure: Preparedness and response to major accidents.

Environmental Management System

A detailed description of this system can be found in disclosure E1-2.

With regard to pollution, the following documents are in place within the system:

Instructions for periodic measurements, reporting and payments of fees for air emissions

The document defines responsibilities in the area of periodic measurements of air emissions and related reporting. The instructions cover all company organisational units with substantive responsibility for overseeing or performing tasks related to installations subject to the obligation to measure and report emissions of pollutants into the atmosphere. The Operations Director is the most senior person responsible for implementing the instructions.

Measurement obligations, together with their scope and frequency, are specified in emission permits or integrated permits issued by the competent public administration authority (district governor, marshal of the province) depending on the location (primarily gas compressor stations and the LNG Terminal).

Procedure SESP P.02.O.04 Emergency response

The aim of this Procedure is to introduce and maintain uniform organisational arrangements across all the company's branches in the event of a failure on the transmission network, recording such failures and analysing their root causes. The Procedure also sets out the rules for notifying, reporting and coordinating with other GAZ-SYSTEM organisational units in relation to failures at the LNG Terminal.

The subject of this Procedure concerns the course of action to be taken when classifying, rectifying the consequences, and documenting failures occurring on the transmission network and at the LNG Terminal. The Procedure establishes the division of competences and the scope of responsibility of persons involved in rectifying and documenting failures. Supervision of the activities carried out during a failure and resulting, among others, in a gas pipeline leak or rupture, leading to the release of a flammable substance (gas) into the atmosphere, allows minimizing the negative impact on the environment. The responsibility for oversight is allocated within the individual areas. The impact of GAZ-SYSTEM on air pollution in relation to the identified IRO is, in most cases, related to infrastructure failures. As part of the Environmental Management System (EMS) at GAZ-SYSTEM, a list of environmental aspects has been drawn up, taking into account, among others, operational measures related to the mitigation of negative impacts. Within the scope of the Environmental Management System,

Environmental

measurement plans are also maintained, taking into account any allowable limit values. GAZ-SYSTEM has also implemented instructions for the operation of the LNG Terminal: Principles for ensuring preparedness and responding to hazardous incidents and environmental accidents at the LNG Terminal, and the Rules of conduct in the event of a spill at the LNG Terminal.

Gas Storage Poland

Integrated Management System Policy for Quality, Business Continuity, Information Security, Environment and Occupational Health and Safety' (IMS Policy)

A detailed description of this system can be found in disclosure E1-2. The P5 process, related to environmental management, has been identified within the IMS.

Within the system, an objective has been set regarding pollution resulting from the company's operations:

- prevention of pollution through the implementation of controlled and environmentally sound waste, water and wastewater, and emissions management.



The following procedures are in place as part of the IMS Policy and the P5 Process:

Procedure P5-PR5: Monitoring of Air Emissions at GSP

The subject of this Procedure is the identification of sources of air pollution, and the monitoring and recording, in accordance with current legal standards, of emissions arising from the operation of:

- tankless natural gas storage facilities,
- installations used for heating (buildings and water) at KPMG Mogilno and KPMG Kosakowo,
- internal combustion engines.

The Procedure applies throughout the company and applies to business areas covered by the IMS.

Procedure P5-PR3: Preparedness and response to major accidents

The Procedure defines organisational solutions for the prevention of, preparedness for and response to environmental incidents, as well as for minimising the negative impact of such incidents on the health and safety of employees, business partners and the surrounding environment. The document sets out the procedure for specified environmental incidents and defines responsibilities for individual actions.

The procedure applies to all organisational units of Gas Storage Poland covered by the Integrated Management System for quality, environment, information security, business continuity and occupational health and safety. The procedure also sets out the steps to be taken following a failure, as well as a range of preventive and mitigating measures to minimise the effects of potential failures (trainings, emergency drills, inspections, provision of safety resources, etc.). The procedure belongs to the P5 process - Environmental Management, the owner of which is the Manager of the Environmental Protection Department. The list of potential incidents and the scope of preventive measures are reviewed annually to ensure they remain up to date.

3.3.3

[E2-2] Actions and resources related to pollution

In 2025, GAZ-SYSTEM Group did not carry out any actions related to the reduction of polluting factors.

The GAZ-SYSTEM Group took preventive measures, as required by environmental decisions, to prevent or minimise any potential pollution. Each of the companies also fulfilled the reporting obligations required by law and took measurements specified in the currently valid emission permits or integrated permits.

ESG Policy

In 2025, as part of the operationalisation of the ESG Policy, GAZ-SYSTEM implemented two ESG initiatives related to area E2 – pollution within the strategic priority of energy transition. Please find below a summary of the progress made. The planned implementation period for both initiatives is 2025–2027. The table contains a summary as at 31 December 2025.

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic Direction	Strategic Objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage for 2025–2027
ENERGY TRANSITION	Minimising impact on climate and the environment	1.1.6. Analysis of the status of water and effluent management	1.1.6. Analysis of the status of water and effluent management	0%
		1.1.7. Analysis of emissions to atmosphere (other than GHG)	1.1.7. Analysis of emissions to atmosphere (other than GHG)	50%



3.3.4

[E2-3] Targets related to pollution

The GAZ-SYSTEM Group does not have any common, quantifiable, result-oriented targets related to pollution.

In 2025, the Management Board of GAZ-SYSTEM approved the GAZ-SYSTEM S.A. Environmental Programme for 2025-2030. The scope of the Programme covers the operations of the LNG Terminal and its supporting units within the limits specified by ISO 14001:2015 certificate. One of the environmental objectives set out in the Programme is the Reduction in the emissions of pollutants into air. To achieve this objective, actions to be undertaken have been defined in the form of environmental tasks assigned to individual organisational units, and indicators have been established in the form of expected outputs or outcomes. Implementation of the Programme is one of the elements of the annual management review conducted by the Management Board.

GAZ-SYSTEM

Emissions of individual pollutants to air

No.	Factor name	emissions into air	
		2025	2024
		Quantity [kg]	Quantity [kg]
1.	Carbon monoxide (CO)	72 457.95	48 608.129
2.	Ammonia (NH ₃)	0.043	1.08
3.	Non-methane volatile organic compounds (NMVOCs)	525 930.164	359 836.71
4.	Nitrogen dioxide (NO _x /NO ₂)	158 155.118	115 572.852
5.	Sulphur oxides (SO _x /SO ₂)	4 024.346	3 506.294
6.	Chromium and its compounds (as Cr)	0.051	0.317
7.	Copper and its compounds (as Cu)	3.862	5.478

GAZ-SYSTEM, having carried out a comparative analysis using the data presented in the 2024 reports, identified significant differences in air emissions for specific pollutants (figures based on 2024 data include):

- a decrease in emissions of pollutant No. 2 (ammonia) by approx. 96%,
- a decrease in emissions of pollutant No. 6 (chromium and its compounds) by approx. 84%,
- a decrease in emissions of pollutant No. 7 (copper and its compounds) by approx. 30%,
- an increase in emissions of pollutant No. 8 (nickel and its compounds) by approx. 91%,
- a decrease in emissions of pollutant No. 10 (DCM) by approx. 63%.

The observed differences in the emission levels of the above-mentioned pollutants are clearly variable in nature during the reporting period compared to 2024. It results from the periodicity and specific nature of the maintenance and repair work carried out in 2025.

No.	Factor name	emissions into air	
		2025	2024
		Quantity [kg]	Quantity [kg]
8.	Nickel and its compounds (as Ni)	1.472	0.771
9.	Zinc and its compounds (as Zn)	8.588	6.82
10.	Dichloromethane (DCM)	0.85	2.265
11.	Benzene	0.018	0.018
12.	Naphthalene	1.694	1.016
13.	Polycyclic aromatic hydrocarbons (PAHs)	0.001	0.0004
14.	Particulate matter (PM10)	4 704.6	3 181.9

The scope, intensity and type of the technical activities have an impact on emission levels, causing periodic increase or decrease depending on the operational activities performed at any given time. A significant increase in emissions of pollutant No. 1 (carbon monoxide) of approx. 49 per cent, as well as an increase in emissions of pollutant No. 3 (NMVOC) of approx. 46 per cent, is directly linked to the increase in the volume of gas consumed for own-use purposes (including the operation of gas compressor stations) resulting from the increase in the volume of gas transmitted. The larger scale of operational activities results in more intensive technological processes, which is reflected in higher emission levels.

GAZ-SYSTEM does not keep records of emissions into water and soil.

For the purpose of calculating emissions of pollutants into the air arising from processes carried out by the company (operational, maintenance and investment), the Branżowy Bank Zanieczyszczeń Środowiska’ (Industrial Pollutant Bank) software developed

by ATMOTERM is used; this software is designed to calculate charges for the commercial use of the environment. Individual emissions from combustion, technological processes, fugitive emissions, transport, etc. were calculated using indicators established on the basis of periodic measurements performed by an accredited laboratory, the quality parameters of the emitted gas, and indicators from the KOBiZE (National Centre for Emissions Management) guide, pollutant parameters included in the official documents relating to the operation of the equipment (integrated and emission permits, emission authorisations, registration of installations), safety data sheets and the relevant literature data.

Compared with the previous reporting period, there have been no changes in the method of compiling the information, but only in the presentation of data on air, water and soil pollutants compiled in accordance with Annex II to Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC. The process of data collection for the calculation of emissions of pollutants into the air:

- **Stage 1** – Identification of sources of air pollution based on the established practice. In 2026, the company plans to develop a standard governing all reporting.
- **Stage 2** – Collection of quantitative and qualitative data:
 - collection of quantitative and qualitative measurement data relating to natural gas within the GAZ Kolektor system,
 - data from the Centralny Rejestr Operatorów⁴,
 - invoices from suppliers (substances, fuels).
- **Stage 3** – Aggregation and analysis of environmental data:
 - data is collected on a regular basis (monthly, quarterly, annually),
 - data is kept in ATMOTERM’s Branżowym Banku Zanieczyszczeń Środowiska (Industrial Pollutant Bank).

The facility operated by GAZ-SYSTEM, which falls within the scope of both the IED and the EU BAT conclusions, is the Hołowczyce II Gas Compressor Station.

In 2025, there were no non-compliance incidents and no enforcement measures necessary to ensure compliance in the event of a breach of permit conditions.

4. Central Registry of Operators – a register of operators for preparation and maintaining in electronic form, separately for each piece of equipment, documentation in the form of Equipment Logbooks and Fire Protection System Logbooks; the Register is available at: <https://cro.ichp.pl/>

Gas Storage Poland

Emissions of individual pollutants to air and soil, excluding greenhouse gas emissions

Lp.	Nazwa czynnika	emissions into air		emissions into soil	
		2024	2025	2024	2025
		Quantity [kg]	Quantity [kg]	Quantity [l]	Quantity [l]
1.	Sulphur oxides (SOx/SO ₂)	12.69	15.9	-	-
2.	Particulate matter (PM 10)	140.97	136.1	-	-
3.	Carbon monoxide (CO)	2 652.92	2 566.7	-	-
4.	Nitrogen dioxide (NOx/NO ₂)	29 494.96	28 039.5	-	-
5.	Aliphatic hydrocarbons	6 001.58	6 281.9	-	-
6.	Benzo(a)pyrene (as one of the PAHs)	0.00000046	0.000005	-	-
7.	Domestic wastewater	-	-	679 000	849 000

Emissions to air

In the above disclosure, concerning emissions of pollutants into the air from facilities managed by the company, 2024 was taken as the baseline year.

Air emissions were determined using an indirect method, based on fuel gas consumption and the application of emission factors in accordance with recognised KOBiZE standards. The quantities of pollutants emitted were determined on the basis of:

- fuel consumption records,
- standard emission factors for the relevant fuel type (source: KOBiZE).

The rationale behind the selection of a particular methodology is that the company does not maintain continuous measurements of gas and dust emissions from the combustion process. Consequently, it does not possess direct annual data on emission levels. For this reason, the organisation adopts an indirect approach, based on engineering calculations of emission levels, considering these to be sufficient for reporting purposes and compliant with applicable environmental regulations. The data sources are: monthly reports on fuel gas consumption, quarterly summaries of vehicle and equipment usage, and invoices confirming the amount of fuel consumed by equipment and vehicles.

The calculations were carried out taking into account the following assumptions:

- the accuracy of the calculations depends on the accuracy of the raw data and the emission factors applied,
- the possible degree of uncertainty ranges from +/-1% to +/-5%, depending on variations in combustion conditions and fuel quality.

The process of data collection for air pollutant emissions:

- **Stage 1** - Identification of pollution sources; determination of gaseous and particulate emissions to air based on established practice.
- **Stage 2** - Collection of quantitative and qualitative data:
 - in-company data; quantity of fuel gas consumed,
 - verification of data based on gas meters.
- **Stage 3** - Agregacja i analiza danych:
 - data is collected on a regular basis (monthly, quarterly, annually),
 - a comparative analysis is carried out against historical data.

No emissions to air resulting from aliphatic alcohols and their derivatives were identified for the year 2024.

Emissions into soil

In 2025, Gas Storage Poland discharged 849,000 litres of domestic wastewater into the ground at the KPMG Mogilno site, representing a 23% decrease compared with the baseline year of 2019.

- 2019 (baseline year): 1,102,000 l,
- 2024: 679,000 l (-38% relative to 2019),
- 2025: 849,000 l (-23% relative to 2019).

Reasons contributing to the change in recent years:

- increasing employee awareness of water management,
- possible changes in the number of employees using the facilities in a given year,
- introduction of programmes to optimise water consumption at the site,
- measurement of water consumption using water meter located at the water inlet system at the KPMG Mogilno facility.

The volume of domestic wastewater discharged was estimated on the basis of indirect readings from water meters recording water consumption at the KPMG Mogilno site and data from the water and sewerage service provider's invoice. It was assumed that 90% of the water consumed is directed to an on-site sewage treatment plant with soil infiltration. Due to the absence of a legal obligation to continuously monitor wastewater volumes (the water law permit for KPMG Mogilno does not require the testing of domestic wastewater) and because of the high costs of implementing such a system, an indirect method was used, as it was deemed consistent with the reporting objectives. The following were used as data sources for the calculations: data from water meters and invoices from the water and sewerage service provider, and a sewage discharge rate of 90% of water consumed. The calculations were carried out taking into account the following assumptions:

- possible margin of error associated with the accuracy of water meters is +/-3%,
- estimated deviation resulting from the average wastewater discharge rate is +/-5%.

The process of data collection for the calculation of emissions of pollutants into the soil:

- **Stage 1** - Identification of pollution sources: domestic wastewater.
- **Stage 2** - Collection of quantitative and qualitative data:
 - data from suppliers; invoices for the volume of domestic water purchased,
 - verification of data based on readings from the meter.
- **Stage 3** - Agregacja i analiza danych:
 - data is collected on a regular basis (monthly, quarterly, annually),
 - a comparative analysis is carried out against historical data.

Measurements of the amount of wastewater discharged into the ground are sent to the Regional Water Management Board and the Provincial Inspectorate for Environmental Protection.

3.4

ESRS E4: Biodiversity and ecosystems

3.4.1

[E4, IRO-1]

Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities are described in greater detail in the ESRS2 IRO-1 disclosure.

The Group assessed its impact on biodiversity in relation to its locations, particularly the linear infrastructure projects (gas pipelines) under construction and investment projects in environmentally valuable areas. The impact on biodiversity within the value chain (including during gas extraction) was not analysed in detail.

The Group's operations at its sites do not rely on ecosystem services and are not dependent on them. Once a gas pipeline has been constructed, it requires no further maintenance, apart from emergency situations or inspections at designated points. The Group has not identified transitional risks and opportunities, nor physical risks and opportunities related to biodiversity. Nor has it taken systemic risks into account and no scenario analysis was carried out.

As GAZ-SYSTEM's projects are largely linear in nature and are designed to ensure the transmission of natural gas across Poland, they may pass through protected areas covering large surface areas, such as Natura 2000 sites, national parks, landscape parks and their buffer zones. In order to minimise the impact on biodiversity, GAZ-SYSTEM uses trenchless construction methods where justified.

Dialogue with local communities takes place at the stage of obtaining the decision on the environmental conditions for the investment project. Local communities are informed about the activities to take place and can actively participate in the administrative procedure.

3.4.2

[E4, SBM-3]

Material impacts, risks and opportunities and their interaction with strategy and business model

The GAZ-SYSTEM Group conducts its operational activities in only one biogeographical region of the world, namely Poland, where forms of nature conservation are defined by specific statutory provisions.

Some of the activities take place in areas that are sensitive in terms of biodiversity. Under EU legislation, such areas are primarily recognised as NATURA 2000 sites, namely: special protection areas for birds and habitats, areas established to protect populations of wild birds, natural habitats or species, which contribute significantly to maintaining or restoring the favourable conservation status of a natural habitat or species. They may also contribute significantly to the conservation of biodiversity. Information on the ecological status of these areas is publicly available, as the relevant regional director for environmental protection (an administrative body) establishes, by means of a local by-law, a conservation action plan for each NATURA 2000 site. The conservation plan includes, among others, the identification of existing and potential threats to the maintenance of the favourable conservation status of natural habitats and of plant and animal species and their habitats that are subject to protection.

Key projects implemented by GAZ-SYSTEM in 2025 are partly located within the boundaries of the following Natura 2000 sites:

- Jeziora Pszczewskie i Dolina Obry PLB080005,
- Rynna Jezior Obrzańskich PLH080002,
- Kampinowska Dolina Wisły PLH140029,
- Dolina Środkowej Wisły PLB140004,
- Dolna Wisła PLH220033,
- Dolina Dolnej Wisły PLB040003,
- Dolina Drwęcy PLH280001,
- Nieszawska Dolina Wisły PLH040012,
- Dolina Osy PLH040033,
- Zatoka Pucka PLB220005,
- Ujście Wisły PLB220004,
- Ostoja w Ujściu Wisły PLH220044.

It should be noted that the implementation of projects within the boundaries of Natura 2000 sites does not necessarily imply an impact on these sites, partly due to the nature of the projects, the manner in which they are executed and the engineering solutions employed. In accordance with the environmental impact assessments carried out as part of the process for issuing decisions on environmental conditions, it must be concluded that the activities undertaken as part of the construction works do not have negative impact on areas sensitive in terms of biodiversity, including Natura 2000 sites.

A map of areas sensitive in terms of biodiversity, together with the routing of GAZ-SYSTEM's infrastructure, is presented in disclosure E4-5.

No material negative impacts of the Group's own operations have been identified in relation to land degradation, desertification, soil sealing or impacts on endangered species.

Material positive and negative impacts, including time horizon and impact assessment

No.	Materiality assessment sub-topic	IRO type	IRO description	Actual / potential impact	Place in the value chain	Time horizon
1	E4 - Impacts on the extent and condition of ecosystems	Negative	Construction of transmission infrastructure (e.g. a gas pipeline) in forested areas requires clearing of tree stumps and removal of forest litter.	Actual	Own operations	Short-term
2	E4 - Impacts and dependencies on ecosystem services	Opportunity	Entities that effectively manage their environmental effluents can gain easier access to new projects and opportunities to generate additional revenue.	-	Own operations	Medium-term

3.4.3

[E4-1] Transition plan and consideration of biodiversity and ecosystems in strategy and business model

The GAZ-SYSTEM Group does not have a transition plan relating to biodiversity and ecosystems. The Group has not carried out a resilience analysis of its business model with regard to biodiversity and ecosystems.

3.4.4

[E4-2] Policies related to biodiversity and ecosystems

The Group's companies do not have separate policies addressing exclusively the issue of biodiversity and ecosystems. All investment decisions are made in accordance with the national legislation on environmental and nature protection (in particular the environmental decisions arising therefrom), which take precedence over the Group's internal documents.

The policies referred to cover the identified material impacts and opportunities. No material risks have been identified, and thus no physical or transitional risks.

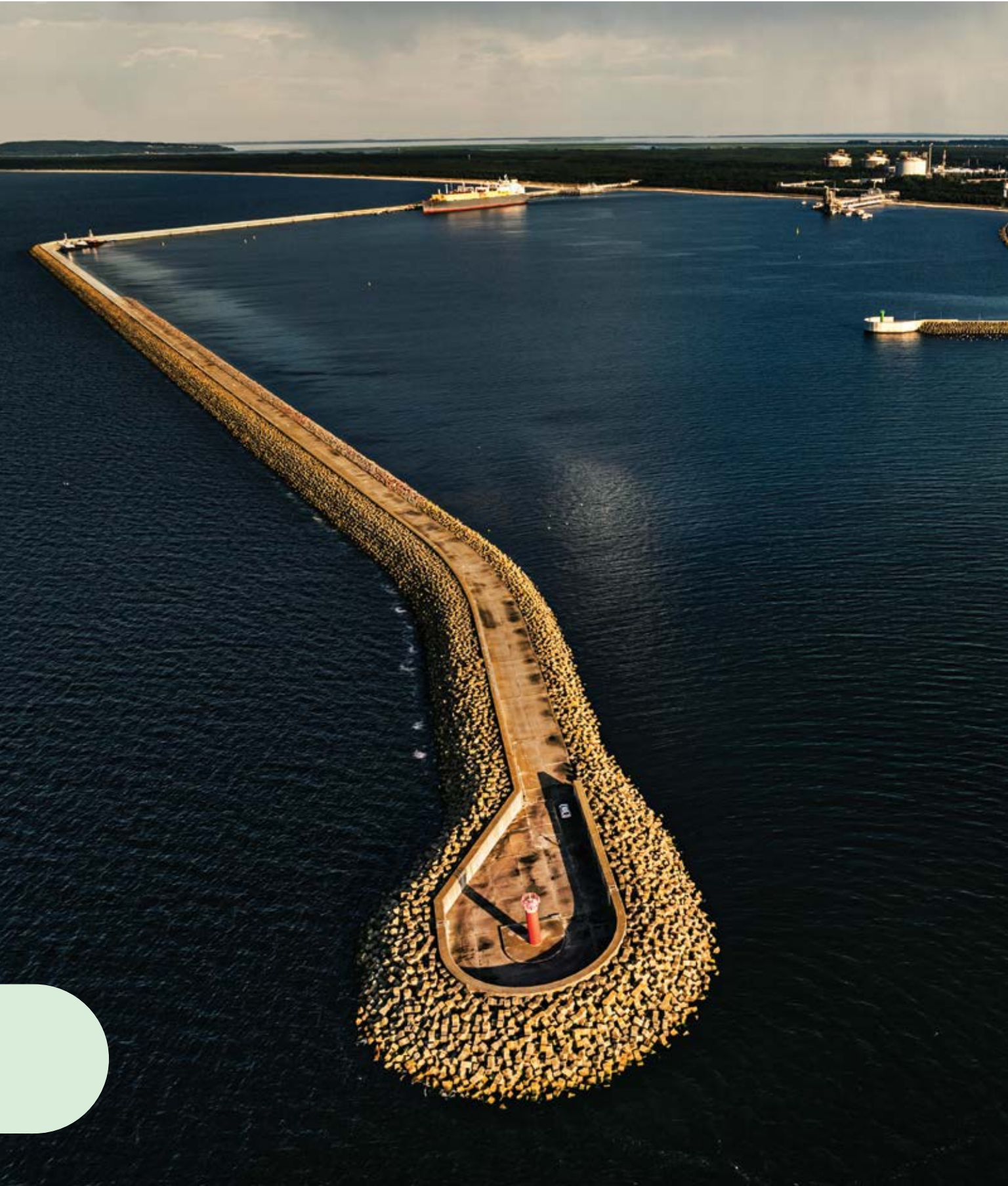
Matters relating to the protection of biodiversity and ecosystems are addressed in the following company documents:

GAZ-SYSTEM

- Environmental Management System,
 - Instructions for the clearing of trees and shrubs,
 - Environmental Standard: Incorporating environmental protection requirements into technical specifications, DSCs, project and contracts,
 - Instructions: Nature Conservation at the LNG Terminal in Świnoujście,
- Instructions on environmental monitoring in investment projects,
- Instructions on conducting nature inventories and environmental assessments of the investment projects' area of impact.

Gas Storage Poland

Does not have any policies in place covering biodiversity-related matters.



GAZ-SYSTEM

Environmental Management System

A detailed description of this system can be found in disclosure E1-2

The procedures relating to biodiversity arising from this system are set out below:

Instructions for the clearing of trees and shrubs

This document specifies the type and scope of measures that should be undertaken and implemented in connection with the felling of trees and shrubs on land owned by or held under perpetual usufruct by GAZ-SYSTEM, excluding the removal of trees or shrubs carried out in accordance with Article 16(4) of the Act of 24 April 2009 on investments related to the LNG Terminal in Świnoujście.

Environmental Standard: Incorporating environmental protection requirements into technical specifications, DSCs, projects and contracts

This document is described in disclosure E1-2.

Instructions: Nature Conservation at the LNG Terminal in Świnoujście

This instruction has been drawn up to define key issues relating to nature conservation within the LNG Terminal in Świnoujście. It sets out the principles arising from nature conservation legislation, the overriding aim of which is to avoid hazards to animals, plants and natural habitats that could arise as a result of the existence and operation of the facility.

In the case of animals using the Terminal’s site and facilities for habitation, foraging, migration and breeding (e.g. birds), incidents may occur that pose a threat to both people and the animals themselves, as well as disrupting the plant’s operations. Therefore, a key objective is to avoid any interruption or delay to the operation of the LNG Terminal due to a conflict between the requirements for the protection of terrestrial animals or bird nesting sites and the operation of the LNG Terminal. With regard to natural habitats and plant and fungi species, it is important to ensure they are protected from destruction, particularly during earthworks.

The occurrence and consequences of such situations can be minimised, or even prevented, by taking the preventative measures (organisational, intervention-based and mitigation-based) described in the aforementioned instruction.

The instruction applies to the LNG regasification terminal in Świnoujście; the company’s employees and associates who perform work on the premises of the LNG Terminal in Świnoujście, and whose duties are closely related to the operation of the LNG Terminal, are required to comply with it.

Instructions for the implementation of environmental supervision of investment projects

The purpose of these Instructions is to set out the minimum, basic requirements for the implementation of environmental supervision of a given investment project. Where a decision on environmental conditions has been obtained for a given investment project, the external environmental supervision contractor shall also carry out the activities specified in that decision. These guidelines are binding on GAZ-SYSTEM employees involved in the investment projects who are participating in the preparation of tender documentation and the project implementation, as well as on Contractors. In accordance with the Instructions, the environmental supervision team is required to:

- assess the condition of the natural environment prior to the implementation of the investment project, i.e. confirm the presence of protected natural habitats, plant, fungi and animal species as well as valuable ecosystems identified at the stage of the environmental impact assessment, identifying new, previously unobserved natural features requiring protection, as well as confirming/conducting a nature valuation of these features,
- ensure proper implementation of the conditions for the project set out in the decision on environmental conditions,
- ensure that the project is carried out in accordance with applicable legislation, decisions, permits and notifications relating to environmental protection and nature conservation,
- respond quickly and adequately in the event of a threat to the natural environment not foreseen at the stage of the environmental impact assessment or when obtaining the decision on environmental conditions.

Instructions on conducting nature inventory and nature valuation in the project’s impact area

The purpose of these Instructions is to establish the minimum, basic requirements for the inventory and ecological assessment of the area affected by an investment project, i.e. the location of the project and its immediate surroundings, which may be exposed to potential negative impacts. The instructions apply to commissions for carrying out a nature inventory and valuation as a separate study, and for the preparation of comprehensive documentation for the purpose of obtaining a decision on environmental conditions, including an environmental impact assessment report. These guidelines are not definitive and must be adapted to the type of the project planned for implementation, the specific characteristics of the site where the project will be located, and the species whose presence is identified during field surveys. This document is binding on employees working in the project area and on contractors involved in the preparation of the project documentation.

GAZ-SYSTEM’s policies and regulations primarily concern the definition of procedures to be followed during the planning and implementation of investment projects, so that their impact on biodiversity and ecosystems is minimised.

The construction of gas pipelines is often associated with:

- removal of vegetation and land alteration,
- local and temporary occupation of feeding grounds and potential breeding sites,
- fragmentation of natural areas, which may temporarily hinder species migration.



An environmental impact assessment is carried out for each planned investment project, as part of which the impact on biodiversity and ecosystems is examined, amongst other things, and a nature inventory is conducted to identify, e.g. the types of habitats and the species of plants, fungi and animals, including protected species, found within the planned investment site. As part of the procedure to determine the environmental conditions for the project, its impact on biodiversity, the status of species, and the extent and condition of ecosystems is assessed. Based on this assessment, a decision on environmental conditions is issued, which specifies, depending on the circumstances, among others, the following:

- the need to implement conservation measures,
- measures to mitigate negative impacts on biodiversity,
- methods for relocating species, if necessary,
- work methods designed to protect habitats and species,
- ways of dealing with invasive alien species present on the site,
- procedures for managing potential pollution.

The building permit includes approval for a change in land use. The need to obtain the administrative decisions required for project implementation necessitates the company's ongoing monitoring of changes that might affect its investments and its adaptation to the evolving regulatory, political and social environment.

During the implementation phase of key projects, an inspection and monitoring plan applies, under which documents relating to biodiversity and ecosystems are drawn up and verified, including:

- environmental protection plan,
- inspection report concerning areas of high natural value,
- report from the inspection of environmental safeguards,
- checking the permit for tree felling, and other conditions related to the scope of the project.

The construction and operation of gas pipelines generate emissions that may have negative impact on local ecosystems. Through its environmental policies and regulations, the Group continuously monitors and mitigates its impact on biodiversity. Obtaining a decision on environmental conditions, followed by monitoring the correctness of its implementation and the application of the inspection and monitoring plan, ensures that the investment project is implemented in accordance with environmental and nature conservation requirements. At every stage of the investment project, the organisation requires contractors to follow specific procedures and instructions.

Decisions on environmental conditions often require the investor to restore the functions of the areas affected by the project, and, given the nature of the investment (under-ground infrastructure), enable their use in accordance with their original purpose. In the case of the Baltic Pipe project, for example, there is a requirement to follow the recovery of eelgrass during biannual monitoring. The LNG Terminal had an obligation to restore the habitat of the sand hopper following construction completion. The habitat was successfully restored, as documented.

GAZ-SYSTEM always endeavours, wherever justified and feasible, to use technologies that are friendly to the natural environment and local communities. Trenchless methods make it possible to lay gas pipelines under rivers, railway tracks and roads in a minimally invasive manner – without the need to stop traffic during the works and without impacting habitats. Such modern technology is safe for the existing local infrastructure and ecosystems in the vicinity.

The Group's companies do not have policies on the protection of biodiversity and ecosystems covering operating sites in biodiversity-sensitive areas. The protection of biodiversity and ecosystems in or near biodiversity-sensitive areas is achieved through the implementation of investment projects in accordance with the applicable environmental and nature conservation legislation, the conditions set out by the competent authorities in the decisions on environmental conditions, and the implementation of the inspection and monitoring plans for the key investment projects. As part of the inspection and monitoring plan, issues related to the project site and the land management, including identification of crops, restoration of agricultural and forest areas, are verified.

The procedure for the temporary or partial conversion of forest areas is governed by the issued decisions on environmental conditions and the applicable legislation, including the Regulation on the technical conditions to be met by gas networks and their locations, which prescribes the maintenance of a tree-free controlled zone (this does not apply to gas pipelines laid using trenchless methods below the tree root system).

The organisation does not have a policy related to oceans and seas.





3.4.5

[E4-3]

Actions and resources related to biodiversity and ecosystems

In 2025, the Group carried out activities which affected biodiversity, but did not lead to its loss.

GAZ-SYSTEM carried out biodiversity-related activities arising from decisions on environmental conditions for ongoing or completed investment projects, where provisions and legal regulations concerning environmental and nature conservation continue to apply.

Most of the projects implemented by the Group's companies are complex undertakings with a potential or material impact on the environment, the implementation of which must be preceded by the issuance of a decision on environmental conditions. An environmental impact assessment plays a key role, including in evaluating the impact of projects on local biodiversity and ecosystems. The departments in charge of the projects are obliged to comply with all the conditions set out in the environmental permits, including guidelines aimed at minimising any potential negative environmental impacts of the planned projects during their construction and operation.

Invasive species are one of the biggest threats to biodiversity and, according to the current approach of GDOŚ (Polish General Directorate for Environmental Protection), they should be treated as waste, which means that their elimination does not stand in conflict with biodiversity conservation, but supports it and is essential for the preservation of the proper status of ecosystems.

In the case of all projects implemented in 2025 and classified as likely to have a material impact on the environment, decisions on environmental conditions were obtained, and construction works were carried out in accordance with the said decisions.

In 2025, decisions on environmental conditions were obtained for the following key investment projects:

- Wronów - Rozwadów pipeline,
- Rozwadów - Głuchów pipeline,
- Głuchów - Strachocina pipeline,
- connection to Kozienice CHP,
- Karczew - Gassy pipeline,
- Kotowice - HM Legnica pipeline (southern section),
- redevelopment of Świnoujście - Szczecin pipeline.

In accordance with these administrative decisions, the implementation of the project, including the use of the following environmental protection measures, will not have a significant impact on the biodiversity of the areas where construction works are carried out:

- 1 locating construction facilities away from watercourses and water bodies,
- 2 using trenchless methods on selected sections without the need to alter the ground surface,
- 3 securing the construction site to prevent small animals, including amphibians, from entering,
- 4 fencing off and clearly marking the sites of protected species and natural habitats adjacent to the worksite,
- 5 cutting down trees and shrubs outside the birds' breeding season or, where applicable, after an ornithologist has confirmed that no protected species are nesting there,
- 6 performing works under environmental supervision,
- 7 applying section-by-section narrowing of the construction zone to minimise environmental impact,
- 8 reclamation of the project site, including the planting of native tree species and the sowing of the construction and installation strip using a local seed bank with species specific to the habitat.

In addition, measures were taken in accordance with the decisions on environmental protection for:

LNG Terminal

In 2025, the undertaking continued the activities taken up in the previous year in the following areas:

Elimination of invasive plant species from dune habitats:

- 1 The grey dune habitat (2130), with an area of approx. 5.85 ha:
 - shrubs and basal shoots of laurel willow *Salix daphnoides*,
 - understorey and trees of Scots pine *Pinus sylvestris*,
 - understorey and trees of poplar *Populus L.*,
 - understorey and trees of silverberry *Eleagnus commutata*;
 - shrubs of wild black cherry *Padus serotina*,
 - shrubs of beach rose *Rosa rugosa*.
- 2 The white dune habitat (2120) with an area of approx. 0.98 ha:
 - the white dune habitat (2120) with an area of approx. 0.98 ha.
- 3 The habitat of the initial stages of coastal white dunes (2110) with an area of approx. 2.36 ha:
 - shrubs and basal shoots of laurel willow *Salix daphnoides*.
- 4 The habitat of the initial stages of coastal white dunes (2110) with an area of approx. 1 ha:
 - elimination of the invasive of blue lettuce *Lactuca tatarica* prior to flowering.
- 5 The 4 m wide strip behind the Terminal fence, on plot 173:
 - removal of invasive species of horseweed *Conyza canadensis* and black nightshade *Solanum nigrum*.

Environmental

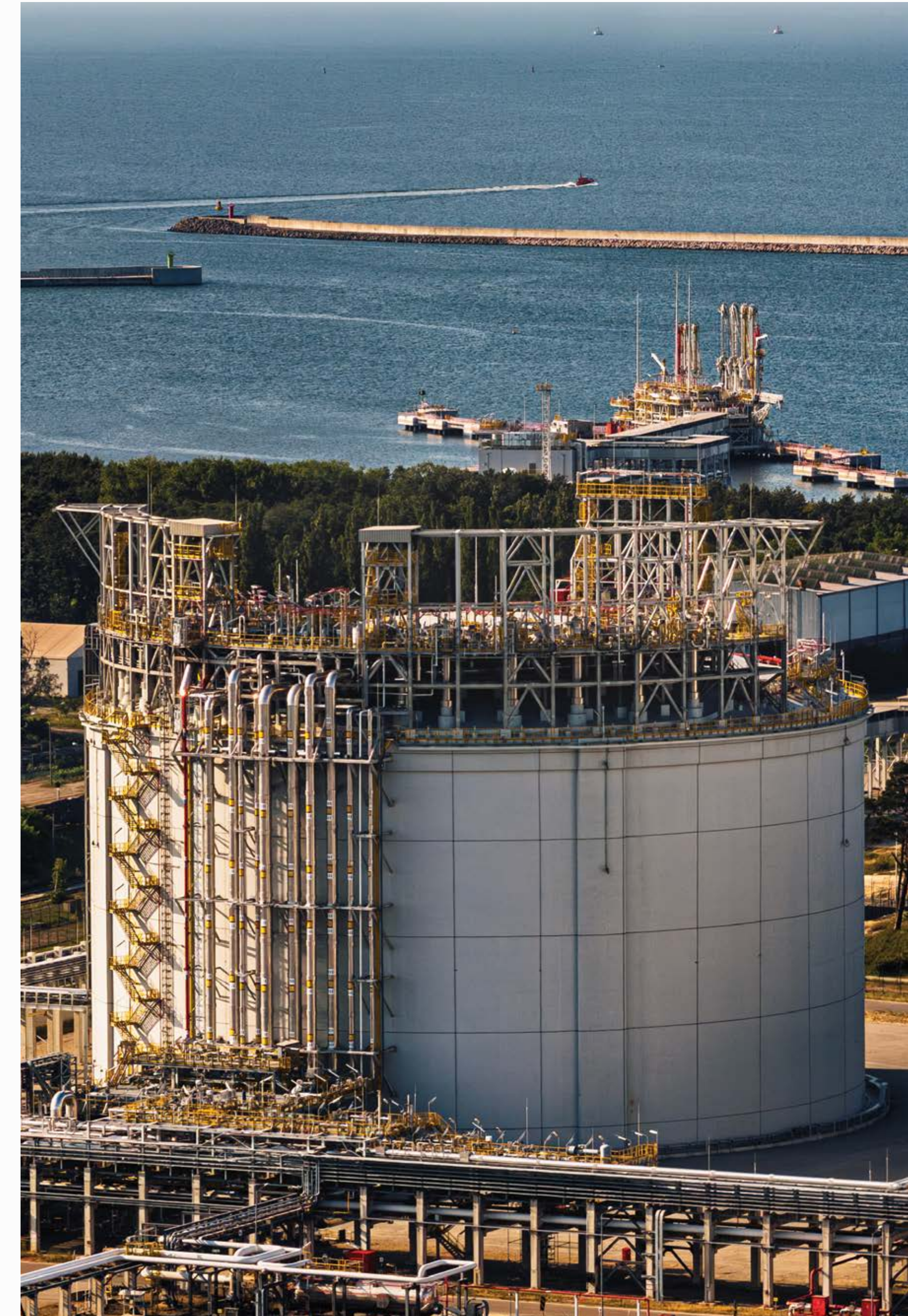
Conservation measures designed to restore the natural environment to a condition no worse than before the completion of the project and to enhance the area's biodiversity:

- as part of active wildlife conservation, a habitat for reptiles (snakes and lizards) has been created. They consist of piles of tree stumps and roots, logs and stones in areas exposed to sunlight,
- trees and shrubs were planted on a previously formed embankment located along the forest edge. The aim of these measures was to introduce vegetation compatible with the local habitat and to enrich the species diversity in an area previously covered mainly by ruderal vegetation. Thirty-six Scots pines from local habitats and twenty two sea buckthorns were planted; 20 new bird boxes were purchased and installed (19 for small bird species and 1 for an eagle owl).

A three-year post-construction environmental monitoring programme commenced in January 2025. The aim of the monitoring is to comprehensively assess the condition of the environment and evaluate the project's impact on the environment following completion of the project. The scope and area of the work are tailored to the natural features on which the investment project may have a tangible impact and for which measures can be proposed to minimise or improve the condition of the natural environment. The environmental monitoring is carried out by specialist ecologists in accordance with an approved methodology covering:

- natural habitats (wash margin on the sea shore 1210, early stages of coastal white dunes 2110, coastal white dunes 2120, coastal grey dunes 2130),
- selected vascular plant species,
- the rate of regeneration of habitats used for the duration of the project once it has been completed,
- species of macromycetes and lichens,
- fauna: invertebrates (insects, sandhopper), amphibians, reptiles, non-breeding and breeding birds, mammals – bats,
- changes to the shoreline within the investment project area.

For each of the monitored objects, the detailed works methodology and the way of result presentation have been specified (observation sheets for natural habitats, plant species, amphibians and reptiles).





Baltic Pipe

Following project completion, an environmental monitoring programme is conducted for the onshore section of the gas pipeline.

This concerns the monitoring of the marine and terrestrial environment in Poland during the operational phase of the Baltic Pipe gas pipeline. The aim of the monitoring programme is to ensure effective measurement and inspection of any potential environmental impacts, in particular on fauna, flora and seabed conditions in areas where seabed intervention works took place during the construction phase.

GAZ-SYSTEM is obliged to monitor the impact of the Baltic Pipe gas pipeline throughout its entire period of operation on key environmental elements, including but not limited to: the natural environment, local communities and tourism. It is anticipated that, five years after construction completion, the gas pipeline – particularly in Swedish waters – will have partially settled into the seabed and will no longer have a significant impact on the topography or seabed habitats.

In 2025, active conservation measures continued through the removal of inventoried alien species:

- **Species of plants to be eliminated:**
 - ▶ wild black cherry *Padus serotina* approx. 320 sites,
 - ▶ beach rose *Rosa rugosa* approx. 10 sites,
 - ▶ horseweed *Conyza canadensis* scattered over the area of approx. 150 m²,
 - ▶ black nightshade *Solanum nigrum* scattered over the area of approx. 50 m²,
- **weed cutting in the planted Scots pine area.**

FSRU Program

In 2025, work continued on the FSRU Program in accordance with the environmental decision obtained for the investment project named: ‘Construction of the FSRU Terminal, Including Offshore Gas Pipeline within the Basin of the Port of Gdańsk’.

In the offshore section of the project, objects of military origin classified as potential hazards were neutralised. As part of these activities, it was necessary to obtain decisions authorising derogations from the prohibitions on protected species, i.e. for the deliberate flushing and disturbance of marine mammals and the deliberate flushing and disturbance of birds at their roosting sites during the breeding season, at breeding and rearing sites, or at foraging sites. In accordance with the conditions set out in these decisions, during all operations carried out, the following measures were implemented during the two-hour period prior to detonation and whilst the work was in progress: two motorboats were used, circling concentrically from the centre of the flushing area; two vessels passed through the flushing area with their echolocation devices switched on; underwater micro-charges of TNT weighing no more than 20 g were used at intervals of 20–30 minutes throughout the operation. The beach was patrolled during the operation and again 24 hours later.

Pre-project monitoring (baseline) was carried out to determine the presence of sodium hypochlorite degradation products in the water, seabed sediments and mussels (as bioindicators) in the area of the planned project (background study). Measurements of seawater parameters were taken, and samples of seabed sediments and benthic organisms (*Mytilus trossulus*) were collected.

Underwater noise was monitored during test pile driving. The data collected was used to develop a numerical model of underwater noise propagation during pile driving into the seabed. The underwater noise propagation model identified the location where a buoy fitted with an autonomous underwater noise analyser should be positioned during pile driving operations. It was also used to determine the placement of pingers designed to deter marine mammals.

During the course of the project, it became necessary to remove trees and shrubs from the construction site. In the autumn, outside the birds’ breeding season and outside the period when bat breeding colonies and mating groups were present, a further 125 trees were felled to make way for the construction of a temporary road and the microtunnel entry shaft. The tree felling was preceded by a survey and took place under continuous environmental supervision. As a result of these activities, it became necessary to replant several species of protected plants, as they were in the way of the construction corridor. In November 2025, under the supervision of a botanist, plants such as sea aster (*Aster tripolium*), sea milkwort (*Glaux maritima*) and common adder’s-tongue (*Ophioglossum vulgatum*) were transplanted. The necessary administrative decision was obtained for this work.

As part of the mitigation measures, once construction is complete, replacement planting of trees and shrubs will be carried out at a ratio of no less than 1:1 and in harmony with the local habitat.

One of the stages of work on the FSRU project involves dredging and, consequently, the disposal of the spoil. During this work, the spread of suspended sediment was continuously monitored. Part of the dredged material was deposited, with the consent of the Regional Directorate for Environmental Protection and the Maritime Office in Gdynia, onto a spoil dumping site, whilst another part will be used for beach nourishment. In preparation for the land reclamation – that is, the deliberate widening of the beach – the section of beach indicated by the Maritime Office was surveyed for the presence of a protected crustacean species, the sand hopper (*Talitrus saltator*). A derogation decision was obtained for these activities. The presence of this species was confirmed, albeit in trace quantities. Work involving the deposition of the dredged material is scheduled for the winter period, when the sand hopper remains buried in the sediment at the foot of the dune. During beach nourishment, plans include maintaining a buffer zone – several metres in front of the dune’s crest – and ensuring continuous environmental monitoring.

In 2025, as part of the project, decisions were obtained, amended or extended permitting derogations from prohibitions relating to protected species, known as ‘derogation decisions’, concerning:

- deliberate scaring and disturbance of marine mammals, and deliberate scaring and disturbance of birds at roosting sites, during the breeding season at breeding and rearing sites, or at bird feeding grounds (permit issued in connection with the planned disposal of hazardous objects of military origin in the Gulf of Gdańsk),
- deliberate capture, temporary detention, relocation, deliberate scaring or disturbance of animals (invertebrates, mammals, amphibians, reptiles) in the onshore part of the project,
- deliberate scaring or disturbing of marine mammals; deliberate scaring or disturbing of flocks of migratory and wintering birds at roosting sites, during the breeding season at breeding or rearing sites, or at feeding grounds within the offshore part of the project,
- deliberate damage to or destruction of specimens and habitats of protected plant and fungi species, and the deliberate relocation of specimens and destruction of plant habitats,
- deliberate capture, temporary detention, destruction of habitats or refuges serving as breeding, resting or feeding grounds, the destruction, removal or damage of burrows, or the displacement of the sand hopper from its regular habitats to other locations.



3.4.6

[E4-4]

Targets related to biodiversity and ecosystems

The Group has not set any targets relating to biodiversity and ecosystems, as each investment project requires a separate decision regarding its environmental impact.

All areas of the Group’s operations are monitored to ensure full compliance with applicable standards and restrictions under the applicable laws and as set out in the decisions on the environmental conditions. In the event of the occurrence of any irregularities or incidents, the monitoring allows for remedial measures to be taken.

LNG Terminal and Baltic Pipe

When assessing the condition of natural habitats within the coastal project area, the undertaking applies the Methodological Guidelines of the Chief Inspectorate for Environmental Protection. As part of the ongoing environmental monitoring of the LNG Terminal and Baltic Pipe projects, the undertaking aims to:

- maintain the number of vertebrate species,
- improve the conservation status of natural habitats,
- maintain the number of invertebrate species.

In 2025, post-construction environmental monitoring commenced following the completion of the LNG Terminal project. These objectives are based on Directive 2009/147/EC of 30 November 2009 on the conservation of wild birds and Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora.

The Group adheres to specific principles set out in disclosure E4-2 and conducts its operations in accordance with the administrative decisions obtained, in particular the decisions on environmental conditions and the thresholds and limitations specified therein, which are based on the Kunming-Montreal Global Biodiversity Framework, key aspects of the EU Biodiversity Strategy for 2030, and other national policies and regulations related to biodiversity and ecosystems.

Environmental

3.4.7

[E4-5]

Impact metrics related to biodiversity and ecosystems change

During standard pipeline operation, their impact on the natural environment is kept to a minimum. The technologies and materials used ensure that the gas pipelines are leak-proof and airtight, which translates into safety for people and the environment. In this case, any impact on biodiversity occurs only during the gas pipeline construction phase.

The length of the gas pipeline network crossing protected areas was 3.732 km, representing 29.2 per cent of the total transmission network (as at 31 December 2025).

Length of gas pipelines crossing protected areas

National parks	Length [km]
Drawieński Park Narodowy – buffer zone	3.2
Kampinoski Park Narodowy – buffer zone	14.1
Ojcowski Park Narodowy	0.2
Ojcowski Park Narodowy – buffer zone	11.2
Park Narodowy Gór Stołowych – buffer zone	17.1
Wielkopolski Park Narodowy	8.3
Wielkopolski Park Narodowy – buffer zone	12.2
Woliński National Park	5.8
Wielkopolski Park Narodowy – buffer zone	5.4

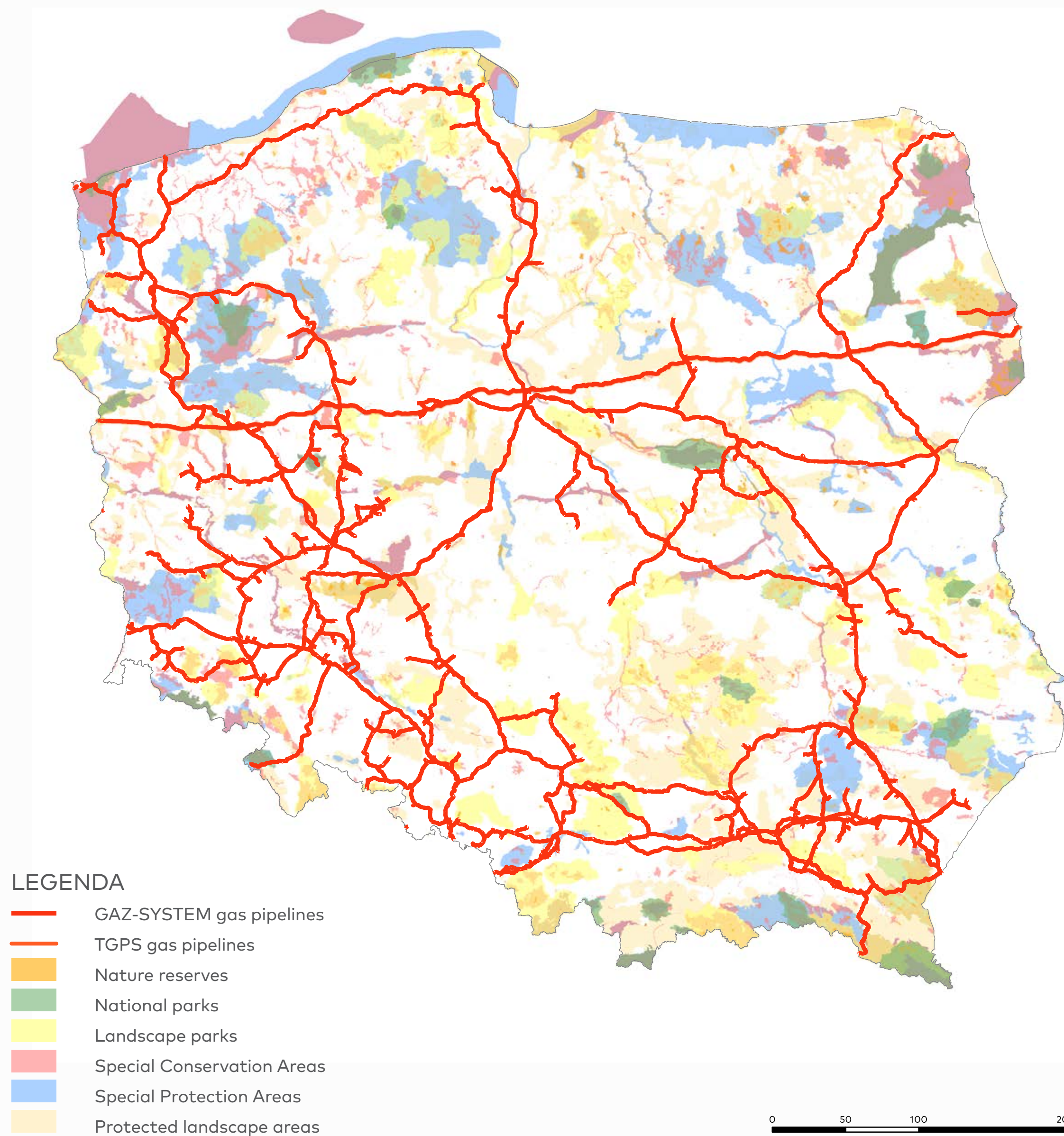


In accordance with the Nature Conservation Act, GAZ-SYSTEM recognises the following as protected areas:

- national parks,
- nature reserves,
- landscape parks,
- protected landscape areas,
- Natura 2000 sites,
- documentation sites,
- ecological sites,
- nature and landscape complexes.



The Group does not have any metrics by which it measures land transformation over time. All activities are carried out on the basis of decisions on environmental conditions. Investment projects are implemented in accordance with applicable laws and regulations. They must be designed in accordance with the regulation on technical conditions to be met by gas networks and their location, in order to maintain the functional safety of the infrastructure. It stipulates the need to leave a controlled zone in place once the project has been completed (a strip 4-6 m wide, free of trees, for operational purposes; this does not apply to sections of the gas pipeline laid using trenchless methods beneath the root system in forested areas). In the case of above-ground structures, permanent land occupation is required through fencing off the area and its development for operational and maintenance purposes. In this regard, efforts are made to minimise the occupation of land and wooded areas. At the planning/preparatory stage (route selection, design) of linear infrastructure, the company carries out a preliminary assessment of the project's location in relation to protected sites or areas, endeavouring to eliminate conflicts by deliberately altering the route (often extending it) or by applying appropriate technologies or organisational solutions. At the stage of applying for administrative decisions, the company submits the recommended option for the investment project in question – which is optimal from an environmental, social and economic perspective – to public authorities for assessment and approval.



4. Social





4.1

ESRS S1: Own workforce

4.1.1

[S1, SBM-2]

Interests and views of stakeholders

Employees of the GAZ-SYSTEM Group play an active role in defining strategic directions, objectives and actions. They are involved in initiatives aimed at creating an ethical workplace, based on respect for rights and freedoms, diversity, and the fair treatment of all employees regardless of gender, age, position, religion or nationality.

Employee-related objectives are set out in GAZ-SYSTEM's Business Strategy and ESG Policy and refer to the implementation of measures focused on employee wellbeing. The company prepares its employees and adapts its structures to the requirements of its current and planned strategic initiatives. This reflects the following approach:

- securing the right workforce is essential to achieving the objectives set out in the strategy,
- specialised workforce is key to the successful delivery of investment projects and elements of the business model,
- setting strategic objectives requires the development of new employee competencies, achieved through a system of training and other forms of education,
- a stable and competent team ensures the continuity of service delivery,
- the principles of equal treatment and non-discrimination, including compliance with ethical standards, form an integral part of the corporate culture,
- ensuring safe and healthy working conditions forms the basis for operational continuity and for mitigating risks associated with the implementation of strategic activities,
- initiatives promoting wellbeing, OHS, diversity, health protection and promotion form part of the company's plans for enhancing staff wellbeing.

In 2025, the Group maintained regular communication with employees and their representatives.

GAZ-SYSTEM maintained a steady exchange of information relating to its operations and employee-related matters across various dimensions through the following communication channels: the intranet (available to all employees), newsletters sent to employees by e-mail, and the in-house GAZ-eta magazine (available in print and digital formats, and also distributed to GAZ-SYSTEM pensioners). Various types of information and competence-building content were also presented during online meetings (webinars) accessible to all company employees.

The company used IT applications to exchange information with employees. Furthermore, in 2025, GAZ-SYSTEM continued its cooperation with the Social Partners on a number of issues relating to employee matters, including:

- developing systemic solutions regarding remuneration,
- updating the Regulations of the Company Social Benefits Fund,
- work on expanding career paths and reducing the number of areas in the job classification register,
- defining the list of jobs performed under special conditions or of a special nature,
- updating the content of the Agreement on Remote Work.

Gas Storage Poland operated the Employee Portal platform, which facilitated the handling of requests and contact with the HR department, thereby contributing to greater efficiency in human resources management.

4.1.2

[S1, SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

As a result of a double materiality assessment carried out in 2024, stakeholders identified the following as key issues: protecting employees' health and supporting their professional development, workplace safety, and work-life balance. Ensuring the highest level of physical safety was also an important issue.

GAZ-SYSTEM addresses these matters through its strategic objectives, including the pursuit of improved working conditions and employee wellbeing. These measures are implemented as part of the initiatives set out in the ESG Policy: 'Engaged Employee' and 'Responsible Employer'.

As a responsible employer, GAZ-SYSTEM ensures high standards of working conditions and safety. Through these efforts, GAZ-SYSTEM has been awarded the Gold Card of Safe Work Leader for 2026-2027. This is the highest accolade for effective measures to improve health and safety in the workplace. Furthermore, the company was named among the winners of the 'Best in Safety 2025' ranking, compiled by the Central Institute for Labour Protection – National Research Institute. In 2025, GAZ-SYSTEM ranked 12th in the list of companies with a high effectiveness rating for their occupational health and safety management processes.

The company implements programmes to improve employees' physical and mental wellbeing, enhance occupational health and safety, and help ensure competitive employment conditions. GAZ-SYSTEM supports fitness and wellbeing by organising sporting initiatives and volunteering opportunities, which helps to foster a healthy and engaged organisational culture.

The company provides medical care as well as access to psychological support. Health-promoting programmes are implemented, and physical activity, healthy eating habits and the building of relationships between employees are encouraged, including through the organisation of sporting events and family picnics, as well as through subsidies to the Multisport card.

To ensure a good work-life balance, flexible working arrangements have been introduced, including the option of full or hybrid remote working (for roles where the organisation of work allows for such arrangements), tailored to employees' individual needs.

With a view to ensure the highest level of security, GAZ-SYSTEM Group is developing security systems, upgrading the infrastructure and cooperating with specialised security companies to ensure the safety of people and the facilities. In 2025, an anonymous survey was conducted amongst staff on health and its various aspects. Employees were free to express their opinions, raise their needs and put forward ideas relating to health, wellbeing and daily habits. Thanks to extensive cooperation and the commitment of employees, the company designed and implemented specific measures and initiatives in the area of health.

These measures form part of the process of building a stable, responsible and attractive working environment that supports the achievement of operational and strategic objectives in the long term, whilst also strengthening the management of the positive impacts identified in the double materiality assessment.

There are no instances of underage workers, including the employment of minors, or forced or compulsory labour within the Group, which is also in accordance with the provisions of the Polish Labour Code.

When analysing opportunities, risks and impacts, the Group takes into account all employees and non-employees within the own workforce, as described within disclosures S1-6 and S1-7. Matters relating to the available channels for reporting any abuse are described in disclosure S1-3.

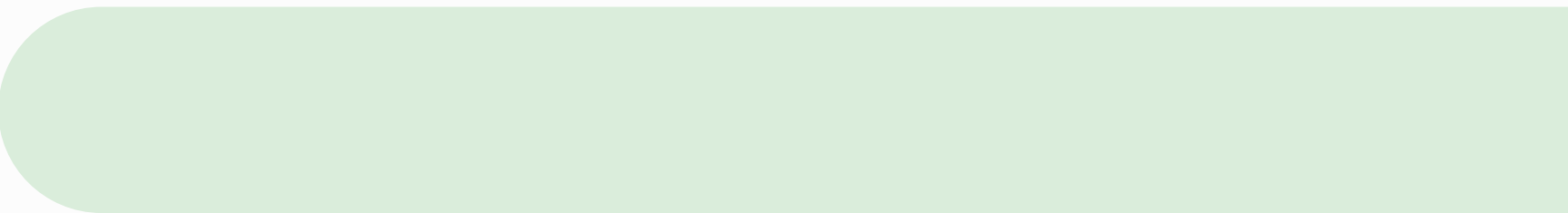
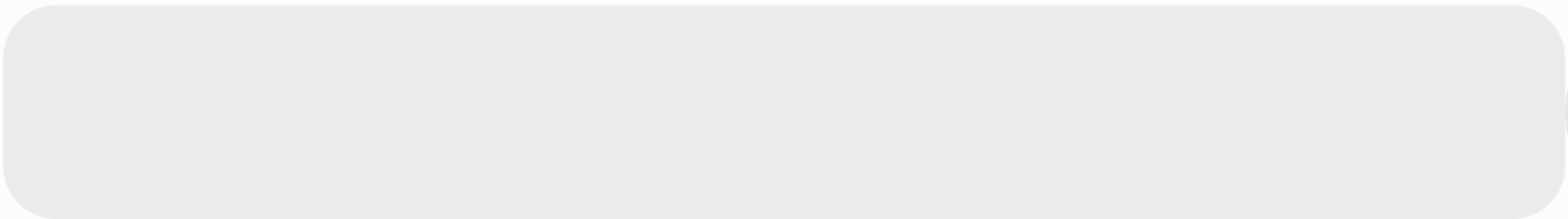
The forms of dialogue with employees are described in section S1-2 and employee-related regulations in S1-1, S1-4 and S1-5 of this report.



List of identified material positive and negative impacts

No.	Materiality assessment sub-topic	Actual / potential impact	IRO type	Place in the value chain	IRO description	Time horizon
1	S1 - Equal treatment and opportunities for all	Potential	Negative	Own operations	Unequal pay, lack of equal treatment and discrimination (e.g. based on gender, age, background) may result in in-company tensions, lower morale and problems attracting talent.	Medium-term
2	S1 - Working conditions	Actual	Positive	Own operations	The company monitors employees' working time and offers the option of remote working. It also supports employees' sporting activities by, e.g. subsidising a Multisport card.	Short-term
3	S1 - Working conditions	Actual	Positive	Own operations	Medical services can include health programmes which promote health and support wellbeing of the employees.	Short-term
4	S1 - Working conditions	Actual	Positive	Own operations	Investment in proper facility design may improve working conditions and operational safety, which is key for employee health.	Medium-term
5	S1 - Working conditions	Actual	Positive	Own operations	The employment of security companies contributes to the safety of employees and security of critical infrastructure.	Short-term

The double materiality assessment did not identify any material risks and opportunities in terms of own workforce.





4.1.3

[S1-1]

Policies related to own workforce

Companies of the GAZ-SYSTEM Group have policies and internal regulations in place, supporting the management of the material impacts of the organisation on the employees (within the meaning of own workforce).

Policies in force at GAZ-SYSTEM:

- Work Rules and Regulations of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. (Appendix 3: Internal Anti-Mobbing Policy),
- Collective Bargaining Agreement for the employees of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.,
- Code of Ethics,
- GAZ-SYSTEM Human Rights Policy,
- ESG Policy at GAZ-SYSTEM,
- OHS Policy,
- Procedure for reporting violations of the law, disclosing misconduct and protection of whistleblowers.

Policies in force at Gas Storage Poland:

- Work Rules and Regulations of Gas Storage Poland Sp. z o.o.,
- Integrated Management System Policy for Quality, Business Continuity, Information Security, Environmental and Occupational Health and Safety
 - Process P6 Procedures – Occupational Health and Safety Management.
- Code of Ethics of Gas Storage Poland sp. z o.o.,
- Procedure for preventing mobbing and other undesirable situations in employee relations,
- Procedure for reporting violations of the law, disclosing misconduct and whistleblower protection at Gas Storage Poland sp. z o.o.



Regulations and policies relating to employment at GAZ-SYSTEM

Work Rules and Regulations of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.

These Rules set out the organisation and procedures governing employment at GAZ-SYSTEM, including its branches, as well as the obligations of the employer and employees in this regard. In matters not specifically regulated in the Rules, the provisions of the Act of 26 June 1974 – the Labour Code and other provisions of labour law, as well as the terms of the applicable Company Bargaining Agreement, apply. The provisions of the Work Rules and Regulations are binding on all employees, regardless of the type of employment, the nature of the work performed, their working hours or the position held. The employer is obliged to familiarise the employee with the contents of the Rules before the employee commences work provision.

The document also sets out the principles of equal treatment in employment and measures to prevent mobbing and discrimination. In particular, discrimination on the grounds of: racial or ethnic origin, skin colour, gender, sexual orientation, gender identity, disability, age, religion, political views, national or social origin, as well as other forms of discrimination covered by EU and national legislation, is prohibited. The Company does not employ minors.

The Human Capital Management Division is responsible for overseeing these Rules. Any amendments to these Rules are made in accordance with the procedures laid down by Labour Law.

Collective Bargaining Agreement for the employees of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.

The company Collective Bargaining Agreement (ZUZP) is a contract concluded between the employer (GAZ-SYSTEM) and the trade union organisations active within the company. It governs the terms and conditions of employment, the rights and obligations of employees and the employer, as well as the rules governing the cooperation of trade unions. The agreement applies to all the company employees. Matters regulated in the Collective Bargaining Agreement:

- employment relationship,
- working hours,
- employee leave,
- terms of remuneration and the granting of work-related benefits,
- social benefits and the protection of working conditions,
- mutual obligations and the principles and forms of cooperation between the parties to the agreement.

Amendments to the company Collective Bargaining Agreement are introduced by means of additional records. The President of the Management Board acts on behalf of the employer in accordance with the company's current Articles of Association, whilst organisational activities arising from the provisions of the labour law are implemented by representatives of the Human Capital Management Division on the basis of the Organisational Regulations of GAZ-SYSTEM and the applicable powers of attorney.

Code of Ethics

The Code of Ethics is the key document regulating the standards of conduct for the company's employees and its business environment.

The purpose of the document is to set out the principles that create a friendly working environment. All forms of discrimination are categorically rejected, with particular regard to gender, race, age, origin, religion, disability, beliefs, sexual orientation, social status, marital status, membership in political parties or trade unions.

The Code of Ethics provides a description of activities to help employees build a clear system of values and rules of conduct their interactions with others. It applies to all employees, regardless of the type of employment relationship, position held, years of service or duties assigned. The provisions of the Code also apply to trainees and associates, and are communicated to business partners with whom the company maintains business and social relationships.

Every new employee is required to familiarise themselves with the contents of the Code as part of the compulsory onboarding training.

The Code of Ethics does not directly address human trafficking or forced child labour. The company respects human rights and freedoms.

The Code of Ethics is available on the company's website. A detailed description of the Code of Ethics is provided in disclosure G1-1.

Human Rights Policy of GAZ-SYSTEM

This document promotes ethical conduct in relations with employees, business partners, suppliers and local communities. The Policy's fundamental principles include a commitment to upholding international human rights standards, including the Constitution of the Republic of Poland, the Charter of the United Nations and the Universal Declaration of Human Rights. The company puts emphasis on equality, preventing discrimination, cooperation and dialogue, and creating a safe and fair working environment. It provides protection and confidentiality for whistleblowers and ensures that adequate remedial measures are put in place.

Social

The Policy addresses the following aspects:

- compliance with the Code of Ethics,
- compliance with the Code of Conduct for Suppliers,
- equal employment opportunities and employees' rights,
- occupational health and safety,
- dialogue with local communities and business partners,
- reporting violations and protecting whistleblowers.

GAZ-SYSTEM's Human Rights Policy is a document drawn up by a team of representatives from the company's organisational units and was adopted by the company's Management Board.

ESG Policy at GAZ-SYSTEM

Under the adopted ESG Policy, issues relating to the company's own workforce have been incorporated into the 4th direction of the ESG Policy – Social Responsibility, with the following business objective: **Employee wellbeing**.

Planned actions:

Engaged Employee (measures focused on improving employee engagement), which include:

- survey of employee engagement,
- setting targets for employee engagement,
- defining activities for the development of emotional and spiritual wellbeing of employees (individual management styles, active involvement in shaping the workplace etc.).

Responsible Employer

- leader in occupational health and safety in the gas industry, keeping the Gold Card of Safe Work Leader and certification of the OHS management system in accordance with the PN-ISO 45001,
- implementation of a programme to improve occupational health and safety and health education,
- defining measures to promote physical and intellectual wellbeing (training, developing skills of tomorrow, remuneration and benefits, etc.),
- employee activity programme (sports, wellbeing, volunteering, etc.),
- effective internal communication.

Implementation of the ESG Policy is coordinated by the Market Information and ESG Division.



OHS Policy

The Occupational Health and Safety Policy (OHS Policy) at GAZ-SYSTEM forms an integral part of the company's culture. The OHS Policy is an overarching document binding on all persons present on the company's premises and applies to all processes taking place as part of GAZ-SYSTEM's operations. Ensuring the safety of employees and other stakeholders is one of the company's top priorities and forms the foundation for a uniform health and safety system. The OHS Policy is a tool that shapes the organisational culture and creates an environment conducive to working safely.

Responsibility for implementing the provisions of the OHS Policy lies with both the company's management and all employees and associates through their active involvement in meeting the objectives and adhering to the principles set out in the Policy. The occupational health and safety management system in place at the company is compliant with the PN-EN ISO 45001:2024-02 international standard, which confirms a systematic and continuously improving approach to occupational risk management and the improvement of working conditions.

Under GAZ-SYSTEM's OHS Policy, occupational health and safety regulations and standards are applied, covering requirements for the safe performance of work, methods of managing OHS risks, the principles governing the functioning of the OHS management system, as well as the safe performance of hazardous work, OHS inspections and the monitoring of hazards in the working environment. Procedures governing cooperation with contractors and visitors, the monitoring of safety equipment and systems, as well as occupational health and safety standards applied at all levels of the organisation, are also elements of key importance. This set of internal regulations and standards forms a coherent organisational framework for ensuring safe and healthy working conditions. The application of uniform OHS regulations and standards within the company is an integral part of implementing the OHS Policy. The adopted regulations form the basis for a systematic approach to occupational health and safety management, ensure compliance with applicable laws and standards, and contribute to the continuous improvement of working conditions and the safety culture within the company.

The goal of the OHS Policy is to ensure safe and healthy working conditions for all employees, associates and contractors, as well as to minimise the risks arising from hazards encountered in gas transmission processes and the implementation of investment projects. The company pursues its objectives in a safe and socially responsible manner.

The measures are aimed at:

- day-to-day prevention of incidents and mitigation of their possible consequences;
- identifying, monitoring and preventing hazards, eliminating health and safety risks, as well as capitalising on opportunities for improvement in this area,
- raising employee awareness of safe work principles,
- provision of systematic education and training in occupational health and safety, which enhances employee knowledge and responsibility,
- strict compliance with the applicable OHS regulations,
- inspections to ensure compliance with the company internal safe working practices,
- ensuring the application of the latest science and technology achievements in the area of improvement of working conditions;
- regular participation in the exchange of knowledge and experience regarding health and safety with other companies,
- implementing preventive measures in the field of health and safety at work and fostering a safety culture amongst the company employees,
- maintaining safe and ergonomic working conditions with particular attention to health protection, prevention of injuries and work-related health problems,
- improving employee qualifications in OHS.

An important aspect of the company's activities in the area of employers' responsibility is the provision of health and safety training. Trainings were conducted regularly; they are tailored to the specific nature of each position, helping to reduce occupational risks and enhance the safety culture. General induction training prior to being permitted to undertake work is provided to new employees, students participating in work placements or internships at GAZ-SYSTEM, vocational school pupils employed for practical vocational training, and contractors. In addition, induction training is provided at the LNG Terminal, aimed, amongst other things, at familiarising participants with the facility, safety rules and emergency response procedures. Induction health and safety training is mandatory for persons who are not permanently employed at the LNG Terminal.

One of the fundamental elements of the health and safety management system is planning, which is inextricably linked to the implementation of the established OHS Policy. This encompasses setting objectives, defining the actions required to achieve those objectives, methods for implementing those actions, as well as the necessary resources. The identification of health and safety objectives for 2025/2026 has focused on priority areas to ensure operational continuity and to safeguard the wellbeing of employees in its broadest sense, as they represent the company's most valuable asset. To this end, measures have been planned to prevent accidents at work, drawing on conclusions from incidents that took place within the company in 2024. Measures have been directed towards improving the safety of work performed on behalf of GAZ-SYSTEM by third-party contractors. Measures have also been planned to analyse the number of employees working in hazardous conditions, with a view to putting in place measures to reduce the number of employees at risk and to have a tangible impact on reducing the accident insurance premiums.

OHS Management

The company uses an integrated approach to health and safety management, covering the protection of the health and lives of both its own employees and those employed throughout the value chain. The measures taken are aimed at identifying and minimising occupational risks, preventing accidents at work, work-related occupational health problems and other hazards present in the working environment. All employees are required to undergo obligatory OHS induction and periodic training. Compliance with applicable OHS regulations and standards is subject to regular auditing. In 2025, a total of 1,225 health and safety inspections were carried out within the company, resulting in a total of 1,944 post-inspection recommendations.

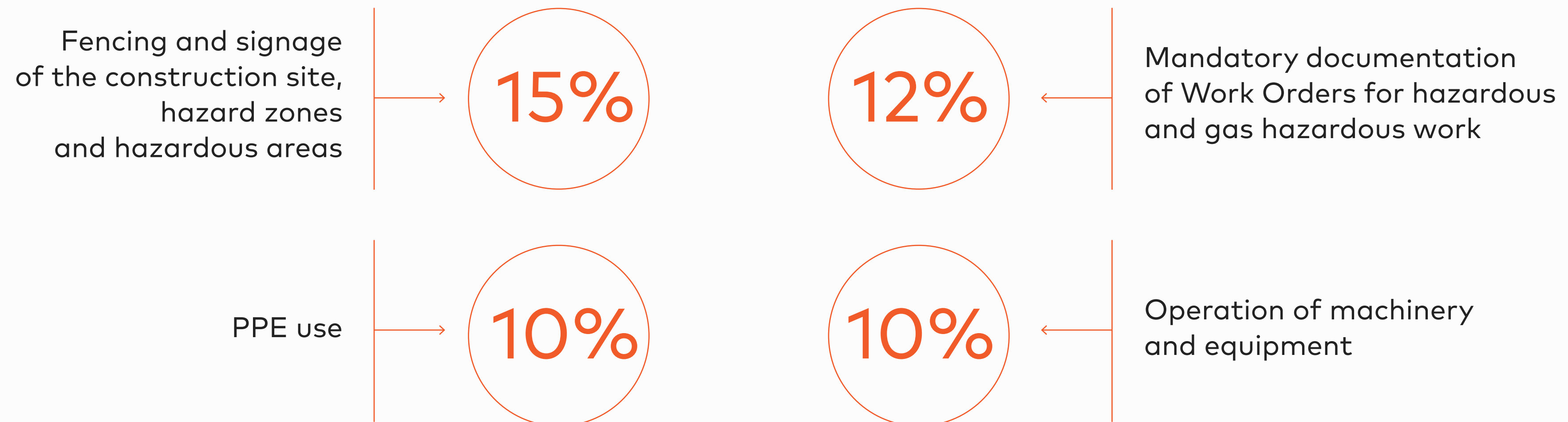
At GAZ-SYSTEM, a structured and regular occupational risk assessment process is performed for all job roles. This process is implemented with the participation of employee representatives, the Social Labour Inspectorate and an occupational health medical practitioner, which ensures that various perspectives are taken into account and that the process is in compliance with applicable legal requirements and best practices.

Routine occupational risk assessments are carried out periodically, at least once every two years for roles involving work in explosion-hazard zones and at least once every four years for all other roles.

OHS inspections and recommendations issued



OHS inspections and recommendations issued





Irrespective of the schedule for routine assessments, such assessments are also carried out whenever there are significant changes in the working conditions, technology or organisation of work, in particular when new positions are created, legal requirements change, or an accident at work or other incidents posing a risk have occurred.

The results of the occupational risk assessment form the basis for planning and implementing corrective and preventive measures, updating safety procedures, modernising equipment, and implementing and delivering training and educational activities. The systematic identification and mitigation of occupational risks supports the continuous improvement of working conditions, the prevention of accidents at work and job-related health problems.

The company implements a regular process for planning measures to improve health and safety at work with active participation of the employees. Employee participation in identifying areas requiring improvement and in proposing initiatives is a key element in building a culture of safety and responsibility for the working conditions. Progress in implementing the planned measures is monitored, and the effectiveness of their implementation is subject to periodic assessment. Each year, the company draws up and implements an OHS Improvement Plan, which constitutes an essential element of the occupational health and safety management system. This process is systematic, transparent and inclusive, involving all levels of the organisation. Its objective is to introduce solutions that improve safety, ergonomics and comfort at work.

The OHS Improvement Plan for 2025 was drawn up on the basis of proposals submitted by organisational units across the company. The document was approved by the OHS Committee and endorsed by a Member of the Management Board. The main objective of the OHS Improvement Plan for 2025 was to promote health in the workplace.

In order to improve the fire safety of the energy infrastructure, GAZ-SYSTEM works closely with the State Fire Service and Volunteer Fire Brigades. Under an agreement concluded in 2023, joint preventive, training and operational activities are undertaken, including practical emergency response drills at the company facilities.

This cooperation contributes to the continuous improvement of safety standards at the company facilities, enhances the fire safety expertise of its services and staff, and boosts preparedness to respond effectively to potential emergency situations. At the same time, these activities support the safety of local communities in the vicinity of the company infrastructure and help to build their knowledge and resilience to crisis situations.

As part of its efforts to improve its standards and safety culture, GAZ-SYSTEM collaborates with the Central Institute for Labour Protection – National Research Institute (CIOP-PIB). This collaboration includes, among others, participation in research and development projects, implementation of modern technical and organisational solutions in the area of occupational health and safety, as well as drawing on the Institute's expertise and recommendations regarding the improvement of working conditions and workplace ergonomics. Bearing in mind the existing,

multifaceted cooperation in the field of occupational health and safety and the aim to further improve a safe and healthy working environment, in 2025 the company signed a cooperation agreement with CIOP-PIB. The parties have declared their intention to cooperate in the fields of outreach, scientific, research and development, and educational activities in areas of particular importance to safety, health protection and workplace ergonomics in their broadest sense, in accordance with their respective areas of activity.

This cooperation supports the company's systematic approach to occupational health and safety management and contributes to the implementation of innovative solutions aimed at improving working conditions and employee wellbeing.

Procedure for reporting violations of the law, disclosing abuse and whistleblower protection
The Procedure is described in detail within the G1-1 disclosure.

Regulations and policies relating to employee matters at Gas Storage Poland

Work Rules and Regulations of Gas Storage Poland Sp. z o.o.

The Rules set out, in particular, the organisation and internal procedures governing work processes within the company, and define the associated rights and obligations of the employer and employees. The Rules are binding on all employees, regardless of the nature of their work, the number of hours worked or the position held. Before commencing work, every employee is made aware of the contents of the Rules by signing a statement to that effect.

Supervision of compliance with the provisions of the Rules is exercised on behalf of the employer by Members of the Management Board, heads of organisational units and other persons within the scope specified in the document. In individual matters relating to the employment relationship which are not covered by the Rules, the provisions of the Labour Code and other laws and regulations governing labour law apply, as well as the provisions of the company's internal labour-related regulations.

The document also sets out the principles of equal treatment in employment and measures to prevent mobbing and discrimination. In particular, discrimination on the grounds of: racial or ethnic origin, skin colour, gender, sexual orientation, gender identity, disability, age, religion, political views, national or social origin, as well as other forms of discrimination covered by EU and national legislation, is prohibited. The Company does not employ minors.

Integrated Management System (IMS) Policy for Quality, Business Continuity, Information Security, Environmental and Occupational Health and Safety

Process Procedures – OHS Management

The Integrated Management System (IMS) Policy for Quality, Business Continuity, Information Security, Environmental and Occupational Health and Safety is an internal document. It describes how the company organises its operations in accordance with the requirements of ISO (9001, 14001, 45001, 22301, 27001) standards and statutory requirements, and ensures a consistent and uniform approach towards:

- quality of the provided gas storage services,
- minimising the environmental impact,
- ensuring occupational health and safety,
- ensuring information security,
- maintaining the continuous operation of storage facilities.

The policy supports effective achievement of the company business objectives, the protection of employees' health and lives whilst ensuring business continuity, and regulates the area of occupational health and safety. The document sets out the following:

1. Occupational risk management – defines the identification and assessment of occupational risks:

- ▶ methods of assessment and rules for their updating are established,
- ▶ procedures for dealing with identified occupational risks,
- ▶ rules for communicating results to employees, employee representatives, subcontractors and visitors.

2. OHS incidents:

- ▶ prevention of and response to health and safety incidents,
- ▶ definition of the procedure for dealing with accidents at work in the context of health and safety – it sets out the rules for identification and ensuring access to legal and other requirements,

3. Legal and other OHS requirements

4. Operational control

5. Monitoring of health and safety conditions

The following are subject to monitoring:

- ▶ actions relating to identified hazards, risks and opportunities,
- ▶ the extent to which legal and other requirements are complied with,
- ▶ progress towards achieving the organisation's health and safety objectives,
- ▶ the effectiveness of operational and other supervisory measures,
- ▶ incidents, accidents at work and near-misses.

Social

Monitoring of health and safety conditions is accomplished through:

- ▶ regular inspections,
- ▶ measurements, analyses and evaluation of the effectiveness of measures,
- ▶ topic-specific (problem-oriented) inspections,
- ▶ analysis of accidents at work,
- ▶ analysis of near-misses,
- ▶ inspections carried out by state supervisory authorities and drawing conclusions from their reports, notices and decisions.

6. Consultations and employee participation

Oversight of the process of consultation and participation of employees and their representatives in the formulation, planning, implementation, evaluation of performance and improvement of the health and safety management system is exercised by the company's management through:

- ▶ providing the resources necessary for consultation and participation,
- ▶ providing training for employees,
- ▶ providing access to information on the OHS system via the intranet.

Code of Ethics of Gas Storage Poland sp. z o.o.

The aim of the Code of Ethics of Gas Storage Poland is to ensure transparent, fair and ethical standards of conduct in the company's internal and external relations. The actions arising from the Code are aimed at enhancing an organisational culture based on values such as professionalism, reliability, cooperation, safety, social responsibility, as well as at preventing wrongdoing and building lasting relationships, dialogue and partnerships based on mutual trust. Tolerance and equal opportunities form the basis of our actions. The Code ensures working conditions free from discrimination, harassment and other forms of mobbing, as well as the protection of whistleblowers and the implementation of corrective measures.

The Code of Ethics does not directly address human trafficking or forced child labour. Universal human rights and freedoms apply. The provisions of the Code apply to all employees of Gas Storage Poland and its partners.

The document is described in greater detail in disclosure G1-1.

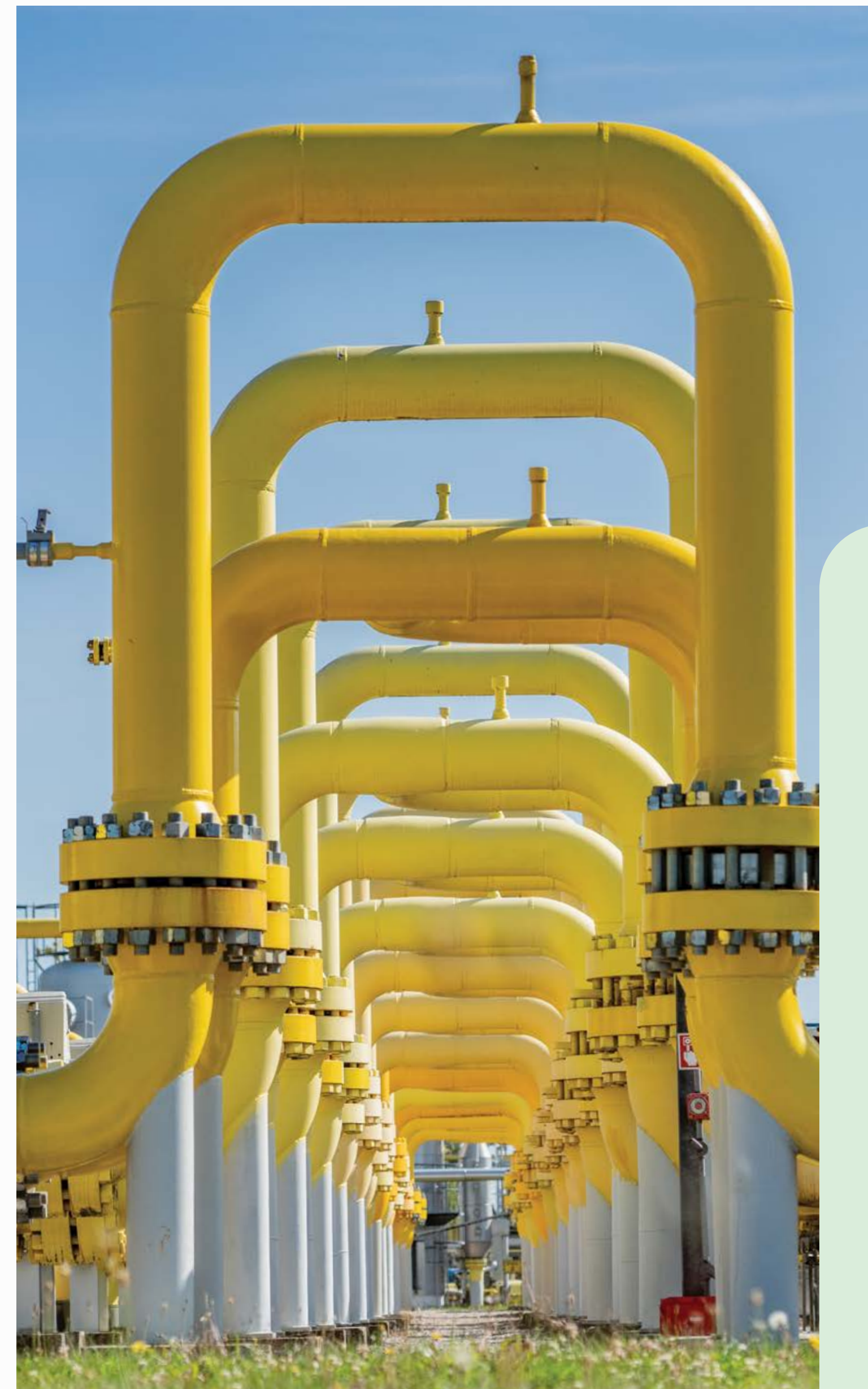
Procedure for preventing mobbing and other undesirable situations in employee relations

The aim of the Procedure is to ensure a safe working environment, free from undesirable behaviour, including mobbing, in which every employee is respected, and all instances of mobbing, discrimination, harassment or other forms of misconduct are identified, reported and eliminated.

The Procedure is described in greater detail in disclosure G1-1.

Procedure for reporting violations of the law, disclosing misconduct and whistleblower protection at Gas Storage Poland sp. z o.o.

The procedure is described within disclosure G1-1.



Processes for engaging with own workforce and workers’ representatives about impacts

The GAZ-SYSTEM Group actively involves its employees in activities and decision-making processes relating to the management of actual and potential impacts arising from its operations. Employees’ views and comments are a valuable source of information regarding their needs and help to identify risks and opportunities in areas such as:

- organisational development,
- occupational health and safety,
- equal opportunities.

To this end, the Group utilises a variety of mechanisms and communication channels to gather feedback. Consultations on significant regulatory changes enable better identification problems, expectations and potential risks from the employees' perspective. In the case of regulations requiring social dialogue, in accordance with generally applicable legislation, consultations or agreements are made with the social partners.

The Group maintains a regular dialogue with employees and their representatives. This takes place both directly and indirectly – through trade unions.

Trade unions

Trade unions represent a significant proportion of the GAZ-SYSTEM Group employees and have a very significant influence on the shaping of regulations affecting employees. In 2025, there were three trade unions operating at GAZ-SYSTEM (as at 31 December 2025):

- Komisja Zakładowa NSZZ „Solidarność” ('Solidarity' Trade Union Works Committee) – with 1,105 members,
- Niezależny Samorządny Związek Zawodowy „Przemył” (Independent Self-Governing Trade Union ,Przemysł’) – with 663 members,
- Związek Zawodowy Pracowników Operatora Przesyłu Gazu, Budowy i Eksploatacji Gazociągów (Trade Union of Employees of the Gas Transmission System Operator, Gas Pipeline Construction and Operation) – with 471 members.

Trade unions are regularly involved in the process of providing opinions on regulatory changes where such changes require social dialogue, in accordance with generally applicable laws. Their active role helps to build trust in the dialogue process and supports responsible development of the GAZ-SYSTEM Group.

In 2025, meetings were held between the GAZ-SYSTEM trade unions and the Management Board, during which the trade unions were involved in consultations on:

- systemic solutions regarding remuneration,
- updating the Regulations of the Company Social Benefits Fund,
- expanding career paths and reducing the number of areas in the job classification register,
- as part of ongoing procurement procedures concerning a medical services provider and an insurance company (life insurance),
- internal regulations on occupational health and safety,
- updating the Agreement on remote working.

Responsibility for relations with the social partners lies with the Management Board.

At GAZ-SYSTEM, oversight of relations with employees and their representatives (trade unions) is assigned to the Director of the Human Capital Management Division. The Human Capital Management Division includes the Employee Relations and Social Dialogue Section, which is responsible for tasks relating to dialogue with the employees and their representatives (trade unions).

An important element of direct consultation with employees in the area of health and safety at work is the OHS Committee functioning within the company. The Committee is appointed by the employer in accordance with the provisions of the Labour Code in organisations employing more than 250 staff and acts in advisory and consultative role. The Committee comprises an equal number of employer representatives – including occupational health and safety staff and a medical doctor providing preventive healthcare to employees – as well as employee representatives, including the Social Labour Inspector. The activities of the OHS Committee constitute an important mechanism for direct consultation with employees and support the development of a safety culture based on dialogue and joint responsibility. In 2025, four meetings were held, during which advisory, consultative and monitoring tasks were carried out, including those related to working conditions and personal protective equipment.

In 2025, one trade union operated at Gas Storage Poland:

- Międzyzakładowe Porozumienie Pracowników (Inter-Company Employees' Association), ul. M. Kasprzaka 25, 01-224 Warsaw – with 17 members.

Meetings with trade union representatives take place on a regular basis.

Internal regulations covering the principles of operation and cooperation with trade unions are described in disclosure S1-1.

Employee engagement survey

In 2025, GAZ-SYSTEM conducted an employee engagement survey aimed at gaining insight into their opinions on the organisation's activities that influence their commitment to work, and at understanding the factors that foster motivation, a sense of purpose and identification with the company. Another aim of the survey was to plan specific measures to address the identified needs and challenges. The engagement indicator was set at 82 per cent, based on responses from 30 per cent of the entire workforce. The results of the survey and the feedback received will be used to plan initiatives addressed to employees.

Consultations with employees

Depending on the subject and scope of the documents, consultations are directed either directly at all employees of the GAZ-SYSTEM Group or at designated individuals within individual organisational units, and cover amendments to existing regulations as well as the development of new regulations, policies and strategies.

Employees have the opportunity to express their opinions and put forward their own proposals. The feedback and information received are analysed and assessed for their validity and feasibility. Employees may also report feedback and misconduct through the reporting channels presented in disclosure S1-3.

In 2025, an anonymous survey was conducted amongst employees concerning health and its various aspects. Employees were free to express their views, voice their needs and put forward ideas relating to health, wellbeing and daily habits. Thanks to extensive cooperation and the commitment of employees, the company designed and implemented specific health-related measures and initiatives as described in disclosure S1-4.

Employees may take part in consultations on draft internal regulations.

A detailed description of the process for providing feedback on internal regulations is presented in disclosure G1-1.

4.1.5

[S1-3]

Processes to remediate negative impacts and channels for own workers to raise concerns

The companies within the GAZ-SYSTEM Group have adopted Procedures for reporting violations of the law, disclosing misconduct and protection of whistleblowers, which set out how the companies are to fulfil the obligations imposed by Act on the Protection of Whistleblowers of 14 June 2024. These procedures constitute the overarching framework setting out the methods for reporting misconduct and wrongdoing, whether internal or originating from outside the organisation. Employees and non-employees may use the same reporting channels as third parties. **The procedures and reporting channels are described in detail in Disclosure G1-1.**

Furthermore, every employee has the opportunity to report a violation if they notice a non-compliance, whether in relation to health and safety (the so-called 'Comments Form') or ethics (the so-called 'Report to the Representative').

The Group systematically runs information campaigns on the measures adopted and the available channels for reporting concerns regarding ethics, anti-corruption measures, conflicts of interest and other forms of misconduct. This information is made available, amongst other places, on the companies' intranet sites.

As part of the onboarding process, every new employee undergoes special training during their first month of employment, covering, amongst other things, the company's values and the available channels for reporting misconduct.

The GAZ-SYSTEM Group takes corrective action based on an analysis of the reported incidents.

Social

4.1.6

[S1-4]

Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The GAZ-SYSTEM Group implements a range of measures aimed at the personal development, wellbeing and safety of its workforce. Human resources management is based on the principles of equal treatment, social dialogue and skills development.

A system of training and personal development programmes is in place, including induction activities for new recruits. These initiatives include supporting employee wellbeing by fostering their involvement in volunteering programmes and joint initiatives, as well as health-promoting activities and medical care packages. Employee protection mechanisms were applied, and training was provided in accordance with the applicable anti-mobbing policy, as well as training on the whistleblowing system.

The Group takes into account material negative and positive impacts in each of the defined material areas relating to its own workforce. The actions taken in 2025 and related to material impacts have been defined at the level of each significant topic related to the workforce and apply to all company employees.

In order to implement measures relating to employee wellbeing, a strategic HR initiative called 'HARMONIA TO PODSTAWA' has been defined, the aim of which is to seek mutual benefits between employer and employee, taking into account the strategy business needs through, among others:

- body (physical),
- spirit (spiritual),
- heart (emotional),
- mind (intellectual).

Thus, all the employer's initiatives for the benefit of employees have been brought together into a single programme, ensuring a holistic approach to the concept of 'wellbeing'.



In 2025, GAZ-SYSTEM implemented a number of initiatives aimed at creating a friendly workplace and managing significant impacts on the workforce, which covered the following areas:

Area	Actions
Spiritual	• trainings and individual and team consultations designed to raise awareness of diverse styles of thinking and behaviour – based on the FRIS tools and the 7 Habits of Highly Effective People, • leadership development academies tailored to specific groups of leaders: women, technical leaders, and senior management, • a series of activities on various topics has been organised, including: 'Wartościowe lato' (A Summer of Values), 'Dzień Kobiet i Mężczyzn' ('Women's and Men's Day').
Intellectual	• promoting the benefits of development-oriented conversations based on partnership-based relationships, • participation in external training courses, industry conferences and study programmes designed to build industry-specific and digital skills, • cooperation with universities to develop the so-called 'skills of the future', including, amongst others, collaboration with the AGH University of Science and Technology in the delivery of the postgraduate programme 'Hydrogen and Biomethane – Extraction, Transport and Utilisation. Energy Transition', the third edition being launched in 2025.
Emotional	• accesss to psychiatric and psychological support as part of the additional healthcare package, • training on 'Preventing Mobbing and Discrimination in the Workplace' for senior and middle management (webinar), and for company employees (e-learning), • a series of webinars themed 'Moja praca ma znaczenie' (My Work Matters), 'Ogólnopolskiego Dnia Walki z Depresją' (National Day against Depression), • campaigns dedicated to: 'Appreciation'; 'Engagement'; 'Focus on mental and physical health', • in-house training courses and workshops organised at the request of individual organisational units within the company, • coaching and development sessions focused on personal development, building social and cognitive skills, and developing strengths, • additional days off work, • additional hours off to celebrate a child's birthday, • additional special-occasion days off, • additional days/hours off for public holidays, • the option to work remotely for 52 days a year, • events for staff: family picnics to mark Children's Day and Miners' Day, and other meetings.
Physical	• first aid trainings, • military training, organised in cooperation with the Territorial Defence Forces and the Police's Central Counter-Terrorism Unit 'BOA', • safe driving, • events and programmes encouraging teamwork: a walking tour, a mountain hike and a cycle rally, a sailing regatta, a canoeing trip, a shooting competition, and an indoor football tournament.

In 2025, the HR initiative received an acknowledgement for its contribution to the publication 'Presentation of good practices in the prevention of psychosocial risks', prepared by the National Labour Inspectorate, and a recognition in the ESG Innovator 2025 competition organised by the Polish ESG Association in the 'Wellbeing' category.

In 2025, the Group's companies did not assess the effectiveness of measures and initiatives in terms of achieving results for their own workforce.

The Group is taking measures for its employees in connection with the transition to a green economy. The measures taken include offering GAZ-SYSTEM employees the opportunity to improve their skills and acquire new ones through participation in training programmes and courses; they also have the opportunity to undertake postgraduate studies in 'Hydrogen and Biomethane – Production, Transport and Use' at the AGH University of Science and Technology in Kraków.

In 2025, Gas Storage Poland did not implement any measures to mitigate the negative impact of the transition to a greener economy. As part of its internal promotion system, Gas Storage Poland endeavours to minimise the need to recruit new staff from outside the organisation, whilst enabling employees to retrain, acquire new qualifications or enhance their existing competencies.

ESG Policy

As part of the operationalisation of the ESG Policy in 2025, GAZ-SYSTEM carried out activities relating to area S1 – Own workforce – under the strategic priority of social responsibility. Please find below a summary of the progress made on the individual ESG initiatives scheduled for completion in 2025.

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage
SOCIAL RESPONSIBILITY	Employee well-being	4.1.1. Engaged employee (activities focused on improving employee engagement)	4.1.1.1. Employee engagement survey (data/indications)	100%
			4.1.1.2. Setting targets for employee engagement	100%
			4.1.1.3. Defining activities for the development of emotional and spiritual well-being of employees (individual management styles, active involvement in shaping the workplace, etc.)	100%
			4.1.1.4. Implementation of programmes	100%
		4.1.2. Responsible employer	4.1.2.1. Safety leader in the gas industry	100%
			4.1.2.2. Implementation of an OHS improvement programme	100%
			4.1.2.3. Defining measures to improve physical and intellectual well-being (trainings, development of the skills of tomorrow, remuneration and benefits, healthcare, etc.)	100%
			4.1.2.4. Employee activity programme (sports, well-being, volunteering, etc.)	100%
			4.1.2.5. Effective internal communication	75%

OHS Policy

The company also implements preventive, educational and information initiatives aimed at raising awareness of safety at work and promoting attitudes that foster the wellbeing of employees. Building a safety culture based on responsibility, commitment and a proactive approach by employees and contractors is a key element of the continuous improvement of the company’s occupational health and safety management system.

Since 2017, the company has maintained a Health and Safety Academy – an internal educational initiative focused on promoting preventive measures and systematic improvement of employees’ knowledge and skills in the field of occupational health and safety. As part of the Health and Safety Academy, regular training courses, workshops and information and educational activities are organised, tailored to the specific nature of individual roles and identified occupational hazards.

With the aim of fostering a sense of responsibility, developing the ability to respond consciously to potential hazards, and supporting employees’ health and wellbeing through health education initiatives, the following activities were organised by the company in 2025 as part of the Health and Safety Academy, divided into three main pillars:

Pillars	Actions
Physical health	• ‘Aktywna przerwa w pracy’ (Active break at work): every Thursday during the first quarter of the year, active 15-minute breaks were organised. Sessions via Teams, hosted by a personal trainer. A total of 16 sessions were held. The sessions were recorded and made available on the e-learning platform, • as part of promoting physical activity, sports equipment was purchased for those organisational units where employees work shifts, • educational and information campaigns: ▸ ‘Świadomie bez używek’ (Consciously without addiction) – to mark International Sobriety Day, the topic of freedom from addiction was addressed, ▸ ‘Dbamy o zdrowe płuca’ (We Care for Healthy Lungs) – to mark World Lung Cancer Day and World No Tobacco Day, the importance of respiratory health prevention and the negative impact of smoking on lung health were highlighted, ▸ ‘Światowy Dzień Słuchu’ (World Hearing Day) – special educational messages were prepared to mark the World Hearing Day, ▸ ‘Międzynarodowy Dzień Bez Windy - małe zmiany, wielkie efekty’ (International No-Lift Day – small changes, big results) – a campaign encouraging all staff to abandon lifts in favour of stairs, ▸ ‘Nie daj się ugryźć przyrodzie! Czyli jak bezpiecznie pracować w terenie’ (Don’t let nature bite you! How to work safely in the field?) – educational material providing information and tips on how to stay safe whilst working in the field, • Together for Health – the company joined the nationwide ‘!NA ZDROWIE’ campaign. ‘!NA ZDROWIE’ was organised in collaboration with the Polskie Towarzystwo Postępów Medycyny – MEDYCYNĄ XXI (Polish Society for the Advancement of Medicine – MEDICINE Century 21). The initiative is also continuing in 2026, • Preventive healthcare as part of European Cervical Cancer Prevention Week – a campaign highlighting the importance of regular screening, such as smear tests, HPV vaccinations, as well as a healthy lifestyle in preventing cancer, • ‘Uwaga na Zdrowie’ (Pay attention to your health) – the slogan for the autumn educational campaign launched in 2025, which ran throughout October and November. As part of the campaign, a series of webinars was held with doctors and specialists: an oncologist, a psycho-oncologist and a psychotherapist, • a special ‘Uwaga na zdrowie’ section was created on the intranet, featuring educational materials, leaflets and multimedia recordings for the employees, • as part of the preventative efforts, the ‘ONKOKOLAŻ’ initiative was organised, aimed at uniting the employees around prevention – every submitted photo featuring a pink or blue accent served as a symbolic gesture of support for the global ‘Pink October’ and ‘Movember’ campaigns, • a film encouraging employees to get preventive check-ups and self-examine was made with their direct participation. The film also featured external experts. The premiere took place on the big screen at Kinoteka during a screening of the documentary ‘Bez retuszu’, directed by Ewa Ewart, followed by a Q&A session with the director.
Healthy eating and lifestyle	• As part of European 112 Day, two webinars were held with a paramedic, focusing on life-saving awareness, • The 11th First Aid Championship – a regular educational event for GAZ-SYSTEM employees. The practical workshops are combined with a team competition for the Cup awarded by GAZ-SYSTEM President, • three webinars were organised with a clinical dietitian, raising awareness that healthy and balanced meals have a direct impact on employees’ quality of life and wellbeing. In addition, the employees were able to familiarise themselves with educational materials prepared by the specialist, • the following competitions were organised: ‘Zdrowie na talerzu’ (Health on the Plate) for the most interesting healthy menu promoting conscious and sensible eating and preventive healthcare, • as part of the ‘Wartościowe lato’ (A Summer of Values) campaign promoting safety among employees’ children, a summer competition was organised: ‘Misja: Bezpieczne wakacje Miś Super Czujek wyrusza na misję bezpieczne wakacje’ (Mission: safe holidays – Super Alert Bear sets off on a safe holiday mission’, • ‘Dzień Bezpieczeństwa’ – a Safety Day was organised as part of the celebrations of the World Day for Safety and Health at Work – promoting a culture of safety and care for health in the workplace, as well as health and safety education, • in collaboration with the State Fire Service, a film was produced on fire safety in everyday life, • ‘Bezpieczna zima, bezpieczne świętowanie’ (Safe Winter, Safe Celebrations) – an information campaign offering safety advice.
Health, safety and ergonomics at work	• To mark the Global Ergonomics Day, educational materials were published and webinars on workplace ergonomics were organised – for staff in administrative and office roles, as well as for manual workers, • ‘Bezpieczeństwo w ruchu drogowym’ (Road safety) – video lessons on safe driving were made available on a regular basis on the e-learning platform followed by a webinar, • 11 on-line workshops were organised for third-party contractors specialising in health and safety and fire protection at construction sites and during modernisation and refurbishment projects, • 20 face-to-face training sessions were held on the safe use of breathing apparatus and safety harnesses, • a health and safety zone was set up at a family picnic organised on the premises of the Branch in Gdańsk, • as part of the Academy for Effective Leaders in health, safety and fire protection, five workshops were held, • in collaboration with the Central Institute for Labour Protection – National Research Institute, a pilot study was carried out at the LNG Terminal in Świnoujście concerning the subjective assessment of lighting conditions and the wellbeing of control room staff. Based on the results obtained, recommendations were formulated to improve lighting conditions at shift-based workstations.

4.1.7

[S1-5]

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

GAZ-SYSTEM's strategic objectives relating to impacts in the area of its own workforce were set out in the update to the Strategy and the ESG Policy drawn up in 2024. Employees were involved in the process of setting strategic objectives and directions, as well as in the preparation of the Policy. During workshops held in 2024, objectives and actions were formulated. Employees also participated in a double materiality assessment, identifying material impacts, risks and opportunities.

Employee wellbeing is a strategic objective within the strategic direction of social responsibility. It is based on the implementation of a set of measures formulated as part of the 'Engaged Employee' and 'Responsible Employer' programmes.

Detailed objectives, actions and their results are described in disclosure S1-4.

In 2026, GAZ-SYSTEM plans to update its ESG Policy and involve employees in the process of defining new ESG initiatives.

4.1.8

[S1-6]

Characteristics of the undertaking's employees

The table below presents basic information on employees working under employment contracts in the GAZ-SYSTEM Group companies. The data reflect employment figures as at 31 December 2025 and are presented in numbers of persons.

Employment by gender

	GAZ-SYSTEM	Gas Storage Poland	Total GAZ-SYSTEM Group
Women	846	58	904
Men	2 552	108	2 660
Total	3 398	166	3 564

Social

Employment by type of contract and by gender

	GAZ-SYSTEM	Gas Storage Poland	Total GAZ-SYSTEM Group
Number of temporary employees (including probationary and replacement contracts)			
Women	45	8	53
Men	136	17	153
Total	181	25	206

Number of permanent employees

Women	801	50	851
Men	2 416	91	2 507
Total	3 217	141	3 358

Number of full-time employees

Women	840	58	898
Men	2 540	108	2 648
Total	3 380	166	3 546

Number of part-time employees

Women	6	0	6
Men	12	0	12
Total	18	0	18

Employee losses

	GAZ-SYSTEM	Gas Storage Poland	Total GAZ-SYSTEM Group
Total number of employees who left the undertaking during 2025	177	23	200
Turnover rate	5%	14%	6%



4.1.9

[S1-7]

Characteristics of non-employee workers in the undertaking’s own workforce

Within the GAZ-SYSTEM Group, in addition to employment based on a Contract, there are individuals who are not employees but form part of the Group’s own workforce. The data presented in the table below reflects the situation as at 31 December 2025.

	GAZ-SYSTEM	Gas Storage Poland	Total GAZ-SYSTEM Group
Managerial contracts	3	2	5
Contracts of mandate	2	4	6
Self-employed	26	3	29
Persons working under arrangements other than employment contract	5	9	14

4.1.10

[S1-8]

Collective bargaining coverage and social dialogue

Collective Bargaining Coverage

At GAZ-SYSTEM, working and employment conditions are set out in the Collective Bargaining Agreement (ZUZP), which applies to all employees.

Number of employees covered by Collective Bargaining Agreements within the GAZ-SYSTEM Group	3 398
Number of employees within the GAZ-SYSTEM Group	3 564
Proportion of all employees covered by collective bargaining agreements	95%

Social Dialogue

Trade unions operate within the companies of the GAZ-SYSTEM Group; consequently, the proportion of employees in companies where there are employee representatives is 100% (trade unions operate in both companies of the Group).

A detailed description of social dialogue can be found in disclosure S1-2.

Collective Bargaining Coverage			Social Dialogue
Coverage Rate	Employees – EEA (for countries where the undertaking has >50 employees accounting for >10% of the total workforce)	Employees – non-EEA (estimate for regions where the undertaing has >50 employees accounting for >10% of the total workforce)	Workplace representation (EEA only) (for countries where the undertaking has >50 employees accounting for >10% of the total workforce)
80-100%	Poland	Not applicable	Poland

Employees of the GAZ-SYSTEM Group mainly work in Poland, although 5 employees are posted in Belgium. All posted workers remain in an employment relationship with GAZ-SYSTEM.

4.1.11

[S1-9] Diversity metrics

In this disclosure, senior management refers to directors and deputy directors of the organisational units of companies within the GAZ-SYSTEM Group. The table below presents data on the gender distribution of senior management as at 31 December 2025.

	GAZ-SYSTEM		Gas Storage Poland		Total GAZ-SYSTEM Group	
	Women	Men	Women	Men	Women	Men
Number of persons employed in top management positions	22	39	5	10	27	49
Gender distribution as a percentage of top management positions	36%	64%	33%	67%	36%	64%

Age structure of employees by gender

	GAZ-SYSTEM			Gas Storage Poland			Total GAZ-SYSTEM Group		
	30 and under	Over 30 to 50	Over 50	30 and under	Over 30 to 50	Over 50	30 and under	Over 30 to 50	Over 50
Women	40	574	232	6	40	12	46	614	244
Men	142	1 354	1 056	18	53	37	160	1 407	1 093
Total	182	1 928	1 288	24	93	49	206	2 021	1 337
Proportion									
Total	5%	57%	38%	14%	56%	30%	6%	57%	38%

4.1.12

[S1-10] Adequate wage

In 2025, all employees of the GAZ-SYSTEM Group with an employment contract received adequate remuneration in accordance with the applicable national legislation, setting out the legal definitions of adequate remuneration, fair pay and minimum wages.

4.1.13

[S1-11] Social protection

At the GAZ-SYSTEM Group, all employees are covered by social protection in accordance with the applicable legislation.

4.1.14

[S1-12] Persons with disabilities

The GAZ-SYSTEM Group employs people with varying degrees of disability amongst its own workforce. The table below shows the percentage of these employees, broken down by gender, based on the employment figures as at 31 December 2025.

	GAZ-SYSTEM	Gas Storage Poland	Total GAZ-SYSTEM Group
Women	1%	2%	1%
Men	1%	0%	1%
Total	1%	1%	1%

4.1.15

[S1-13] Training and skills development metrics

Employees of the GAZ-SYSTEM Group have the opportunity to take part in various development initiatives, such as training programmes, specialist courses and conferences. The table below presents figures for the average and total number of training hours per employee in 2025, broken down by gender.

Data on employment, as described in disclosure S1-6, was used to calculate the average number of training hours.

	GAZ-SYSTEM	Gas Storage Poland	Total GAZ-SYSTEM Group
Total training hours (all employees)	107 663	10 893	118 556
Total training hours (men)	73 600	7 197	80 797
Total training hours (women)	34 063	3 696	37 759
Total number of employees	3 398	166	3 564
Total number of employees – men	2 552	58	2 610
Total number of employees – women	846	108	954
Average number of training hours per employee	31.68	65,6	33.26
Average number of training hours per employee (men)	28.84	124.1	30.96
Average number of training hours per employee (women)	40.26	34.2	39.58

4.1.16

[S1-14] Health and safety metrics

All employees of the GAZ-SYSTEM Group are covered by an occupational health and safety management system based on statutory requirements relating to occupational safety, as well as internal standards in force at GAZ-SYSTEM and Gas Storage Poland.

Status as at 31 December 2025.

	GAZ-SYSTEM	Gas Storage Poland
Number of persons covered by an occupational health and safety management system based on legal requirements or recognised standards or guidelines	3 398	166
Number of persons covered by an occupational health and safety management system which has been internally audited or audited or certified by an external party	1 444	166
Number of fatalities	0	0
Total number of hours worked by the undertaking's workforce	5 618 400	258 258.2
Number of reportable work-related accidents suffered by the undertaking's workforce	22	2
Rate of reportable work-related accidents	3.92	7.74
Number of cases of reportable work-related ill health (employees)	5	0
Number of reported cases of work-related ill health identified during the reporting period among persons who were part of the undertaking's workforce in the past	0	0
Number of days lost due to work-related injuries and fatalities caused by work-related accidents, work-related ill health and fatalities resulting from ill health (undertaking's workforce)	1 362	180
Certification standards	PN-EN 45001:2024-02	PN-EN 45001:2018

At the GAZ-SYSTEM Group, between January and December 2025, 22 incidents were recorded amongst those identified as work-related accidents, and 2 incidents were treated as equivalent to work-related accidents.

Causes of accidents at work:

- failure to exercise the increased caution required when carrying out high-risk jobs or in difficult conditions, other unlisted irregularities relating to the use of a material agent – 46%,
- other reasons related to employee's behaviour – 37%,
- incidents beyond the control of the employer or employee, actions of third parties or animals – 9%,
- inherent material defects – 4%,
- other causes not specified in the classification – 4%.

The Group collects data on various aspects of occupational health and safety. In its operations, it relies on external regulations and international norms and standards, including PN-EN ISO 45001:2024-02.

The data collection process has been approved in both companies by certification bodies as compliant with PN-ISO 45001.

Social

4.1.17

[S1-15]

Work-life balance metrics

At the GAZ-SYSTEM Group, all employees are entitled to family-related leave, including, amongst others, maternity, parental and carer's leave. In accordance with

	GAZ-SYSTEM		Gas Storage Poland		Total GAZ-SYSTEM Group	
	Women	Men	Women	Men	Women	Men
Number of employees entitled to take family-related leave	846	2 552	58	108	904	2 660
Number of eligible employees who have taken family-related leave	47	93	4	6	51	99
Percentage of eligible employees who have taken family-related leave	6%	4%	7%	6%	6%	4%

4.1.18

[S1-16]

Compensation metrics
(pay gap and total compensation)

Pay gap

The pay gap has been calculated as the percentage difference between the average hourly basic pay rate for women and men across the entire workforce in 2025. A negative figure indicates that the average hourly pay rate for women is higher than that for men.

	GAZ-SYSTEM	Gas Storage Poland
Pay gap	-7.78%	-2%

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Polish and European legislation, all employees are entitled to carer's leave; consequently, all employees are entitled to family-related leave.

The table below presents the proportion of eligible employees who took family-related leave in 2025.

4.1.19

[S1-17]

Incidents, complaints and severe
human rights impacts

According to the register of reports maintained by the Anti-Fraud Officer at GAZ-SYSTEM, 12 reported cases were received during the reporting period, of which 8 concerned breaches of the Code of Ethics. Two reports were deemed valid, and one was deemed partially valid. None of the reports concerned cases of discrimination or harassment.

No incidents involving human rights violations (including cases of discrimination or harassment) were recorded at Gas Storage Poland.

The processes for mitigating negative impacts and the channels for reporting irregularities are described in detail in the ESRS G1-1 Corporate culture and business conduct policies.

4.2

ESRS S3: Affected communities

4.2.1

[S3, SBM-2] Interests and views of stakeholders

Social responsibility is an integral part of GAZ-SYSTEM's activity, embedded in the company's business model and strategy. The company puts this into practice by building lasting relationships with business partners and acting as a good neighbour in areas where investment projects are being carried out or where gas transmission infrastructure is located. Cooperation with local communities is one of GAZ-SYSTEM's objectives and strategic priorities, and has a direct impact on the conduct of its business activities related to infrastructure investment projects and its operation. In its ESG Policy, under business objective 4.3 'Cooperation with local communities', GAZ-SYSTEM has taken into account the expectations and needs of local communities.

4.2.2

[S3, SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

Material impacts, risks and opportunities associated with the affected communities were identified through a double materiality assessment process covering the sub-topics of economic, social and cultural rights. Cooperation with local communities is one of GAZ-SYSTEM's objectives and strategic priorities, and has a direct impact on the conduct of its business activities related to infrastructure investment projects and its operation. The communities with which the Group has direct or indirect contact as a result of its current or planned activities have been identified:

- 1 owners or perpetual usufructuaries of properties crossed by infrastructure or where investment projects s are being implemented,
- 2 local communities in areas where investment projects are being carried out or where the transmission network is operated.

The impact on affected communities comes directly from the business model. The actual impact of the GAZ-SYSTEM Group on affected communities is associated with the companies' activities – gas transmission and storage. This impact is systemic in nature and both positive and negative in nature.





List of identified material positive and negative impacts

No.	Materiality assessment sub-topic	Actual / potential impact	IRO type	Place in the value chain	IRO description	Time horizon
1	S3 - Communities' economic, social and cultural rights	Actual	Negative	Own operations	A controlled zone is established along gas pipelines in accordance with the Regulation of the Minister of Economy of 26 April 2013 on the technical conditions to be met by gas networks and their location (Journal of Laws 2013, item 640). In this zone, no structures can be erected, no permanent storage or warehousing facilities scan be located and no activities can be undertaken that could cause damage to the gas pipeline during its service life. The width of the control zone depends, inter alia, on the diameter of the gas pipeline. Restrictions under the Regulation may adversely affect the use and value of the plots of land. The construction of aboveground facilities, such as e.g. metering stations, gas nodes or line valve stations (LVS) involves expropriations to the benefit of the State Treasury.	Short-term
2	S3 - Communities' economic, social and cultural rights	Actual	Positive	Own operations	The effect of the construction of gas pipeline(s) will be the increase in the safety and reliability of gas transmission locally, and at the national level the increase in the transmission capacity and the level of diversification of natural gas sources.	Short-term
3	S3 - Communities' economic, social and cultural rights	Actual	Positive	Own operations	Construction projects may create new jobs within local communities, which supports their economic growth.	Short-term

No material risks and opportunities have been identified. The companies do not identify particularly vulnerable groups within the affected communities. Among the positive impacts resulting from the companies' operations, the following should be highlighted: access to gas infrastructure, the assurance of energy security and stable supplies, the creation of new jobs, charitable and educational activities, as well as revenue for local governments from property tax.



4.2.3

[S3-1] Policies related to affected communities

In its operations, the GAZ-SYSTEM Group has no impact on indigenous peoples, as there are none in Poland. Relations with local communities are governed by the following documents in force within the Group's companies:

GAZ-SYSTEM:

- Code of Ethics,
- Human Rights Policy,
- ESG Policy,
- Guidelines on the performance of communication activities for project managers, task supervisors and other persons responsible for overseeing investment projects, tasks and connections to the network.

Gas Storage Poland:

- Code of Ethics of Gas Storage Poland sp. z o.o.,
- Corporate Sponsorship Rules.

Regulations and policies related to affected communities at GAZ-SYSTEM

Code of Ethics

One of GAZ-SYSTEM's values, as set out in the Code of Ethics, is social responsibility. The company pursues business objectives in accordance with the principles of sustainable development, in cooperation with various stakeholder groups, with due respect for social and natural environment. Particular attention is paid to providing all necessary information regarding its operations, ongoing investment projects and their impact on the surroundings. Another aspect stemming from the Code of Ethics is the commitment to support community groups and organisations operating in the regions where the company conducts its business operations. The forms of support are set out in the relevant documents described below.

The Code of Ethics is described in greater detail in disclosure G1-1.

Human Rights Policy

The Human Rights Policy outlines the company's commitment to respecting and upholding human rights and its pledge to implement activities that contribute to the respect and protection of the rights underlying the existence of a just and democratic society.

GAZ-SYSTEM embraces and advocates respect for freedoms as well as human and civil rights ensuing from:

- Constitution of the Republic of Poland,
- Charter of the United Nations,
- Universal Declaration of Human Rights,
- International Covenant on Civil and Political Rights,
- International Covenant on Economic, Social and Cultural Rights.

When implementing strategic and key investment projects, the company engages in dialogue with local communities to understand their needs and conducts its activities with due regard for property rights. The projects being implemented comply with the applicable legislation. Landowners and local communities affected by the company's activities are kept informed of the measures being taken and are given the opportunity to submit their comments.

The Policy is described in detail within the S1-1 disclosure.

Social

Guidelines for the Performance of Communication Activities for Project Managers, Task Supervisors and Other Persons Responsible for Overseeing Investment Projects, Tasks and Connections to the Network.

As part of its efforts to improve cooperation with its contractors, GAZ-SYSTEM has implemented the Guidelines for the Performance of Communication Activities for Project Managers, Task Supervisors and Other Persons Responsible for Overseeing Investment Projects, Tasks and Connections to the Network.

These guidelines have been drawn up to regulate and standardise the way in which GAZ-SYSTEM and its subcontractors engage in communication activities during the implementation of investment projects. This document contains a set of communication guidelines concerning:

- key and strategic investment projects,
- other investment projects (not of key importance), repair and modernisation tasks,
- connections to new entities,
- other tasks involving interaction with local communities, local governments and property owners.

An integral part of the guidelines includes appendices containing guidance for designers, construction works contractors, investor's supervision contractors and the entity being connected to the network.

The purpose of the Guidelines is to ensure continuity and consistency in communication between the company, its partners and local communities. The Guidelines form an appendix to contracts concluded with contractors. The company provides communication training sessions during which the principles of cooperation with local communities are discussed.

The Corporate Communications and Marketing Division is responsible for implementing the Guidelines.

Regulations and policies related to affected communities

Code of Ethics of Gas Storage Poland sp. z o.o.

The Code of Ethics sets out the ethical values and ideals that form the basis for the principles and standards of day-to-day conduct, which all the company's employees are obliged to uphold. Employees' compliance with the principles of the Code is intended to contribute to building a strong organisational culture within the company, based on the fundamental principles of ethical conduct.

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With regard to local communities, the Code of Ethics sets out ethical principles for engagement with local communities. Gas Storage Poland's operations are based on the principle of benefiting all economic and social partners. The company looks after the public interest and the safety of local communities.

The Code is described in detail within the G1-1 disclosure.

Corporate Sponsorship Rules

The Rules set out the principles governing sponsorship activities at Gas Storage Poland. In accordance with the Rules, the basis of the company's sponsorship activities is to raise public awareness of its projects, to promote the company's image as a socially responsible organisation, and to support local communities in bringing their ideas and initiatives to fruition. Gas Storage Poland strives to gain acceptance for its activities and to build public trust and good neighbourly relations.

Sponsorship activities cover projects at local, regional, national and international levels and are aimed at local communities, public authorities, the business environment and its partners. Areas of support include:

- 1 social activities – social engagement and integration, promotion of health and safety as well as fire safety standards,
- 2 environmental initiatives – awareness campaigns, environmental competitions,
- 3 science and education – conferences, collaboration with universities, research projects and educational competitions,
- 4 business and industry events – conferences, symposia, participation in business forums and projects bringing together representatives of the energy sector and the business partners,
- 5 culture and the arts – exhibitions, films, cultural and artistic events,
- 6 sports and physical activity – promoting health and physical activity amongst children and young people, and supporting amateur sport.

The Communications Department is responsible for coordinating this area. The annual sponsorship action plan is adopted by the company's Management Board and approved by the Supervisory Board.

[S3-2]

Processes for engaging with affected communities about impacts

Engagement with affected communities is a key element in fostering social responsibility and safeguarding the interests of both the company and local communities. Taking residents' views into account leads to a better understanding of their needs and concerns, which in turn helps to build trust and acceptance of the measures taken.

The Group identifies, assesses and manages the potential and/or actual impacts on communities that its operations may have, and incorporates their views into its decision-making. The measures planned and undertaken as part of cooperation with local communities are aimed at minimising negative impacts and form part of the social dialogue conducted with residents, their representatives within non-governmental organisations and community groups, as well as representatives of local government and institutions whose authority covers the areas in which the Group operates.

The GAZ-SYSTEM Group engages in dialogue with affected communities at all stages of project implementation: design, construction and operation.

In 2025, a total of 25 information and consultation meetings were held for residents of municipalities and local authorities where key GAZ-SYSTEM projects are planned or under way, including:

- in connection with a change to some of the planned pipeline route to connect the Kozienice Power Station in Świerże Górne to the transmission network, two information and consultation meetings were organised in 2025, attended by over 60 people,
- for residents of the Krakowiec - Górki Zachodnie district of Gdańsk, information meetings were organised concerning the construction of the FSRU Terminal in the Gulf of Gdańsk and the Kolnik – Gdańsk gas pipeline. These meetings took place in February and September 2025. These preceded activities important from the residents' perspective, arising from the project schedule, such as the commencement of construction works within the district and the start of the preliminary phase of construction works at sea,
- three information points were set up in the Krakowiec - Górki Zachodnie district, and a study visit was organised at the gas facility in Reszki near Wejherowo. During the meeting, model installations were presented, similar to those to be installed at the gas facility in Górki Zachodnie to be connected to the FSRU. The meeting provided an opportunity to discuss the operation of the facility and the day-to-day work of the staff.

In operating its gas infrastructure, the company receives and considers requests from representatives of affected communities and business entities regarding the installation of third-party infrastructure in the vicinity of gas pipelines. The company also considers claims arising from the operation of its infrastructure.

At GAZ-SYSTEM, the Director of the Corporate Communications and Marketing Division is responsible for communication processes with local communities. At Gas Storage Poland, the Director responsible for communications is in charge of sponsorship activities and cooperation with stakeholders.

The undertaking has not assessed the effectiveness of investment project implementation in terms of relations with the affected communities. With regard to cooperation with communities particularly vulnerable to the impact of its activities, the GAZ-SYSTEM Group conducts dialogue on the same terms as those indicated above.

[S3-3]

Processes to remediate negative impacts and channels for affected communities to raise concerns

In the event of a material negative impact on the affected communities, the GAZ-SYSTEM Group takes measures tailored to the specific situation and its nature. Correct identification and assessment of the impacts (a detailed impact analysis and assessment of their scale and nature) are key to this process, as are the following integral elements of the procedure:

- transparent communication with affected communities and other stakeholders,
- taking the communities' perspectives into account when planning remedial measures,
- drawing up a remediation plan,
- dialogue with affected communities,
- establishing accountability and mechanisms for monitoring progress,
- ensuring that actions are in compliance with national legislation,
- implementation of remedial measures,
- monitoring and evaluation (assessment of the effectiveness of the measures taken),
- prevention of future damage,
- use of modern technologies.

Processes to remediate

A responsible approach to remediation processes is crucial for building public trust and ensuring long-term, sustainable development of the undertaking and the communities it affects. In situations requiring remedial measures, the Group's companies cooperate with local authorities, who in turn work with the local community, communicating the actions taken and their results. It is GAZ-SYSTEM's responsibility to restore project sites to condition prior to the start of construction. The scope of remedial measures undertaken by the company includes the repair of roads and river embankments, and compensatory planting. On occasion, it is necessary to conduct a mediation process aimed at clarifying the situation and reaching an agreement with representatives of the affected communities. GAZ-SYSTEM uses the services of professional mediators, in particular, in the following areas:

- consulting on materials addressed to local communities,
- preparing for participation in conflict resolution sessions,
- moderating group meetings with residents,
- participating as an observer in meetings with residents and preparing summary reports,
- conducting mediation with property owners to obtain consent to access the site (commence works) and to clarify each party's position.

GAZ-SYSTEM implements the vast majority of its investments under the Act of 24 April 2009 on investments related to the liquefied natural gas regasification terminal in Świnoujście, also known as the Special Purpose Act. This law regulates, amongst other things, the procedure for obtaining access to the property necessary for the implementation of investment plans and the subsequent operation of the completed infrastructure. The Act also sets out the rules governing the compensation process. Compensation is payable to persons whose property has been affected in connection with the project implementation, for example as a result of restrictions on the use of the property or expropriation.

Channels to raise concerns

Local communities may raise their concerns relating to key investment projects during the consultation process, either directly or through their representatives, who will engage in discussions with representatives of the Group's companies. Communities may also submit their views or concerns via the whistleblowing channels under the Procedure for reporting violations described in disclosure G1-1.

Complaints received are investigated in confidence and with due regard for the rights to privacy and data protection.

If public consultations are included in the investment process, information thereon is publicly announced. It is also possible to directly contact representatives of the project teams. Information received during public consultations and via the whistleblowing channels is analysed and considered by the relevant specialist organisational units.

The Group has not yet carried out an assessment of the effectiveness of these channels. No assessment has been conducted to determine whether the affected communities are aware of the structures or processes involved, or whether they have sufficient confidence in them.

Types of complaints received by GAZ-SYSTEM in 2025:

- complaints regarding the location and route of the investment projects,
- noise and nuisances associated with ancillary infrastructure,
- residents' concerns about excessive heavy vehicle traffic in their neighbourhood during the project's implementation,
- destruction of access roads,
- restrictions on the use of sites (e.g. fields, roads, forests, beaches),
- environmental and nature conservation complaints,
- appeals against compensation decisions.

4.2.6

[S3-4]

Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

The GAZ-SYSTEM Group takes measures which can prevent negative impacts on the affected communities, taking into account their needs and the environmental impact. The Group's companies strive to reduce their negative impact by building public trust. Collaboration with stakeholders and investment planning enable the Group to achieve its long-term environmental and social objectives. GAZ-SYSTEM is implementing an ambitious investment plan which contributes to the development of local communities and enhances the region's energy security. The projects undertaken improve the safety and reliability of the existing infrastructure, whilst also strengthening the energy security of the regions and the country. The implementation of these projects generates a range of development opportunities for local communities. **In 2025, as part of its property tax obligations, the company contributed a total of PLN 494 million to local budgets across the country.**

Examples of measures aimed at minimising concerns regarding the negative environmental and social impact of the investment projects include a wide range of information and education initiatives carried out in 2025, such as:

- meetings with residents, local authorities and stakeholders interested in the progress of the key investment projects,
- for the FSRU Program, a dedicated Working Group has been set up at the Investor's initiative, comprising: representatives of the Pomeranian Provincial Office, the City of Gdańsk, the Maritime Office in Gdynia, the Krakowiec-Górki Zachodnie District Council, the Public Roads and Greenery Authority in Gdańsk, the Investor, the contractor, the Gdańsk Port Authority S.A., and interested residents. During the meetings, the status of engineering and construction works is discussed, along with other aspects of interest to the public,
- a study visit by representatives of the local community of Górki Zachodnie and the City of Gdańsk to the gas node in Reszki near Wejherowo,
- ongoing newsletter service for the FSRU Program, providing up-to-date information on the project via e-mail,
- dedicated publications and brochures, e.g. the Project Fact Sheet, which addresses issues relating to the implementation of the FSRU Program,
- day-to-day hotline service for the selected key investment projects,
- social media activity, press releases, and websites dedicated to key projects.



In 2025, the company continued its information campaign warning against financial scams using investment projects of GAZ-SYSTEM. False advertisements for one of the company's investment projects appeared in the electronic media – the Baltic Pipe, an important infrastructure project.

ESG Policy

In 2025, as part of the implementation of the ESG Policy, GAZ-SYSTEM took actions relating to the S3 area – affected communities – across three strategic priorities: energy security, social responsibility and operational efficiency. Please find below a summary of the progress made on the individual ESG initiatives scheduled for completion in 2025.

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage
ENERGY SECURITY	Enhancing IT security	3.1.1. Building awareness of cyber-threats among employees and stakeholders	3.1.1.2. Educational activities and tests addressed to stakeholders (local communities, media outlets, expert groups, suppliers, etc.)	100%
SOCIAL RESPONSIBILITY	Cooperation with local communities	4.3.1. Responsible partner for local communities	4.3.1.1. Natural Energy Fund grant programme promoting activities for environmental protection and eco-education)	100%
			4.3.1.2. Raising awareness of the current and planned activities	100%
			4.3.1.3. Support for local initiatives through sponsorship	100%
			4.3.1.4. Support for local initiatives through donations	100%
			4.3.1.6. Responsible neighbour (as the investor and infrastructure owner)	100%
OPERATIONAL EFFICIENCY	Corporate governance supporting sustainability	5.1.2 Investment policy taking into account sustainable development criteria	5.1.2.3. Inclusion, in the Investment Policy, of the Best Practice Manual for building a positive image with local communities at the project implementation stage [2026]	50%

Gas Storage Poland

The company complies with legislation on environmental protection and the protection of local communities in the course of its operations. Where material negative impacts are identified, it works with local authorities, non-governmental organisations and other stakeholders to develop adequate remedial measures. These measures include, among other things, the introduction of additional environmental protection measures which also have an impact on the functioning of local communities. The investment process is carried out in accordance with applicable laws. The undertaking takes into account public participation in administrative procedures leading to the granting of environmental and investment decisions. In 2025, the company did not undertake any such activities.

Sponsorship and charity activities

orporate sponsorship and charitable activities have a diverse material positive impact on local communities. By engaging in such activities, companies not only contribute to the development of local communities, but also build their reputation as responsible and socially engaged organisations.

GAZ-SYSTEM

At GAZ-SYSTEM, the rules governing sponsorship activities are set out in the Corporate Sponsorship Rules. The aim of GAZ-SYSTEM's sponsorship activities is to support local communities and the projects to secure the communities' long-term acceptance for the company's planned and ongoing investment, operational and modernisation processes, as well as to support the achievement of its business objectives. The company's sponsorship activities help to build trust and good relations with local communities, as well as raise public awareness of the investment and other ongoing projects. An additional aim is to foster a positive image of the company as an organisation ensuring the country's energy security.

The company is involved in sponsoring local, regional, national and international projects.

Social

Areas supported through sponsorship activities include:

- social activities – events supporting local communities,
- pro-environmental initiatives – pro-environmental education, including e.g. information campaigns and local nature conservation projects,
- science and education – scientific endeavours, including e.g. cooperation with universities, scientific conferences, symposia, educational competitions for children and young people,
- economic and industry events – in particular industry conferences and conventions, participation in economic forums and projects bringing together representatives of the energy sector and business partners,
- culture and the arts – cultural and artistic projects, including: concerts, exhibitions, audiovisual projects, protection of cultural heritage and monuments, and initiatives promoting the arts,
- sports and physical activities – projects with a particular focus on encouraging children, young people and local communities to be physically active, supporting amateur sport and promoting health and fitness.

Sponsorship activities are funded from a designated company budget, which is managed by the Director of the Corporate Communications and Marketing Division. The Social Sponsorship and CSR Department within the Corporate Communications and Marketing Division is responsible for coordinating sponsorship activities. An annual sponsorship plan is drawn up, which includes the budget for sponsorship activities broken down by area, together with a contingency reserve, the objectives of the sponsorship activities and the projected level of sponsorship effectiveness. The plan is submitted for approval to the Member of the Management Board overseeing the Corporate Communications and Marketing Division by the end of the preceding year.

The sponsorship application form can be found on the GAZ-SYSTEM's website at www.gaz-system.pl

GAZ-SYSTEM sponsorship activities by programme

Sponsorship area	Number of projects	Amount of support (PLN)	Amount of reimbursement (PLN)
Social activities	37	303 500	579 746.62
Environmental initiatives	2	25 000	45 594.02
Culture and arts	23	251 000	368 414.86
Science and education	8	133 000	249 437.65
Sports and physical culture	22	257 000	548 409.04
Business and industry events	25	656 900	1 323 997.80
Total	117	1 626 400	3 115 599.99

The effectiveness of the sponsorship projects undertaken by GAZ-SYSTEM was assessed by an independent external research company. As part of the media services provided, over 2,600 publications relating to the company's sponsorship activities were published, including articles in the press, online and through social media.

Charitable activities

The aim of the company's charitable activities is to support organisations and institutions working to help those in need, to build positive relationships with stakeholders, and to enhance the company's image as a socially responsible undertaking.

In implementing its charitable policy, the company collaborates with institutions and organisations that have the relevant expertise, sound professional knowledge, high organisational efficiency and enjoy a high level of public trust within their communities.

Areas of charitable support:

- safety – support for activities and organisations responsible for safety in the broadest sense, including initiatives to improve public safety, national security, health and safety at work, fire safety and public health,
- education – support for organisations working to promote science, education, schooling and upbringing, culture, the arts, the protection of cultural heritage, the preservation of national traditions, and Polish community centres abroad,
- charitable activities – support for organisations providing assistance to people in difficult life circumstances, people with disabilities, or those engaged in activities aimed at protecting and promoting health,
- local initiatives – support for organisations working for the common good and the development of local communities, as well as those implementing projects to strengthen civil society.

These activities are carried out in accordance with the Rules for Charitable Activities (an internal company document), which sets out the basic principles of the company's activities in this area, specifies detailed rules regarding the receipt and review of applications for donations, the formulation of the policy on charitable activities, and the assurance of consistency, transparency and the division of responsibilities when carrying out the tasks. Charitable activities are coordinated, implemented and monitored by the Corporate Communications and Marketing Division and reviewed by the Charity Committee chaired by the Director of the Corporate Communications and Marketing Division.

A template of the donation application can be found on the GAZ-SYSTEM website at www.gaz-system.pl



In 2025, GAZ-SYSTEM allocated almost PLN 2.5 million for charity. A total of 115 donations were made.

Examples of donations made in 2025 that had a significant positive impact on the affected communities:

- In September 2024, south-western Poland was hit by flooding, the effects of which are still evident today. In 2025, the company GAZ-SYSTEM made a donation to the Lewin Brzeski municipality to fund the purchase of equipment for the gymnastics and physiotherapy hall at the Primary School in Skorogoszcz, and the purchase of gym equipment for children and young people at the Primary School in Lewin Brzeski, with a view to repairing the damage caused by the flooding.
- GAZ-SYSTEM provided funding to the Municipal Headquarters of the State Fire Service in Świnoujście for the purchase of a heavy-duty rescue and fire-fighting vehicle. The purchase of this new truck will enable the State Fire Service to maintain the required level of safety and enhance its capacity to quickly respond to potential hazards.

GAZ-SYSTEM Natural Energy Fund

A long-standing initiative run by GAZ-SYSTEM is the Natural Energy Fund grant programme, which aims to promote activities in support of environmental protection, counteracting climate change and its effects, and environmental education – all of which relate to ESG aspects. The 14th edition of the GAZ-SYSTEM Natural Energy Fund grant programme was announced in 31 counties and 18 towns across the country. Among the projects submitted to the programme were 79 applications, of which 19 'green' projects were implemented for a total amount of nearly PLN 300,000. In the 15th edition of the programme, funding was available for projects in four areas:

- 'Zielone pracownie' (Green studios) – creation of places and spaces for environmental education, based on experimentation, development of hobbies, practical activities in arranged outdoor space and laboratories as well as activities using the created studio: infrastructure and equipment,
- 'Ogród marzeń' (Dream garden) – adapting outdoor spaces for exploring, experiencing and observing nature. These include nature trails, community and school gardens, parks and other areas where permanent sustainable infrastructure is planned to serve people and promote biodiversity and activities that use these areas to connect with nature,
- 'Drzewa blisko nas' (Trees near you) – landscaping by planting trees and shrubs; the programme is addressed to entities which in cooperation with e.g. forestry administration buy and then plant the seedlings,
- The 'Educational Campaigns' are information and educational initiatives that raise awareness and engage the local communities in activities to protect nature and the climate, particularly those relating to wetlands and peatlands, pollinating insects, 'blue-green' infrastructure and the protection of biodiversity. Campaigns should be characterised by innovative ideas and methods, a format tailored to the target audience, and should minimise the production of single-use promotional materials (e.g. leaflets, stickers).

The National Fund for Environmental Protection and Water Management has assumed honorary patronage of the 15th edition of the programme. The 'Za górami za lasami' (Beyond the mountains and the woods) Foundation became a social partner of the Natural Energy Fund.

Employee volunteering

Employee volunteering is conducted in accordance with the Employee Volunteering Regulations, which set out the assumptions and principles governing this area at GAZ-SYSTEM. The main objective is to build social capital through cooperation with the local communities. The Regulations set out the key areas of volunteer activity:

- 1 environmental education and nature conservation,
- 2 support for local initiatives,
- 3 social assistance,
- 4 education for children and young people.

The Social Sponsorship and CSR Section within the Corporate Communications and Marketing Division is responsible for coordinating the employee volunteering.

Since 2023, GAZ-SYSTEM has been running two employee volunteering programmes: 'Razem możemy więcej' (Together We Can Do More) and 'Energia do działania' (Energy for Action).

The first of these initiatives was held for the third time in the form of a competition. It was designed to support original, team-based projects and to stimulate creativity and engagement in this area. A total of 84 GAZ-SYSTEM employees took part in the programme, and 13 projects were successfully completed, taking a total of 1,186 hours to deliver. The company has allocated over PLN 62,000 for this purpose.

The 'Energy for Action' employee volunteer programme was run for the second time within the company. The programme was aimed at employees who are involved in long-term voluntary work. A total of 5 GAZ-SYSTEM employees took part in the programme, and 5 projects were successfully completed, taking a total of 206 hours to deliver. The company has allocated over PLN 12,000 for this purpose.

Furthermore, during the calendar year, employees may devote up to 8 working hours to tasks related to employee volunteering for non-governmental organisations or institutions specified by law that carry out socially beneficial activities and are not profit-oriented. In 2025, 128 people made use of this scheme.

GAZ-SYSTEM for Education

Support for education is one of the core activities within GAZ-SYSTEM's corporate social responsibility. Since 2020, the company runs the 'GAZ-SYSTEM for Education' programme, the objective of which is to support educational institutions in municipalities where the company is implementing investment projects.

2025 saw the 6th edition of the program. Financial support for equipping physics and chemistry school laboratories, purchasing sports equipment and first-aid kits was provided to 59 schools in 25 locations. The company contributed PLN 475,000 for this purpose. In total, 138 local communities have benefited from the programme through the six editions, with the total amount of support exceeding PLN 3.2 million. The 6th edition of the programme received the honorary patronage of the Minister for Education and the Minister for Energy.

School with Energy

GAZ-SYSTEM is cooperating with six sector-specific and comprehensive high schools as part of the 'School with Energy' programme. Every year, the best students receive awards at the end of the school year. The company holds patronage over six schools across Poland:

- Mechatronics Technical High School No. 1 in Warsaw,
- the Eugeniusz Kwiatkowski Technical Secondary School Complex in Grodzisk Wielkopolski,
- Technical High School No. 3 in Łódź,
- the King Kazimierz Wielki Complex of Construction and Comprehensive Education Schools in Jarosław,
- Vocational and Continued Education Centre in Jarosław,
- the Ignacy Mościcki Technical Secondary School Complex in Tarnów.

As part of the continued cooperation, GAZ-SYSTEM co-finances the purchase of equipment for vocational school laboratories and grants for the most talented students. There are also internship programmes in the area of cybersecurity and gas industry. **In 2026, GAZ-SYSTEM has earmarked a total of nearly PLN 6 million for CSR-related activities, including sponsorships, donations, Natural Energy Fund grants and employee volunteering grants.**





Workshop 'Mission: Transition! GAZ-SYSTEM Academy'

The objective of the programme named: 'Misja: Transformacja! Akademia GAZ-SYSTEM' (Mission Transition! GAZ-SYSTEM Academy) is to spark an interest in the energy transition and environmental protection amongst pupils in the upper years of primary school, as well as to familiarise them with the role of natural gas, biomethane and hydrogen in Poland's energy future. During the workshops, participants explore the applications of science in everyday life and develop their skills in experimentation, critical thinking and working with laboratory equipment. During the sessions, they learn how gas is extracted and transported, and how physical and chemical phenomena affect the world around us.

The workshop programme includes interactive demonstrations and experiments in which pupils take an active part. The sessions are preceded by a short presentation on the country's energy future, the green transition and the role played by GAZ-SYSTEM in the process.

The workshops are addressed to pupils in grades 7-8 and take place in educational establishments selected in consultation with local authorities, in areas where GAZ-SYSTEM is implementing key investment projects. They are scheduled to continue from 2025 to 2027. In 2025, the mobile 'gas laboratory' visited 29 educational establishments.

Gas Storage Poland

Gas Storage Poland sponsors activities in accordance with the adopted regulations – the Corporate Sponsorship Rules of Gas Storage Poland sp. z o.o. In 2025, the company carried out sponsorship activities in three main areas: projects for the local community in the area of KPMG Kosakowo’s operations, projects for the local community in the area of KPMG Mogilno’s operations, and gas industry events (industry, business and science events – image-building events).

In 2025, Gas Storage Poland implemented sponsorship projects with a total value of PLN 153,000.

In 2025, the company continued its involvement in community projects relating to previously supported initiatives and engaged in new local projects in the Puck, Mogilno and Żnin districts. The sponsorship activities were primarily directed towards projects related to Gas Storage Poland's core business. All of the them were aimed at building a positive company image and fostering relations with the local community. Projects in the municipality of Kosakowo received the most support due to the social needs in that particular area.

Gas Storage Poland’s sponsorship activities were directed towards:

- local communities,
- young people and children,
- rescue workers and uniformed services to promote first aid training,
- people with disabilities and those requiring support, including senior citizens, to combat social exclusion,
- cultural circles,
- foundations and associations.

Gas Storage Poland implemented projects aimed at engaging local communities through:

- activities supporting and promoting physical activity, social integration, education on improving quality of life and environmental protection,
- training activities related to rescue services and maritime rescue – promoting the principles of safe behaviour in and around water and first-aid training – these activities were aimed at improving the safety of residents and tourists when enjoying water-based activities,
- activities promoting culture, as well as organising various forms of cultural education and education through the arts – performances, festivals, concerts, exhibitions, and artistic, entertainment and recreational events,
- initiatives to support local communities by promoting local culture and customs, including free, public cultural events that bring communities together, whilst also highlighting the region's history and fostering traditions,
- counteracting the exclusion of senior citizens, people with disabilities and children from families in need of support – the projects provided an opportunity to bring local communities together by engaging various groups in active participation in social and cultural life,
- creating conditions for the intellectual development of children and young people who are particularly talented in various fields of science, the arts, technology, etc., and fostering the development of the amateur arts movement as well as an interest in knowledge and the arts, by organising competitions, exhibitions, concerts, festivals and the display of films,
- taking action to raise environmental responsibility, promote health awareness, and foster pro-environmental attitudes amongst children, young people and adults – both residents and tourists – whilst highlighting the need to protect the environment,
- taking action to raise awareness of the energy transition and cyber threats.

Gas Storage Poland tracks and assesses the effectiveness of its activities towards affected communities, using such tools as:

- media monitoring (in the context of analysing media coverage or assessing the content and outreach of the message),
- gathering information on the course of events and their impact in the case of initiatives aimed at supporting affected communities,
- assessing reports received on the sponsored activities.

In 2026, Gas Storage Poland plans to pursue projects that have or may have an impact on the perception of the storage system operator as a socially and commercially responsible company, one that also cares about the country’s energy security, the natural environment and good relations with local stakeholders.

4.2.7

[S3-5] **Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

To date, GAZ-SYSTEM Group has not set any measurable, results-oriented targets relating to the affected communities. Despite the absence of such targets, the companies monitor the effectiveness of their policies and actions related to material impacts, risks and opportunities involving the affected communities by assessing the effectiveness of these actions.

The companies monitor public sentiment and maintain regular contact with the stakeholders in order to adequately respond to the identified risks. Should crisis situations arise, remedial measures are taken (additional consultation meetings, infrastructure-related technical solutions).

As part of the monthly reporting of communication activities by contractors implementing key projects, GAZ-SYSTEM receives information and monitors potential conflict situations arising during the implementation of the projects. This applies to both the project engineering and implementation stages and is based directly on the communication guidelines described in section 4.2.3.

Assumptions regarding the direction of planned activities in the short- and medium-term:

GAZ-SYSTEM

- 1 Support for local communities through charitable efforts focused on safety,
- 2 support for local communities through charitable efforts focused on education, in the form of the GAZ-SYSTEM for Education programme,
- 3 organisation of the Natural Energy Fund grant program, which is addressed to local authorities, educational institutions and non-governmental organisations – its aim is to promote actions for the benefit of the natural environment and climate protection, as well as environmental education related to ESG aspects,
- 4 continuation of support for local communities through sponsorship,
- 5 effective, timely and transparent communication with affected communities,
- 6 mitigating reputational risks,
- 7 preventing information overload by fostering public support for strategic investment projects aimed at ensuring energy security and the stability of gas transmission.

Gas Storage Poland

Continuation of sponsorship by supporting projects that focus on the following main objectives:

- social integration,
- environmental protection,
- improving the quality of life for local communities in areas where the company's operations have the most significant impact – activities are planned for the relevant calendar year.

Gas Storage Poland monitors progress towards achieving its objectives by analysing reports from the implementation of sponsorship projects and through direct contact with representatives of the local communities.



4.3

ESRS S4: Consumers and end-users

4.3.1

[S4, SBM-2]

Interests and views of stakeholders

Customers are one of the most important stakeholder groups for the GAZ-SYSTEM Group, comprising entities that use transmission, connection, regasification and storage services, as well as final customers and distribution system operators directly connected to the transmission network. The provision of services and activities aimed at developing the gas transmission, regasification and storage systems, and ensuring a high level of energy security in Poland, are key elements of the business model and strategy of both companies.

GAZ-SYSTEM

As part of its adopted strategic directions and objectives, GAZ-SYSTEM has taken into account material impacts relating to customers and system users. These are reflected in four of the five strategic directions: energy security, regional gas market, energy transition and social responsibility. The company's priority is the further development of the gas market through the diversification of supply directions, access to competitive gas prices, an extensive and modern transmission network and regasification facilities. The company's activities also focus on strengthening the physical and cyber security of critical infrastructure, which translates into enhanced energy security and continuity of service provision. GAZ-SYSTEM is also an important partner for its customers in the energy transition process and supports their activities in commissioning new gas-fired electricity and heat generation facilities. The company is also working on developing the hydrogen and biomethane markets, as well as advancing CCS/CCUS initiatives, which may become an important decarbonisation tool for customers in the future. Both the transmission network and interconnectors are being expanded in line with the demand expressed by customers in the market surveys and consultations on the National Ten-Year Development Plan (NTYDP). GAZ-SYSTEM also takes customer feedback into account when designing solutions for system users, resulting in changes aimed at enhancing customer satisfaction and improving the customer service system.

Gas Storage Poland

The strategy of Gas Storage Poland comprises three strategic directions, each of which contributes to the achievement of objectives relating to customers of the gas storage service and, indirectly, to end users.

Meeting market demand for storage services is a strategic objective of Gas Storage Poland, under which the company plans to adapt its commercial offer in line with the changing customer expectations, as well as evolving regulatory and market conditions. At the same time, analyses are being carried out into potential directions for the development of storage capacity, in preparation for their implementation, thereby enabling an effective response to changes in the market demand. Furthermore, Gas Storage Poland plans to actively engage in consultation processes and efforts to develop the legal framework, with a view to co-creating solutions that take into account the actual capabilities and limitations of the gas storage system, so as to ensure its effective operation.

Under the strategic direction of operational excellence and organisational resilience, activities are focused on ensuring the security and reliability of the storage infrastructure, including: strengthening the physical security of storage facilities, enhancing infrastructure security, improving digital resilience, and implementing modern mechanisms for preventing and responding to cyber-attacks.

The third strategic development priority is the energy transition. This is a response to the challenges associated with the surplus production of renewable energy and the need to store alternative energy carriers. This requires ensuring that storage infrastructure is ready to provide complex support for the country's energy system, potentially using technologies for storing alternative energy carriers, including hydrogen or compressed air.

The objectives relating to customers are set out in the Integrated Management System Policy for Quality, Business Continuity, Information Security, Environment and Occupational Health and Safety (IMS Policy). In accordance with these principles, the company aims to build stable, partnership-based relationships with its customers and the business community, and to ensure the security of its customers' commercial information. The document setting out the company's investment plans is the Ten-Year Development Plan for meeting current and future demand for storage capacity.

4.3.2

[S4, SBM-3] **Material impacts, risks and opportunities and their interaction with strategy and business model**

Disclosures under ESRS S4 relate to consumers and end-users, who, in the case of the GAZ-SYSTEM Group, are customers and users of the transmission, regasification and storage systems. The term 'customers and system users' will be used throughout the remainder of these disclosures. The group of entities having business relationships with the GAZ-SYSTEM Group includes:

- **customers using the National Transmission System (NTS) and the Polish section of the Yamal-Western Europe gas pipeline (TGPS).** Among these, a distinction is made between:
 - ▶ **Shippers (ZUP)**, i.e. entities engaged in the trading of gaseous fuels. A Shipper may also act as a seller and supplier of gaseous fuel to an end-user connected to the transmission system. Based on capacity allocations and the applicable Tariff, a transmission charge is calculated,
 - ▶ **Distribution System Operators (DSOs)**, i.e. entities connected to the National Transmission System (NTS) which distribute gaseous fuels to customers through their networks (including households) and book capacity.
- **connection customers**, i.e. entities applying for connection to the natural gas transmission network. This group includes, amongst others, End Users, Distribution System Operators, mines, gas storage facilities, LNG facilities, biomethane plants, etc.,
- **regasification service customers**, i.e. entities using the services of the LNG Terminal in Świnoujście,
- **storage service customers (ZUM)**, i.e. energy companies (trading companies and the transmission system operator) and, by virtue of the Act, the Government Agency for Strategic Reserves.

The GAZ-SYSTEM Group does not provide services directly to consumers and end-users, understood as individuals or households. However, the activities of the GAZ-SYSTEM Group have an impact on the availability and reliability of service provision to individuals and households; therefore, this subject area has been included in the disclosures.

The strategic activities of the GAZ-SYSTEM Group's companies focus on ensuring the country's energy security, which is achieved by maintaining the highest standards of infrastructure operation, the highest standards of physical and cyber security, as well as investments in the modernisation and expansion of the critical infrastructure. These activities form part of the management of material positive impacts and opportunities identified during the double materiality assessment:

List of material impacts, including disclosure of the point of origin, time horizon and impact assessment

No.	Materiality assessment sub-topic	Actual / potential impact	IRO type	Place in the value chain	IRO description	Time horizon
1	S4 - Personal safety of consumers and/or end users	Actual	Positive	Own operations	Reliable and secure ICT infrastructure and services ensure continuity of operations and stability of gas supply, which affects social security and energy stability.	Short-term
2	S4 - Information-related impacts on consumers and/or end users	Actual	Positive	Own operations	Communication and education regarding gaseous fuels and the energy transition contributes to public trust and may favourably influence building the market for decarbonised gases.	Short-term
3	S4 - Information-related impacts on consumers and/or end users	Actual	Positive	Own operations	With gas storage possibilities, the Company can ensure greater stability of supply and prices, especially in situations of increased demand, which results in a positive impact on the end users and the entire economy.	Short-term
4	S4 - Personal safety of consumers and/or end users	-	Opportunity	Own operations	Investing in advanced ICT technologies improves the reliability and security of the ICT infrastructure, which in turn enhances the security of transmission and has a positive impact on public safety.	Short-term

A detailed description of the measures relating to the impact on customers and users of the GAZ-SYSTEM Group's system, and the link between impact management and the business strategy and ESG Policy, are set out in disclosures S4-4 and S4-5.

As part of the double materiality assessment, positive impacts and an opportunity were identified. No risks or negative impacts were identified.

The GAZ-SYSTEM Group has not identified any groups of customers or system users that would be particularly exposed to a higher risk of negative impact from the operations of GAZ-SYSTEM or Gas Storage Poland.

4.3.3

[S4-1] Policies related to consumers and end-users

All operations performed by the GAZ-SYSTEM Group are carried out in accordance with European Union regulations, national legislation and internal regulations. This applies in particular to aspects relating to the development of the transmission and storage system and the terms and conditions of the services provided. In accordance with these provisions, tariff rates are set for the use of the services of the NTS and TGPS, the LNG Terminal and of the storage system.

Policies related to customers and system users at GAZ-SYSTEM:

- Transmission Network Code for the National Transmission System (TNC NTS),
- Transmission Network Code for the Polish Section of the Yamal-Europe Transit Gas Pipeline System (TNC SGT),
- LNG Terminal Code,
- Procedure for managing transmission services,
- Procedure for Connection to the Transmission Network of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.

Policies related to customers and system users at Gas Storage Poland:

- Storage Facilities Code (SFC),
- Integrated Management System Policy for Quality, Business Continuity, Information Security, Environmental and Occupational Health and Safety (IMS ISO).

GAZ-SYSTEM

As the operator of the NTS, TGPS and the LNG Terminal, GAZ-SYSTEM is required under the Energy Law to draw up and submit for approval by the President of the Polish Energy Regulatory Office a set of instructions (Code) defining the operating principles of the transmission and regasification systems, as well as the rules governing cooperation between the system operator and its users.

Each Code is drawn up in accordance with the legal requirements governing the provision of services by the operator of the relevant system; it is then published on the operator's website and subjected to public market consultation. Any market participant may submit comments on the draft Code, which are then analysed by the operator. Following the consultation, a revised draft Code is drawn up, incorporating changes resulting from the comments submitted and taken into account by the operator, as well as a summary of the general and specific comments received from the market participants. The draft Codes, together with a list of comments submitted by the market participants and information on the manner in which they have been addressed, are then submitted for approval by the President of the Polish Energy Regulatory Office as part of an administrative procedure. The President of the Polish Energy Regulatory Office approves the Codes at the request of GAZ-SYSTEM and specifies in the decision the date on which the new Codes come into force. In accordance with the Energy Law, all users of the transmission and regasification systems are obliged to comply with the rules set out in the Codes, as well as with the procedures for conducting business and exchanging information between the operator of the relevant system and its users. The Codes for the NTS and TGPS also form an integral part of the transmission contract between the operator and the system user. All Codes are available to the public on the operator's website.

The key regulatory provisions at GAZ-SYSTEM, which provide clarification on matters relating to customer service and the provision of key gas transmission services and connection to the transmission network, are:

Procedure for managing transmission services

The Procedure is an internal regulation which, based on applicable legislation and other internal regulations, sets out detailed rules governing the conclusion of transmission contracts, their performance and the provision of gas transmission services under such contracts. The document also sets out the rules for the use of financial securities provided by the system users, as well as the rules for concluding agreements with the end users. The provisions set out in the Procedure are intended to ensure the highest possible standard of gas transmission services, as well as to guarantee the highest level of professionalism in serving the system users, whilst

upholding the principle of equal treatment of all market participants. The scope of the regulations covers the rules governing cooperation between GAZ-SYSTEM and every user of the transmission system, without any exceptions or exclusions. The Director of the Gas Market Development Division is responsible for implementing the regulations and supervising compliance with the processes.

Procedure for connection to the transmission network of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.

The Procedure for connection to the transmission network of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. sets out the rules of conduct, based on statutory provisions and the company's internal regulations, for determining the conditions for connection to the transmission network, providing information on the possibility of connection or refusal to connect to the transmission network, concluding a transmission network connection contract, pre-connection agreements, and annexes to the contracts and agreements; preparing the connection design; and commencing gas supply. The aim of the Procedure is to ensure the highest possible quality of service in connecting new and existing customers/suppliers to the transmission network, including biomethane plants. The scope of these regulations covers the rules governing cooperation between GAZ-SYSTEM and any entity applying for connection to the transmission network. The Procedure sets out the rules for cooperation between the organisational units within GAZ-SYSTEM that are involved in the connection process. The heads of the respective organisational units are responsible for implementing the Procedure within their units, whilst disputes relating to the interpretation and wording of the provisions of the regulations are resolved by the Director of the Gas Market Development Division.

Gas Storage Poland

Storage Facilities Code (SFC)

The document is a key regulatory and operational document for the operator of the underground gas storage facilities. Like the Codes for the NTS, TGPS and the LNG Terminal, it operates under the Energy Act and is subject to the same rules regarding its drafting, public consultation and approval by the President of the Energy Regulatory Office. It contains a set of rules and procedures specifying how to use storage services, how to operate storage them, the safety conditions for the operation of installations (procedures in the event of a threat to the security of gas supply and in the event of an emergency), as well as the allocation of storage capacity to system users and the inter-operator cooperation. The Code also forms an integral part of the Contract between the operator and the system user and is publicly available on the operator's website.

Integrated Management System (IMS) Policy for Quality, Business Continuity, Information Security, Environmental and Occupational Health and Safety (IMS ISO)

The regulation setting out the operator's objectives regarding the management of its impact on customers and system users is the IMS ISO Policy. It is also one of the operator's key regulations supporting the achievement of Gas Storage Poland's objective, which is to become a leader in the provision of underground energy storage facilities and a trusted partner in the construction of safe and modern storage infrastructure in Europe. The implementation of the Integrated Management System confirms the company's commitment to quality, business continuity, information security, the environment, and occupational health and safety. The adopted Policy is implemented at every level of management and by all employees. The Management Board of Gas Storage Poland is responsible for implementing the policy. The policy is publicly available on the company's website.

As part of assessment of the material impacts, risks and opportunities in the context of cooperation with customers and system users, the organisation's positive impact on ensuring operational continuity and the stability of gas supplies has been identified, which contributes to public safety and the stability of the energy system. A material opportunity identified is the potential for further investment in modern IT solutions that mitigate risks associated with cybersecurity and information security incidents, thereby ensuring stable operation of systems in the face of the existing geopolitical threats.

GAZ-SYSTEM policies addressing the identified impacts and opportunities:

- Cyber Security Policy for the ICT environment,
- Guidelines for the design and implementation of ICT systems at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.,
- ESG Policy,
- National Ten-Year Development Plan for meeting current and future demand for gaseous fuels (NTYDP).

Gas Storage Poland policies addressing the identified impacts and opportunities:

- Strategy of Gas Storage Poland sp. z o.o. for the years 2026–2030, with an outlook until 2035, incorporating aspects of sustainable development,
- Integrated Management System Policy for Quality, Business Continuity, Information Security, Environmental and Occupational Health and Safety (IMS ISO),
- Ten-Year Development Plan for meeting current and future demand for storage capacity. (NTYDP).

GAZ-SYSTEM

Cyber Security Policy for the ICT environment

This document sets out the framework for cybersecurity management within the company, understood as a uniform and comprehensive approach to cybersecurity issues that supports all areas of the company's operations. The Policy was adopted by the company's Management Board and defines the responsibilities of the designated heads of organisational units for the implementation of specific cybersecurity measures.

At GAZ-SYSTEM, cybersecurity is treated as a highly important and integral part of the company's operations. Ensuring the high level of cybersecurity of the ICT environment is regarded to be one of the essential elements for guaranteeing the uninterrupted provision of services. The company achieves this through comprehensive measures involving the implementation and continual updating of a range of organisational and technical solutions designed to enhance the level of ICT security, such as maintaining appropriate organisational structures, internal regulations and implemented cybersecurity processes. As an operator of critical services – the transmission of gaseous fuels and

the import, unloading, liquefaction and regasification of LNG – GAZ-SYSTEM, in accordance with the Act of 5 July 2018 on the national cybersecurity system, is one of the components of that system and fulfils all statutory requirements and tasks in this regard.

In order to ensure a high level of cybersecurity, the company has established an organisational unit with the appropriate competences to perform cybersecurity tasks (the Cybersecurity Division), within which the GAZ-SYSTEM CERT IT security incident response team has been set up.

As part of monitoring the cybersecurity of the critical services it provides and responding to cybersecurity incidents, GAZ-SYSTEM S.A. works closely with entities within the Polish national cybersecurity system. Communication is maintained on an ongoing basis with both CSIRT.GOV (National Computer Security Incident Response Team) and sector-specific CSIRT/CERT teams. This cooperation allows for the speedy flow of information regarding detected cybersecurity threats and vulnerabilities in the ICT systems, as well as possible mitigation and response measures. The sharing of cybersecurity expertise by these entities also facilitates the ongoing optimisation of the organisational and technical solutions implemented by the company, as required by the circumstances.

The continuous development of the company's expertise and the ongoing improvement of the organisational and technical solutions it has implemented are treated as priorities within the company, aimed at ensuring a high level of cybersecurity. GAZ-SYSTEM also attaches great importance to the continuous enhancement of the knowledge and skills of all its employees and associates.

Other significant issues relating to cybersecurity and information security are described in disclosure G1-1.

ESG Policy

In the context of the development of GAZ-SYSTEM's services, including expanding the range to include services for decarbonised gases, as well as ensuring the highest possible level of cooperation and customer service, the strategic directions and objectives set out in the ESG Policy are of key importance. The specific actions planned for implementation between 2025 and 2027, together with a summary of their progress as at the end of 2025, are set out in disclosures S4-4 and S4-5.

A detailed description of the ESG Policy is provided in disclosure G1-1.

National Ten-Year Development Plan for meeting current and future demand for gaseous fuels (NTYDP)

The national development plan is drawn up by GAZ-SYSTEM for a period of 10 years in accordance with Article 16(2) of the Energy Law and is updated at least every two years. As the operator of the National Transmission System, GAZ-SYSTEM is responsible for planning the development of the NTS and for drawing up the National Ten-Year Development Plan – Part A (NTYDP (A)).

GAZ-SYSTEM is also responsible for planning the development of the Transit Gas Pipeline System, including the preparation of the TGPS Development Plan (National Ten-Year Development Plan – Part B, NTYDP Part B) on an annual basis. The draft of the National Ten-Year Development Plan (Part A and Part B) is subject to consultation with transmission system users and other stakeholders in accordance with the principles set out in the Energy Law.

Gas Storage Poland

Integrated Management System (IMS) Policy for Quality, Business Continuity, Information Security, Environmental and Occupational Health and Safety (IMS ISO)

In the course of the double materiality assessment, a material positive impact on final customers and the state of the national economy was also identified, arising from the existing gas storage capacity, which allows for greater flexibility in system management and price stability. This is of particular importance in situations of increased demand for gas or restrictions on its supply. The regulatory framework responsible for managing this positive impact is the ISO Integrated System (ZSZ), described in detail in the S4-1 disclosures above.

Ten-Year Development Plan for meeting current and future demand for storage facility capacity (NTYDP)

Under the Energy Law, Gas Storage Poland is required to draw up a 10-year development plan to meet current and future demand for storage capacity.

The draft development plan drawn up by Gas Storage Poland is not a publicly available document and is not subject to consultation with customers. The document is agreed upon during administrative proceedings with the President of the Polish Energy Regulatory Office, who acts in consultation with the minister responsible for the energy sector, i.e. currently the Minister for Energy (until August 2025 – the Minister for Industry). The plan is updated every two years.

Human rights policies relevant to customers and system users

Code of Ethics

The Code of Ethics of GAZ-SYSTEM is a document setting out general standards for relations with various stakeholders, including GAZ-SYSTEM's customers and business partners. **The document is described in detail under disclosure G1-1.**

Transparent and equality-based principles of cooperation with system users

Relations with the stakeholders of the GAZ-SYSTEM Group, including customers and system users, are based on the principles of social responsibility. The Group is committed to integrity, transparency, mutual respect and professionalism. A key approach in this area is dialogue, which makes it possible to identify mutual expectations.

The GAZ-SYSTEM Group applies the principle of non-discriminatory and equal treatment of entities applying for access to or using the system. All activities related to the provision of services are carried out in accordance with European Union regulations (the TPA – Third-Party Access principle), national legislation and the companies' internal regulations.



4.3.4

[S4-2]

Processes for engaging with consumers and end-users about impacts

GAZ-SYSTEM

The company's priority is to maintain a high standard of cooperation with customers, based on established standards and principles governing the operator's relations with system users. In refining its customer service policies and system operating procedures, GAZ-SYSTEM takes advantage of feedback received from customers provided through:

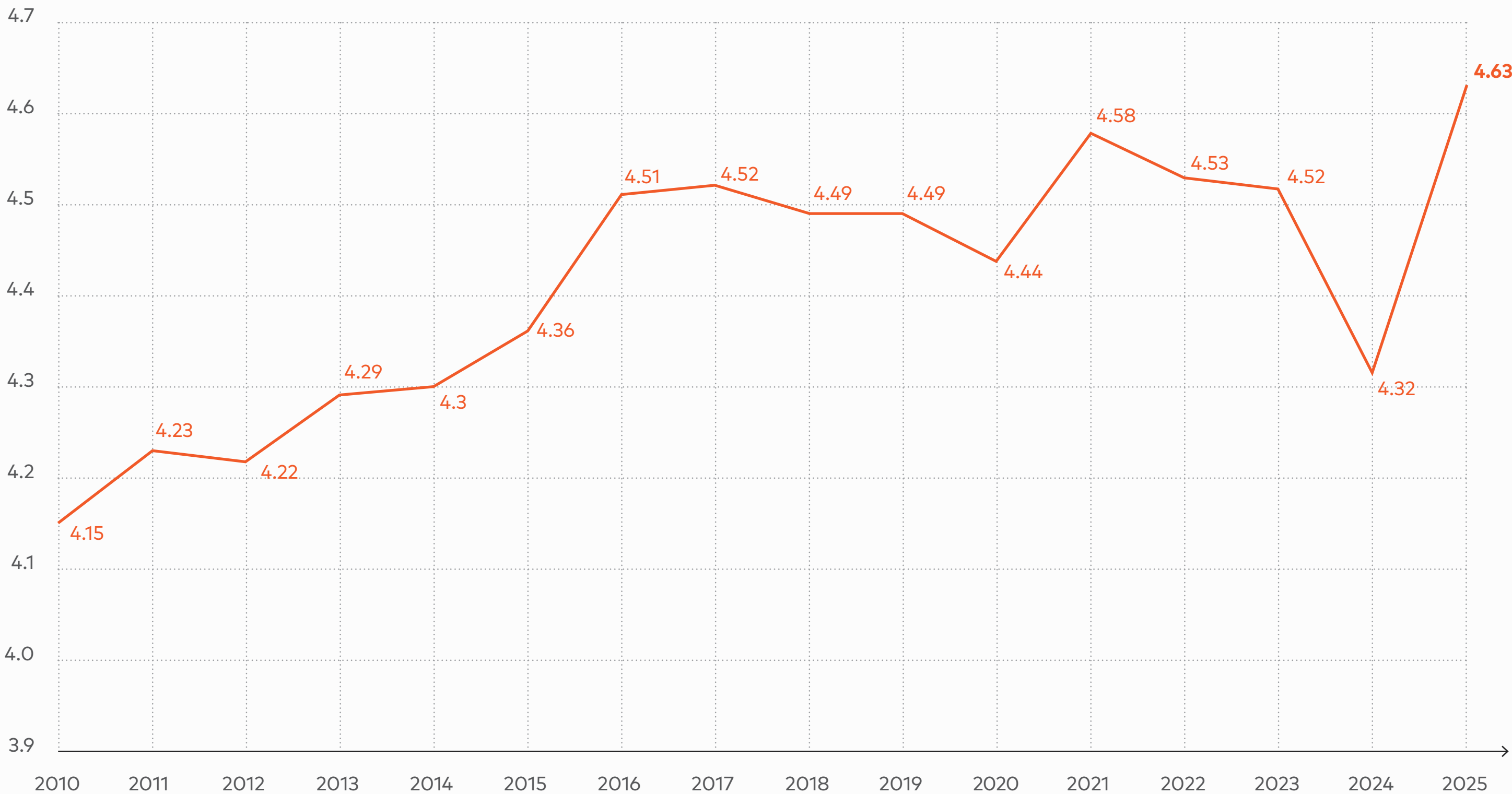
- Customer Satisfaction Surveys

Since 2010, GAZ-SYSTEM has conducted an annual survey, the results of which help to identify customers' expectations and their level of satisfaction with the services provided. As part of this survey, among others, a customer satisfaction index is calculated. The rating is the arithmetic mean of the four areas analysed: quality of customer service, customer service staff attitude and competence, and service quality. The result obtained in the 2025 survey is the highest rating achieved to date: 4.63 on a scale ranging from 1 to 5.

Customer feedback is taken into account when implementing changes and improving cooperation. It facilitates the achievement of further objectives and is taken into account when drawing up new guidelines for customer service and system development for the coming years. Based on last year's survey, another interesting series of webinars was organised and engaging presentations were planned for the GAZ-SYSTEM Forum.

In order to improve the effectiveness of customer service and enhance GAZ-SYSTEM's image as a responsible business partner, the company has implemented Customer Service Standards. These standards have improved the flow of information and facilitated the exchange of best practice in the area of transmission customer service within the company.

GAZ-SYSTEM Customer Satisfaction Index



Responding to its customers’ expectations, GAZ-SYSTEM promotes its services by attending multiple international conferences, as well as by publishing such information materials as those concerning the benefits of gas transmission through Poland, the Baltic Sea Gas Corridor and the Amber Gas Corridor.

GAZ-SYSTEM for customers – practical webinars

For several years now, a series of webinars ‘GAZ-SYSTEM for Customers – practical webinars’ has been held. The topics covered include matters related to the services provided and their performance, as well as current issues arising from regulatory and market changes. The webinar participants are encouraged by the speakers to participate actively and ask questions. In 2025, three webinars were organised: ‘Financial securities for transmission contracts in practice’, ‘Data exchange with Market Participants’ and ‘Frequently Asked Questions about cooperation with GAZ-SYSTEM’ (the last one was presented in English).

GAZ-SYSTEM FORUM

GAZ-SYSTEM FORUM is an annual event, held since 2014 and attended by customer representatives and business partners. The aim of the meeting is to exchange knowledge on the functioning of the gas market and to engage in dialogue with market participants. It takes place both live and online, allowing customers to make comments and exchange views on the topics presented, covering areas such as cooperation with the operator and regulatory and market developments. In 2025, the 11th edition of the GAZ-SYSTEM FORUM took place. This edition was exceptional because the company’s two most important industry events – the GAZ-SYSTEM Forum and GAZ-SYSTEM Supplier Day – were combined into a single event. It brought together around 220 representatives of customers, suppliers and partners collaborating with the company. The topics discussed included, amongst others, the company’s investment plans, energy transition and increasing Poland’s energy security.

Workshops for market participants

In response to current business needs and the latest challenges associated with market development, GAZ-SYSTEM organises meetings and workshops focusing on specific aspects of the gas market’s functioning. In June 2025, the third edition of the workshop ‘Biomethane in the National Transmission System’ took place. During the workshops, various matters were discussed, including market analysis and recent GAZ-SYSTEM initiatives such as the Injection Points (IPPG). This solution offers an alternative to the traditional method of directly connecting a biomethane production plant to the gas network. An injection point is a facility enabling introduction of biomethane, delivered by road as CNG, into the transmission system. Further information regarding the operator’s activities aimed at developing the market for decarbonised gases is also included in disclosure E1-4.

Market consultations

GAZ-SYSTEM’s business partners are also invited to participate in the company’s market consultations. In 2025, these consultations concerned, amongst other things, changes to the regulations in force, plans to expand the transmission network and increasing the capacity of interconnection points:

- consultations on the Draft Amendments to the Transmission Network Code,
- consultations on the method for determining reference prices for the entry/exit system for 2027-2031,
- a survey of market demand for incremental capacity (incremental procedure),
- consultations on the draft National Ten-Year Development Plan (NTYDP) for 2026–2035 (Parts A and B).

All consultation documents are published on the website under the ‘For Customers’ tab. This section also contains summaries of the questions submitted during the consultation, together with feedback on whether the comments received have been taken into account in the draft documents under consultation.

In 2025, GAZ-SYSTEM engaged in a comprehensive dialogue with the market, focusing in particular on infrastructure development, adapting the regulatory framework to future market needs, and preparing the system for the energy transition.

One of the key elements of the consultations was the FSRU 2 Terminal in the Gulf of Gdańsk, for which a non-binding market survey was conducted in September 2025. This confirmed strong interest in additional regasification capacity. The results of the assessment, covering both domestic and export demand in Central and Eastern Europe, formed the basis for the decision to prepare and launch a binding FSRU 2 Open Season procedure. In December 2025, the documents governing this procedure were published and consultations commenced.

At the same time, GAZ-SYSTEM stepped up its dialogue on biomethane, launching a non-binding market survey on biomethane in May 2025, followed by market consultations in December 2025 regarding the planned procurement of this fuel for GAZ-SYSTEM’s own technological processes. These measures were aimed at assessing production potential in Poland, the possibilities for connecting to the transmission system, and preparing the infrastructure and regulatory framework for the future role of biomethane in the energy transition.

GAZ-SYSTEM’s business partners are also invited to participate in ongoing market consultations concerning changes to the existing regulations, such as the TNC NTS. Market consultations and surveys also address the transmission network expansion plan and increasing capacity at interconnection points: the survey of market demand for incremental capacity (incremental procedure), the National Ten-Year Development Plan (NTYDP), and the Hydrogen Map of Poland. All consultation documents are published on the website under the For Customers tab. It also contains summaries of the questions raised during the consultations, together with feedback on whether the observations made were taken into account in the draft documents.

Gas Storage Poland

Survey of the demand for gas storage services

Gas Storage Poland conducts regular market surveys on current and future storage needs. In 2025, survey No. 1/2025, which concerned proposed changes to the provision of storage services and an evaluation of the new UM EXTRA MOC service. The feedback provided is an important source of information for the operator when planning the development of its storage facilities and with a view to improving the quality of the services it provides.

Market consultation of the draft SFC

From the perspective of customers and system users, the Storage Facility Code is of key importance. As part of the process of approving the content of the Storage Facility Code and making amendments to the document, Gas Storage Poland conducts market consultations during which interested parties may submit their comments. In 2025, consultations were held on the draft Amendment No. 3 to the SFC. All consultation documents are published on the website under the 'News' tab.

Detailed information regarding the Code consultation process is provided in disclosure S4-1.

Customer satisfaction surveys

The company regularly measures customer satisfaction with the quality of its customer service and the services it provides. In 2025, a customer satisfaction survey was carried out, alongside a survey of demand for storage services.

Cooperation with customers and system users

The day-to-day cooperation with customers is based on direct communication, in which Key Account Managers are involved. On the customer's side, designated representatives are also authorised to cooperate and exchange information on an ongoing basis. Depending on business needs, bilateral meetings are also organised, attended by representatives of both the customer and the operator. As regards support for system users under the transmission contract, regasification contract or connection process, cooperation takes place directly and regularly – on a daily basis throughout the term of the contract.

Depending on the needs and changes being introduced, the company runs various types of information campaigns aimed at market participants. These include mailings to GAZ-SYSTEM customers, newsletters sent to subscribers, the company's activity on social media, news on the website, information on ongoing consultations, as well as invitations to participate in various types of workshops. Electronic tools are also used to facilitate cooperation with system users. A key tool for the exchange of information between customers and GAZ-SYSTEM is the Information

Exchange System, which provides access to data relating to the implementation of concluded transmission and connection contracts and the services provided. On the company's website, under the 'For Customers' tab, one can find, among other things, information on gas transmission, connection to the transmission network, capacity allocation, publications on transmission capacity and gas quality parameters, as well as educational materials.

Client – Key Account Manager direct communication	
One-on-one meetings	Day-to-day support, clarifying operational matters, building relationships
Communication by telephone, e-mail and hard copy	
Customer Service Standards and the plain language standard	Quality and consistency of service
Extended direct communication	
Industry workshops and conferences	Education and dialogue
Market, project and regulatory consultations	Dialogue, gathering customer feedback, collaborating on solutions
Communication via IT systems	
Information Exchange System	Ensuring the continuity of processes, data exchange and service transparency
GSA Platform	
GIIP Platform	
One-way informational and educational communication	
Company website	Transparency, compliance with disclosure obligations, customer education and information provision
Industry portals and social media	

At GAZ-SYSTEM, the Director of the Gas Market Development Division is responsible for ensuring an appropriate level of cooperation with customers. At Gas Storage Poland, cooperation with customers regarding storage services is overseen by the Director of the Commercial Department. All strategic decisions are consulted and agreed directly in cooperation with the Management Boards of both companies.

4.3.5

[S4-3] **Processes to remediate negative impacts and channels for consumers and end-users to raise concerns**

GAZ-SYSTEM takes a responsible approach to adopting and implementing corrective measures in cases where there is a material negative impact on customers and system users. The operator provides numerous channels for feedback provision, complaints, grievances and others submissions, maintains records and conducts their analyses, draws conclusions based thereon and implements the necessary corrective actions and improvements. Regular dialogue with market participants plays a key role in these processes, for example through the annual customer satisfaction survey, market consultations and market surveys.

With regard to the provision of services to system users under a transmission contract, any user may raise with their Account Manager or other personnel providing services to them under the transmission contract any matter arising from the transmission contract or the entity’s activities within the system. Similar actions may be taken by users of the regasification service under regasification contracts, and by entities applying for connection or already connected to the transmission network.

Gas Storage Poland’s customers may submit their comments during their routine contacts with staff of the Commercial Department, in particular during the procedures for the provision of storage services and the conclusion of contracts, as well as during SFC consultations. At the same time, customers may lodge complaints and objections. Based on feedback from customers, the operator takes action in accordance with principles of equality and transparency.

The GAZ-SYSTEM Group has not identified any groups of customers who may be particularly vulnerable to influence or marginalised.

Complaints

The complaint processing procedure relating to the billing for services provided under transmission contracts is set out in the General Terms and Conditions of the Transmission Contract. GAZ-SYSTEM should process the complaint within 14 days of its receipt and then notify the entity that lodged the complaint of its decision regarding its acceptance or rejection. If the complaint is considered valid, GAZ-SYSTEM issues a corrective invoice

and, where applicable, settles any excess payment with the party that lodged the complaint. The complaints procedure concerning billing under regasification contracts is governed by the LNG Terminal Code, the tariff and the provisions of the relevant contracts. GAZ-SYSTEM should process the complaint within 14 days of receipt and then inform the party that lodged the complaint of its decision to accept or reject it. During the process of connection, the customer has the right to withdraw from the connection contract at any time. In 2025, GAZ-SYSTEM received 39 complaints.

In the case of Gas Storage Poland, actions are taken in accordance with the provisions of ISO standards and include: the complaints procedure, the processing of complaints and grievances, the implementation of corrective, remedial and preventive actions, as well as the assessment of the effectiveness of the actions taken. Furthermore, the complaints process regarding the billing for storage services is governed by the General Terms and Conditions of the Storage Services Contract. Gas Storage Poland processes complaints within 14 days of receipt. If a complaint is deemed valid, a corrective invoice is issued within 7 days and the settlement is made with the customer. In 2025, no complaints were received from the customers of the gas storage services.

Whistleblower protection

The prohibition of retaliatory measures and safeguards for whistleblowers, have been set out in the Procedure for reporting violations of the law, disclosing misconduct and whistleblower protection.

Detailed information on the scope of application of the Procedure for reporting violations of the law, disclosing misconduct and whistleblower protection in both companies, including the anonymity and confidentiality of reported complaints, is provided in disclosure G1-1.

Complaints to other bodies

The activities of the GAZ-SYSTEM Group are regulated, and in accordance with the provisions of the Energy Law, it is possible to submit a complaint to the President of the Polish Energy Regulatory Office, who will conduct an investigation into the matter.

Other institutions which allow GK GAZ-SYSTEM’s customers to report violations and which support dispute resolution processes include: Office for Competition and Consumer Protection and Office for Personal Data Protection.

4.3.6

[S4-4] **Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions**

GAZ-SYSTEM

ESG Policy
GAZ-SYSTEM is taking steps to enhance the positive impact on its customers and system users. The operator focuses on ensuring access to high-quality information and the exchange of knowledge with market participants, the development of new services and opportunities for using transmission, regasification and storage infrastructure, as well as ensuring the highest possible standards of cybersecurity and information security. GAZ-SYSTEM operates to effectively manage the impacts and capitalise on the opportunities associated with its activities in this area, implementing the regulatory requirements set out in chapter S4-1, including through the implementation of ESG initiatives within the four strategic directions: energy transition, regional gas market, energy security and social responsibility. Please find below a summary of the progress made on the individual ESG initiatives scheduled for completion in 2025.

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage
ENERGY TRANSITION	Decarbonisation of natural gas infrastructure	1.2.1. Adapting the infrastructure for transmission of 2% hydrogen blend	1.2.1.1. Assessment of the readiness of the NTS infrastructure for 2% H ₂ admixture (setting a schedule, reporting on qualitative composition)	50%
		1.2.2. Adapting the infrastructure for hydrogen transmission	1.2.2.1. Identification of the existing sections of NTS pipelines to be analysed for their adaptability to hydrogen transmission based on market interest as specified in the Hydrogen Map of Poland	100%
			1.2.2.2. Technical analysis of the adaptability of the selected NTS sections to hydrogen transmission	25%
			1.2.2.3. Market analysis (entities connected to the NTS that will either be connected to other natural gas transmission pipelines or adapt to H ₂)	25%
		1.2.3. New infrastructure for hydrogen transmission	1.2.3.1. Hydrogen Map of Poland – feasibility study for the new infrastructure	50%
			1.2.3.2. Hydrogen interconnectors (Nordic-Baltic Hydrogen Corridor, Pomeranian Green Hydrogen Cluster)	100%
		1.2.4. Assessment of the potential for the infrastructure utilisation for CO ₂ transmission (CCUS)	1.2.4.1. Assessment of the infrastructure readiness for CO ₂ transmission (using the existing pipelines or construction of new infrastructure alongside GAZ-SYSTEM's gas pipelines)	100%
			1.2.4.2. Participation in the ECO2CEE project – development of a feasibility study for CO ₂ transmission towards the Baltic Sea and transport by sea to DK or NO	50%
			1.2.4.3. Identification and analysis of potential sites for CO ₂ capture	100%
	Building a market for decarbonised gases	1.3.1. GAZ-SYSTEM as the Hydrogen Transmission Network Operator	1.3.1.1. Designating GAZ-SYSTEM as the HTNO	100%
			1.3.1.2. Development of Section "C" in the TYDPPL	75%
		1.3.2. Technical standards for renewable gases	1.3.2.1. Development of additional requirements for designing 'H ₂ ready' transmission pipelines and then for valves, fittings and metering devices	100%
			1.3.3.1. Knowledge base and workshops regarding hydrogen market	100%
		1.3.3. Education and exchange of knowledge in the field of renewable gases	1.3.3.2. Knowledge base and workshops regarding biomethane	100%
			1.3.4.1. Audit of the LNG Terminal completed with certification	100%
		1.3.4. Certification of the LNG Terminal's infrastructure, processes and procedures in the certified bioLNG and grid biomethane chain, joining the voluntary Certification Scheme for the sustainable production of biofuels, biomass fuels and bioliquids	1.3.4.2. Making the service available to users	100%
			1.3.5.1. Development of a functional model	100%
		1.3.5. Developing a solution for the biomethane market (Injection Points)	1.3.5.2. Defining technical conditions	100%
			1.3.5.3. Financial analysis of the selected concept	50%

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage
REGIONAL GAS MARKET	Increasing efficient utilisation of the National Transmission System	2.2.1. Activities intended to increase liquidity on the gas market in Poland	2.2.1.1. Promotion of gas transit routes through Poland and GAZ-SYSTEM's market tools	100%
			2.2.1.2. Development of cooperation with TGE (Polish Power Exchange)	100%
			2.2.1.3. Analysis of legal framework for barriers to the development of the natural gas and biomethane market and initiation of legislative changes	100%
ENERGY SECURITY	Enhancing IT security	3.1.1. Building awareness of cyber-threats among employees and stakeholders	3.1.1.1. Educational activities and tests addressed to employees	100%
			3.1.1.2. Educational activities and tests addressed to stakeholders (local communities, media outlets, expert groups, suppliers, etc.)	100%
SOCIAL RESPONSIBILITY	Reliable business partner	4.2.1. Security and effective ESG management across the supply chain	4.2.1.1. Identification of legal requirements arising from regulations pertaining to procurement and gap analysis	100%
			4.2.1.2. Planning the verification of sustainability requirements for suppliers (including the implementation process, i.e. what we check and how we execute this process – audit procedure)	0%
			4.2.1.3. Implementation of specific measures (contract provisions, supplier audits, company practices, etc.)	0%
			4.2.1.4. Selection of procurement categories in which it will be possible to introduce ESG criteria in procurement procedures	0%
			4.2.1.5. Conducting selected procurement procedures using ESG criteria	100%
		4.2.2. Building knowledge and awareness among business partners	4.2.2.1. Training for employees and suppliers to raise awareness of OHS and sustainable development	100%
			4.2.2.2. Transparency of rules (concise and clear contract provisions)	100%
		4.2.3. GAZ-SYSTEM as a reliable business partner	4.2.3.1. Continued efforts to ensure the highest standards of customer service. Building and exchanging knowledge with market participants	100%
			4.2.3.2. Timely payment of financial obligations	100%

Security and reliability of IT systems

Activities related to physical, information and cyber security are described in disclosure G1-1.

Communication and education on gaseous fuels and the energy transition

Detailed information and education initiatives aimed at gas market participants concerning the energy transition and decarbonisation of transmission infrastructure are described in disclosure E1-4.

Readiness for biomethane

GAZ-SYSTEM's transmission infrastructure enables the injection and transport of biomethane via the transmission network. A prerequisite for the transport of biomethane is compliance with fuel quality requirements. The transmission of biomethane does not require any additional modifications to the infrastructure. This makes it possible to gradually increase the share of renewable gases in the fuel mix supplied to industrial, power generation and district heating customers, whilst maintaining the continuity and security of supply. In 2025, GAZ-SYSTEM recorded the first volumes of biomethane injected into the National Transmission Network that met the relevant emissions criteria, as confirmed by the PoS (Proof of Sustainability) certificate for the volume transmitted.

Gas Storage Poland

Development of gas storage capacity

The capability to store gas has been identified as a positive contribution by the GAZ-SYSTEM Group to the stability and flexibility of Poland's energy system. In this context, measures to increase storage capacity serve to bolster this contribution and create new opportunities for customers. In 2025, the investment project, carried out by the facility's owner (Orlen S.A.), to expand the Wierchowice Underground Gas Storage Facility (PMG Wierchowice) continued. Following the expansion, the operating capacity will increase from the current 1.3 bcm to 2.1 bcm, and its injection and off-take capacities will also increase.



4.3.7

[S4-5]

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

GAZ-SYSTEM

With regard to GAZ-SYSTEM's customers and system users, the objectives set out in the ESG Policy were pursued in 2025; **these were described in detail and reported in terms of progress in disclosure S4-4.**

Gas Storage Poland

In 2025, the storage operator worked on a strategy document setting out its objectives and courses of action for 2026–2030 in the areas of meeting storage capacity demand, building organisational resilience and energy transition.

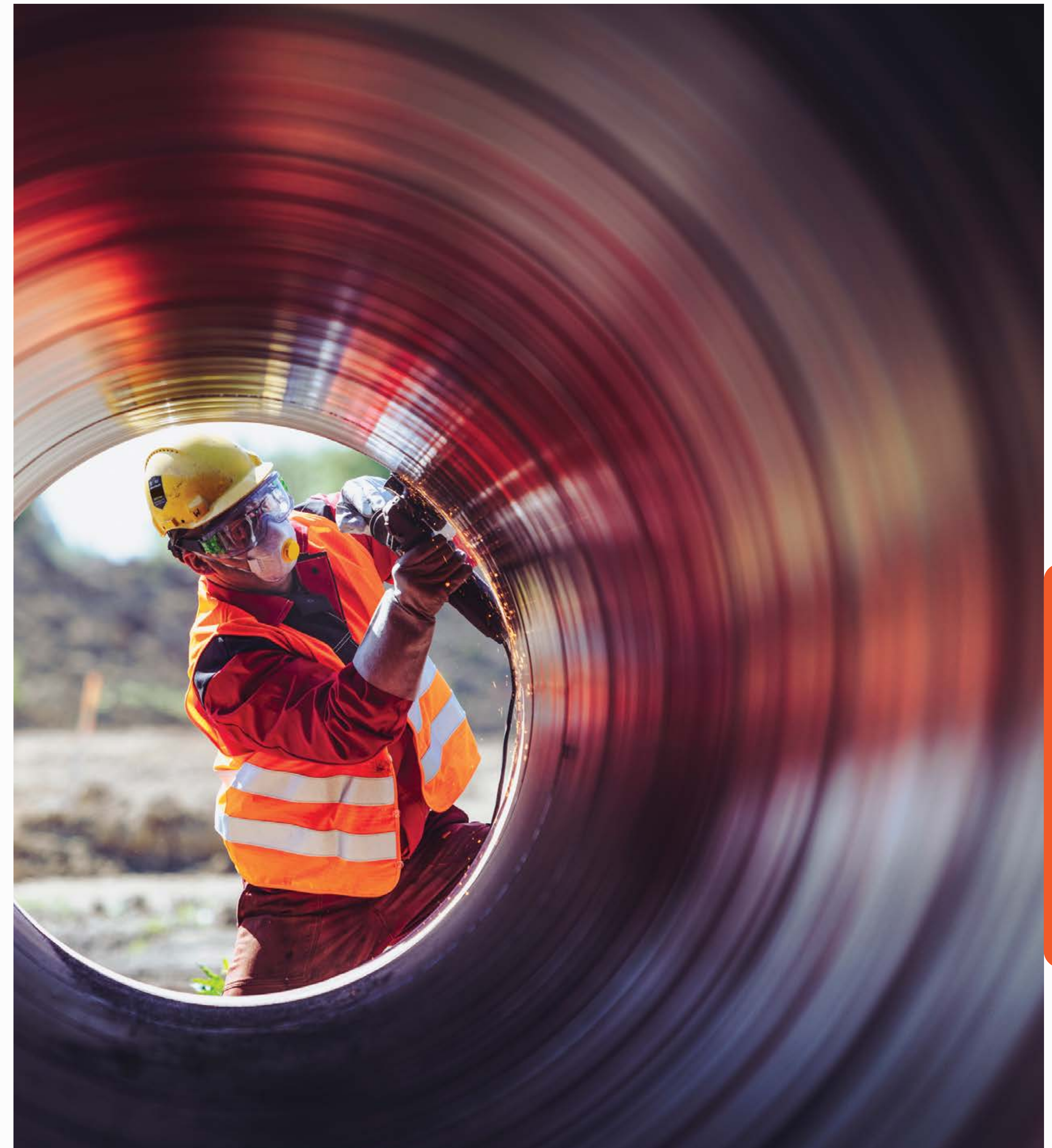
The first priority, relating to aligning storage capacity with current and future market demand, will be achieved through active dialogue with market participants, development options that will ensure the operator's readiness and capacity to respond to the changing market needs regarding mandatory and commercial stocks, as well as support in adapting the regulatory model to the actual capacity of the gas storage system in order to ensure its efficient and safe operation. Detailed actions and metrics will be defined during the strategy's operationalisation phase.

Involving customers and system users in target setting

Customers and system users took part in a survey which formed part of the double materiality assessment process. The results of the DMA were used to develop the ESG Policy and to define ESG directions, targets and initiatives. Customers did not participate directly in the formulation of the targets.

In accordance with the company's dialogue principles, customers and system users may submit their comments and suggestions for improvements regarding the objectives and initiatives being implemented via the available communication channels.

5. Governance



5.1

ESRS G1: Business conduct

5.1.1

[G1, IRO-1]

Description of the processes to identify and assess material impacts, risks and opportunities

As part of the process of identifying material impacts, risks and opportunities relating to business conduct issues, the GAZ-SYSTEM Group took into account criteria relating to location, type of activity and the specific nature of the sector (industry). Under the ESRS G1 – Business Conduct, the following material sub-topics were analysed:

- corruption and bribery,
- corporate culture,
- whistleblower protection,
- political involvement and lobbying activities,
- management of supplier relationships, including payment practices.

The double materiality assessment process is described in detail in the ESRS2 IRO-1 disclosure.



List of material impacts, risks and opportunities including time horizon

No.	Materiality assessment sub-topic	Actual / potential impact	Type IRO	Place in the value chain	IRO description	Time horizon
1	G1 - Corporate culture	Actual	Positive	Own operations	Implementing a systematic approach to safety and risk management, including emergency preparedness, improves the operational integrity, which translates into increased trust of local communities and local administration.	Short-term
2	G1 - Corporate culture	Actual	Positive	Own operations	Gas pipelines and storage facilities ensure stability of energy supply, which has a positive impact on the economy and reliability of energy services.	Short-term
3	G1 - Corporate culture	Actual	Positive	Own operations	Establishing a robust safety culture within the organisation reduces the risks associated with accidents and leaks, which has a positive impact on the environment and local communities.	Short-term
4	G1 - Corporate culture	Actual	Positive	Own operations	Providing medical care packages to employees and organising medical campaigns (health check packages) positively influences employees' perception of the company.	Short-term
5	G1 - Corporate culture	Actual	Positive	Own operations	The company has well-developed ethics-related procedures in place. A code of ethics has been established and an ethics team has been created within the organisation. Employees have access to a channel to report any irregularities via the intranet.	Short-term
6	G1 - Corporate culture	-	Risk	Own operations	Lack of the regulator's consent to significantly increase rates may adversely affect the ability to cover rising costs (the operator's actual costs are not taken into account).	Short-term
7	G1 - Corporate culture	-	Risk	Own operations	Financial impact on entities depends on local emission-related regulations, which may lead to increased operating and capital expenditures.	Short-term
8	G1 - Corporate culture	-	Risk	Own operations	Risk of loss of competitiveness through delays in decarbonising transmission infrastructure may limit revenues and market share.	Long-term
9	G1 - Corporate culture	-	Risk	Own operations	Emissions management costs may increase due to the need for operational adaptation and investment in technologies to improve fuel-related efficiency.	Medium-term
10	G1 - Corporate culture	-	Opportunity	Own operations	Companies that adapt to pro-environmental regulations may benefit from tax exemptions, subsidies or other forms of financial support offered by governments that promote sustainability.	Medium-term
11	G1 - Corporate culture	-	Opportunity	Own operations	Making strategic decisions to expand their range of services to include decarbonisation services, e.g. regasification and liquefaction of biofuels, increases company's competitiveness and chances of gaining access to a new part of the market.	Medium-term

ESG Policy

The ESG Policy at GAZ-SYSTEM is a document that reflects the integration of the company's strategic directions and objectives with its ESG-related activities, as well as its commitment to the company's sustainable development and the creation

of long-term value for stakeholders. It describes GAZ-SYSTEM's operations in the context of sustainability management, including, in particular, the company's mission, vision and values, its key stakeholders, and its approach to ESG management.

The document contains an action plan for the following strategic directions and objectives, which are linked to the ESRS and the global sustainable development targets:

Alignment of GAZ-SYSTEM's business objectives with global sustainable development goals



Within the framework of the above directions and objectives, 86 ESG initiatives have been defined; their implementation status is monitored on a quarterly basis and reported to the Board Member responsible for ESG within the company and to the ESG Steering Committee. Each ESG initiative has been defined in terms of its implementation deadline, metrics and deliverables, the organisational unit responsible for its implementation or for collaborating on its implementation, and has been assigned to a specific UN Sustainable Development Goal and to the European Sustainability Reporting Standard. Objectives in the area of corporate governance have been defined within the framework

of the four strategic directions, including, in particular, the operational efficiency. One of the objectives in this area is to introduce new measures that support sustainability management at GAZ-SYSTEM. These include extending the corporate risk management system to cover ESG risks, cooperation with industry organisations, including the United Nations Global Compact; linking the achievement of KPIs for senior management against sustainable development goals; adopting investment policies incorporating sustainable development criteria; reviewing the organisational structure with a view to achieving sustainable development goals and improving reporting.

5.1.2

[G1-1] Corporate culture and business conduct policies

GAZ-SYSTEM implements projects in accordance with the highest ethical standards, in line with the company's mission, business objectives and core values. GAZ-SYSTEM's commitments regarding corporate governance are rooted in the corporate values set out in the Code of Ethics. Members of the Management Board conduct the company's affairs in accordance with applicable law, internal regulations and ethical standards.

At GAZ-SYSTEM, the management of business conduct and corporate culture is based on formally established policies and procedures, which include:

- ESG Policy,
- Code of Ethics of GAZ-SYSTEM S.A.,
- Anti-Corruption Policy of Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.,
 - Procedure for counteracting corruption and preventing conflicts of interest at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.,
- Procedure for reporting violations of the law, disclosing misconduct and whistleblower protection at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.
- Code of Conduct for Suppliers
- Rules on the management of the internal regulations system,
- Guidelines for the design and implementation of ICT systems at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.,
- Cybersecurity Policy for the ICT environment.

Gas Storage Poland has separate policies on corporate governance, which include:

- Procedure for reporting violations of the law, disclosing misconduct and whistleblower protection at Gas Storage Poland sp. z o.o.,
- Guidelines for investigating reported suspected breaches of ethical standards at GSP,
- Anti-Corruption and Improper Gifts and Benefits Procedure of Gas Storage Poland sp. z o.o.,
- Code of Ethics of Gas Storage Poland sp. z o.o.

Selected extracts from the ESG Policy are available on the GAZ-SYSTEM website under the ESG tab. In 2026, the document is due to be updated and new initiatives identified for implementation between 2026 and 2030 are going to be set.

The Sustainable Development Officer and the ESG Department within the Market Information and ESG Division are responsible for preparing and updating the document, whilst the company's Management Board exercises overall supervision over ESG matters.



Please find below a summary of the progress made on the individual ESG initiatives scheduled for completion in 2025. The table contains a summary as at 31 December 2025.

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage
REGIONAL GAS MARKET	Infrastructure development and diversification of gas supplies	2.1.1. GAZ-SYSTEM's contribution to economic growth	2.1.1.1. Development and retraining of current employees	100%
			2.1.1.2. FSRU Terminal construction and operation	100%
			2.1.1.3. Local content in investment project implementation and operation	100%
	Increasing efficient utilisation of the National Transmission System	2.2.1. Activities intended to increase liquidity on the gas market in Poland	2.2.1.1. Promotion of gas transit routes through Poland and GAZ-SYSTEM's market tools	100%
			2.2.1.2. Development of cooperation with TGE (Polish Power Exchange)	100%
			2.2.1.3. Analysis of legal framework for barriers to the development of the natural gas and biomethane market and initiation of legislative changes	100%
ENERGY SECURITY	Enhancing IT security	3.1.1. Building awareness of cyber-threats among employees and stakeholders	3.1.1.1. Educational activities and tests addressed to employees	100%
			3.1.1.2. Educational activities and tests addressed to stakeholders (local communities, media outlets, expert groups, suppliers, etc.)	100%

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage
SOCIAL RESPONSIBILITY	Reliable business partner	4.2.1. Security and effective ESG management across the supply chain	4.2.1.1. Identification of legal requirements arising from regulations pertaining to procurement and gap analysis	100%
			4.2.1.2. Planning the verification of sustainability requirements for suppliers (including the implementation process, i.e. what we check and how we execute this process – audit procedure)	0%
			4.2.1.3. Implementation of specific measures (contract provisions, supplier audits, company practices, etc.)	0%
			4.2.1.4. Selection of procurement categories in which it will be possible to introduce ESG criteria in procurement procedures	0%
			4.2.1.5. Conducting selected procurement procedures using ESG criteria	100%
	Cooperation with local communities	4.2.2. Building knowledge and awareness among business partners	4.2.2.1. Training for employees and suppliers to raise awareness of OHS and sustainable development	100%
			4.2.2.2. Transparency of rules (concise and clear contract provisions)	100%
		4.3.1. Responsible partner for local communities	4.3.1.1. Natural Energy Fund grant programme promoting activities for environmental protection and eco-education)	100%
			4.3.1.2. Raising awareness of the current and planned activities	100%
			4.3.1.3. Support for local initiatives through sponsorship	100%
			4.3.1.4. Support for local initiatives through donations	100%
			4.3.1.5. Employee involvement in volunteering	100%
			4.3.1.6. Responsible neighbour (as the investor and infrastructure owner)	100%

GAZ-SYSTEM STRATEGY		ESG POLICY		
Strategic direction	Strategic objective	Action No. and name	Action No. in the ESG Policy	Progress in terms of percentage
OPERATIONAL EFFICIENCY	Corporate governance supporting sustainability	5.1.1. Improvement of sustainable development management	5.1.1.1. Review of the organisational structure of the Capital Group in terms of achieving ESG objectives and SD reporting	75%
			5.1.1.2. Ensuring a mechanism for periodic review and update of the structure and task sheets for the organisational units [2026]	0%
			5.1.1.3. Ensuring access to training and improving employee competence in SD	100%
			5.1.1.4. Updating the ESG management structure within the Capital Group	25%
			5.1.1.5. Extending the corporate risk management system to include ESG risks	25%
			5.1.1.6. Membership in industry organisations (United Nations Global Compact, Responsible Business Forum)	100%
			5.1.1.7. Correlating the achievement of SD objectives with KPIs for the management	100%
		5.1.2. Investment policy taking into account sustainable development criteria	5.1.2.1. Mapping projects within the energy transition investment portfolio, taking into account ESG criteria and the EU Taxonomy (within the Initiatives and Investment Evaluation Committee – KOI)	100%
			5.1.2.2. Inclusion of projects related to the energy transition in the TYNDP-PL	100%
			5.1.2.3. Inclusion, in the Investment Policy, of the Best Practice Manual for building a positive image with local communities at the project implementation stage	50%
	Implementation of the best governance standards	5.1.3. Exchange of inventive and improvement ideas focused on projects and initiatives implementing the objectives of the ESG Policy	5.1.3.1. Updating the rules and regulations	100%
			5.1.3.2. Organising the competition	25%
			5.1.3.3. Implementation of ideas, projects and initiatives proposed under the Exchange	0%
		5.2.1. Standardisation of corporate governance	5.2.1.1. Adoption by the competent bodies of the GAZ-SYSTEM Group of consistent corporate documentation covering deeds, articles of association, and the formulation of remuneration policies for the governing bodies of companies within the GS Group, in accordance with the applicable regulations	100%
		5.2.2. Best practice in eco-management	5.2.2.1. ISO 14001 certificate	50%
			5.2.2.2. EMAS	0%
	Digitalisation and innovation	5.3.1. Efficiency enhancement through innovation	5.3.1.1. Updating the research agenda, particularly in the areas of energy transition and sustainable development	100%
			5.3.1.2. Company participation in national and international research projects	100%
			5.3.1.3. Introducing and describing the innovation management process	100%

Code of Ethics of GAZ-SYSTEM S.A.

The Code of Ethics is the key document governing standards of conduct for employees and the business environment. In accordance with its provisions, the company fosters a friendly working environment that respects diversity. All forms of discrimination are strictly rejected, with particular regard to gender, race, age, origin, religion, disability, worldview, sexual orientation, social status, marital status, and membership in political parties or trade unions.

The Code of Ethics is a written set of key ethical principles that set out standards of conduct for management, employees and the business environment, serving as a roadmap for the entire organisation. It helps employees to understand a clearly defined system of values and standards of conduct in their relationships with one another and with the wider community. The provisions contained in the Code of Ethics specify which behaviours are acceptable within the company and which are prohibited. The document also sets out how to report violations of ethical principles or standards.

The Code of Ethics is addressed to all GAZ-SYSTEM employees, irrespective of the type of their employment relationship, position, employment history or responsibilities.

The provisions of the document also apply to trainees, co-workers and are communicated to contractors with whom GAZ-SYSTEM has business and social relations. Every newly recruited employee is required to read the Code of Ethics as part of their mandatory onboarding training.

The GAZ-SYSTEM Code of Ethics is publicly available on the company website.

A six-member Ethics Team is responsible for coordinating and overseeing the company's ethics programme. Its duties include providing support with regard to questions and concerns raised and investigating violations of the Code of Ethics.

Reports of potential non-conformities are subject to the Procedure for reporting violations of the law, disclosing misconduct and whistleblower protection at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A., which is described in more detail below.



GAZ-SYSTEM's values



PROFESSIONALISM

We pursue the highest standards of management and seek operational efficiency in the tasks performed, constantly improving the processes, systems and technologies applied. We unceasingly strive to develop our competences and skills, searching for new solutions.



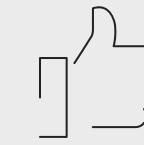
COOPERATION

We build partnerships with our stakeholders, establishing clear principles of cooperation based on respect, trust and open communication. We foster a friendly working atmosphere, supporting and inspiring each other.



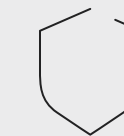
SOCIAL RESPONSIBILITY

We pursue our business objectives in accordance with the principles of sustainable development, in cooperation with various stakeholder groups, with due respect for social and natural environment.



CREDIBILITY

We are a reliable and solid partner – we keep our commitments. For us, integrity is a continuous and long-term commitment, involving all employees, leading to building and maintaining genuine relationships and trust.



SECURITY

We ensure energy security by providing uninterrupted gas transmission. Reliability and security of gas infrastructure is our priority. Notwithstanding the above, we also provide safe working conditions to our employees and our business partners.

Anti-Corruption Policy

The management of anti-corruption measures is of key importance to sustainable development and the values adopted by GAZ-SYSTEM. Measures in this area have a direct impact on the company's image as a stable and responsible employer and business partner. The company's priority in managing anti-corruption measures is to eliminate factors that increase the risk of corruption arising in the course of its business activities.

In 2025, the amended Anti-Corruption Policy came into force. The aim of the Policy is to set out the general framework for the operation of the system for countering corruption risks and preventing conflicts of interest within the company, and in particular to raise awareness amongst the company's employees, representatives and stakeholders regarding the adopted ethical standards. The new policy defines prohibited corrupt practices, imposes an obligation to report them, defines the concept of a conflict of interest, and sets out GAZ-SYSTEM's approach to offering or accepting business gifts, as well as the rules to be followed when offering or accepting such gifts.

The document is binding on all company employees and persons representing the company in their dealings with business partners and public authorities.

In carrying out its activities, the company is guided by the following principles:

- zero tolerance for corruption or other unethical practices pursued for financial or personal gain,
- elimination of factors increasing the risk of corruption,
- prevention of conflicts of interest,
- full commitment to measures related to maintaining, monitoring and continuously improving the system for countering corruption risks,
- fostering appropriate attitudes towards corruption risks amongst employees, persons representing the company and business partners.

Any person involved in an incident bearing the characteristics of corruption, who witnesses such an incident or possesses information about it, is obliged to report it immediately. The company undertakes to provide dedicated, confidential channels of communication for individuals reporting actual or suspected incidents of corruption, and to protect them from retaliatory measures.

The policy also defines the concept of a conflict of interest, as well as the company's approach to offering or accepting business gifts and the rules to be followed when offering or accepting such gifts. The Anti-corruption Policy is made available to employees, contractors and anyone working for or on behalf of GAZ-SYSTEM. The Anti-Corruption Committee is appointed by a resolution of the company's Management Board and, within the company's organisational structure, reports to the President of the Management Board.

Governance

Procedure for counteracting corruption and preventing conflicts of interest at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.

The Procedure forms part of the Anti-Corruption Policy and, through its provisions, sets out the appropriate codes of conduct, remedial measures and control mechanisms which, together with other regulations, constitute a system for countering corruption risks and preventing conflicts of interest within the company.

The aim of the Procedure, as amended in 2025, is to eliminate corruption and prevent conflicts of interest at GAZ-SYSTEM. The most significant amendment concerns the format for all company employees to submit declarations relating to conflicts of interest.

The scope of application of the Procedure covers all company employees and persons representing the company in dealings with business partners and public authorities. The company employees and its representatives are obliged to comply with all statutory and internal regulations, as well as guidelines issued by administrative bodies and other state authorities, relating to anti-corruption principles and measures. It is strictly prohibited to undertake, participate in, promote or instigate any corruption activities. Acts of a corrupt nature include but are not limited to:

- bribery,
- influence peddling,
- unlawful preferential treatment,
- abuse of power,
- dereliction of duty,
- acceptance of an undeserved advantage,
- acceptance of a promise of advantage,
- making the performance of an official activity conditional,
- requesting an advantage,
- conflict of interest,
- nepotism,
- cronyism,
- thwarting or obstructing a public tender.

Each of these measures is defined in the Procedure. The document sets out the responsibilities of employees, line managers and the directors of organisational units. It also sets out the rules of conduct in the event of corruption and measures to prevent conflicts of interest.

Pursuant to the Procedure, an Anti-Corruption Committee is established, which is responsible for implementing the tasks set out in the procedure.



Anti-Corruption Committee

Members of the Committee are appointed by name by a resolution of the Management Board. The Anti-Corruption Committee comprises between 3 and 5 members who are company employees. The Management Board appoints the Committee Chair from amongst its members. The Chair appoints the Deputy Chair and the Secretary of the Committee.

Within the organisational structure, the Committee reports directly to the President of the Management Board, but is independent in the matters it examines. Its term of office is three years from the date of appointment, and each member may be appointed for more than one term. In 2025, a new Anti-Corruption Committee was appointed for a new term of office.

As part of efforts to promote corporate culture, in June 2025, information was published on both the revised Anti-Corruption Policy and the Procedure for counteracting corruption and preventing conflicts of interest at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A., reminding employees of the fundamental principles of the Anti-Corruption Policy and the changes to the regulations.

In 2025, as part of the information campaign on the revised Anti-Corruption Policy and the Procedure for counteracting corruption and preventing conflicts of interest, the Director of the Audit Division held information sessions for all the company's employees.

Procedure for reporting violations of the law, disclosing misconduct and whistleblower protection at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.

The Procedure sets out how the company is to fulfil its obligations under the Act of 14 June 2024 on the protection of whistleblowers. The document also regulates matters relating to reports submitted to the company and contains information on external reporting and public disclosure. The specific aim of the Procedure is to set out the internal channels for reporting misconduct at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A., including the methods for submitting the reports, to establish the procedure for handling incoming reports, and to set out the rules for appointing teams to investigate the reports. The adoption of this Procedure also ensures the protection of individuals' confidentiality and safeguards against unauthorised access to information included in reports.

The measures adopted are designed to enhance the effectiveness of monitoring, detecting, resolving and preventing misconduct within the company.

The Procedure sets out easily accessible, dedicated channels for reporting misconduct and enables reliable, independent and timely verification of the information reported, as well as monitoring of the findings of the investigation.

REPORTING BREACHES OF THE LAW, UNETHICAL BEHAVIOUR AND IRREGULARITIES

Whistleblower

STAGE 1: Report (either in your own name or anonymously) directly to the Abuse Prevention Officer via dedicated, confidential channels:

- ▶ by e-mail: signal@gaz-system.pl
- ▶ by traditional mail:
**Directly to the Abuse Prevention Officer
Operator Gazociągów Przesyłowych Gaz-System S.A.
ul. Mszczonowska 4 02-337 Warszawa**
- ▶ by phone: **/22/ 2201 333** internal GAZ-SYSTEM ext. **120 333**
- ▶ in person **during a face-to-face meeting with the Abuse Prevention Officer**, to be arranged **within 14 days of receipt of such a request**
- ▶ via the on-line form on the intranet under the 'Reporting Abuse' tab;
link to the form::

<https://www.gaz-system.pl/pl/esg/etyka-i-wartosci/formularz-zgloszenie-naduzycia> 

STAGE 2: Registration of the report and investigation:

- each report is subject to registration
- The whistleblower receives confirmation of the report receipt within 7 days of submission
- the process is confidential
- the investigation is conducted by a team to which the Abuse Prevention Officer has referred the report
- the whistleblower is subject to special protection
- the whistleblower, through the Officer, has the right to access information regarding the status of the ongoing investigation

STAGE 3: CONCLUSION OF THE INVESTIGATION + REMEDIAL ACTION

- Within a maximum of 3 months of the acknowledgement of receipt of the report, the Officer provides the whistleblower with feedback on the outcome of the investigation

Each report is subject to registration. The Procedure describes in great detail how to handle the reports. It places the responsibility on the organisational unit responsible for human capital management to provide information on the content of the document to job applicants, employees providing labour on the basis of an employment contract or other legal relationship constituting the basis for the provision of work, services, the performance of duties or the performance of service, from the start of the recruitment process or negotiations preceding the conclusion of a contract. The Procedure came into force on 25 September 2024, as announced on the intranet. Following the announcement, two online information sessions were held for all interested employees on reporting violations of the law, disclosing misconduct and the protection of whistleblowers, hosted by the Abuse Prevention Officer at GAZ-SYSTEM S.A.

In addition to procedures for following up on reports made by whistleblowers, GAZ-SYSTEM has procedures in place for swift, independent and objective investigation of incidents. The company has specialised units which, depending on the nature of the report or incident, are responsible for its investigation; these are: the Ethics Team, the Anti-Corruption Committee and the Audit Division.

The regulations indicated above impose obligations on all company employees, regardless of their position. Topics-specific newsletters are published to effectively raise awareness of the employees' rights and obligations arising from these documents. Employees can find a summary of the changes and the key principles arising from the above-mentioned regulations in the intranet.

In July 2025, the Abuse Prevention Officer held webinars for the company's employees, during which he outlined the obligations imposed on all employees in the process of preventing corruption and the emergence of conflicts of interest, and provided examples of situations where the conditions for a conflict of interest may arise. In this way, the company strives to optimise the effectiveness of its anti-corruption system and other measures to prevent actions detrimental to GAZ-SYSTEM, whilst also focusing on the development of its ethics programme, ethical procedures, and the reporting and prevention of misconduct.

The company promotes an organisational culture focused on value-based management and ethical behaviour through webinars, publications, communications to staff, and by linking training in soft skills to the company's values. Programmes are also run for senior and middle management to raise awareness of the transformation of leadership towards a people-centred approach and a learning organisation. The promotion of values is incorporated into all internal training programmes within the company. In 2025, another edition of the Effective Leader Academy was held, and two further academies were launched: one aimed at women and the other at senior management. In addition, webinars on counteracting mobbing and discrimination in the workplace were held for managers, and an e-learning course on these topics was made available to all employees. Between July and August, a campaign named 'A Summer of Values' was run for all the employees to promote the company's values and ethical behaviour. The campaign included webinars, publications, communications and competitions.

Furthermore, the following are regular features of initiatives aimed at raising employee awareness of the promoted system of values:

- onboarding training module (mandatory, focusing on the Code of Ethics and the company's values),
- expanding the 'Ethics at GAZ-SYSTEM' section on the e-learning platform, where an e-learning course on the company's values and ethical behaviour is available, along with recordings of webinars held as part of the 'Summer of Values' campaign.



Code of Conduct for Suppliers

GAZ-SYSTEM attaches great importance to business ethics, social responsibility and sustainable development. The principles guiding the company are also set out in the Code of Conduct for Suppliers. GAZ-SYSTEM requires all its business partners to comply with the standards of conduct set out therein. In accordance with the Code, business partners are obliged to prevent corruption and bribery, and to report any irregularities they observe in this regard. The document sets out the expected conduct and principles governing the business activities of GAZ-SYSTEM's suppliers. The guidelines set out in the Code have been drawn up on the basis of national and international legislation, in particular: the Constitution of the Republic of Poland, the Labour Code and the Universal Declaration of Human Rights. The Code is addressed to suppliers, contractors and associates who are involved in the performance of contracts for GAZ-SYSTEM. The company reserves the right to assess and audit compliance with the Code during the performance of a contract and, in the event of a breach, to suspend cooperation.

The Code of Conduct for Suppliers aims to:

- set uniform standards of conduct for suppliers,
- identify best practices for suppliers,
- improve the quality of products supplied and services provided,
- reduce the likelihood of ethical, social and environmental risks,
- implement GAZ-SYSTEM's social responsibility policy throughout the supply chain.

The expected standards of conduct for suppliers are divided into the following areas:

1. occupational health and safety, health protection and fire safety,
2. human rights and labour law,
3. local communities,
4. environmental protection,
5. business ethics.

GAZ-SYSTEM expects its suppliers to comply with the principles and values set out in the Code of Ethics, and in particular:

- preventing corruption and bribery (including gifts),
- acting in accordance with the principles of fair competition (including avoiding conflicts of interest, applying fair commercial and pricing terms, and ensuring the timely payment of amounts due and other financial obligations to subcontractors),
- ensuring the security and lawful use of GAZ-SYSTEM's property (including: maintaining the confidentiality of processed information, and undertaking to protect and properly safeguard the resources made available by the company).

The Code of Conduct for Suppliers contains an email address for contact in the event of any queries regarding the Code: kodeks.dostawcow@gaz-system.pl. The document is available on the company's website under the 'For Suppliers' tab. From 2026, GAZ-SYSTEM intends to introduce checks to verify that suppliers' conduct complies with the provisions of the Code. This will be undertaken during health and safety inspections carried out at suppliers' premises and will enable the collection of information regarding the activities undertaken by selected suppliers in areas relating to human rights, working conditions and business ethics.

GAZ-SYSTEM is implementing the Code of Conduct for Suppliers, based on dialogue and partnership with its contractors, with a view to actively raising their awareness and promoting social responsibility. The company values suppliers formulating their own corporate social responsibility policies and implementing them through their employees' training. Matters related to cooperation with suppliers, including the promotion of ethical principles in business practices, form part of the regular meetings held with suppliers. In 2025, the GAZ-SYSTEM FORUM took place, attended by representatives of Polish and foreign companies.

LOCAL CONTENT in contracts awarded by the company

EU origin of products

The sectoral contracting entities are entitled, under Article 393 of the Public Procurement Law (PPL), to apply an additional ground for rejecting tenders, namely the EU preference for supply contracts. Under this arrangement, the contracting entity in the sector is entitled to reject a tender for supplies in which the proportion of products originating from EU Member States and countries with equivalent status does not exceed 50%.

In previous and currently applicable framework agreements for investor provided items for investment projects for the years 2018-026 (supplies of steel pipes, bends, valves and fittings), this requirement has been and continues to be applied.

The tender conditions for the framework agreements provided for the possibility of awarding additional points under non-price tender evaluation criteria where the proportion of products originating in EU Member States exceeded the required minimum of 50%. Where suppliers offered products sourced 100% from EU countries, they were awarded additional scores during the evaluation and ranking of tenders.

The origin of suppliers and their products from GPA countries

In 2025, the amended Public Procurement Law introduced changes concerning the possibility for the contracting entities to reduce the access of contractors from countries that are not signatories to the Government Procurement Agreement (GPA) (so-called 'third countries') to the Polish public procurement market.

The amendment to the Public Procurement Law constitutes a direct implementation of European Union policy and the case law of the Court of Justice of the European Union. The aim of these changes is to protect EU contractors from unfair competition from entities originating from third countries, which do not provide reciprocal access to their public procurement markets, and to grant the contracting authorities explicit, discretionary powers to decide whether to admit or exclude entities from third countries from a given public contract award.

The company includes clauses in its tender documents prohibiting the participation of entities or subcontractors from the so-called third countries (outside the EU and the GPA).

Governance

Default option for contractors under the GPA

The company is obliged to allow contractors from the following countries to participate in public tenders:

- countries that are parties to the Government Procurement Agreement (GPA) concluded under the World Trade Organisation,
- countries that are parties to other international agreements guaranteeing, on the basis of reciprocity and equality, access to the public procurement market, to which the European Union is a party.

EXCEPTION

The decision on whether contractors from the 'third countries' may participate is taken on a case-by-case basis in each specific public procurement procedure, provided there are grounds for such an exception.

For selected contracts, the company includes clauses in the tender documentation limiting the possibility of offering the subject of the contract or any part thereof manufactured in 'third countries' (outside the EU and the GPA); for example, with regard to all supplies of steel pipes, the company has restricted the country of manufacture to GPA member states.

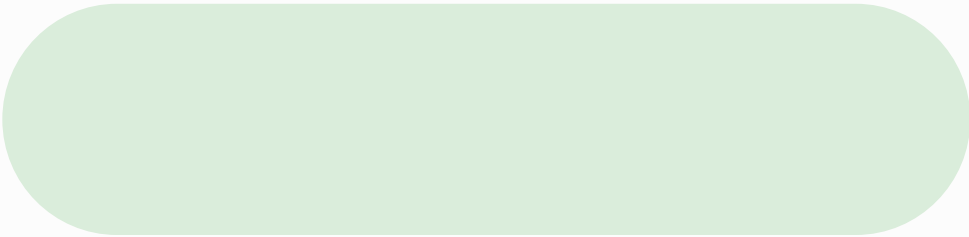
Rules on the management of the internal regulations system

A key element of the internal control system within the framework of corporate governance is the Rules on the management of the internal regulations system, which ensure that existing and draft documents comply with internal and external regulations, and also make it possible to identify points of interface and gaps in processes.

The Rules on the management of the internal regulations system set out uniform, internal rules, applicable to all organisational units, governing the creation, amendment or repeal, and publication of regulations; they also define the responsibilities of the organisational units involved in the process of introducing and managing the regulations.

Guidelines for the design and implementation of ICT systems at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.

GAZ-SYSTEM attaches great importance to the quality of the ICT systems it uses and ensures their development, amongst other things, by introducing relevant regulations. One such regulation is the Guidelines for the design and implementation of ICT systems at the Operator Gazociągów Przesyłowych S.A. The regulation contains provisions relating to the cooperation between the company's organisational units in the design and implementation of ICT systems, the responsibilities of individual organisational units, and the manner in which the standards are applied to third parties performing the contracts. The regulation applies to all of the company's organisational units involved in the investment and modernisation process. As a significant proportion of the implementations are carried out by external companies, an annex to the above-mentioned regulations has been drawn up, the Requirements for the design and implementation of ICT systems at Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A. This document sets out standards for ICT systems and is intended for application by third parties: design and application companies that have been commissioned to carry out tasks as part of the investment and modernisation process. The regulation and its annex are regularly updated. These measures are intended to maintain standards that are in line with changing requirements and the development of the available technical solutions. The Director of the IT and Management Systems Division is responsible for the content of the regulation.



Cybersecurity Policy for the ICT environment

As part of its efforts to mitigate global cybersecurity risks, GAZ-SYSTEM is developing a corporate culture centred on ICT security in its broadest sense. The company has a policy in place to support the achievement of strategic and operational objectives relating to ensuring the cybersecurity of its ICT environment. The continuous development of the skills of our employees and contractors is a key element of our cybersecurity strategy. The areas that have a particular influence on GAZ-SYSTEM's corporate culture in this respect are:

- regular cybersecurity training to improve users' skills and expand their knowledge in the face of rapidly evolving cyber threats,
- running campaigns to promote cybersecurity principles and campaigns to assess employees' compliance with these principles,
- conducting social engineering tests,
- improving the skills and qualifications, and ensuring the operational continuity, of the company's employees responsible for cybersecurity,
- cooperation with other entities within the National Cybersecurity System, ISAC GAZ PL and foreign entities regarding the exchange of knowledge and experience in the field of cybersecurity,
- internal regulations and requirements for the company's employees, suppliers of cybersecurity resources and solutions, and other contractors.

In order to enhance the skills of our employees and business partners in the face of a rapidly changing cybersecurity environment, we deliver a variety of cybersecurity training programmes, including:

- induction trainings,
- periodic trainings,
- refresher trainings,
- topic-specific trainings,
- training for contractors performing tasks within the ICT infrastructure,
- phishing campaigns,
- information campaigns, delivered via electronic communication channels (newsletters, announcements, website, etc.).

Training is delivered in face-to-face, remote and video formats. An internal e-learning platform is also used to deliver training. Materials for all contractors are additionally available on the company's website. The indicators for improving the skills of employees and contractors working with the company under the ESG Policy are the percentage of trained employees and the percentage of trained contractors performing tasks in critical areas of the ICT infrastructure.

In 2025, these indicators stood at:

- percentage of trained employees – 98%,
- percentage of trained contractors performing tasks in critical areas of ICT infrastructure – 100%.

More information on GAZ-SYSTEM's cybersecurity-related initiatives is also provided in chapter S4-4.

Security management

The GAZ-SYSTEM Group attaches particular attention to the comprehensive management of security issues. Security is one of the key areas of GAZ-SYSTEM's operations, the aim of which is to ensure the continuity of gas transmission, which is of strategic importance for the country's energy security. Measures undertaken in this area are aimed at protecting the infrastructure, ensuring operational continuity and minimising risks that could have negative impact on the social and economic environment.

During the reporting period, GAZ-SYSTEM implemented a systematic approach to security management based on threat identification, risk analysis and the implementation of adequate preventive and protective measures. Particular emphasis was placed on the security of critical facilities and infrastructure, including the assessment of new and evolving technological threats.

GAZ-SYSTEM undertook measures to raise employee security awareness and competence through regular training, practical drills and information campaigns. The aim of these measures was to enhance the culture of safety and ensure the organisation was properly prepared to respond to adverse circumstances.

An important aspect of security-related activities is cooperation with state agencies to exchange information regarding events or incidents that may affect security of the facilities. This cooperation facilitates more accurate monitoring of infrastructure facilities and enables the organisation of defence drills and training for the company's employees. It also allows state agencies to familiarise themselves with the facilities so that they can adequately respond should an incident occur that affects their security.

The initiatives undertaken in the area of security are in line with sustainable development objectives by strengthening the organisation's stability, protecting stakeholders and managing risk adequately, whilst ensuring compliance with applicable legislation and corporate governance principles.

Another factor supporting the achievement of ESG objectives in the area of Governance is the company's Information Security Management System, which forms an integral part of corporate governance. It involves identifying and assessing risks relating to information security, implementing appropriate safeguards and control measures, monitoring their effectiveness, and regularly improving them based on the Deming cycle. This ensures the confidentiality, integrity and availability of information, including data concerning stakeholders, customers and business partners.

Confirmation that the company manages information security in a conscious, systematic and continuous manner is provided by its ISO/IEC 27001 Information security, cybersecurity and privacy protection certificate of compliance which has been maintained continuously since 2012. The operation of the Information Security Management System in accordance with the standard enhances the transparency of decision-making processes, corporate responsibility and compliance with legal regulations, thereby supporting the organisation's stability and building stakeholder trust. The Management Board's statement on the implementation, maintenance and improvement of the Information Security Management System is set out in the Information Security Policy of the Gas Transmission Company GAZ-SYSTEM S.A.

Gas Storage Poland

Gas Storage Poland's overarching principle is responsible and ethical conduct. The company is committed to continuously raising ethical standards in its operations. To this end, it implements the following policies:

- Code of Ethics of Gas Storage Poland sp. z o.o.,
- Anti-Corruption and Improper Gifts and Benefits Procedure of Gas Storage Poland sp. z o.o.,
- Procedure for reporting violations of the law, disclosing misconduct and whistleblower protection at Gas Storage Poland sp. z o.o.

Code of Ethics of Gas Storage Poland sp. z o.o.

The purpose of Gas Storage Poland's Code of Ethics is to set out the ethical values and ideals that form the basis for the principles and standards of day-to-day conduct, which all the company's employees are required to uphold. Employees' compliance with the principles of the Code is intended to contribute to building a strong organisational culture within the company, based on the fundamental principles of ethical conduct.

Gas Storage Poland's Code of Ethics includes, in particular, a Declaration of Values and Ethical Principles, which reflect the beliefs and values that define the standards for day-to-day operations within the company. In accordance with the Code, every employee is required to fully respect the values and ethical standards set out therein whilst performing their duties, as well as to put into practice the recommendations and guidelines approved by the company's Management Board and set out in the company's regulations on anti-corruption and anti-fraud measures. The Declaration of Values recognises five fundamental moral values as essential to the company's operations:

- safety and security,
- responsibility,
- reliability,
- partnership,
- quality.

The rules governing the investigation of reported suspected violations of the Code of Ethics of Gas Storage Poland state that any person who witnesses behaviour which, in their opinion, may constitute a breach of the company's Code of Ethics is obliged to report this immediately to the Coordinator responsible for ethics and compliance within the company. To ensure the report is formally processed, the standard form must be completed and signed, and submitted to the Coordinator: in person, as a scanned copy sent to the dedicated e-mail address, or by traditional mail.

Governance

The report must describe the facts indicating a breach of the rules of ethical conduct, together with supporting evidence. The report may be submitted by a person who believes that the principles of ethical conduct have been breached towards them, as well as another party. The report is examined by a collegial body – the Ethics Team – which, following an investigation, draws up a report that is then submitted to the employer.

Defining values and setting out the fundamental principles that guide the organisation forms the basis for establishing a corporate culture at Gas Storage Poland. Employee training on ethical conduct, as well as the consequences of violations, including the procedures for reporting suspected breaches of ethical principles, ensures that employees are well-informed in this regard. In 2025, there were no reports regarding violations of the ethical principles.

Anti-Corruption and Improper Gifts and Benefits Procedure of Gas Storage Poland sp. z o.o.

Anti-Corruption and Improper Gifts and Benefits Procedure of Gas Storage Poland sp. z o.o. is binding on employees working under employment contracts or providing services to the company under contracts for specific tasks or similar agreements under the civil law, including members of the company's Management Board.

The document regulates matters such as: the gift policy, including the requirement to maintain a register of benefits, the inclusion of anti-corruption clauses in contracts, and the obligations relating to the submission of periodic statements confirming the absence of incidents of corruption.

Employees are authorized and obliged to report suspicions of incidents constituting misconduct or corruption, in accordance with the policy, to their line manager or the Coordinator responsible for ethics and compliance within the company: in person, by e-mail or by post. Reports are reviewed by the Ethics Team.

Each newly recruited employee receives training on ethical and anti-corruption matters, namely the Code of Ethics and the Anti-Corruption and Anti-Fraud Policy. During the training, the content of the internal regulations in this area is discussed and examples of practices are provided. Guidance is also given on how to report cases of violations of the company's rules.

Procedure for reporting breaches of law, disclosing irregularities and protecting whistleblowers at Gas Storage Poland sp. z o.o.

The aim of the procedure is to outline internal channels for reporting misconduct and to set out the process for handling reports received, including the rules for appointing teams to conduct investigations. It also aims to ensure the confidentiality of individuals and to protect against unauthorised access to the information contained in the reports.

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The company has established easily accessible, dedicated channels for reporting misconduct for all interested parties, namely:

- by email to: **sygnal@gas-storage.pl**
- by post to the Abuse Prevention Officer,
Gas Storage Poland sp. z o.o. ul. Wschowska 8, 01-239 Warszawa
- verbally – at the request of the reporting party, **a verbal report may be made during a face-to-face meeting with the Abuse Prevention Officer.**

The company safeguards confidentiality by preventing unauthorised persons from gaining access to the information covered by a report and by ensuring that the identities of individuals remain confidential. All reports received via the designated channels are examined by the Abuse Prevention Officer appointed by the company's Management Board. Within 7 working days of receiving a report, the Abuse Prevention Officer reviews the documentation relating to the report and carries out a formal verification and classification of the report. Based on this verification, the Officer decides on the further course of action with regard to the report, in particular whether to refer the matter for further investigation by the team reviewing the report, including the Anti-Corruption Committee, when the report involves corruption. The investigation is conducted without undue delay, with due diligence and impartiality. The team examining the report is obliged to carry out a thorough analysis of the report and to establish facts that are of material significance to the resolution of the case. Upon completion of the investigation, the team reviewing the report draws up a report containing a description of the case, findings, conclusions and recommendations. Upon receiving information on the Management Board's decision regarding the scope and deadline for implementing the disciplinary and corrective measures recommended in the procedure report, the Abuse Prevention Officer provides the reporting party with feedback on the outcome of the proceedings concerning their report. The company has no other procedures for investigating incidents relating to business conduct, including incidents of corruption and bribery, apart from the procedures for following up on reports made by whistleblowers.

Supplementary 6. information



Glossary of terms and acronyms

Biogaz – gas produced by the anaerobic fermentation of biomass, organic or municipal waste. It consists mainly of methane (50-70%) and carbon dioxide (30-50%), and also contains trace amounts of hydrogen sulphide, water vapour and other contaminants. It is primarily used locally, usually in co-generation plants that produce electricity and heat.

bioLNG – biomethane liquefied to a temperature of approx. -160°C.

Biomethane – purified biogas (with CO₂ and other compounds removed, giving it quality almost identical to that of natural gas (approx. 97-99% methane). With parameters comparable to those of natural gas, it can be injected directly into the existing gas network. This means that energy can be transmitted on a regional, national and even international scale.

LNG bunkering of vessels – the process of supplying vessels with liquefied natural gas (LNG) used as fuel for the vessel's propulsion or for equipment on board. It involves filling on-board LNG fuel tanks using specific technical infrastructure – the so-called LNG bunkering points, i.e. equipment or sets of equipment designed to supply LNG to vessels.

CapEx – the value of capital expenditure disclosed in accordance with Article 8 of Regulation 2020/852, covering in particular investments in fixed assets and intangible assets.

Supplementary information

CCS/CCUS (Carbon Capture and Storage/ Carbon Capture, Utilisation and Storage) – a set of technologies aimed at reducing carbon dioxide (CO₂) emissions to the atmosphere, mainly from large industrial and power generation sources.

CSIRT.GOV (National Computer Security Incident Response Team).

CSRD (Corporate Sustainability Reporting Directive).

CRO – Central Registry of Operators.

DNSH – Do No Significant Harm.

DMA – double materiality assessment.

Downstream – downstream value chain, which includes the processes involved in the distribution of products and services to the final customer.

EFRAG – European Financial Reporting Advisory Group.

ESG – Environmental, Social, and Governance.

ESRS – European Sustainability Reporting Standards.

EU ETS – the European Union Emissions Trading Scheme, the rules of which are set out in the Polish Act of 12 June 2015 on the European Union Emissions Trading Scheme.

Low-carbon gas – in accordance with the definition contained in Article 2 point (12), of Directive (EU) 2024/1788, means the part of gaseous fuels in recycled carbon fuels as defined in Article 2, point (35), of Directive (EU) 2018/2001, low-carbon hydrogen and synthetic gaseous fuels the energy content of which is derived from low-carbon hydrogen, that meet the greenhouse gas emission reduction threshold of 70 % compared to the fossil fuel comparator for renewable fuels of non-biological origin set out in the methodology adopted pursuant to Article 29a(3) of Directive (EU) 2018/2001.

Renewable gas – means biogas as defined in Article 2, point (2), of Directive (EU) 2024/1788 including biogas that has been upgraded to biomethane, and renewable fuels of non-biological origin as defined in Article 2, point (36), of that Directive.

GAZ-SYSTEM CERT – computer security incident response team.

GHG – greenhouse gases.

GDOŚ – Polish General Directorate for Environmental Protection.

GHG Protocol – the GHG Protocol A Corporate Accounting and Reporting Standard, is an international, widely used and globally recognised standard for the reporting and management of greenhouse gas emissions for companies and organisations.

KOBIZE [Krajowy Ośrodek Bilansowania i Zarządzania Emisjami] – Polish National Centre for Emissions Management.

KZR INiG [Kryteria Zrównoważonego Rozwoju w Instytucie Nafty i Gazu] – global system for the certification of sustainable production of biofuels, bioliquids, and raw materials managed by the INiG-PIB (Oil and Gas Institute – National Research Institute). The system is recognised by the European Commission, meets the requirements of the RED III, ensuring compliance with sustainability criteria worldwide.

IPPG – [PL: Instalacja Przeladunku Paliw Gazowych] gaseous fuel injection point.

A site which allows the delivery of the produced biomethane, in the form of compressed natural gas (CNG), by road and where it can be injected into the transmission system.

IRO – Impacts, Risks and Opportunities.

NTS – National Transmission System.

NACE – Nomenclature statistique des Activités économiques dans la Communauté Européenne – Statistical Classification of Economic Activity in the European Union.

OECD – Organisation for Economic Co-operation and Development.

OGMP (Oil and Gas Methane Partnership 2.0) – an initiative of the United Nations Environment Programme, under which member organisations provide comprehensive reporting on methane emissions based on measurements taken at their own infrastructure.

OMP – Organised Market Place.

DSO – Distribution System Operator.

OpEx – operating expenses disclosed in accordance with Article 8 of Regulation (EU) 2020/852, comprising in particular the costs of maintenance, repairs, servicing, short-term leasing of assets related to eligible activities, and any other direct expenses related to the day-to-day management of tangible fixed assets by the undertaking or by a third party to whom the activities necessary to ensure the continuous and efficient operation of these assets have been outsourced.

PoS – Proof of Sustainability – an official document confirming that a given batch of biofuel, biocomponent, biomethane or other renewable fuel has been produced and delivered in accordance with the sustainability requirements set out in the EU RED II/ RED III Directive. The PoS confirms, amongst others: the raw material's compliance with environmental criteria, full traceability throughout the supply chain, and the level of greenhouse gas emission reductions over the fuel's life cycle.

LDAR Program – (Leak Detection and Repair) – rules governing the detection, repair and recording of natural gas leaks at GAZ-SYSTEM facilities.

PPL – Public Procurement Law; the Polish Act of 11 September 2019 which sets out, amongst others, the rules and procedures for the award of public contracts, legal remedies and the principles governing the oversight of the award of public contracts.

EU Taxonomy – Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 and the delegated acts adopted pursuant to that Regulation.

TSC – Technical Screening Criteria applied in the EU Taxonomy.

REMIT – Regulation (EU) No 1227/2011 of the European Parliament and of the Council of 25 October 2011 on wholesale energy market integrity and transparency.

Regasification – an industrial process involving the conversion of liquefied natural gas (LNG) from its liquid state back into a gaseous state by heating the liquefied substance.

Gas year – it is the accounting and operational period in the gas industry, which starts at 06:00 (CET) on 1 October and lasts until 06:00 on 1 October of the following year.

SASB – Sustainability Accounting Standards Board.

TGPS - Transit Gas Pipeline System; the Polish section of the Yamal-Western Europe gas pipeline.

Sustainability reporting – herein: report, sustainability report.

Environmental Management System – herein: EMS, the System.

Upstream - the upstream value chain, which includes processes related to the exploration and extraction of natural resources and the production of semi manufactured products, as well as the transport of natural resources to the undertaking.

FSRU Terminal – Floating Storage and Re-gasification Unit; it is a vessel used for unloading, process storage and regasification of liquefied natural gas (LNG).

USC [ZUM] – Underground Storage Customer.

Shipper [ZUP] – Transmission Service Shipper.

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Contact

The **ESG Section within the Market Information and ESG Division** coordinates the work on compiling the data and sustainability reporting.
Should you have any questions, suggestions or comments regarding our environmental, social and governance initiatives or the reporting process, please do not hesitate to contact us at: **pełnomocnik.esg@gaz-system.pl**



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